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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2014-0370

DIRECT TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
October 2014**

DIRECT TESTIMONY

OF

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Case No. ER-2014-0370

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

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

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

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

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

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

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

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

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

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

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

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

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

11 A. Yes. I have 28 years of depreciation experience which includes giving expert
12 testimony in over 190 cases before 40 regulatory commissions, including this
13 Commission. Please refer to Appendix A for my qualifications.

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

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

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

2 A. I am sponsoring Schedule JJS-1 stating the results of my depreciation study for
3 KCP&L’s electric plant as of December 31, 2013 (the “2013 Depreciation Study” or
4 “Depreciation Study”).

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

6 A. My testimony will explain the methods and procedures of the Depreciation Study and
7 set forth the annual depreciation rates as of December 31, 2013. Schedule JJS-1
8 contains the report which sets forth detailed methods, procedures and results of the
9 Depreciation Study as of December 31, 2013. This report will be explained in Part II
10 of my testimony.

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

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

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

16 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis
17 for the depreciation study. Part II, Estimation of Survivor Curves, includes
18 descriptions of the methodology of estimating survivor curves. Parts III and IV set
19 forth the analysis for determining life and net salvage estimation. Part V, Calculation
20 of Annual and Accrued Depreciation includes the concepts of depreciation and
21 amortization using the remaining life. Part VI, Results of Study, presents a
22 description of the results and a summary of the depreciation calculations. Parts VII,
23 VIII and IX include graphs and tables that relate to the service life and net salvage
24 analyses, and the detailed depreciation calculations.

1 The table on pages VI-4 through VI-8 of the report presents the estimated
2 survivor curve, the net salvage percent, the original cost as of December 31, 2013, the
3 book reserve and the calculated annual depreciation accrual and rate for each account
4 or subaccount. The section beginning on page VII-2 of the report presents the results
5 of the retirement rate analyses prepared as the historical bases for the service life
6 estimates. The section beginning on page VIII-2 of Schedule JJS-1 presents the
7 results of the salvage analysis. The section beginning on page IX-2 of Schedule JJS-1
8 presents the depreciation calculations related to surviving original cost as of
9 December 31, 2013.

10 **II. METHODS USED IN DEPRECIATION STUDY**

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

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

19 **Q. In preparing the depreciation study, did you follow generally accepted practices**
20 **in the field of depreciation and valuation?**

21 A. Yes.

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

23 A. I used the straight line remaining life method of depreciation, with the average service
24 life procedure. This method reflects a change from how rates were adopted for

1 KCP&L the last time depreciation was reviewed. This method of depreciation aims
2 to distribute the unrecovered cost of fixed capital assets over the estimated remaining
3 useful life of each unit or group of assets in a systematic and rational manner.

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

5 A. My recommended annual depreciation accrual rates as of December 31, 2013 are set
6 forth on pages VI-4 through VI-8 of Schedule JJS-1.

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

8 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
9 characteristics for each depreciable group, that is, each plant account or subaccount
10 identified as having similar characteristics. In the second phase, I calculated the
11 composite remaining lives and annual depreciation accrual rates based on the service
12 life and net salvage estimates determined in the first phase.

13 **Q. Please describe the first phase of the depreciation study, in which you estimated
14 the service life and net salvage characteristics for each depreciable group.**

15 A. The service life and net salvage study consisted of compiling historic data from
16 records related to KCP&L's plant; analyzing this data to obtain historic trends of
17 survivor and net salvage characteristics; obtaining supplementary information from
18 management, and operating personnel concerning practices and plans as they relate to
19 plant operations; and interpreting the above data and the estimates used by other
20 electric utilities to form judgments of average service life and net salvage
21 characteristics.

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

3 A. I analyzed the Company's accounting entries that record plant transactions during the
4 94-year period 1920 through 2013. The transactions included additions, retirements,
5 transfers and the related balances. The Company records also included surviving
6 dollar value by year installed for each plant account as of December 31, 2013.

7 **Q. What method did you use to analyze this service life data?**

8 A. I used the retirement rate method for all accounts. This is the most appropriate
9 method when aged retirement data are available, because this method determines the
10 average rates of retirement actually experienced by the Company during the period
11 covered by the study.

12 **Q. Would you explain how you used the retirement rate method to analyze**
13 **KCP&L's service life data?**

14 A. I applied the retirement rate method to each different group of property in the study.
15 For each property group, I used the retirement rate method to form a life table which,
16 when plotted, shows an original survivor curve for that property group. Each original
17 survivor curve represents the average survivor pattern experienced by the several
18 vintage groups during the experience band studied. The survivor patterns do not
19 necessarily describe the life characteristics of the property group; therefore,
20 interpretation of the original survivor curves is required in order to use them as valid
21 considerations in estimating service life. The Iowa-type survivor curves were used to
22 perform these interpretations.

1 **Q. What is an “Iowa-type survivor curve” and how did you use such curves to**
2 **estimate the service life characteristics for each property group?**

3 A. Iowa-type curves are a widely used group of generalized survivor curves that contain
4 the range of survivor characteristics usually experienced by utilities and other
5 industrial companies. The Iowa curves were developed at the Iowa State College
6 Engineering Experiment Station through an extensive process of observing and
7 classifying the ages at which various types of property used by utilities and other
8 industrial companies had been retired.

9 Iowa-type curves are used to smooth and extrapolate original survivor curves
10 determined by the retirement rate method. The Iowa curves and truncated Iowa
11 curves were used in this study to describe the forecasted rates of retirement based on
12 the observed rates of retirement and the outlook for future retirements. As I will
13 explain, the use of truncated curves is appropriate to reflect retirements of plant
14 components that may not be fully depreciated at the time a plant is retired.

15 The estimated survivor curve designations for each depreciable property
16 group indicate the average service life, the family within the Iowa system to which
17 the property group belongs, and the relative height of the mode. For example, the
18 Iowa 55-R2.5 indicates an average service life of fifty-five years; a right-moded, or R,
19 type curve (the mode occurs after average life for right-moded curves); and a
20 moderate height, 2.5, for the mode (possible modes for R type curves range from 1 to
21 5).

1 **Q. What approach did you use to estimate the lives of significant facilities’**
2 **structures such as production plants and service centers?**

3 A. I used the life span technique to estimate the lives of significant facilities for which
4 concurrent retirement of the entire facility is anticipated. In this technique, the
5 survivor characteristics of such facilities are described by the use of interim survivor
6 curves and estimated probable retirement dates.

7 The interim survivor curves describe the rate of retirement related to the
8 replacement of elements of the facility, such as, for a building, the retirements of
9 plumbing, heating, doors, windows, roofs, etc., that occur during the life of the
10 facility. The probable retirement date provides the rate of final retirement for each
11 year of installation for the facility by truncating the interim survivor curve for each
12 installation year at its attained age at the date of probable retirement. The use of
13 interim survivor curves truncated at the date of probable retirement provides a
14 consistent method for estimating the lives of the several years of installation for a
15 particular facility inasmuch as a single concurrent retirement for all years of
16 installation will occur when it is retired.

17 **Q. Has Gannett Fleming used this approach in other proceedings?**

18 A. Yes, we have used the life span technique in performing depreciation studies
19 presented to and accepted by many public utility commissions across the United
20 States and Canada, including Missouri.

21 **Q. What is the basis for the probable retirement year that you have estimated for**
22 **each facility?**

23 A. The basis for the probable retirement years are life spans for each facility that are
24 based on judgment and incorporate consideration of the age, use, size, nature of

1 construction, management outlook and typical life spans experienced and used by
2 other electric utilities for similar facilities. Most of the life spans result in probable
3 retirement years that are many years in the future. As a result, the retirements of
4 these facilities are not yet subject to specific management plans. Such plans would be
5 premature. At the appropriate time, detailed studies of the economics of
6 rehabilitation and continued use or retirement of the structure will be performed and
7 the results incorporated in the estimation of the facility's life span.

8 **Q. Did you physically observe KCP&L's plants and equipment as part of your**
9 **depreciation study?**

10 A. Yes. Most recently, I made a field review of KCP&L's property on August 11 and
11 12, 2014 to observe representative portions of plant. Field reviews are conducted to
12 become familiar with Company operations and obtain an understanding of the
13 function of the plant and information with respect to the reasons for past retirements
14 and the expected future causes of retirements. This knowledge, as well as
15 information from other discussions with management, was incorporated in the
16 interpretation and extrapolation of the statistical analyses.

17 **Q. How did your experience in development of other depreciation studies affect**
18 **your work in this case?**

19 A. Because I customarily conduct field reviews for my depreciation studies, I have had
20 the opportunity to visit scores of similar plants and meet with operations personnel at
21 other companies. The knowledge accumulated from those visits and meetings
22 provide me useful information that I can draw on to confirm or challenge my
23 numerical analyses concerning plant condition and remaining life estimates.

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

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

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

13 For example, the full recovery of the service value of a \$1000 electric pole
14 will include not only the \$1000 of original cost, but also, on average, \$550 to remove
15 the pole at the end of its life and \$50 in salvage value. In this example, the net
16 salvage component is negative \$500 ($\$50 - \550), and the net salvage percent is
17 negative 50% ($(\$50 - \$550)/\$1000$).

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

19 A. I estimated the net salvage percentages based on judgment that, for most accounts,
20 incorporated analyses of the historical data for the period 1976 through 2013 and
21 considered estimates for other electric companies. In the historical analyses, the net
22 salvage, cost of removal and gross salvage amounts were expressed as percents of the
23 original cost retired. These percents were calculated on annual and three-year
24 moving average bases for the 1976 to 2013 period.

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

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

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

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

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

20 A. Yes. The dismantlement component is part of the overall net salvage for each
21 location within the production assets. Based on the Sega, Inc. report, studies for other
22 utilities and the cost estimates of KCP&L, it was determined that the dismantlement
23 or decommissioning costs for steam and other production facilities is best calculated
24 by dividing the dismantlement cost by the surviving plant at final retirement. These

1 amounts at a location basis are added to the interim net salvage percentage of the
2 assets anticipated to be retired on an interim basis to produce the weighted net salvage
3 percentage for each location. The detailed calculation for each location is set forth on
4 pages VIII-2 through VIII-5 of Schedule JJS-1.

5 **Q. Please describe the second phase of the process that you used in the depreciation**
6 **study in which you calculated composite remaining lives and annual**
7 **depreciation accrual rates.**

8 A. After I estimated the service life and net salvage characteristics for each depreciable
9 property group, I calculated the annual depreciation accrual rates for each group
10 based on the straight line remaining life method, using remaining lives weighted
11 consistent with the average service life procedure. The annual depreciation accrual
12 rates were developed as of December 31, 2013.

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

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

17 **Q. Please describe the average service life procedure for calculating remaining life**
18 **accrual rates.**

19 A. The average service life procedure defines the group for which the remaining life
20 annual accrual is determined. Under this procedure, the annual accrual rate is
21 determined for the entire group or account based on its average remaining life and
22 this rate is applied to the surviving balance of the group's cost. The average
23 remaining life of the group is calculated by first dividing the future book accruals
24 (original cost less allocated book reserve less future net salvage) by the average

1 remaining life for each vintage. The average remaining life for each vintage is
2 derived from the area under the survivor curve between the attained age of the vintage
3 and the maximum age. Then, the sum of the future book accruals is divided by the
4 sum of the annual accruals to determine the average remaining life of the entire group
5 for use in calculating the annual depreciation accrual rate.

6 **Q. Please use an example to illustrate the development of the annual depreciation**
7 **accrual rate for a particular group of property in your depreciation studies.**

8 A. I will use Account 367.00, Underground Conductors and Devices, as an example
9 because it is one of the largest depreciable groups and represents approximately five
10 percent of depreciable plant.

11 The retirement rate method was used to analyze the survivor characteristics of
12 this property group. Aged plant accounting data were compiled from 1947 through
13 2013 and analyzed for periods that best represent the overall service life of this
14 property. The life tables for the 1947-2013 and 1974-2013 experience bands are
15 presented on pages VII-148 through VII-153 of Schedule JJS-1. The life table
16 displays the retirement and surviving ratios of the aged plant data exposed to
17 retirement by age interval. For example, page VII-148 shows \$1,990,597 retired
18 during age interval 0.5-1.5 with \$476,815,265 exposed to retirement at the beginning
19 of the interval. Consequently, the retirement ratio is 0.0042
20 ($\$1,990,597/\$476,815,265$) and the surviving ratio is 0.9958 ($1-0.0042$). The percent
21 surviving at age 0.5 of .9977 percent is multiplied by the survivor ratio of 99.58 to
22 derive the percent surviving at age 1.5 of 99.36 percent. This process continues for
23 the remaining age intervals for which plant was exposed to retirement during the
24 period 1947-2013. The resultant life table, along with the 1974-2013 and 1984-2013

1 life tables, or original survivor curves, are plotted along with the estimated smooth
2 survivor curve, the 51-R1.5 on page VII-147.

3 The net salvage percent is presented on pages VIII-61 and VIII-62 of
4 Schedule JJS-1. The percentage is based on the result of annual gross salvage minus
5 the cost to remove plant assets as compared to the original cost of plant retired during
6 the period 1976 through 2013. The 38-year period experienced negative \$2,280,003
7 (\$16,800,106 – \$19,080,110) in net salvage for \$46,064,481 plant retired. The result
8 is negative net salvage of 5 percent ($\$2,280,003/\$46,069,481$); however, the most
9 recent five-year period and the rolling three-year averages trend toward negative 43
10 and negative 83 percent, respectively. Therefore, based on the statistics and industry
11 averages, negative ten percent was recommended.

12 My calculation of the annual depreciation related to original cost of Account
13 367.00, Underground Conductors and Devices, as of December 31, 2013, is presented
14 on pages IX-115 and IX-116 Schedule JJS-1. The calculation is based on the 51-R1.5
15 survivor curve, ten percent negative net salvage, the attained age, and the allocated
16 book reserve. The tabulation sets forth the installation year, the original cost,
17 calculated accrued depreciation, allocated book reserve, future accruals, remaining
18 life and annual accrual. These totals are brought forward to the table on page VI-8.

19 **Q. Please describe amortization accounting.**

20 A. Amortization accounting is used for accounts with a large number of units, but small
21 asset values. In amortization accounting, units of property are capitalized in the same
22 manner as they are in depreciation accounting. However, depreciation accounting is
23 difficult for these assets because periodic inventories are required to properly reflect
24 plant in service. Consequently, retirements are recorded when a vintage is fully

1 amortized rather than as the units are removed from service. That is, there is no
2 dispersion of retirement. All units are retired when the age of the vintage reaches the
3 amortization period. Each plant account or group of assets is assigned a fixed period
4 which represents an anticipated life during which the asset will render service. For
5 example, in amortization accounting, assets that have a 20-year amortization period
6 will be fully recovered after 20 years of service and taken off the company books, but
7 not necessarily removed from service. In contrast, assets that are taken out of service
8 before 20 years remain on the books until the amortization period for that vintage has
9 expired.

10 Amortization accounting continues to be utilized for certain General Plant
11 accounts. These accounts are 391.0, 391.01, 391.02, 393.0, 394.0, 395.0, 397.0, and
12 398.0, which represents less than two percent of depreciable plant.

13 **Q. Can you discuss the recovery treatment for Account 370.1, Meters – AMR?**

14 A. Yes. The Company plans to retire all Automatic Meter Reading (“AMR”) meters by
15 the beginning of the year 2016, and replace them with new Advanced Metering
16 Infrastructure (“AMI”) technology. The AMI assets will be classified in a separate
17 subaccount than other meter related assets and depreciated based on an average
18 service life of 20 years, S2.5 survivor curve and positive 2 percent net salvage. As of
19 December 31, 2013, there is \$9,294,443 to be recovered over a period of two years
20 for AMR assets. This would require an increase in depreciation expense from
21 approximately \$275,000 to over \$4.5 million to achieve full recovery by the time the
22 assets are taken out of service. In an effort to mitigate this large increase, a separate
23 10-year amortization of the unrecovered value of the AMR meters has been
24 established. The resulting annual amortization expense is \$875,000.

1 **Q. Were there any rates developed for new assets since the last study?**

2 A. Yes. There were new asset classes for Account 344.01, Generators – Solar; Account
3 346.02, Miscellaneous Power Plant Equipment – Wind; and Account 363.00, Storage
4 Battery Equipment. The rate for Account 344.01, is 4.82 percent which is based on
5 an interim survivor curve of 45-R2, life span of June 2033 and 0 percent net salvage.
6 The rate for Account 346.02, is 7.15 percent which is based on an interim survivor
7 curve of 35-S2.5, life span of June 2030 and 17 percent negative net salvage. The
8 rate for Account 363.00, is 11.76 percent which is based on a 10-L3 survivor curve
9 and 0 percent net salvage.

10 **Q. Were there any rates developed for future assets?**

11 A. Yes. The depreciation rate for new environmental equipment at La Cygne Generating
12 facility in Account 312, Boiler Plant Equipment and Account 315, Accessory Electric
13 Equipment, were developed based on the type of assets to be installed and the
14 expected final retirement of the assets. These assets will be installed during 2014 and
15 2015. These assets will be placed in service at an approximate cost of \$320 million,
16 so future accruals will be recovered in 25 years, up to the date of probable retirement.
17 The rates are presented on page VI-8 of Schedule JJS-1.

18 **Q. Were there any other rates developed for future assets?**

19 A. Yes. The existing assets in Account 392.1, Transportation Equipment – Autos, have
20 been fully depreciated based on the life and salvage parameters. Therefore, the
21 depreciation rate for those assets is zero. In the event the assets are replaced, the new
22 assets in this account should be depreciated at a rate of 9.38 percent. This rate is
23 based on a life estimate of 8-R2 and a net salvage estimate of positive 25 percent.
24 This rate is presented on page VI-8 of Schedule JJS-1.

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

2 A. Yes, it does.

APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

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

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

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

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

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas

Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

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

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

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

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company;

Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light;

Duke Energy North Carolina; Duke Energy South Carolina; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Public Service Company of Oklahoma; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; Yankee Gas Service; and Greater Missouri Operations. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho

Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; and the North Carolina Utilities Commission.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|-----|-------------|---------------------------------|-------------------|--------------------------------------------------------|--------------------------------|
| 1. | 1998 | PA PUC | R-00984375 | City of Bethlehem-Bureau of Water | Original Cost and Depreciation |
| 2. | 1998 | PA PUC | R-00984567 | City of Lancaster | Original Cost and Depreciation |
| 3. | 1999 | PA PUC | R-00994605 | The York Water Company | Depreciation |
| 4. | 2000 | D.T.&E. | DTE 00-105 | Massachusetts-American Water Company | Depreciation |
| 5. | 2001 | PA PUC | R-00016114 | City of Lancaster | Original Cost and Depreciation |
| 6. | 2001 | PA PUC | R-00016236 | The York Water Company | Depreciation |
| 7. | 2001 | PA PUC | R-00016339 | Pennsylvania-American Water Company | Depreciation |
| 8. | 2001 | OH PUC | 01-1228-GA-AIR | Cinergy Corp. - Cincinnati Gas and Electric Company | Depreciation |
| 9. | 2001 | KY PSC | 2001-092 | Cinergy Corp. - Union Light, Heat and Power Company | Depreciation |
| 10. | 2002 | PA PUC | R-00016750 | Philadelphia Suburban Water Co. | Depreciation |
| 11. | 2002 | KY PSC | 2002-00145 | Columbia Gas of Kentucky | Depreciation |
| 12. | 2002 | NJ BPU | GR02040245 | NUI Corporation/Elizabethtown Gas Co. | Depreciation |
| 13. | 2002 | ID PUC | IPC-E-03-7 | Idaho Power Company | Depreciation |
| 14. | 2003 | PA PUC | R-0027975 | The York Water Company | Depreciation |
| 15. | 2003 | IN URC | Cause 42359 | Cinergy Corp. - PSI Energy, Inc. | Depreciation |
| 16. | 2003 | PA PUC | R-00038304 | Pennsylvania-American Water Co. | Depreciation |
| 17. | 2003 | MO PSC | WR-2003-0500 | Missouri-American Water Co. | Depreciation |
| 18. | 2003 | FERC | ER-03-1274-000 | NSTAR - Boston Edison Company | Depreciation |
| 19. | 2003 | NJ BPU | BPU 03080683 | South Jersey Gas Company | Depreciation |
| 20. | 2003 | NV PUC | Doc. 03-10001 | Nevada Power Company | Depreciation |
| 21. | 2003 | LA PSC | U-27676 | CenterPoint Energy - Arkla | Depreciation |
| 22. | 2003 | PA PUC | R-00038805 | Pennsylvania Suburban Water Co. | Depreciation |
| 23. | 2004 | Alberta Energy & Util. Board | 1306821 | EPCOR Distribution, Inc. | Depreciation |
| 24. | 2004 | PA PUC | R-00038168 | National Fuel Gas Distribution Corp. (Pa.) | Depreciation |
| 25. | 2004 | PA PUC | R-00049255 | PPL Electric Utilities | Depreciation |
| 26. | 2004 | PA PUC | R-00049165 | The York Water Company | Depreciation |
| 27. | 2004 | OK. Corp.Cm. | PUD 200400187 | CenterPoint Energy - Arkla | Depreciation |
| 28. | 2004 | OH PUC | 04-680-EI-AIR | Cinergy Corp. - Cincinnati Gas and Electric Company | Depreciation |

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

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|-----|-------------|-----------------------------|---------------------|-------------------------------------------|----------------|
| 29. | 2004 | RR Com of TX | GUD# | CenterPoint Energy – Entex Gas Svcs. Div. | Depreciation |
| 30. | 2004 | NY PUC | 04-G-1047 | National Fuel Gas Distribution Corp. (NY) | Depreciation |
| 31. | 2004 | AR PSC | 04-121-U | CenterPoint Energy - Arkla | Depreciation |
| 32. | 2005 | IL CC | 05- | North Shore Gas Company | Depreciation |
| 33. | 2005 | IL CC | 05- | Peoples Gas Light and Coke Company | Depreciation |
| 34. | 2005 | KY PSC | 2005-00042 | Union Light Heat & Power | Depreciation |
| 35. | 2005 | IL CC | 05-0308 | MidAmerican Energy Company | Depreciation |
| 36. | 2005 | MO PSC | GR-2005 | Laclede Gas Company | Depreciation |
| 37. | 2005 | KS CC | 05-WSEE-981-RTS | Westar Energy | Depreciation |
| 38. | 2005 | RR Com of TX | GUD # | CenterPoint Energy – Entex Gas Svcs. Div. | Depreciation |
| 39. | 2005 | FERC | | Cinergy Corporation | Accounting |
| 40. | 2005 | OK CC | PUD 200500151 | Oklahoma Gas and Electric Co. | Depreciation |
| 41. | 2005 | MA Dept Telecom & Energy | DTE 05-85 | NSTAR | Depreciation |
| 42. | 2005 | NY PUC | 05-E-0934/05-G-0935 | Central Hudson Gas & Electric Co. | Depreciation |
| 43. | 2005 | AK Reg Cm | U-04-102 | Chugach Electric Association | Depreciation |
| 44. | 2005 | CA PUC | A.05-12-002 | Pacific Gas & Electric | Depreciation |
| 45. | 2006 | PA PUC | R-00051030 | Aqua Pennsylvania, Inc. | Depreciation |
| 46. | 2006 | PA PUC | R-00051178 | T.W. Phillips Gas and Oil Co. | Depreciation |
| 47. | 2006 | NC Util Cm. | | Pub. Service Co. of North Carolina | Depreciation |
| 48. | 2006 | PA PUC | R-00051167 | City of Lancaster | Depreciation |
| 49. | 2006 | PA PUC | | Duquesne Light Company | Depreciation |
| 50. | 2006 | PA PUC | R-00061322 | The York Water Company | Depreciation |
| 51. | 2006 | PA PUC | R-00051298 | PPL Gas Utilities | Depreciation |
| 52. | 2006 | PUC of Tx. | 32093 | CenterPoint Energy - Houston Electric | Depreciation |
| 53. | 2006 | SC PSC | | Duke Energy Kentucky SCANA | Depreciation |
| 54. | 2006 | AK Reg Cm | U-06-6 | Municipal Light and Power | Depreciation |
| 55. | 2006 | DE PSC | | Delmarva Power and Light | Depreciation |
| 56. | 2006 | IN URC | IURC43081 | Indiana American Water Co. | Depreciation |
| 57. | 2006 | AK Reg Cm | U-06-134 | Chugach Electric Association | Depreciation |
| 58. | 2006 | MO PSC | WR-2007-0216 | Missouri American Water Company | Depreciation |
| 59. | 2006 | FERC | ISO5-82, et.al | TransAlaska Pipeline | Depreciation |

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

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|-----|-------------|---------------------|----------------------|-------------------------------------------|----------------|
| 60. | 2006 | PA PUC | R-00061493 | National Fuel Gas Distribution Corp. (PA) | Depreciation |
| 61. | 2007 | NC Util Cm | E-7 | Duke Energy Carolinas, LLC | Depreciation |
| 62. | 2007 | OH PSC | 08-709-EL-AIR | Duke Energy Ohio Gas | Depreciation |
| 63. | 2007 | PA PUC | R-00072155 | PPL Electric Utilities Corp. | Depreciation |
| 64. | 2007 | KY PSC | 2007-00143 | Kentucky American Water Company | Depreciation |
| 65. | 2007 | PA PUC | R-00072229 | Pennsylvania American Water Co. | Depreciation |
| 66. | 2007 | KY PSC | 2007-00008 | NiSource - Columbia Gas of Kentucky | Depreciation |
| 67. | 2007 | NY PSC | 07-G-0141 | National Fuel Gas Distribution Corp. (NY) | Depreciation |
| 68. | 2008 | AK PSC | U-08-004 | Anchorage Water & Wastewater Utility | Depreciation |
| 69. | 2008 | TN Reg Ath | 08-00039 | Tennessee American Water Company | Depreciation |
| 70. | 2008 | DE PSC | 08-96 | Artesian Water Company | Depreciation |
| 71. | 2008 | PA PUC | R-2008-2023067 | The York Water Company | Depreciation |
| 72. | 2008 | KS CC | 08-WSEE1-RTS | Westar Energy | Depreciation |
| 73. | 2008 | IN URC | 43526 | Northern Indiana Public Service Co. | Depreciation |
| 74. | 2008 | IN URC | 43501 | Duke Energy Indiana | Depreciation |
| 75. | 2008 | MD PSC | 9159 | NiSource - Columbia Gas of Maryland | Depreciation |
| 76. | 2008 | KY PSC | 2008-000251 | Kentucky Utilities | Depreciation |
| 77. | 2008 | KY PSC | 2008-000252 | Louisville Gas & Electric | Depreciation |
| 78. | 2008 | PA PUC | 2008-2032689 | Pennsylvania American Water Co. | Depreciation |
| 79. | 2008 | NY PSC | 08-E887/08-G0888 | Central Hudson | Depreciation |
| 80. | 2008 | WV TC | VE-080416/VG-8080417 | Avista Corporation | Depreciation |
| 81. | 2009 | IL CC | 09- | Peoples Gas, Light and Coke Co. | Depreciation |
| 82. | 2009 | IL CC | 09- | North Shore Gas Company | Depreciation |
| 83. | 2009 | DC PSC | 1076 | Potomac Electric Power Company | Depreciation |
| 84. | 2009 | KY PSC | 2009-00141 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 85. | 2009 | FERC | ER08-1056-002 | Entergy Services | Depreciation |
| 86. | 2009 | PA PUC | R-2009-2097323 | Pennsylvania American Water Co. | Depreciation |
| 87. | 2009 | NC Util Cm | E-7, Sub 909 | Duke Energy Carolinas, LLC | Depreciation |
| 88. | 2009 | KY PSC | 2009-00202 | Duke Energy Kentucky | Depreciation |
| 89. | 2009 | VA | St CCPUE-2009-00059 | Aqua Virginia, Inc. | Depreciation |
| 90. | 2009 | PA PUC | 2009-2132019 | Aqua Pennsylvania, Inc. | Depreciation |

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

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-------------------|--------------------------------------------|----------------|
| 91. | 2009 | MS PSC | 09- | Entergy Mississippi | Depreciation |
| 92. | 2009 | AK PSC | 09-084-U | Entergy Arkansas | Depreciation |
| 93. | 2009 | TX PUC | 37744 | Entergy Texas | Depreciation |
| 94. | 2009 | TX PUC | 37690 | El Paso Electric Co. | Depreciation |
| 95. | 2009 | PA PUC | R-2009-2106908 | The Borough of Hanover | Depreciation |
| 96. | 2009 | KS CC | 10-KCPE-415-RTS | Kansas City Power & Light | Depreciation |
| 97. | 2009 | PA PUC | R-2009- | United Water Pennsylvania | Depreciation |
| 98. | 2009 | OH PUC | | Aqua Ohio Water Company. | Depreciation |
| 99. | 2009 | WI PSC | 3270-DU-103 | Madison Gas & Electric Co. | Depreciation |
| 100. | 2009 | MO PSC | WR-2010 | Missouri American Water Co. | Depreciation |
| 101. | 2009 | AK Reg Cm. | U-09-097 | Chugach Electric Association | Depreciation |
| 102. | 2010 | IN URC | | Northern Indiana Public Service Co. | Depreciation |
| 103. | 2010 | WI PSC | 6690-DU-104 | Wisconsin Public Service Corp. | Depreciation |
| 104. | 2010 | PA PUC | R-2010-2161694 | PPL Electric Utilities Corp. | Depreciation |
| 105. | 2010 | KY PSC | 2010-00036 | Kentucky American Water Co. | Depreciation |
| 106. | 2010 | PA PUC | R-2009-2149262 | Columbia Gas of Pennsylvania | Depreciation |
| 107. | 2010 | MO PSC | GR-2010-0171 | Laclede Gas Company | Depreciation |
| 108. | 2010 | SC PSC | 2009-489-E | South Carolina Electric & Gas Co. | Depreciation |
| 109. | 2010 | NJ Bd of PU | ER09080664 | Atlantic City Electric | Depreciation |
| 110. | 2010 | VA St. CC | PUE-2010-00001 | Virginia American Water Company | Depreciation |
| 111. | 2010 | PA PUC | R-2010-2157140 | The York Water Company | Depreciation |
| 112. | 2010 | MO PSC | ER-2010-0356 | Greater Missouri Operations Co. | Depreciation |
| 113. | 2010 | PA PUC | R-2010-2167797 | T. W. Phillips Gas and Oil Co. | Depreciation |
| 114. | 2010 | PSC SC | 2009-489-E | SCANA - Electric | Depreciation |
| 115. | 2010 | PA PUC | R-2010-2201702 | Peoples Natural Gas, LLC | Depreciation |
| 116. | 2010 | AK PSC | | Oklahoma Gas and Electric Co. | Depreciation |
| 117. | 2010 | IN URC | | Northern Indiana Public Serv. Co. – NIFL | Depreciation |
| 118. | 2010 | IN URC | | Northern Indiana Public Serv. Co. – Kokomo | Depreciation |
| 119. | 2010 | PA PUC | R-2010-2166212 | Pennsylvania American Water Co. – WW | Depreciation |
| 120. | 2010 | NC Util Cm. | | Aqua North Carolina, Inc. | Depreciation |
| 121. | 2011 | OH PUC | 11-4161-WS-AIR | Ohio American Water Company | Depreciation |

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

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|---------------------|---------------------------------------|----------------|
| 122. | 2011 | MS PSC | EC-123-0082-00 | Entergy Mississippi | Depreciation |
| 123. | 2011 | CO PUC | 11AL-387E | Black Hills Colorado | Depreciation |
| 124. | 2011 | PA PUC | R-2010-2215623 | Columbia Gas of Pennsylvania | Depreciation |
| 125. | 2011 | IN URC | 43114 IGCC 4S | Duke Energy Indiana | Depreciation |
| 126. | 2011 | FERC | IS11-146-000 | Enbridge Pipelines (Southern Lights) | Depreciation |
| 127. | 2011 | IL CC | 11-0217 | MidAmerican Energy Corporation | Depreciation |
| 128. | 2011 | OK CC | 201100087 | Oklahoma Gas & Electric Co. | Depreciation |
| 129. | 2011 | PA PUC | 2011-2232243 | Pennsylvania American Water Company | Depreciation |
| 130. | 2011 | FERC | | Carolina Gas Transmission | Depreciation |
| 131. | 2012 | WA UTC | UE-120436/UG-120437 | Avista Corporation | Depreciation |
| 132. | 2012 | AK Reg Cm | U-12-009 | Chugach Electric Association | Depreciation |
| 133. | 2012 | MA PUC | DPU 12-25 | Columbia Gas of Massachusetts | Depreciation |
| 134. | 2012 | TX PUC | 40094 | El Paso Electric Company | Depreciation |
| 135. | 2012 | ID PUC | IPC-E-12 | Idaho Power Company | Depreciation |
| 136. | 2012 | PA PUC | R-2012-2290597 | PPL Electric Utilities | Depreciation |
| 137. | 2012 | PA PUC | R-2012-2311725 | Hanover, Borough of – Bureau of Water | Depreciation |
| 138. | 2012 | KY PSC | 2012-00222 | Louisville Gas and Electric Company | Depreciation |
| 139. | 2012 | KY PSC | 2012-00221 | Kentucky Utilities Company | Depreciation |
| 140. | 2012 | PA PUC | R-2012-2285985 | Peoples Natural Gas Company | Depreciation |
| 141. | 2012 | DC PSC | Case 1087 | Potomac Electric Power Company | Depreciation |
| 142. | 2012 | OH PSC | 12-1682-EL-AIR | Duke Energy Ohio (Electric) | Depreciation |
| 143. | 2012 | OH PSC | 12-1685-GA-AIR | Duke Energy Ohio (Gas) | Depreciation |
| 144. | 2012 | PA PUC | R-2012- | Lancaster, City of – Bureau of Water | Depreciation |
| 145. | 2012 | PA PUC | R-2012-2310366 | Lancaster, City of – Sewer Fund | Depreciation |
| 146. | 2012 | PA PUC | R-2012-2321748 | Columbia Gas of Pennsylvania | Depreciation |
| 147. | 2012 | FERC | | ITC Holdings | Depreciation |
| 148. | 2012 | MO PSC | ER-2012-0174 | Kansas City Power and Light | Depreciation |
| 149. | 2012 | MO PSC | ER-2012-0174 | KCPL Greater Missouri Operations Co. | Depreciation |
| 150. | 2012 | MO PSC | GO-2012-0363 | Laclede Gas Company | Depreciation |
| 151. | 2012 | MN PUC | G007,001/D-12-533 | Integrys – MN Energy Resource Group | Depreciation |
| 152. | 2012 | TX PUC | | Aqua Texas | Depreciation |

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

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|------------------------------------|---------------------------------------------|----------------|
| 153. | 2012 | PA PUC | 2012-2336379 | York Water Company | Depreciation |
| 154. | 2013 | NJ BPU | ER12121071 | PHI Service Co.– Atlantic City Electric | Depreciation |
| 155. | 2013 | KY PSC | 2013-00167 | Columbia Gas of Kentucky | Depreciation |
| 156. | 2013 | VA St CC | 2013-00020 | Virginia Electric and Power Co. | Depreciation |
| 157. | 2013 | IA Util Bd | 2013-0004 | MidAmerican Energy Corporation | Depreciation |
| 158. | 2013 | PA PUC | 2013-2355276 | Pennsylvania American Water Co. | Depreciation |
| 159. | 2013 | NY PSC | 13-E-0030, 13-G-0031, 13-S-0032 | Consolidated Edison of New York | Depreciation |
| 160. | 2013 | PA PUC | 2013-2355886 | Peoples TWP LLC | Depreciation |
| 161. | 2013 | TN Reg Auth | 12-0504 | Tennessee American Water | Depreciation |
| 162. | 2013 | ME PUC | 2013-168 | Central Maine Power Company | Depreciation |
| 163. | 2013 | DC PSC | Case 1103 | PHI Service Co. – PEPCO | Depreciation |
| 164. | 2013 | WY PSC | 2003-ER-13 | Cheyenne Light, Fuel and Power Co. | Depreciation |
| 165. | 2013 | FERC | ER13- -0000 | Kentucky Utilities | Depreciation |
| 166. | 2013 | FERC | ER13- -0000 | MidAmerican Energy Company | Depreciation |
| 167. | 2013 | FERC | ER13- -0000 | PPL Utilities | Depreciation |
| 168. | 2013 | PA PUC | R-2013-2372129 | Duquesne Light Company | Depreciation |
| 169. | 2013 | NJ BPU | ER12111052 | Jersey Central Power and Light Co. | Depreciation |
| 170. | 2013 | PA PUC | R-2013-2390244 | Bethlehem, City of – Bureau of Water | Depreciation |
| 171. | 2013 | OK CC | UM 1679 | Oklahoma, Public Service Company of | Depreciation |
| 172. | 2013 | IL CC | 13-0500 | Nicor Gas Company | Depreciation |
| 173. | 2013 | WY PSC | 20000-427-EA-13 | PacifiCorp | Depreciation |
| 174. | 2013 | UT PSC | 13-035-02 | PacifiCorp | Depreciation |
| 175. | 2013 | OR PUC | UM 1647 | PacifiCorp | Depreciation |
| 176. | 2013 | PA PUC | 2013-2350509 | Dubois, City of | Depreciation |
| 177. | 2014 | IL CC | 14-0224 | North Shore Gas Company | Depreciation |
| 178. | 2014 | FERC | ER14- | Duquesne Light Company | Depreciation |
| 179. | 2014 | SD PUC | EL14-026 | Black Hills Power Company | Depreciation |
| 180. | 2014 | PA PUC | 2014-2428304 | Hanover, Borough of – Municipal Water Works | Depreciation |
| 181. | 2014 | PA PUC | 2014-2406274 | Columbia Gas of Pennsylvania | Depreciation |
| 182. | 2014 | IL CC | 14-0225 | Peoples Gas Light and Coke Company | Depreciation |

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

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client/Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-------------------|---------------------------------------|----------------|
| 183. | 2014 | MO PSC | ER-2014-0258 | Ameren Missouri | Depreciation |
| 184. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Service Company | Depreciation |
| 185. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Utility Holdings | Depreciation |
| 186. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Kansas Gas | Depreciation |
| 187. | 2014 | PA PUC | 2014-2418872 | Lancaster, City of – Bureau of Water | Depreciation |
| 188. | 2014 | WV PSC | 14-0701-E-D | First Energy – MonPower/PotomacEdison | Depreciation |
| 189. | 2014 | VA St CC | PUC-2014-00045 | Aqua Virginia | Depreciation |
| 190. | 2014 | VA St CC | PUE-2013 | Virginia American | Depreciation |
| 191. | 2014 | OK CC | PUD201400229 | Oklahoma Gas and Electric | Depreciation |
| 192. | 2014 | OR PUC | UM1679 | Portland General Electric | Depreciation |



2013 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2013

Prepared by:



Schedule JJS-1

*Excellence Delivered **As Promised***

KANSAS CITY POWER AND LIGHT COMPANY
KANSAS CITY, MISSOURI

2013 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2013

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



Excellence Delivered *As Promised*

October 9, 2014

Kansas City Power and Light Company
One Kansas City Place
1200 Main
Kansas City, MO 64105

Attention Mr. Tim M. Rush
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kansas City Power and Light Company as of December 31, 2013. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Kansas City Power and Light personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
Sr. Vice President

JJS:krm

059134



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KANSAS CITY POWER AND LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Kansas City Power and Light Company's ("Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2013. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

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

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2013 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$106.6 million when applied to depreciable plant balances as of December 31, 2013. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

| FUNCTION | ORIGINAL COST AS OF DECEMBER 31, 2013 | PROPOSED RATE | PROPOSED EXPENSE |
|--------------------------|------------------------------------------------------|--------------------------|-----------------------------|
| Steam Production Plant | \$1,733,714,935.35 | 2.15 | \$ 37,268,124 |
| Nuclear Production Plant | 849,630,014.80 | 1.76 | 14,918,043 |
| Other Production Plant | 316,676,823.60 | 4.16 | 13,184,888 |
| Transmission Plant | 221,836,729.38 | 2.21 | 4,900,031 |
| Distribution Plant | 1,070,607,355.99 | 2.63 | 28,109,323 |
| General Plant | <u>165,706,766.97</u> | 4.93 | <u>8,177,023</u> |
| Total | <u>\$ 4,358,172,626.09</u> | | <u>\$106,557,432</u> |

PART I. INTRODUCTION

**KANSAS CITY POWER AND LIGHT COMPANY
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Kansas City Power and Light Company ("Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2013. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2013.

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 2013, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

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

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

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

Service Life and Net Salvage Estimates

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

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

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

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

Iowa Type Curves

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

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

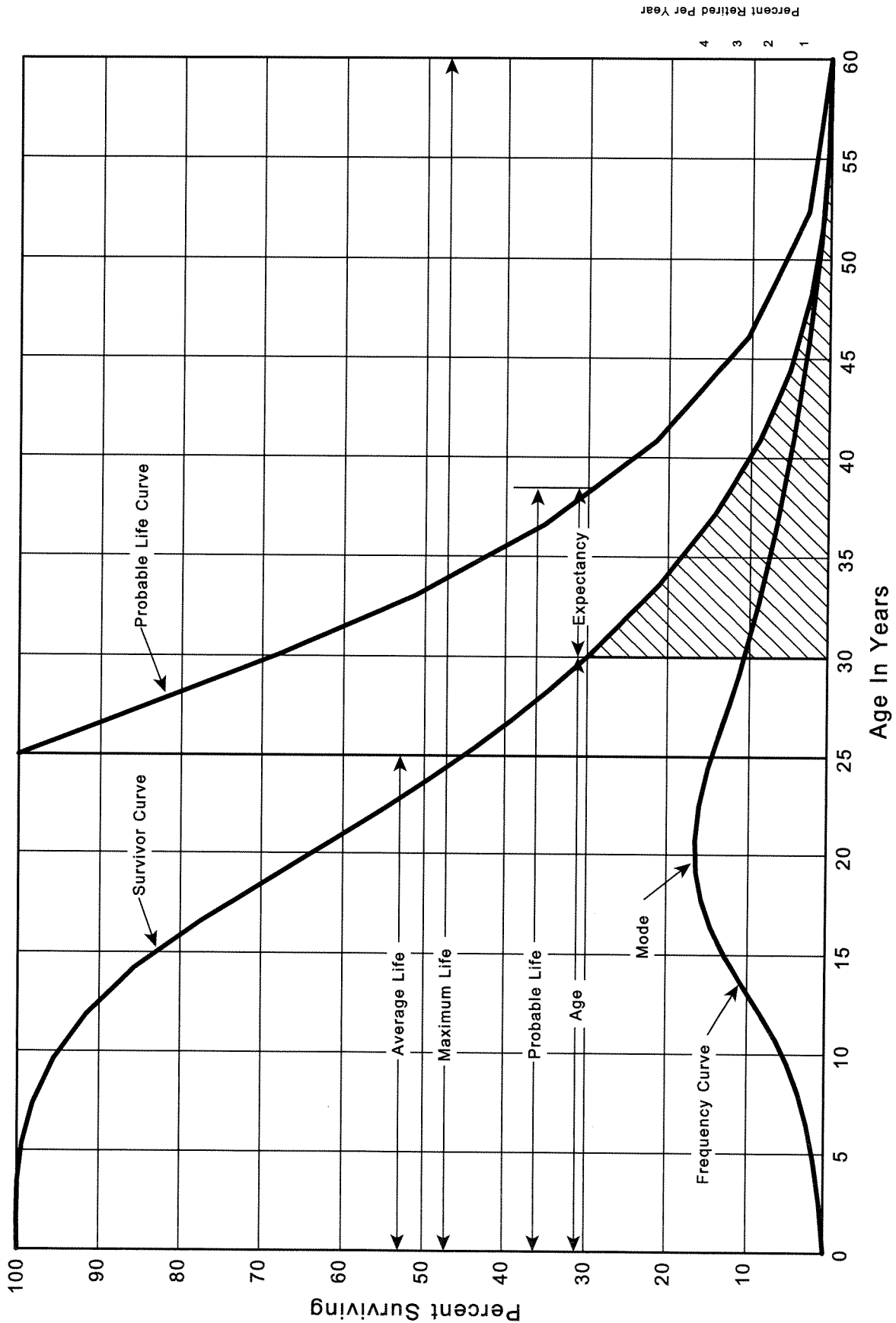


Figure 1. A Typical Survivor Curve and Derived Curves

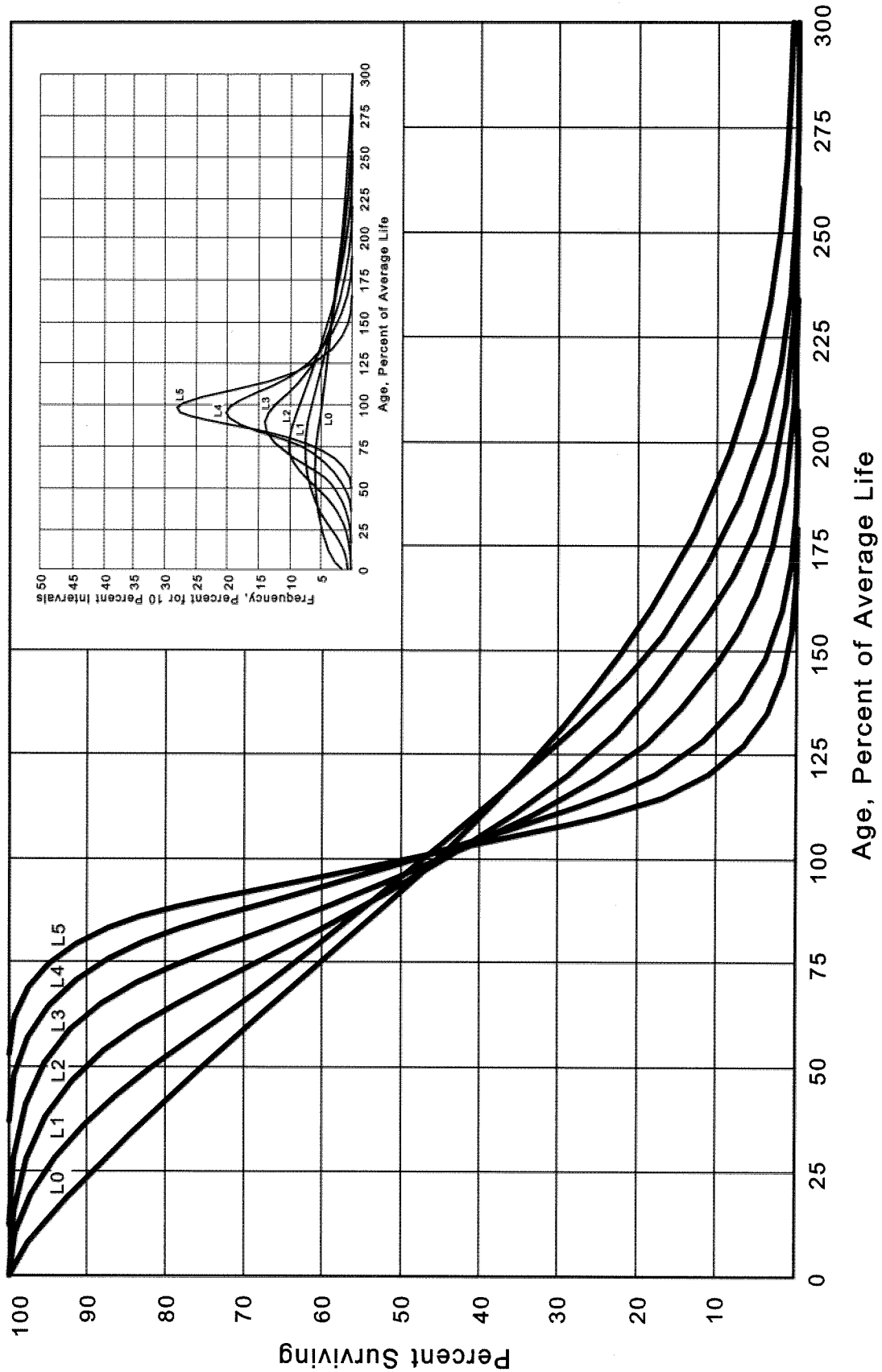


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

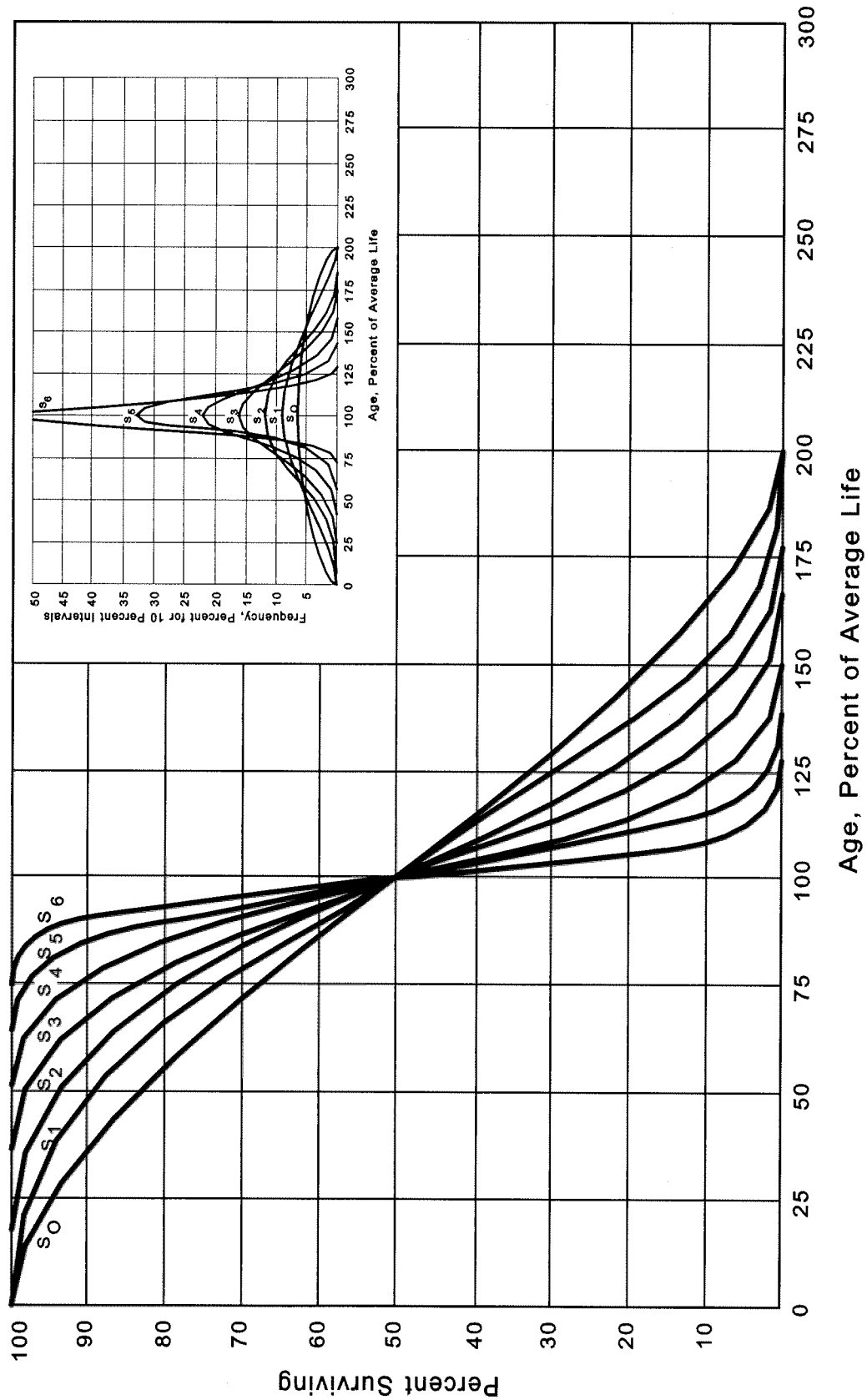


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

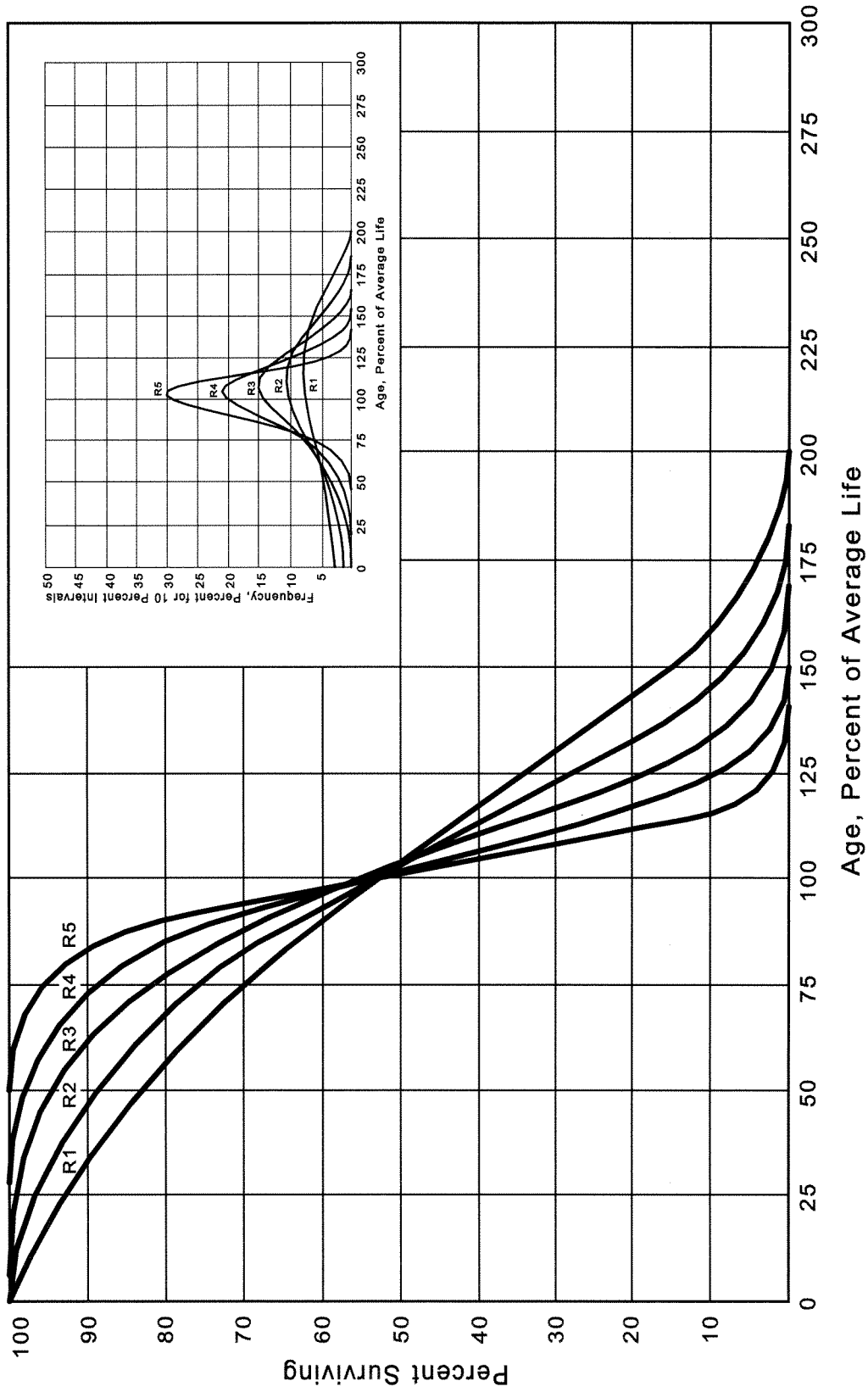


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

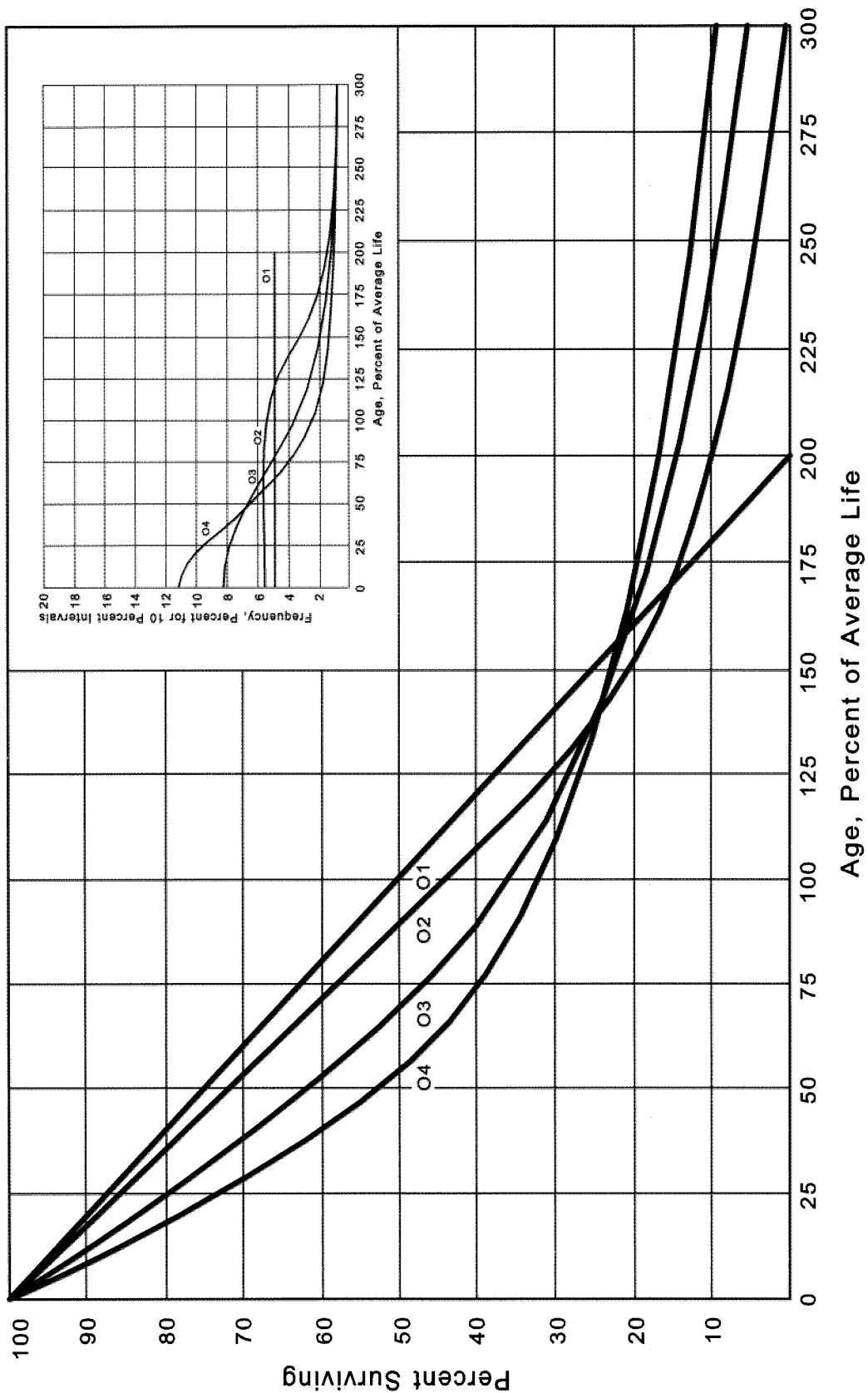


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2004-2013 during which there were placements during the years 1999-2013. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1999 were retired in 2004. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2004 retirements of 1999 installations and ending with the 2013 retirements of the 2008 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2004-2013
 SUMMARIZED BY AGE INTERVAL

| Year Placed (1) | Retirements, Thousands of Dollars | | | | | | | | | | | | | Total During | | Age |
|-----------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|------|------|--------------|----------|-----|
| | During Year | | | | | | | | | | | | | Age Interval | Interval | |
| | 2004 (2) | 2005 (3) | 2006 (4) | 2007 (5) | 2008 (6) | 2009 (7) | 2010 (8) | 2011 (9) | 2012 (10) | 2013 (11) | (12) | (13) | (14) | (15) | | |
| 1999 | 10 | 11 | 12 | 13 | 14 | 16 | 23 | 24 | 25 | 26 | 26 | 26 | 26 | 13½-14½ | | |
| 2000 | 11 | 12 | 13 | 15 | 16 | 18 | 20 | 21 | 22 | 19 | 19 | 19 | 19 | 12½-13½ | | |
| 2001 | 11 | 12 | 13 | 14 | 16 | 17 | 19 | 21 | 22 | 18 | 18 | 18 | 18 | 11½-12½ | | |
| 2002 | 8 | 9 | 10 | 11 | 11 | 13 | 14 | 15 | 16 | 17 | 17 | 17 | 17 | 10½-11½ | | |
| 2003 | 9 | 10 | 11 | 12 | 13 | 14 | 16 | 17 | 19 | 20 | 20 | 20 | 20 | 9½-10½ | | |
| 2004 | 4 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 20 | 20 | 20 | 20 | 8½-9½ | | |
| 2005 | | 5 | 11 | 12 | 13 | 14 | 15 | 16 | 18 | 20 | 20 | 20 | 20 | 7½-8½ | | |
| 2006 | | | 6 | 12 | 13 | 15 | 16 | 17 | 19 | 19 | 19 | 19 | 19 | 6½-7½ | | |
| 2007 | | | | 6 | 13 | 15 | 16 | 17 | 19 | 19 | 19 | 19 | 19 | 5½-6½ | | |
| 2008 | | | | | 7 | 14 | 16 | 17 | 19 | 20 | 20 | 20 | 20 | 4½-5½ | | |
| 2009 | | | | | | 8 | 18 | 20 | 22 | 23 | 23 | 23 | 23 | 3½-4½ | | |
| 2010 | | | | | | | 9 | 20 | 22 | 25 | 25 | 25 | 25 | 2½-3½ | | |
| 2011 | | | | | | | | 11 | 23 | 25 | 25 | 25 | 25 | 1½-2½ | | |
| 2012 | | | | | | | | | 11 | 24 | 24 | 24 | 24 | ½-1½ | | |
| 2013 | | | | | | | | | | 13 | 13 | 13 | 13 | 0-½ | | |
| Total | 53 | 68 | 86 | 106 | 128 | 157 | 196 | 231 | 273 | 308 | 1,606 | | | | | |

Experience Band 2004-2013

Placement Band 1999-2013

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2004-2013
 SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013 Placement Band 1999-2013

| Year Placed (1) | Acquisitions, Transfers and Sales, Thousands of Dollars | | | | | | | | | | | | | Total During Age Interval (12) | Age Interval (13) | |
|-----------------------|---------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-----------------|-------------------|--------------|--------------|------|-------------------|-----------------|--------------------------------------|-------------------------|---------|
| | 2004 (2) | 2005 (3) | 2006 (4) | 2007 (5) | 2008 (6) | 2009 (7) | 2010 (8) | 2011 (9) | 2012 (10) | 2013 (11) | | | | | | |
| 1999 | - | - | - | - | - | - | 60 ^a | - | - | - | - | - | - | - | - | 13½-14½ |
| 2000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12½-13½ |
| 2001 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11½-12½ |
| 2002 | - | - | - | - | - | - | - | (5) ^b | - | - | - | - | - | 60 | - | 10½-11½ |
| 2003 | - | - | - | - | - | - | - | 6 ^a | - | - | - | - | - | - | - | 9½-10½ |
| 2004 | - | - | - | - | - | - | - | - | - | - | - | - | - | (5) | - | 8½-9½ |
| 2005 | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | - | 7½-8½ |
| 2006 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6½-7½ |
| 2007 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5½-6½ |
| 2008 | - | - | - | - | - | - | - | (12) ^b | - | - | - | - | 22 ^a | - | - | 4½-5½ |
| 2009 | - | - | - | - | - | - | - | - | - | - | - | (19) ^b | - | 10 | - | 3½-4½ |
| 2010 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2½-3½ |
| 2011 | - | - | - | - | - | - | - | - | - | - | - | - | - | (102) ^c | (121) | 1½-2½ |
| 2012 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | ½-1½ |
| 2013 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0-½ |
| Total | - | - | - | - | - | - | 60 | (30) | 22 | (102) | (50) | | | | | |

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2004 through 2013 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2009 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Placement Band 1999-2013

Experience Band 2004-2013

| Year Placed (1) | Exposures, Thousands of Dollars | | | | | | | | | | | | | Total at Beginning of Age Interval (12) | Age Interval (13) |
|--------------------|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------------------|----------------------|
| | Annual Survivors at the Beginning of the Year | | | | | | | | | | | | | | |
| | 2004 (2) | 2005 (3) | 2006 (4) | 2007 (5) | 2008 (6) | 2009 (7) | 2010 (8) | 2011 (9) | 2012 (10) | 2013 (11) | | | | | |
| 1999 | 255 | 245 | 234 | 222 | 209 | 195 | 239 | 216 | 192 | 167 | 167 | 167 | 167 | 13½-14½ | |
| 2000 | 279 | 268 | 256 | 243 | 228 | 212 | 194 | 174 | 153 | 131 | 131 | 131 | 131 | 12½-13½ | |
| 2001 | 307 | 296 | 284 | 271 | 257 | 241 | 224 | 205 | 184 | 162 | 162 | 162 | 162 | 11½-12½ | |
| 2002 | 338 | 330 | 321 | 311 | 300 | 289 | 276 | 262 | 242 | 226 | 226 | 226 | 226 | 10½-11½ | |
| 2003 | 376 | 367 | 357 | 346 | 334 | 321 | 307 | 297 | 280 | 261 | 261 | 261 | 261 | 9½-10½ | |
| 2004 | 420 ^a | 416 | 407 | 397 | 386 | 374 | 361 | 347 | 332 | 316 | 316 | 316 | 316 | 8½-9½ | |
| 2005 | | 460 ^a | 455 | 444 | 432 | 419 | 405 | 390 | 374 | 356 | 356 | 356 | 356 | 7½-8½ | |
| 2006 | | | 510 ^a | 504 | 492 | 479 | 464 | 448 | 431 | 412 | 412 | 412 | 412 | 6½-7½ | |
| 2007 | | | | 580 ^a | 574 | 561 | 546 | 530 | 501 | 482 | 482 | 482 | 482 | 5½-6½ | |
| 2008 | | | | | 660 ^a | 653 | 639 | 623 | 628 | 609 | 609 | 609 | 609 | 4½-5½ | |
| 2009 | | | | | | 750 ^a | 742 | 724 | 685 | 663 | 663 | 663 | 663 | 3½-4½ | |
| 2010 | | | | | | | 850 ^a | 841 | 821 | 799 | 799 | 799 | 799 | 2½-3½ | |
| 2011 | | | | | | | | 960 ^a | 949 | 926 | 926 | 926 | 926 | 1½-2½ | |
| 2012 | | | | | | | | | 1,080 ^a | 1,069 | 1,069 | 1,069 | 1,069 | ½-1½ | |
| 2013 | | | | | | | | | | 1,220 ^a | 1,220 ^a | 1,220 ^a | 1,220 ^a | 0-½ | |
| Total | 1,975 | 2,382 | 2,824 | 3,318 | 3,872 | 4,494 | 5,247 | 6,017 | 6,852 | 7,799 | 7,799 | 7,799 | 7,799 | | |

^a Additions during the year

For the entire experience band 2004-2013, 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 Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

SCHEDULE 4

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

Experience Band 2004-2013

Placement Band 1999-2013

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

Schedule JJS-1

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

Smoothing the Original Survivor Curve

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

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

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

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

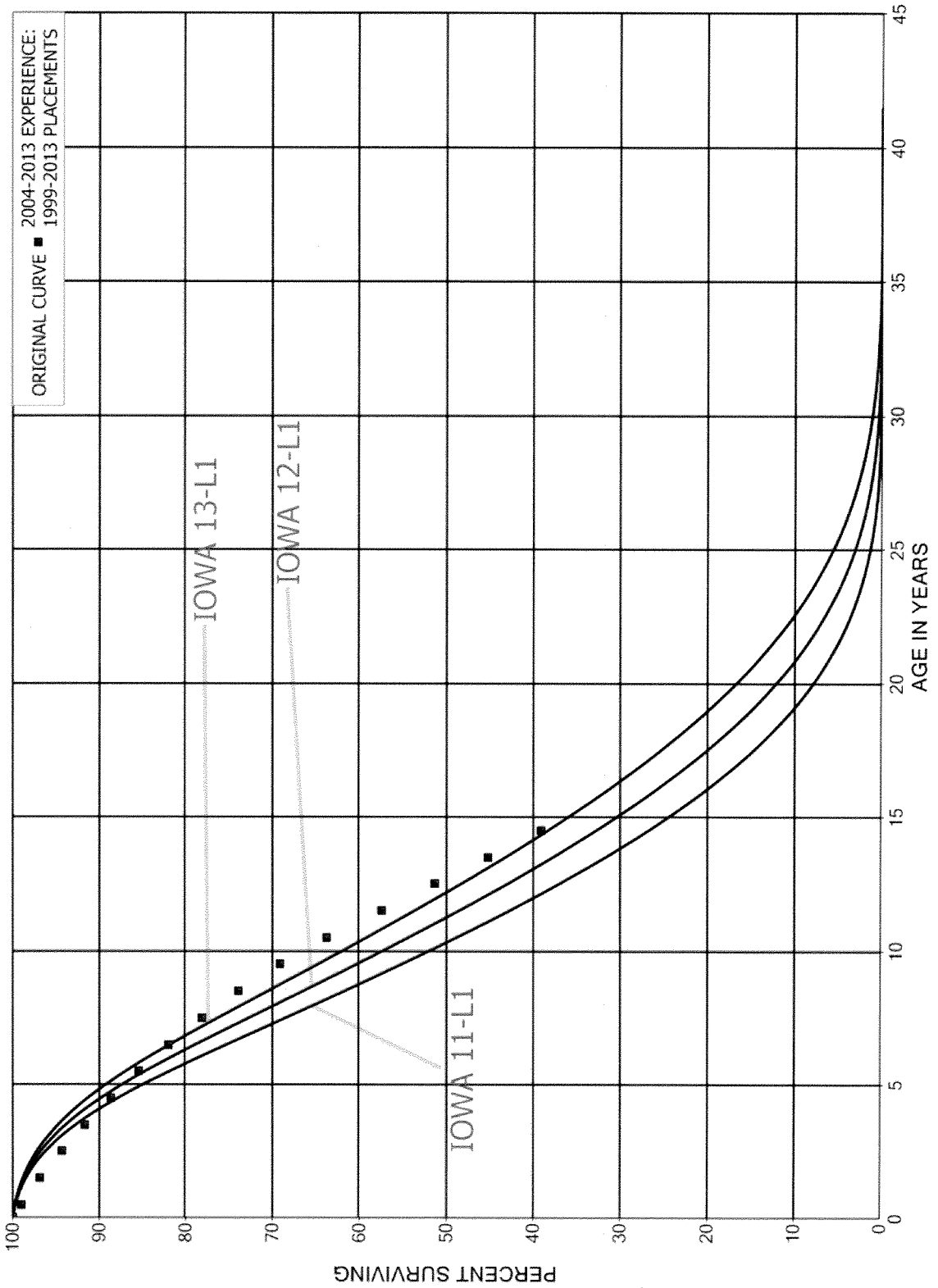


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

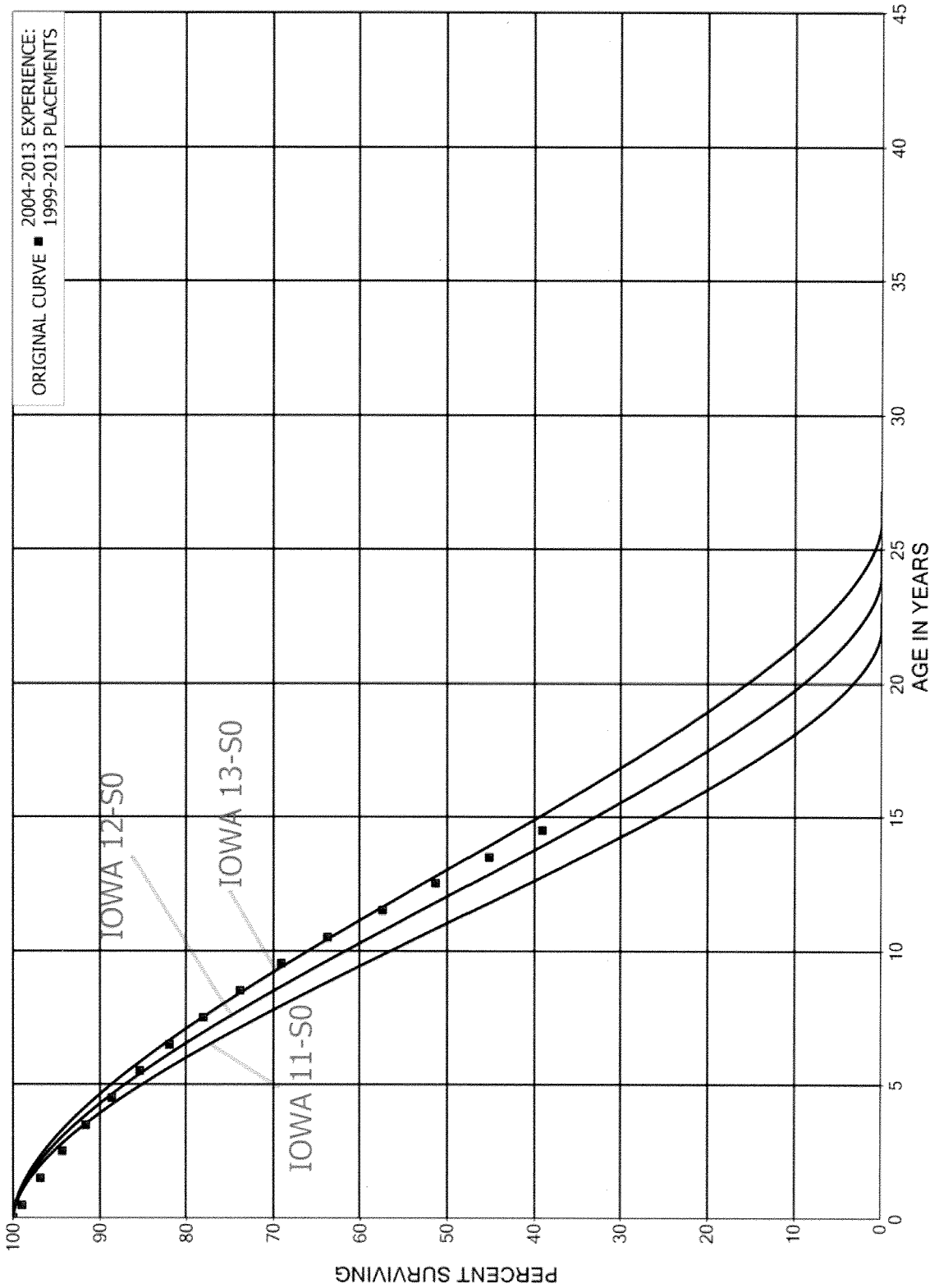


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

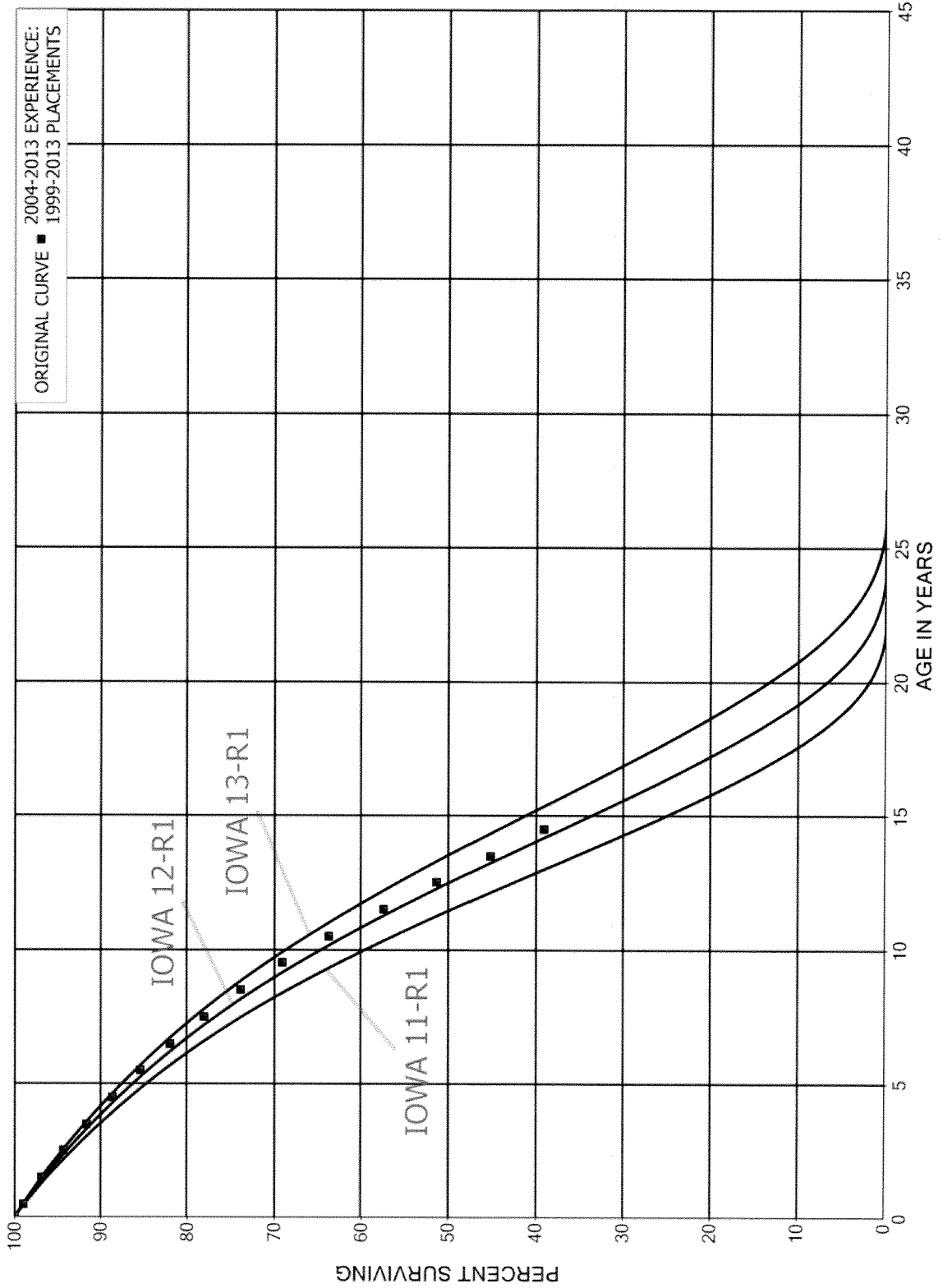
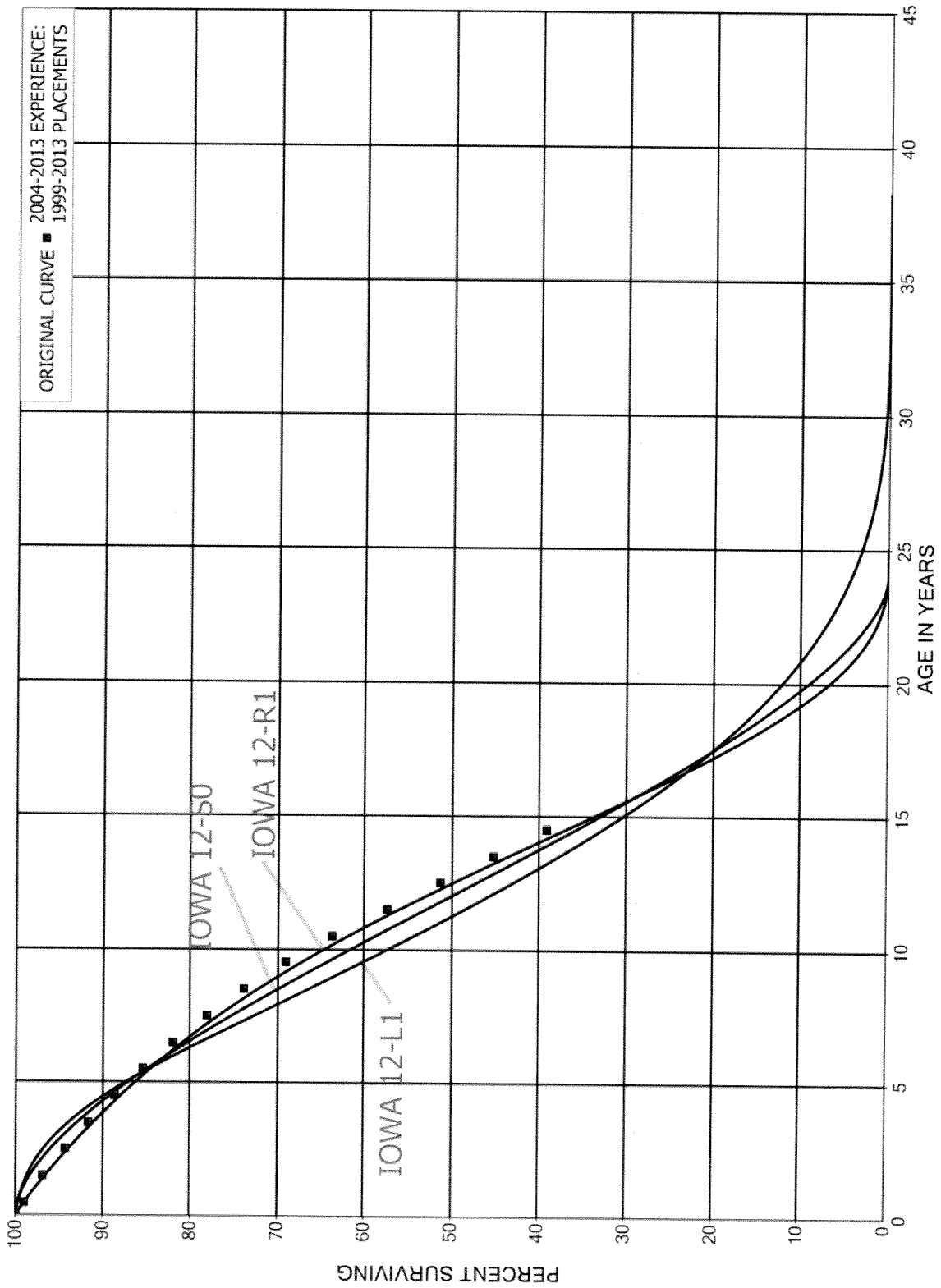


FIGURE 9: ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

August 11 and 12, 2014

- West Gardner Generating Station
- LaCygne Generating Station
- Facilities and Maintenance Facility
- Northeast Substation Office
- Avondale Substation
- North Congress Substation
- Iatan Generating Station

August 17-19, 2009

- Hawthorn Generating Station
- Hawthorn Combustion Turbine Station
- Iatan Generating
- Northeast Combustion Turbine Station
- Chouteau Substation
- Iatan Substation
- Northeast CT Substation
- Facilities and Maintenance Facility

SERVICE LIFE ANALYSIS

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

For many of the 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 80 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

| <u>Account No.</u> | <u>Account Description</u> |
|--------------------|--------------------------------------|
| STEAM PLANT | |
| 311 | Structures and Improvements |
| 312 | Boiler Plant Equipment |
| 314 | Turbogenerator Units |
| 315 | Accessory Electric Equipment |
| 316 | Miscellaneous Power Plant Equipment |
| NUCLEAR PLANT | |
| 321 | Structures and Improvements |
| 322 | Reactor Plant Equipment |
| 325 | Miscellaneous Power Plant Equipment |
| TRANSMISSION PLANT | |
| 352 | Structures and Improvements |
| 353 | Station Equipment |
| 355 | Poles and Fixtures |
| 356 | Overhead Conductors and Devices |
| DISTRIBUTION PLANT | |
| 361 | Structures and Improvements |
| 362 | Station Equipment |
| 364 | Poles, Towers and Fixtures |
| 365 | Overhead Conductors and Devices |
| 367 | Underground Conductors and Devices |
| 368 | Line Transformers |
| 370 | Meters |
| 370.1 | Meters - AMR |
| 371 | Installations on Customers' Premises |
| 373 | Street Lighting and Signal Systems |

GENERAL PLANT

| | |
|-------|-----------------------------------------|
| 392.1 | Transportation Equipment – Autos |
| 392.2 | Transportation Equipment – Light Trucks |
| 392.3 | Transportation Equipment – Heavy Trucks |
| 392.4 | Transportation Equipment – Tractors |
| 392.5 | Transportation Equipment - Trailers |
| 396 | Power Operated Equipment |

Account 364, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for most of the accounts. Aged retirement and other plant accounting data were compiled for the years 1920 through 2013. These data were coded in the course of the Company's normal recordkeeping according to plant 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 data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-131 and the life tables for the experience bands plotted on the chart follow it.

The survivor curve estimate is based on the statistical indications for the periods 1920 through 2013 and 1974 through 2013. The Iowa 42-R2.5 is a reasonable fit of the stub original survivor curve for Poles, Towers and Fixtures. The 42-year service life is within the typical service life range of 35 to 55 years for distribution poles. The 42-year life reflects the Company's plans to replace poles at the time the equipment fails or requires an upgrade due to growth in the service territory, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curve through age 55.

For Account 367, Underground Conductors and Devices, the estimate of survivor characteristics is based on the 1947-2013 and 1974-2013 experience bands. Most

retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for underground conductors and devices range from 40 to 55 years. The Iowa 51-R1.5 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves through age 55 and reflects the outlook of management.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each unit were estimated based on discussions with management regarding future outlook, age and condition of the plant, life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for production plants are as follows:

| <u>Depreciable Group</u> | <u>Major Year in Service</u> | <u>Probable Retirement Year</u> | <u>Life Span</u> |
|--------------------------|------------------------------|---------------------------------|------------------|
| Steam Production Plant | | | |
| Hawthorn Unit 5 | 1969,2001 | 2055 | 86,54 |
| Hawthorn Unit 9 | 1955,2000 | 2045 | 90,45 |
| Montrose Unit 1 | 1958 | 2016 | 58 |
| Montrose Unit 2 | 1960 | 2021 | 61 |
| Montrose Unit 3 | 1964 | 2021 | 57 |
| Iatan Unit 1 | 1980 | 2040 | 60 |
| LaCygne Unit 1 | 1973 | 2040 | 67 |
| LaCygne Unit 2 | 1977 | 2040 | 63 |
| Iatan Unit 2 | 2010 | 2070 | 60 |
| Nuclear Production | | | |
| Wolf Creek | 1985 | 2045 | 60 |

| <u>Depreciable Group</u> | <u>Major Year in Service</u> | <u>Probable Retirement Year</u> | <u>Life Span</u> |
|--------------------------|------------------------------|---------------------------------|------------------|
| Other Production Plant | | | |
| Northeast | 1972,1977 | 2040 | 68,63 |
| West Gardner | 2003 | 2048 | 45 |
| Miami County | 2003 | 2048 | 45 |
| Hawthorn Unit 6 | 2001 | 2045 | 44 |
| Hawthorn Unit 7 | 2000 | 2045 | 45 |
| Hawthorn Unit 8 | 2000 | 2045 | 45 |
| Spearville Unit 1 | 2006 | 2026 | 20 |
| Spearville Unit 2 | 2010 | 2030 | 20 |
| Solar | 2013 | 2033 | 20 |

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years. For example, Units 1, 2 & 3 at Montrose were completed in 1958, 1960 and 1964, respectively. The estimated probable retirement date for Montrose Unit 1 is 2016 and Montrose Units 2 and 3 is 2021. Thus, the life spans estimated for the Montrose power plant are 58 years for Unit 1, 61 years for Unit 2 and 57 years for Unit 3, which is within the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

The life span for the Wolf Creek Nuclear Power Plant is based on the length of the operating license as established by the Nuclear Regulatory Commission (NRC). The Company's current operating license is valid for 60 years from the date of issue. The probable retirement date estimated for the Wolf Creek Nuclear Plant is June 2045.

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

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1976 through 2013. 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 1976 through 2013 contributed significantly toward the net salvage estimates for 35 plant accounts, representing 89 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

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

NUCLEAR PLANT

| | |
|--------|-------------------------------------|
| 321.00 | Structures and Improvements |
| 322.00 | Reactor Plant Equipment |
| 323.00 | Turbogenerator Units |
| 324.00 | Accessory Electric Equipment |
| 325.00 | Miscellaneous Power Plant Equipment |

OTHER PRODUCTION PLANT

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

TRANSMISSION PLANT

| | |
|--------|---------------------------------------------|
| 352.00 | Structures and Improvements |
| 353.00 | Station Equipment |
| 353.03 | Station Equipment – Communication Equipment |
| 355.00 | Poles and Fixtures |

DISTRIBUTION PLANT

| | |
|--------|---------------------------------------------|
| 361.00 | Structures and Improvements |
| 362.03 | Station Equipment – Communication Equipment |
| 364.00 | Poles, Towers and Fixtures |
| 365.00 | Overhead Conductors and Devices |
| 366.00 | Underground Conduit |
| 367.00 | Underground Conductors and Devices |
| 368.00 | Line Transformers |
| 369.00 | Services |
| 370.00 | Meters |
| 370.01 | Meters - AMR |
| 371.00 | Installations on Customers' Premises |

GENERAL PLANT

| | |
|--------|-----------------------------------------|
| 390.00 | Structures and Improvements |
| 392.10 | Transportation Equipment – Autos |
| 392.20 | Transportation Equipment – Light Trucks |
| 392.30 | Transportation Equipment – Heavy Trucks |
| 392.40 | Transportation Equipment – Tractors |
| 392.50 | Transportation Equipment - Trailers |
| 396.00 | Power Operated Equipment |

Account 364.00, Poles, Towers and Fixtures, 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 1976 through 2013 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 1976-1978 through 2011-2013 periods were computed to smooth the annual amounts.

Cost of removal was high during the entire thirty-eight year period. The primary cause of the high levels of cost of removal was the required effort needed to take out the poles and towers. Cost of removal for the most recent five years averaged 237 percent.

Gross salvage has varied widely throughout the period but relatively high in comparison to most utilities for poles. The most recent five-year average of 88 percent gross salvage reflects recent trends and the reuse value of poles for Kansas City Power and Light Company.

The net salvage percent based on the overall period 1976 through 2013 is 50 percent negative net salvage and based on the most recent five-year period is 149 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 60 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the overall history of negative net salvage related to retirements.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on a decommissioning study performed by

Sega, Inc. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate was established for each production account and applied to the original cost.

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

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-2.

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2013, 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, 2013, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

| <u>ACCT</u> | <u>TITLE</u> | <u>AMORTIZATION PERIOD, YEARS</u> |
|-------------|----------------------------------|-----------------------------------|
| 391.00, | Office Furniture and Equipment | 20 |
| 391.02, | Computer Equipment | 8 |
| 393.00, | Stores Equipment | 25 |
| 394.00, | Tools, Shop and Garage Equipment | 30 |
| 395.00, | Laboratory Equipment | 30 |
| 397.00, | Communication Equipment | 35 |
| 398.00, | Miscellaneous Equipment | 30 |

For the purpose of calculating annual amortization amounts as of December 31, 2013, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2013. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2013, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant at December 31, 2013 presented on pages VI-4 through VI-8 of this report.

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2013 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | ANNUAL ACCRUAL AMOUNT (8) | CALCULATED RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(9) |
|------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------------------------|------------------------|---------------------------|---------------------------------|-----------------------------------|------------------------------------------------|
| | | | | | | | | | |
| 311.00 STEAM PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| | 06-2055 | 100-S0.5 | (6) | 7,130,374.02 | 1,843,177 | 5,715,019 | 145,402 | 2.04 | 39.3 |
| | 06-2055 | 100-S0.5 | (8) | 9,190,590.94 | 4,651,568 | 5,274,270 | 137,894 | 1.50 | 38.2 |
| | 06-2045 | 100-S0.5 | (5) | 1,301,510.94 | 528,542 | 838,044 | 27,714 | 2.13 | 30.2 |
| | 06-2021 | 100-S0.5 | (3) | 7,419,945.03 | 6,738,772 | 903,771 | 120,833 | 1.63 | 7.5 |
| | 06-2016 | 100-S0.5 | (2) | 2,000,602.20 | 2,040,614 | 0 | 0 | - | - |
| | 06-2021 | 100-S0.5 | (3) | 83,261.15 | 85,759 | 0 | 0 | - | - |
| | 06-2021 | 100-S0.5 | (3) | 199,149.65 | 205,124 | 0 | 0 | - | - |
| | 06-2070 | 100-S0.5 | (8) | 52,322,363.23 | 9,043,771 | 47,484,381 | 913,605 | 1.75 | 52.0 |
| | 06-2040 | 100-S0.5 | (3) | 3,970,664.07 | 1,880,218 | 2,209,566 | 85,731 | 2.16 | 25.8 |
| | 06-2040 | 100-S0.5 | (14) | 5,879,466.76 | 1,804,408 | 4,808,184 | 185,573 | 3.16 | 25.9 |
| | 06-2040 | 100-S0.5 | (15) | 10,607,702.68 | 8,097,118 | 4,101,740 | 161,101 | 1.52 | 25.5 |
| | 06-2040 | 100-S0.5 | (14) | 2,262,633.12 | 1,363,251 | 1,216,379 | 47,315 | 2.09 | 23.7 |
| | 06-2040 | 100-S0.5 | (20) | 5,097.32 | 134 | 5,963 | 61 | 1.20 | 96.1 |
| | | | | 102,373,561.11 | 38,372,456 | 72,537,337 | 1,825,229 | 1.78 | 39.7 |
| 312.00 BOILER PLANT EQUIPMENT | | | | | | | | | |
| | 06-2055 | 55-R1 | (8) | 1,880,015.03 | 116,945 | 1,913,471 | 53,554 | 2.85 | 35.7 |
| | 06-2055 | 55-R1 | (9) | 44,969,777.70 | 9,945,776 | 39,071,282 | 1,127,282 | 2.51 | 34.7 |
| | 06-2045 | 55-R1 | (7) | 23,240,675.86 | 8,657,212 | 16,010,311 | 583,483 | 2.51 | 27.4 |
| | 06-2021 | 55-R1 | (3) | 15,556,405.15 | 10,519,112 | 5,503,965 | 750,035 | 4.82 | 7.3 |
| | 06-2016 | 55-R1 | (2) | 23,794,383.37 | 24,270,271 | 0 | 0 | - | - |
| | 06-2021 | 55-R1 | (3) | 23,305,108.29 | 16,283,840 | 7,721,322 | 1,051,385 | 4.51 | 7.3 |
| | 06-2021 | 55-R1 | (3) | 24,882,921.15 | 17,707,374 | 7,922,035 | 1,078,939 | 4.34 | 7.3 |
| | 06-2070 | 55-R1 | (12) | 110,228,541.03 | 15,996,197 | 107,489,769 | 2,493,961 | 2.28 | 43.1 |
| | 06-2040 | 55-R1 | (5) | 209,379,983.77 | 66,251,562 | 153,597,421 | 6,413,819 | 3.06 | 23.9 |
| | 06-2040 | 55-R1 | (14) | 4,769,093.56 | 1,826,263 | 3,610,504 | 151,175 | 3.17 | 23.9 |
| | 06-2040 | 55-R1 | (14) | 96,627,889.89 | 36,830,154 | 75,605,640 | 3,166,786 | 3.21 | 23.9 |
| | 06-2040 | 55-R1 | (15) | 68,879,216.33 | 40,143,386 | 39,067,713 | 1,691,918 | 2.46 | 23.1 |
| | | | | 649,514,011.13 | 248,747,192 | 457,483,453 | 18,562,337 | 2.86 | 24.6 |
| | | 25-R2.5 | 25 | 11,431,415.78 | 2,823,979 | 5,747,563 | 316,497 | 2.77 | 18.2 |
| | 06-2055 | 55-R1 | (9) | 410.13 | 75 | 372 | 11 | 2.68 | 33.8 |
| | 06-2040 | 55-R1 | (15) | 18,377,159.76 | 13,371,609 | 7,762,125 | 349,013 | 1.90 | 22.2 |
| | | | | 18,377,569.89 | 13,371,684 | 7,762,497 | 349,024 | 1.90 | 22.2 |
| 314.00 TURBOGENERATOR UNITS | | | | | | | | | |
| | 06-2055 | 60-R1.5 | (6) | 417,041.96 | 31,235 | 410,829 | 11,040 | 2.65 | 37.2 |
| | 06-2055 | 60-R1.5 | (8) | 42,816,005.78 | 16,612,944 | 29,628,342 | 858,495 | 2.01 | 34.5 |
| | 06-2045 | 60-R1.5 | (5) | 9,517,533.66 | 3,371,784 | 6,621,626 | 232,403 | 2.44 | 28.5 |
| | 06-2021 | 60-R1.5 | (3) | 491,854.97 | 118,903 | 387,708 | 52,326 | 10.64 | 7.4 |
| | 06-2016 | 60-R1.5 | (2) | 6,521,373.22 | 6,651,801 | 0 | 0 | - | - |
| | 06-2021 | 60-R1.5 | (3) | 8,402,454.46 | 6,318,213 | 2,336,315 | 316,166 | 3.76 | 7.4 |
| | 06-2021 | 60-R1.5 | (3) | 11,037,685.65 | 8,494,018 | 2,675,015 | 389,029 | 3.52 | 7.4 |
| | 06-2070 | 60-R1.5 | (4) | 3,210,689.01 | 335,959 | 3,131,575 | 67,489 | 2.10 | 46.4 |
| | 06-2040 | 60-R1.5 | (4) | 32,067,894.30 | 16,140,974 | 17,209,636 | 718,065 | 2.24 | 24.0 |
| | 06-2040 | 60-R1.5 | (13) | 39,840.49 | 19,304 | 25,716 | 1,058 | 2.66 | 24.3 |
| | 06-2040 | 60-R1.5 | (13) | 18,085,806.48 | 10,433,951 | 10,003,010 | 419,236 | 2.32 | 23.9 |
| | 06-2040 | 60-R1.5 | (13) | 12,673,716.88 | 8,542,557 | 5,778,743 | 247,829 | 1.96 | 23.3 |
| | | | | 145,282,106.89 | 77,071,653 | 78,408,515 | 3,313,136 | 2.28 | 23.7 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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

| ACCOUNT | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | ANNUAL ACCRUAL AMOUNT (8) | CALCULATED RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|-------------------------------------------|------------------------------|--------------------|-------------------------|-------------------------------------------|------------------|---------------------|---------------------------|-----------------------------|---------------------------------------|
| | | | | | | | | | |
| 315.00 | | | | | | | | | |
| ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| HAWTHORN COMMON | 06-2055 | 55-S0.5 | (7) | 795,980.71 | 112,735 | 738,964 | 21,000 | 2.64 | 35.2 |
| HAWTHORN UNIT 5 | 06-2055 | 55-S0.5 | (8) | 6,825,239.00 | 1,397,279 | 5,973,979 | 174,559 | 2.56 | 34.2 |
| HAWTHORN UNIT 9 | 06-2045 | 55-S0.5 | (8) | 8,851,364.37 | 2,468,552 | 6,913,894 | 251,966 | 2.85 | 27.4 |
| MONTRORSE COMMON | 06-2021 | 55-S0.5 | (3) | 1,984,797.98 | 1,207,472 | 836,870 | 114,002 | 5.74 | 7.3 |
| MONTRORSE UNIT 1 | 06-2016 | 55-S0.5 | (2) | 4,421,393.92 | 3,489,111 | 1,020,711 | 410,869 | 9.29 | 2.5 |
| MONTRORSE UNIT 2 | 06-2021 | 55-S0.5 | (3) | 2,795,871.43 | 1,912,121 | 967,627 | 133,048 | 4.76 | 7.3 |
| MONTRORSE UNIT 3 | 06-2021 | 55-S0.5 | (3) | 3,930,040.20 | 2,629,523 | 1,418,418 | 194,540 | 4.95 | 7.3 |
| IATAN COMMON | 06-2070 | 55-S0.5 | (5) | 14,058,093.24 | 1,319,299 | 14,004,023 | 321,013 | 2.28 | 43.6 |
| IATAN UNIT 1 | 06-2070 | 55-S0.5 | (5) | 26,885,667.00 | 8,940,556 | 19,289,394 | 819,567 | 3.05 | 23.5 |
| LACYGNE COMMON | 06-2040 | 55-S0.5 | (13) | 868,253.15 | 366,993 | 614,133 | 26,485 | 3.05 | 23.2 |
| LACYGNE UNIT 1 | 06-2040 | 55-S0.5 | (13) | 10,807,065.09 | 4,643,157 | 7,568,827 | 330,160 | 3.06 | 22.9 |
| LACYGNE UNIT 2 | 06-2040 | 55-S0.5 | (13) | 14,463,012.51 | 4,594,206 | 11,748,958 | 495,008 | 3.42 | 23.7 |
| MISCELLANEOUS | 06-2040 | 55-S0.5 | (10) | 25,137.84 | 3,214 | 24,438 | 504 | 2.00 | 46.5 |
| TOTAL ACCESSORY ELECTRIC EQUIPMENT | | | | 96,711,916.44 | 33,084,218 | 71,120,276 | 3,292,741 | 3.40 | 21.6 |
| 316.00 | | | | | | | | | |
| MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | | |
| HAWTHORN COMMON | 06-2055 | 55-S0.5 | (1) | 1,944,755.85 | 370,761 | 1,593,442 | 45,381 | 2.33 | 35.1 |
| HAWTHORN UNIT 5 | 06-2055 | 55-S0.5 | (1) | 3,141,562.08 | 1,443,721 | 1,729,257 | 55,777 | 1.78 | 31.0 |
| HAWTHORN UNIT 9 | 06-2045 | 55-S0.5 | (2) | 98,635.05 | 39,845 | 60,763 | 2,243 | 2.27 | 27.1 |
| MONTRORSE COMMON | 06-2021 | 55-S0.5 | (2) | 2,839,159.17 | 2,152,651 | 743,291 | 100,441 | 3.54 | 7.4 |
| MONTRORSE UNIT 1 | 06-2016 | 55-S0.5 | (2) | 98,655.06 | 100,628 | 0 | 0 | - | - |
| MONTRORSE UNIT 2 | 06-2021 | 55-S0.5 | (2) | 23,405.99 | 23,874 | 0 | 0 | - | - |
| MONTRORSE UNIT 3 | 06-2021 | 55-S0.5 | (2) | 32,219.83 | 32,864 | 0 | 0 | - | - |
| IATAN COMMON | 06-2070 | 55-S0.5 | (1) | 2,261,536.71 | 451,132 | 1,833,020 | 43,909 | 1.94 | 41.7 |
| IATAN UNIT 1 | 06-2040 | 55-S0.5 | (1) | 3,287,440.14 | 1,147,686 | 2,172,627 | 90,013 | 2.74 | 24.1 |
| LACYGNE COMMON | 06-2040 | 55-S0.5 | (10) | 2,905,530.22 | 908,700 | 2,287,383 | 93,786 | 3.23 | 24.4 |
| LACYGNE UNIT 1 | 06-2040 | 55-S0.5 | (9) | 1,690,996.52 | 740,095 | 1,103,091 | 46,260 | 2.74 | 23.8 |
| LACYGNE UNIT 2 | 06-2040 | 55-S0.5 | (8) | 814,819.68 | 539,305 | 340,700 | 15,331 | 1.88 | 22.2 |
| MISCELLANEOUS | 06-2040 | 55-S0.5 | 0 | 4,346,049.64 | 682,118 | 3,663,932 | 75,615 | 1.74 | 48.5 |
| TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | | | | 23,484,765.94 | 8,633,382 | 15,527,506 | 568,738 | 2.42 | 27.3 |
| SUBTOTAL STEAM PRODUCTION PLANT | | | | 1,047,175,347.18 | 422,106,564 | 708,587,167 | 28,227,702 | 2.70 | 25.1 |
| 311.02 | | | | | | | | | |
| HAWTHORN UNIT 5 REBUILD | 06-2055 | 100-S0.5 | (7) | 4,879,609.13 | 4,541,945 | 679,237 | 17,470 | 0.36 | 38.9 |
| STRUCTURES AND IMPROVEMENTS | 06-2055 | 55-R1 | (10) | 121,393,809.76 | 108,489,424 | 25,063,767 | 737,600 | 0.61 | 34.0 |
| BOILER PLANT EQUIPMENT | 06-2055 | 55-S0.5 | (10) | 21,543,841.62 | 19,145,833 | 4,552,393 | 136,791 | 0.63 | 33.3 |
| ACCESSORY ELECTRIC EQUIPMENT | 06-2055 | 55-S0.5 | (1) | 1,260,554.04 | 1,116,069 | 157,091 | 4,720 | 0.37 | 33.3 |
| TOTAL HAWTHORN 5 REBUILD | | | | 149,077,814.55 | 133,273,271 | 30,452,488 | 896,581 | 0.60 | 34.0 |
| 311.04 | | | | | | | | | |
| IATAN UNIT 2 | 06-2070 | 100-S0.5 | (7) | 49,890,165.59 | 22,568,741 | 30,815,736 | 587,959 | 1.18 | 52.4 |
| STRUCTURES AND IMPROVEMENTS | 06-2070 | 55-R1 | (11) | 132,739,223.76 | 164,823,460 | 204,517,088 | 4,640,426 | 1.39 | 44.1 |
| BOILER PLANT EQUIPMENT | 06-2070 | 60-R1.5 | (8) | 122,381,744.39 | 24,029,350 | 106,142,934 | 2,315,103 | 1.89 | 46.7 |
| TURBOGENERATOR UNITS | 06-2070 | 55-S0.5 | (9) | 30,383,897.59 | 7,909,939 | 25,208,509 | 571,969 | 1.88 | 44.1 |
| ACCESSORY ELECTRIC EQUIPMENT | 06-2070 | 55-S0.5 | (1) | 2,066,742.29 | 835,772 | 1,251,638 | 28,364 | 1.37 | 44.1 |
| MISCELLANEOUS POWER PLANT EQUIPMENT | 06-2070 | 55-S0.5 | (1) | 537,461,773.62 | 220,166,252 | 369,935,905 | 8,143,841 | 1.52 | 45.4 |
| TOTAL IATAN UNIT 2 | | | | 1,733,714,935.35 | 775,545,087 | 1,108,975,560 | 37,268,124 | 2.15 | 29.8 |
| TOTAL STEAM PRODUCTION PLANT | | | | | | | | | |

Schedule JJS-1

Kansas City Power & Light
December 31, 2013

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

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | ANNUAL ACCRUAL AMOUNT (8) | CALCULATED RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------------------------|------------------------|---------------------------|---------------------------------|-----------------------------------|------------------------------------------------|
| | | | | | | | | | |
| NUCLEAR PRODUCTION PLANT | | | | | | | | | |
| 321.00 | 06-2045 | 100-S0.5 | (1) | 240,676,336.58 | 151,133,314 | 91,949,786 | 3,135,526 | 1.30 | 29.3 |
| 322.00 | 06-2045 | 60-R2 | (2) | 351,971,992.82 | 207,672,810 | 151,338,623 | 5,544,854 | 1.58 | 27.3 |
| 323.00 | 06-2045 | 50-S1.5 | (1) | 118,736,764.49 | 49,861,780 | 70,062,352 | 2,675,048 | 2.25 | 26.2 |
| 324.00 | 06-2045 | 50-S1.5 | 0 | 77,030,162.99 | 39,594,516 | 37,435,647 | 1,630,180 | 2.12 | 23.0 |
| 325.00 | 06-2045 | 40-R0.5 | 0 | 61,214,757.92 | 14,975,912 | 46,238,846 | 1,932,435 | 3.16 | 23.9 |
| | | | | 849,630,014.80 | 463,238,332 | 397,025,254 | 14,918,043 | 1.76 | 26.6 |
| OTHER PRODUCTION PLANT | | | | | | | | | |
| STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| 341.00 | 06-2040 | 70-R2.5 | (8) | 839,276.76 | 246,238 | 656,181 | 25,869 | 3.08 | 25.4 |
| | 06-2048 | 70-R2.5 | (2) | 1,917,989.17 | 314,322 | 1,642,027 | 49,741 | 2.59 | 33.0 |
| | 06-2048 | 70-R2.5 | (3) | 868,867.45 | 181,494 | 713,439 | 21,740 | 2.50 | 32.8 |
| | 06-2045 | 70-R2.5 | (3) | 84,238.35 | 21,981 | 64,785 | 2,158 | 2.56 | 30.0 |
| | 06-2045 | 70-R2.5 | (2) | 384,850.96 | 104,209 | 288,339 | 9,627 | 2.50 | 30.0 |
| | 06-2045 | 70-R2.5 | (2) | 46,352.81 | 12,657 | 34,623 | 1,156 | 2.49 | 30.0 |
| | | | | 4,141,575.50 | 882,901 | 3,401,394 | 110,291 | 2.66 | 30.8 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| 342.00 | 06-2040 | 50-R2.5 | (9) | 1,132,922.84 | 633,646 | 601,240 | 24,627 | 2.17 | 24.4 |
| | 06-2048 | 50-R2.5 | (5) | 1,775,903.39 | 612,778 | 1,234,162 | 40,168 | 2.26 | 30.7 |
| | 06-2048 | 50-R2.5 | (5) | 1,097,400.42 | 393,908 | 758,362 | 24,754 | 2.19 | 30.6 |
| | 06-2045 | 50-R2.5 | (5) | 583,826.34 | 254,384 | 358,634 | 12,763 | 2.26 | 28.1 |
| | 06-2045 | 50-R2.5 | (5) | 1,568,141.16 | 212,292 | 925,256 | 33,184 | 2.12 | 27.9 |
| | 06-2045 | 50-R2.5 | (5) | 310,671.94 | 143,351 | 182,855 | 6,561 | 2.11 | 27.9 |
| | | | | 6,488,866.09 | 2,759,359 | 4,060,509 | 142,057 | 2.20 | 28.6 |
| TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES | | | | | | | | | |
| 344.00 | 06-2040 | 50-R1.5 | (9) | 22,340,125.19 | 20,347,200 | 4,003,536 | 179,497 | 0.80 | 22.3 |
| | 06-2048 | 50-R1.5 | (4) | 60,918,019.59 | 22,455,288 | 40,899,452 | 1,381,070 | 2.27 | 29.6 |
| | 06-2045 | 50-R1.5 | (5) | 14,495,886.32 | 5,437,040 | 9,783,641 | 330,577 | 2.28 | 29.6 |
| | 06-2045 | 50-R1.5 | (5) | 25,304,205.14 | 8,931,311 | 17,638,104 | 634,672 | 2.51 | 27.8 |
| | 06-2045 | 50-R1.5 | (5) | 12,402,071.63 | 5,944,422 | 7,077,753 | 261,243 | 2.11 | 27.1 |
| | 06-2045 | 50-R1.5 | (5) | 13,133,825.77 | 6,312,407 | 7,478,110 | 276,108 | 2.10 | 27.1 |
| | | | | 148,594,133.64 | 69,427,668 | 86,880,596 | 3,063,167 | 2.06 | 28.4 |
| GENERATORS | | | | | | | | | |
| ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| 345.00 | 06-2040 | 45-R3 | (10) | 3,973,032.02 | 3,673,620 | 696,715 | 37,213 | 0.94 | 18.7 |
| | 06-2048 | 45-R3 | (5) | 3,771,461.53 | 1,283,011 | 2,677,024 | 89,446 | 2.37 | 29.9 |
| | 06-2048 | 45-R3 | (6) | 982,776.76 | 339,908 | 701,835 | 23,474 | 2.39 | 29.9 |
| | 06-2045 | 45-R3 | (5) | 1,401,579.38 | 890,833 | 32,487 | 32,487 | 2.32 | 27.4 |
| | 06-2045 | 45-R3 | (5) | 1,230,531.59 | 504,312 | 787,746 | 28,736 | 2.34 | 27.4 |
| | 06-2045 | 45-R3 | (5) | 783,768.83 | 312,829 | 510,128 | 18,527 | 2.36 | 27.5 |
| | | | | 12,143,150.11 | 6,694,505 | 6,264,281 | 229,885 | 1.89 | 27.2 |
| MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | | |
| 346.00 | 06-2040 | 45-R2.5 | (6) | 146,852.69 | 1,607 | 154,057 | 6,623 | 4.51 | 23.3 |
| | 06-2048 | 45-R2.5 | 0 | 7,863.24 | 17 | 7,846 | 247 | 3.14 | 31.8 |
| | | | | 154,715.93 | 1,624 | 161,903 | 6,870 | 4.44 | 23.6 |
| TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | 100,768,683 | 2.07 | 28.4 |
| SUBTOTAL OTHER PRODUCTION PLANT | | | | | | | 3,552,270 | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | CALCULATED | | (10)=(7)/(8) |
|--------|------------------------------------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|----------------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|----------------------|----------------------|
| | | | | | | | | ANNUAL AMOUNT | RATE | |
| | | | | | | | | (8) | (9)=(8)/(6) | |
| 344.01 | SOLAR PRODUCTION PLANT GENERATORS - SOLAR | 06-2033 | 45-R2 | 0 | 495,417.39 | 46,597 | 448,820 | 23,896 | 4.82 | 18.8 |
| | TOTAL SOLAR PRODUCTION PLANT | | | | 495,417.39 | 46,597 | 448,820 | 23,896 | 4.82 | 18.8 |
| 341.02 | WIND PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS SPEARVILLE COMMON SPEARVILLE UNIT 2 | 06-2030 06-2030 | 70-R2.5 70-R2.5 | (19) (19) | 1,993,133.46 555,207.30 | 652,081 104,384 | 1,719,748 557,503 | 105,679 34,161 | 5.30 6.14 | 16.3 16.3 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | | | | 2,549,340.76 | 756,465 | 2,277,251 | 139,840 | 5.49 | 16.3 |
| 344.02 | GENERATORS SPEARVILLE COMMON SPEARVILLE UNIT 1 SPEARVILLE UNIT 2 | 06-2030 06-2026 06-2030 | 45-R2 45-R2 45-R2 | (19) (17) (19) | 483,555.82 85,428,943.24 55,638,968.36 | 89,034 29,392,017 9,170,071 | 486,397 70,559,847 57,040,301 | 30,560 5,820,522 3,576,149 | 6.32 6.81 6.43 | 15.9 12.1 16.0 |
| | TOTAL GENERATORS | | | | 141,551,467.42 | 38,651,122 | 128,086,545 | 9,427,231 | 6.66 | 13.6 |
| 345.02 | ACCESSORY ELECTRIC EQUIPMENT SPEARVILLE COMMON SPEARVILLE UNIT 1 | 06-2030 06-2026 | 40-R2.5 40-R2.5 | (18) (17) | 316,563.78 70,171.22 | 6,652 18,577 | 366,893 63,523 | 22,732 5,228 | 7.18 7.45 | 16.1 12.2 |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | | | | 386,735.00 | 25,229 | 430,416 | 27,960 | 7.23 | 15.4 |
| 346.02 | MISCELLANEOUS POWER PLANT EQUIPMENT SPEARVILLE COMMON | 06-2030 | 35-S2.5 | (17) | 191,421.76 | 0 | 223,963 | 13,691 | 7.15 | 16.4 |
| | TOTAL WIND PRODUCTION PLANT | | | | 144,678,964.94 | 39,432,816 | 131,018,175 | 9,608,722 | 6.64 | 13.6 |
| | TOTAL OTHER PRODUCTION PLANT | | | | 316,676,823.60 | 119,245,470 | 232,235,678 | 13,184,888 | 4.16 | 17.6 |
| | TOTAL PRODUCTION PLANT | | | | 2,900,021,773.75 | 1,358,028,889 | 1,738,236,492 | 65,371,055 | 2.25 | 26.6 |
| 352.00 | TRANSMISSION PLANT STRUCTURES AND IMPROVEMENTS | | 60-R3 | (5) | 3,169,498.40 | 961,315 | 2,366,658 | 62,623 | 1.98 | 37.8 |
| 353.00 | STATION EQUIPMENT | | 55-R1 | (10) | 87,729,536.24 | 24,070,292 | 72,432,198 | 1,637,267 | 1.87 | 44.2 |
| 353.03 | STATION EQUIPMENT - COMMUNICATION EQUIPMENT | | 25-S2.5 | 0 | 4,383,416.25 | 1,796,376 | 2,587,040 | 436,491 | 9.96 | 5.9 |
| 354.00 | TOWERS AND FIXTURES | | 70-R4 | (20) | 2,344,801.04 | 2,025,452 | 788,309 | 20,545 | 0.88 | 38.4 |
| 355.00 | POLES AND FIXTURES | | 52-R2 | (50) | 64,690,364.84 | 32,046,646 | 64,988,901 | 1,711,055 | 2.64 | 38.0 |
| 356.00 | OVERHEAD CONDUCTORS AND DEVICES | | 55-R2.5 | (25) | 55,817,565.39 | 28,483,496 | 41,288,461 | 992,220 | 1.78 | 41.6 |
| 357.00 | UNDERGROUND CONDUIT | | 65-R4 | 0 | 1,995,353.61 | 1,093,363 | 901,991 | 28,185 | 1.41 | 32.0 |
| 358.00 | UNDERGROUND CONDUCTORS AND DEVICES | | 55-R4 | 0 | 1,706,193.61 | 1,370,735 | 355,459 | 11,645 | 0.68 | 28.8 |
| | TOTAL TRANSMISSION PLANT | | | | 221,836,729.38 | 91,847,675 | 185,689,017 | 4,900,031 | 2.21 | 37.9 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2013 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | ANNUAL ACCRUAL AMOUNT (8) | CALCULATED RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|---------------------------------------------|------------------------------|--------------------|-------------------------|-------------------------------------------|------------------|---------------------|---------------------------|-----------------------------|---------------------------------------|
| DISTRIBUTION PLANT | | | | | | | | | |
| 361.00 | | 55-R2 | (5) | 6,225,938.90 | 3,138,157 | 3,399,079 | 82,304 | 1.32 | 41.3 |
| 362.00 | | 52-R2 | (6) | 113,960,345.53 | 38,845,190 | 80,813,173 | 2,066,279 | 1.81 | 39.1 |
| 362.03 | | 25-S2.5 | 0 | 2,257,961.11 | 1,296,617 | 961,344 | 100,375 | 4.45 | 9.6 |
| 363.00 | | 10-L3 | 0 | 2,500,987.28 | 0 | 2,500,987 | 294,234 | 11.76 | 8.5 |
| 364.00 | | 42-R2.5 | (50) | 158,042,922.09 | 89,974,721 | 147,089,662 | 5,020,353 | 3.18 | 29.3 |
| 365.00 | | 44-R1 | (25) | 123,536,825.75 | 34,798,970 | 119,622,062 | 3,807,662 | 3.08 | 31.4 |
| 366.00 | | 55-R2.5 | (30) | 144,383,689.28 | 28,169,808 | 159,528,988 | 4,196,583 | 2.91 | 38.0 |
| 367.00 | | 51-R1.5 | (10) | 231,936,379.43 | 41,023,771 | 214,106,246 | 5,519,704 | 2.38 | 38.8 |
| 368.00 | | 37-R2 | 10 | 155,634,713.07 | 70,575,253 | 69,495,989 | 2,533,491 | 1.63 | 27.4 |
| 369.00 | | 50-R2.5 | (100) | 59,792,440.21 | 29,550,419 | 90,234,461 | 2,653,043 | 4.44 | 34.0 |
| 370.00 | | 40-R1.5 | 2 | 23,204,568.32 | 17,856,171 | 4,884,306 | 141,119 | 0.61 | 34.6 |
| 370.10 | | 40-R1.5 | 2 | 27,201,732.44 | 17,363,255 | 9,294,443 | 274,686 | 1.01 | 33.8 |
| 370.20 | | 20-S2.5 | 2 | 1,848,429.58 | 40,300 | 1,771,161 | 90,829 | 4.91 | 19.5 |
| 371.00 | | 21-S1 | (15) | 6,108,205.99 | 9,246,893 | 77,544 | 3,783 | 0.05 | 20.5 |
| 373.00 | | 25-10.5 | (5) | 11,972,217.01 | 4,320,032 | 8,250,796 | 448,351 | 3.74 | 18.4 |
| TOTAL DISTRIBUTION PLANT | | | | | | | | | |
| | | | | 1,070,607,355.99 | 385,999,557 | 920,775,312 | 28,109,323 | 2.63 | 32.8 |
| GENERAL PLANT | | | | | | | | | |
| STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| 390.00 | | 45-R1.5 | (20) | 40,734,362.35 | 11,957,004 | 36,924,231 | 1,120,112 | 2.75 | 33.0 |
| FURNITURE AND EQUIPMENT | | | | | | | | | |
| 391.00 | | 20-SQ | 0 | 5,157,772.14 | 1,452,827 | 3,704,945 | 257,889 | 5.00 | 11.9 |
| | | 20-SQ | 0 | 4,093,468.59 | 1,085,242 | 3,005,227 | 204,673 | 5.00 | 13.5 |
| | | 8-SQ | 0 | 7,154,484.11 | 964,196 | 6,190,285 | 893,061 | 12.50 | 5.3 |
| TOTAL OFFICE FURNITURE AND EQUIPMENT | | | | | | | | | |
| | | | | 11,237,952.70 | 2,052,440 | 9,185,513 | 1,097,734 | | |
| TRANSPORTATION EQUIPMENT | | | | | | | | | |
| 392.00 | | 8-R2 | 25 | 375,629.06 | 281,722 | 0 | 0 | | |
| | | 7.5-L0.5 | 25 | 4,961,421.99 | 782,942 | 2,938,124 | 582,061 | 11.73 | 5.0 |
| | | 10-L2.5 | 25 | 20,343,616.94 | 2,935,259 | 12,322,454 | 2,021,774 | 6.1 | 6.1 |
| | | 12-R2 | 25 | 321,916.77 | 152,051 | 89,387 | 18,279 | 5.68 | 4.9 |
| | | 26-S0 | 25 | 1,045,042.83 | 478,478 | 305,304 | 14,224 | 1.36 | 21.5 |
| TOTAL TRANSPORTATION EQUIPMENT | | | | | | | | | |
| | | | | 27,047,627.59 | 4,630,452 | 15,655,269 | 2,636,338 | 9.75 | 5.9 |
| STORES EQUIPMENT | | | | | | | | | |
| 393.00 | | 25-SQ | 0 | 452,972.47 | 228,709 | 224,263 | 18,119 | 4.00 | 14.1 |
| 394.00 | | 30-SQ | 0 | 2,761,780.96 | 908,570 | 1,853,211 | 91,967 | 3.33 | 17.9 |
| 395.00 | | 30-SQ | 0 | 3,745,868.73 | 1,365,597 | 2,176,272 | 124,737 | 3.33 | 17.8 |
| 396.00 | | 12-L2 | 15 | 13,706,788.04 | 3,365,356 | 8,285,414 | 1,088,045 | 7.94 | 7.6 |
| 397.00 | | 35-SQ | 0 | 60,555,514.63 | 13,602,386 | 46,953,129 | 1,731,868 | 2.86 | 22.1 |
| 398.00 | | 30-SQ | 0 | 306,127.36 | 66,586 | 239,541 | 10,194 | 3.33 | 17.0 |
| TOTAL GENERAL PLANT | | | | | | | | | |
| | | | | 165,706,766.97 | 39,833,927 | 125,201,788 | 8,177,023 | 4.93 | 15.3 |
| TOTAL DEPRECIABLE PLANT | | | | | | | | | |
| | | | | 4,358,172,626.09 | 1,875,710,048 | 2,969,902,609 | 106,557,432 | 2.45 | 27.9 |

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

** AMORTIZATION ACCOUNT. AMORTIZATION RATE IS EQUAL TO 1/ASL.

*** AMR METERS ARE EXPECTED TO BE RETIRED BY THE END OF 2015. UNRECOVERED AMR METER COSTS AS OF 12/31/2015 WILL BE RECOVERED UTILIZING A 10 YEAR AMORTIZATION BEGINNING 1/1/2016.

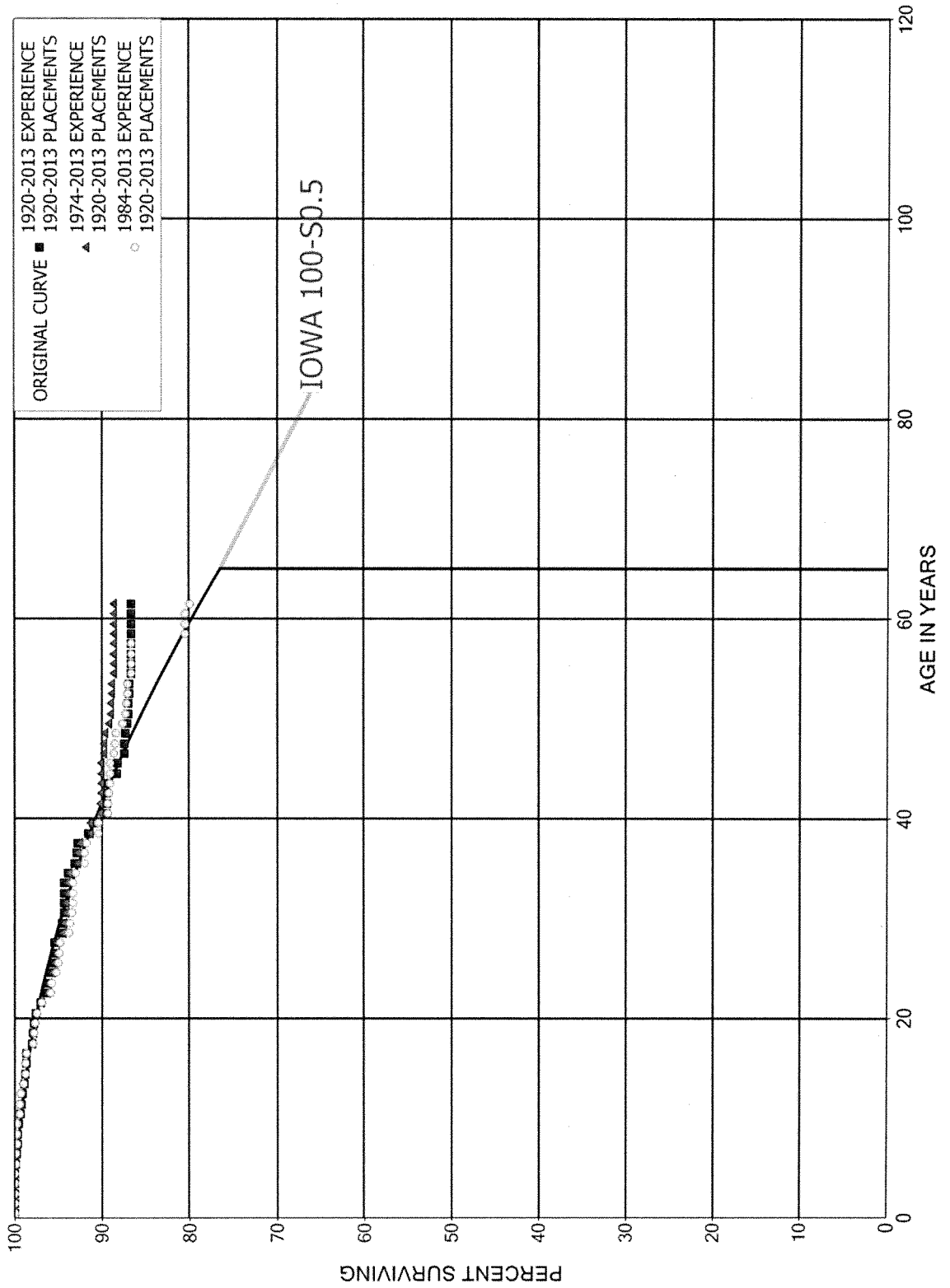
**** ANNUAL ACCRUAL RATE TO BE USED FOR NEW ADDITIONS AS OF JANUARY 1, 2014 WILL BE 9.38%.

NOTE: FOR LACYGNE ENVIRONMENTAL EQUIPMENT INSTALLED IN 2014 AND 2015, THE FOLLOWING DEPRECIATION RATES SHOULD BE USED:

| ACCOUNT | RATE |
|---------|------|
| 312 | 4.37 |
| 315 | 4.10 |

PART VII. SERVICE LIFE STATISTICS

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1920-2013

| 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 | 315,727,634 | 58,394 | 0.0002 | 0.9998 | 100.00 |
| 0.5 | 307,364,458 | 4,131 | 0.0000 | 1.0000 | 99.98 |
| 1.5 | 286,516,512 | 9,617 | 0.0000 | 1.0000 | 99.98 |
| 2.5 | 275,669,443 | 14,716 | 0.0001 | 0.9999 | 99.98 |
| 3.5 | 177,739,477 | 59,755 | 0.0003 | 0.9997 | 99.97 |
| 4.5 | 123,080,940 | 133,258 | 0.0011 | 0.9989 | 99.94 |
| 5.5 | 122,066,608 | 148,230 | 0.0012 | 0.9988 | 99.83 |
| 6.5 | 120,119,774 | 102,279 | 0.0009 | 0.9991 | 99.71 |
| 7.5 | 116,441,944 | 45,529 | 0.0004 | 0.9996 | 99.62 |
| 8.5 | 115,761,630 | 149,617 | 0.0013 | 0.9987 | 99.58 |
| 9.5 | 114,869,761 | 233,439 | 0.0020 | 0.9980 | 99.46 |
| 10.5 | 110,688,887 | 70,253 | 0.0006 | 0.9994 | 99.25 |
| 11.5 | 108,691,097 | 86,652 | 0.0008 | 0.9992 | 99.19 |
| 12.5 | 93,616,427 | 220,537 | 0.0024 | 0.9976 | 99.11 |
| 13.5 | 90,991,304 | 170,708 | 0.0019 | 0.9981 | 98.88 |
| 14.5 | 90,472,233 | 64,068 | 0.0007 | 0.9993 | 98.69 |
| 15.5 | 89,087,919 | 52,580 | 0.0006 | 0.9994 | 98.62 |
| 16.5 | 84,913,911 | 537,422 | 0.0063 | 0.9937 | 98.56 |
| 17.5 | 79,289,237 | 104,485 | 0.0013 | 0.9987 | 97.94 |
| 18.5 | 78,440,971 | 45,478 | 0.0006 | 0.9994 | 97.81 |
| 19.5 | 73,356,278 | 172,416 | 0.0024 | 0.9976 | 97.76 |
| 20.5 | 68,038,426 | 392,918 | 0.0058 | 0.9942 | 97.53 |
| 21.5 | 65,690,099 | 439,300 | 0.0067 | 0.9933 | 96.96 |
| 22.5 | 63,670,514 | 69,592 | 0.0011 | 0.9989 | 96.31 |
| 23.5 | 62,764,664 | 273,677 | 0.0044 | 0.9956 | 96.21 |
| 24.5 | 61,868,160 | 107,317 | 0.0017 | 0.9983 | 95.79 |
| 25.5 | 61,385,803 | 150,199 | 0.0024 | 0.9976 | 95.62 |
| 26.5 | 60,879,108 | 20,496 | 0.0003 | 0.9997 | 95.39 |
| 27.5 | 56,704,312 | 420,737 | 0.0074 | 0.9926 | 95.36 |
| 28.5 | 55,889,712 | 57,028 | 0.0010 | 0.9990 | 94.65 |
| 29.5 | 53,629,218 | 120,573 | 0.0022 | 0.9978 | 94.55 |
| 30.5 | 51,428,496 | 23,640 | 0.0005 | 0.9995 | 94.34 |
| 31.5 | 47,869,664 | 26,824 | 0.0006 | 0.9994 | 94.30 |
| 32.5 | 45,945,629 | 5,281 | 0.0001 | 0.9999 | 94.24 |
| 33.5 | 22,351,064 | 94,397 | 0.0042 | 0.9958 | 94.23 |
| 34.5 | 21,874,854 | 182,307 | 0.0083 | 0.9917 | 93.83 |
| 35.5 | 20,364,232 | 36,750 | 0.0018 | 0.9982 | 93.05 |
| 36.5 | 18,427,182 | 31,747 | 0.0017 | 0.9983 | 92.88 |
| 37.5 | 17,958,495 | 240,674 | 0.0134 | 0.9866 | 92.72 |
| 38.5 | 17,668,465 | 114,230 | 0.0065 | 0.9935 | 91.48 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 17,533,460 | 268,688 | 0.0153 | 0.9847 | 90.89 |
| 40.5 | 9,689,824 | 5,901 | 0.0006 | 0.9994 | 89.50 |
| 41.5 | 9,608,477 | 4,861 | 0.0005 | 0.9995 | 89.44 |
| 42.5 | 9,336,855 | 1,079 | 0.0001 | 0.9999 | 89.40 |
| 43.5 | 9,159,280 | 113,641 | 0.0124 | 0.9876 | 89.39 |
| 44.5 | 8,570,467 | 15,207 | 0.0018 | 0.9982 | 88.28 |
| 45.5 | 8,579,282 | 70,898 | 0.0083 | 0.9917 | 88.12 |
| 46.5 | 8,374,729 | 3,289 | 0.0004 | 0.9996 | 87.39 |
| 47.5 | 8,335,240 | 3,281 | 0.0004 | 0.9996 | 87.36 |
| 48.5 | 8,307,352 | 26,813 | 0.0032 | 0.9968 | 87.33 |
| 49.5 | 8,044,803 | 9,372 | 0.0012 | 0.9988 | 87.04 |
| 50.5 | 8,000,635 | 3,865 | 0.0005 | 0.9995 | 86.94 |
| 51.5 | 7,992,184 | 1,703 | 0.0002 | 0.9998 | 86.90 |
| 52.5 | 7,968,764 | | 0.0000 | 1.0000 | 86.88 |
| 53.5 | 7,681,150 | 19,216 | 0.0025 | 0.9975 | 86.88 |
| 54.5 | 7,414,701 | | 0.0000 | 1.0000 | 86.66 |
| 55.5 | 4,449,820 | 181 | 0.0000 | 1.0000 | 86.66 |
| 56.5 | 3,493,809 | | 0.0000 | 1.0000 | 86.66 |
| 57.5 | 3,380,865 | 1,058 | 0.0003 | 0.9997 | 86.66 |
| 58.5 | 3,360,597 | | 0.0000 | 1.0000 | 86.63 |
| 59.5 | 3,413,222 | | 0.0000 | 1.0000 | 86.63 |
| 60.5 | 2,104,037 | 933 | 0.0004 | 0.9996 | 86.63 |
| 61.5 | 2,059,713 | | 0.0000 | 1.0000 | 86.60 |
| 62.5 | 149,542 | | 0.0000 | 1.0000 | 86.60 |
| 63.5 | 149,542 | | 0.0000 | 1.0000 | 86.60 |
| 64.5 | 149,542 | | 0.0000 | 1.0000 | 86.60 |
| 65.5 | 149,542 | | 0.0000 | 1.0000 | 86.60 |
| 66.5 | 149,542 | | 0.0000 | 1.0000 | 86.60 |
| 67.5 | 150,052 | 3,884 | 0.0259 | 0.9741 | 86.60 |
| 68.5 | 146,168 | | 0.0000 | 1.0000 | 84.35 |
| 69.5 | 141,817 | | 0.0000 | 1.0000 | 84.35 |
| 70.5 | 141,817 | | 0.0000 | 1.0000 | 84.35 |
| 71.5 | 141,817 | | 0.0000 | 1.0000 | 84.35 |
| 72.5 | 141,817 | 659 | 0.0046 | 0.9954 | 84.35 |
| 73.5 | 141,158 | | 0.0000 | 1.0000 | 83.96 |
| 74.5 | 141,158 | | 0.0000 | 1.0000 | 83.96 |
| 75.5 | 141,158 | | 0.0000 | 1.0000 | 83.96 |
| 76.5 | | | | | 83.96 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 284,976,577 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 283,020,208 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 262,476,870 | 1,766 | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 251,946,939 | 12,158 | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 154,129,430 | 54,964 | 0.0004 | 0.9996 | 99.99 |
| 4.5 | 100,220,943 | 106,858 | 0.0011 | 0.9989 | 99.96 |
| 5.5 | 99,557,091 | 132,450 | 0.0013 | 0.9987 | 99.85 |
| 6.5 | 97,668,099 | 52,218 | 0.0005 | 0.9995 | 99.72 |
| 7.5 | 94,082,809 | 38,854 | 0.0004 | 0.9996 | 99.67 |
| 8.5 | 93,507,902 | 32,652 | 0.0003 | 0.9997 | 99.62 |
| 9.5 | 93,085,780 | 210,672 | 0.0023 | 0.9977 | 99.59 |
| 10.5 | 88,943,347 | 57,174 | 0.0006 | 0.9994 | 99.36 |
| 11.5 | 86,971,477 | 77,788 | 0.0009 | 0.9991 | 99.30 |
| 12.5 | 71,888,352 | 216,240 | 0.0030 | 0.9970 | 99.21 |
| 13.5 | 69,400,390 | 164,138 | 0.0024 | 0.9976 | 98.91 |
| 14.5 | 68,918,038 | 49,037 | 0.0007 | 0.9993 | 98.68 |
| 15.5 | 70,337,815 | 18,628 | 0.0003 | 0.9997 | 98.61 |
| 16.5 | 66,233,746 | 515,569 | 0.0078 | 0.9922 | 98.58 |
| 17.5 | 60,801,431 | 92,223 | 0.0015 | 0.9985 | 97.82 |
| 18.5 | 61,533,388 | 26,211 | 0.0004 | 0.9996 | 97.67 |
| 19.5 | 56,538,038 | 151,873 | 0.0027 | 0.9973 | 97.63 |
| 20.5 | 53,957,324 | 286,024 | 0.0053 | 0.9947 | 97.36 |
| 21.5 | 51,832,196 | 427,802 | 0.0083 | 0.9917 | 96.85 |
| 22.5 | 55,721,572 | 63,387 | 0.0011 | 0.9989 | 96.05 |
| 23.5 | 55,530,548 | 263,850 | 0.0048 | 0.9952 | 95.94 |
| 24.5 | 54,672,197 | 93,207 | 0.0017 | 0.9983 | 95.48 |
| 25.5 | 54,490,412 | 116,605 | 0.0021 | 0.9979 | 95.32 |
| 26.5 | 54,038,102 | 18,090 | 0.0003 | 0.9997 | 95.12 |
| 27.5 | 49,916,347 | 415,290 | 0.0083 | 0.9917 | 95.08 |
| 28.5 | 49,273,209 | 49,529 | 0.0010 | 0.9990 | 94.29 |
| 29.5 | 47,026,682 | 107,231 | 0.0023 | 0.9977 | 94.20 |
| 30.5 | 44,850,414 | 23,607 | 0.0005 | 0.9995 | 93.98 |
| 31.5 | 41,296,456 | 24,704 | 0.0006 | 0.9994 | 93.93 |
| 32.5 | 39,422,729 | 5,122 | 0.0001 | 0.9999 | 93.88 |
| 33.5 | 15,864,979 | 42,227 | 0.0027 | 0.9973 | 93.87 |
| 34.5 | 15,654,243 | 163,156 | 0.0104 | 0.9896 | 93.62 |
| 35.5 | 14,308,676 | 6,114 | 0.0004 | 0.9996 | 92.64 |
| 36.5 | 12,434,773 | 28,743 | 0.0023 | 0.9977 | 92.60 |
| 37.5 | 12,001,777 | 160,439 | 0.0134 | 0.9866 | 92.39 |
| 38.5 | 11,815,376 | | 0.0000 | 1.0000 | 91.15 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 11,794,970 | 144,345 | 0.0122 | 0.9878 | 91.15 |
| 40.5 | 4,092,023 | | 0.0000 | 1.0000 | 90.04 |
| 41.5 | 4,035,312 | 4,223 | 0.0010 | 0.9990 | 90.04 |
| 42.5 | 3,980,968 | 1,079 | 0.0003 | 0.9997 | 89.94 |
| 43.5 | 4,433,344 | 776 | 0.0002 | 0.9998 | 89.92 |
| 44.5 | 5,061,938 | 559 | 0.0001 | 0.9999 | 89.90 |
| 45.5 | 5,104,541 | 16,429 | 0.0032 | 0.9968 | 89.89 |
| 46.5 | 4,963,014 | 1,831 | 0.0004 | 0.9996 | 89.60 |
| 47.5 | 4,932,395 | 3,281 | 0.0007 | 0.9993 | 89.57 |
| 48.5 | 5,014,876 | 26,813 | 0.0053 | 0.9947 | 89.51 |
| 49.5 | 4,688,706 | 9,372 | 0.0020 | 0.9980 | 89.03 |
| 50.5 | 4,734,004 | 3,865 | 0.0008 | 0.9992 | 88.85 |
| 51.5 | 6,034,738 | 1,703 | 0.0003 | 0.9997 | 88.78 |
| 52.5 | 6,054,709 | | 0.0000 | 1.0000 | 88.76 |
| 53.5 | 7,681,150 | 19,216 | 0.0025 | 0.9975 | 88.76 |
| 54.5 | 7,414,701 | | 0.0000 | 1.0000 | 88.53 |
| 55.5 | 4,449,820 | 181 | 0.0000 | 1.0000 | 88.53 |
| 56.5 | 3,493,809 | | 0.0000 | 1.0000 | 88.53 |
| 57.5 | 3,380,865 | 1,058 | 0.0003 | 0.9997 | 88.53 |
| 58.5 | 3,360,597 | | 0.0000 | 1.0000 | 88.50 |
| 59.5 | 3,413,222 | | 0.0000 | 1.0000 | 88.50 |
| 60.5 | 2,104,037 | 933 | 0.0004 | 0.9996 | 88.50 |
| 61.5 | 2,059,713 | | 0.0000 | 1.0000 | 88.46 |
| 62.5 | 149,542 | | 0.0000 | 1.0000 | 88.46 |
| 63.5 | 149,542 | | 0.0000 | 1.0000 | 88.46 |
| 64.5 | 149,542 | | 0.0000 | 1.0000 | 88.46 |
| 65.5 | 149,542 | | 0.0000 | 1.0000 | 88.46 |
| 66.5 | 149,542 | | 0.0000 | 1.0000 | 88.46 |
| 67.5 | 150,052 | 3,884 | 0.0259 | 0.9741 | 88.46 |
| 68.5 | 146,168 | | 0.0000 | 1.0000 | 86.17 |
| 69.5 | 141,817 | | 0.0000 | 1.0000 | 86.17 |
| 70.5 | 141,817 | | 0.0000 | 1.0000 | 86.17 |
| 71.5 | 141,817 | | 0.0000 | 1.0000 | 86.17 |
| 72.5 | 141,817 | 659 | 0.0046 | 0.9954 | 86.17 |
| 73.5 | 141,158 | | 0.0000 | 1.0000 | 85.77 |
| 74.5 | 141,158 | | 0.0000 | 1.0000 | 85.77 |
| 75.5 | 141,158 | | 0.0000 | 1.0000 | 85.77 |
| 76.5 | | | | | 85.77 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1984-2013

| 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 | 257,708,091 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 249,607,694 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 229,081,983 | 1,766 | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 218,622,417 | 7,379 | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 141,362,393 | 54,964 | 0.0004 | 0.9996 | 100.00 |
| 4.5 | 87,069,695 | 106,858 | 0.0012 | 0.9988 | 99.96 |
| 5.5 | 86,975,060 | 5,026 | 0.0001 | 0.9999 | 99.83 |
| 6.5 | 87,174,561 | 52,218 | 0.0006 | 0.9994 | 99.83 |
| 7.5 | 83,804,588 | 35,524 | 0.0004 | 0.9996 | 99.77 |
| 8.5 | 83,251,498 | 32,652 | 0.0004 | 0.9996 | 99.73 |
| 9.5 | 82,508,814 | 201,318 | 0.0024 | 0.9976 | 99.69 |
| 10.5 | 86,961,737 | 56,144 | 0.0006 | 0.9994 | 99.44 |
| 11.5 | 85,188,032 | 77,788 | 0.0009 | 0.9991 | 99.38 |
| 12.5 | 70,499,503 | 212,873 | 0.0030 | 0.9970 | 99.29 |
| 13.5 | 67,994,097 | 164,138 | 0.0024 | 0.9976 | 98.99 |
| 14.5 | 68,033,634 | 49,037 | 0.0007 | 0.9993 | 98.75 |
| 15.5 | 66,792,903 | 18,628 | 0.0003 | 0.9997 | 98.68 |
| 16.5 | 62,674,777 | 514,389 | 0.0082 | 0.9918 | 98.65 |
| 17.5 | 57,115,673 | 92,138 | 0.0016 | 0.9984 | 97.84 |
| 18.5 | 56,220,346 | 23,737 | 0.0004 | 0.9996 | 97.68 |
| 19.5 | 51,547,074 | 120,351 | 0.0023 | 0.9977 | 97.64 |
| 20.5 | 46,295,003 | 286,024 | 0.0062 | 0.9938 | 97.41 |
| 21.5 | 44,078,843 | 424,187 | 0.0096 | 0.9904 | 96.81 |
| 22.5 | 42,096,643 | 63,387 | 0.0015 | 0.9985 | 95.88 |
| 23.5 | 41,334,958 | 227,738 | 0.0055 | 0.9945 | 95.74 |
| 24.5 | 40,519,367 | 93,207 | 0.0023 | 0.9977 | 95.21 |
| 25.5 | 42,848,260 | 93,340 | 0.0022 | 0.9978 | 94.99 |
| 26.5 | 42,449,926 | 18,090 | 0.0004 | 0.9996 | 94.78 |
| 27.5 | 38,441,386 | 415,290 | 0.0108 | 0.9892 | 94.74 |
| 28.5 | 39,324,698 | 44,248 | 0.0011 | 0.9989 | 93.72 |
| 29.5 | 37,097,393 | 96,721 | 0.0026 | 0.9974 | 93.61 |
| 30.5 | 37,641,897 | 23,285 | 0.0006 | 0.9994 | 93.37 |
| 31.5 | 34,793,797 | 24,704 | 0.0007 | 0.9993 | 93.31 |
| 32.5 | 38,132,395 | 3,093 | 0.0001 | 0.9999 | 93.25 |
| 33.5 | 15,213,051 | 42,227 | 0.0028 | 0.9972 | 93.24 |
| 34.5 | 14,829,283 | 163,156 | 0.0110 | 0.9890 | 92.98 |
| 35.5 | 13,618,685 | 6,114 | 0.0004 | 0.9996 | 91.96 |
| 36.5 | 11,735,924 | 28,743 | 0.0024 | 0.9976 | 91.92 |
| 37.5 | 11,344,915 | 160,439 | 0.0141 | 0.9859 | 91.69 |
| 38.5 | 11,255,088 | | 0.0000 | 1.0000 | 90.39 |

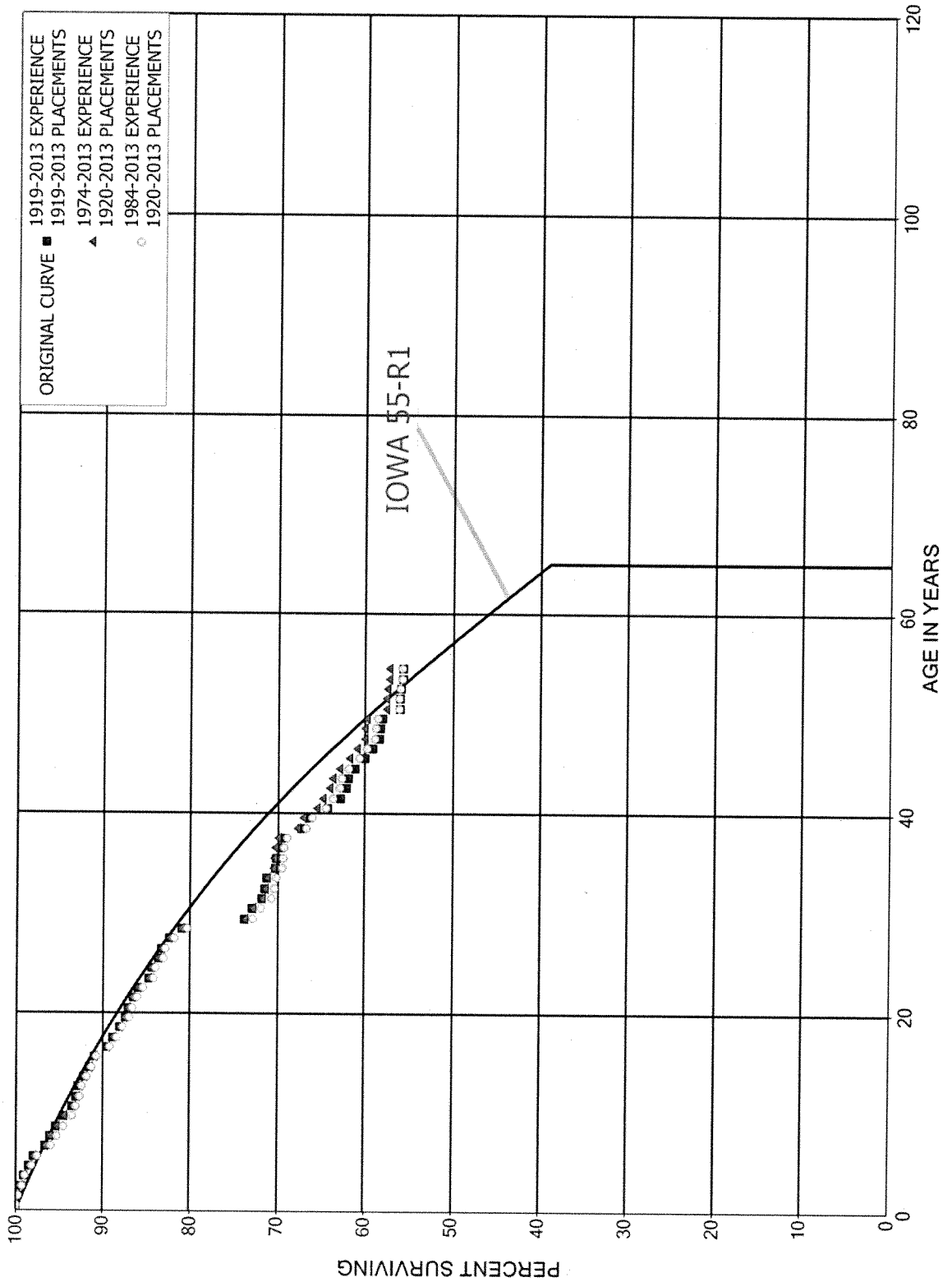
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 11,236,869 | 144,345 | 0.0128 | 0.9872 | 90.39 |
| 40.5 | 3,523,096 | | 0.0000 | 1.0000 | 89.23 |
| 41.5 | 3,486,209 | 4,223 | 0.0012 | 0.9988 | 89.23 |
| 42.5 | 3,259,846 | 1,079 | 0.0003 | 0.9997 | 89.12 |
| 43.5 | 3,182,350 | 776 | 0.0002 | 0.9998 | 89.09 |
| 44.5 | 2,961,510 | 559 | 0.0002 | 0.9998 | 89.07 |
| 45.5 | 3,009,727 | 16,429 | 0.0055 | 0.9945 | 89.06 |
| 46.5 | 2,890,713 | 837 | 0.0003 | 0.9997 | 88.57 |
| 47.5 | 2,884,722 | 3,281 | 0.0011 | 0.9989 | 88.54 |
| 48.5 | 2,868,995 | 26,813 | 0.0093 | 0.9907 | 88.44 |
| 49.5 | 2,550,260 | 9,372 | 0.0037 | 0.9963 | 87.62 |
| 50.5 | 2,527,296 | 3,865 | 0.0015 | 0.9985 | 87.30 |
| 51.5 | 2,525,928 | 1,373 | 0.0005 | 0.9995 | 87.16 |
| 52.5 | 2,724,239 | | 0.0000 | 1.0000 | 87.11 |
| 53.5 | 3,297,282 | 19,216 | 0.0058 | 0.9942 | 87.11 |
| 54.5 | 3,915,568 | | 0.0000 | 1.0000 | 86.61 |
| 55.5 | 959,244 | 181 | 0.0002 | 0.9998 | 86.61 |
| 56.5 | 14,984 | | 0.0000 | 1.0000 | 86.59 |
| 57.5 | 14,984 | 1,058 | 0.0706 | 0.9294 | 86.59 |
| 58.5 | 4,500 | | 0.0000 | 1.0000 | 80.48 |
| 59.5 | 146,591 | | 0.0000 | 1.0000 | 80.48 |
| 60.5 | 146,591 | 933 | 0.0064 | 0.9936 | 80.48 |
| 61.5 | 145,658 | | 0.0000 | 1.0000 | 79.97 |
| 62.5 | 149,542 | | 0.0000 | 1.0000 | 79.97 |
| 63.5 | 149,542 | | 0.0000 | 1.0000 | 79.97 |
| 64.5 | 149,542 | | 0.0000 | 1.0000 | 79.97 |
| 65.5 | 149,542 | | 0.0000 | 1.0000 | 79.97 |
| 66.5 | 149,542 | | 0.0000 | 1.0000 | 79.97 |
| 67.5 | 150,052 | 3,884 | 0.0259 | 0.9741 | 79.97 |
| 68.5 | 146,168 | | 0.0000 | 1.0000 | 77.90 |
| 69.5 | 141,817 | | 0.0000 | 1.0000 | 77.90 |
| 70.5 | 141,817 | | 0.0000 | 1.0000 | 77.90 |
| 71.5 | 141,817 | | 0.0000 | 1.0000 | 77.90 |
| 72.5 | 141,817 | 659 | 0.0046 | 0.9954 | 77.90 |
| 73.5 | 141,158 | | 0.0000 | 1.0000 | 77.54 |
| 74.5 | 141,158 | | 0.0000 | 1.0000 | 77.54 |
| 75.5 | 141,158 | | 0.0000 | 1.0000 | 77.54 |
| 76.5 | | | | | 77.54 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1919-2013

| 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 | 2,418,824,418 | 136,296 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 2,327,432,811 | 6,002,476 | 0.0026 | 0.9974 | 99.99 |
| 1.5 | 2,268,104,645 | 6,695,665 | 0.0030 | 0.9970 | 99.74 |
| 2.5 | 2,174,142,493 | 7,109,877 | 0.0033 | 0.9967 | 99.44 |
| 3.5 | 1,552,730,279 | 9,852,970 | 0.0063 | 0.9937 | 99.12 |
| 4.5 | 1,114,991,083 | 6,275,935 | 0.0056 | 0.9944 | 98.49 |
| 5.5 | 1,087,703,379 | 14,055,021 | 0.0129 | 0.9871 | 97.93 |
| 6.5 | 1,017,972,764 | 6,566,230 | 0.0065 | 0.9935 | 96.67 |
| 7.5 | 985,922,226 | 6,710,692 | 0.0068 | 0.9932 | 96.04 |
| 8.5 | 969,125,698 | 8,759,575 | 0.0090 | 0.9910 | 95.39 |
| 9.5 | 946,506,940 | 10,188,846 | 0.0108 | 0.9892 | 94.53 |
| 10.5 | 924,735,600 | 4,272,106 | 0.0046 | 0.9954 | 93.51 |
| 11.5 | 896,309,556 | 2,786,970 | 0.0031 | 0.9969 | 93.08 |
| 12.5 | 643,685,690 | 4,287,849 | 0.0067 | 0.9933 | 92.79 |
| 13.5 | 587,684,306 | 3,916,613 | 0.0067 | 0.9933 | 92.17 |
| 14.5 | 576,670,226 | 3,666,870 | 0.0064 | 0.9936 | 91.56 |
| 15.5 | 566,089,055 | 9,134,083 | 0.0161 | 0.9839 | 90.98 |
| 16.5 | 536,087,843 | 4,126,691 | 0.0077 | 0.9923 | 89.51 |
| 17.5 | 518,531,144 | 4,133,779 | 0.0080 | 0.9920 | 88.82 |
| 18.5 | 506,549,966 | 4,034,969 | 0.0080 | 0.9920 | 88.11 |
| 19.5 | 494,855,018 | 1,770,817 | 0.0036 | 0.9964 | 87.41 |
| 20.5 | 467,668,657 | 2,982,482 | 0.0064 | 0.9936 | 87.10 |
| 21.5 | 435,514,701 | 3,021,229 | 0.0069 | 0.9931 | 86.54 |
| 22.5 | 425,209,089 | 6,198,187 | 0.0146 | 0.9854 | 85.94 |
| 23.5 | 410,762,136 | 1,471,650 | 0.0036 | 0.9964 | 84.69 |
| 24.5 | 402,658,036 | 3,575,847 | 0.0089 | 0.9911 | 84.38 |
| 25.5 | 396,682,297 | 1,631,869 | 0.0041 | 0.9959 | 83.63 |
| 26.5 | 387,345,083 | 4,309,965 | 0.0111 | 0.9889 | 83.29 |
| 27.5 | 378,792,352 | 6,375,813 | 0.0168 | 0.9832 | 82.36 |
| 28.5 | 371,414,116 | 32,752,464 | 0.0882 | 0.9118 | 80.98 |
| 29.5 | 332,480,726 | 3,836,643 | 0.0115 | 0.9885 | 73.84 |
| 30.5 | 296,728,514 | 4,775,753 | 0.0161 | 0.9839 | 72.98 |
| 31.5 | 281,930,691 | 1,137,892 | 0.0040 | 0.9960 | 71.81 |
| 32.5 | 275,896,196 | 1,102,759 | 0.0040 | 0.9960 | 71.52 |
| 33.5 | 164,603,874 | 2,110,631 | 0.0128 | 0.9872 | 71.23 |
| 34.5 | 162,101,000 | 299,976 | 0.0019 | 0.9981 | 70.32 |
| 35.5 | 159,763,268 | 1,037,760 | 0.0065 | 0.9935 | 70.19 |
| 36.5 | 84,705,647 | 396,330 | 0.0047 | 0.9953 | 69.73 |
| 37.5 | 82,746,413 | 2,529,927 | 0.0306 | 0.9694 | 69.41 |
| 38.5 | 79,647,095 | 1,054,413 | 0.0132 | 0.9868 | 67.29 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1919-2013 | | | EXPERIENCE BAND 1919-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 74,910,224 | 2,345,814 | 0.0313 | 0.9687 | 66.40 |
| 40.5 | 35,910,713 | 838,871 | 0.0234 | 0.9766 | 64.32 |
| 41.5 | 33,796,628 | 354,621 | 0.0105 | 0.9895 | 62.81 |
| 42.5 | 33,270,221 | 131,471 | 0.0040 | 0.9960 | 62.15 |
| 43.5 | 33,014,710 | 399,998 | 0.0121 | 0.9879 | 61.91 |
| 44.5 | 30,679,432 | 532,828 | 0.0174 | 0.9826 | 61.16 |
| 45.5 | 29,764,741 | 473,286 | 0.0159 | 0.9841 | 60.10 |
| 46.5 | 29,247,710 | 388,310 | 0.0133 | 0.9867 | 59.14 |
| 47.5 | 28,828,967 | 29,494 | 0.0010 | 0.9990 | 58.36 |
| 48.5 | 28,703,019 | 116,311 | 0.0041 | 0.9959 | 58.30 |
| 49.5 | 17,377,035 | 588,534 | 0.0339 | 0.9661 | 58.06 |
| 50.5 | 16,253,451 | 4,525 | 0.0003 | 0.9997 | 56.09 |
| 51.5 | 16,201,713 | 44,737 | 0.0028 | 0.9972 | 56.08 |
| 52.5 | 16,115,482 | 48,991 | 0.0030 | 0.9970 | 55.92 |
| 53.5 | 8,921,051 | | 0.0000 | 1.0000 | 55.75 |
| 54.5 | 8,432,448 | | 0.0000 | 1.0000 | 55.75 |
| 55.5 | 1,446,070 | | 0.0000 | 1.0000 | 55.75 |
| 56.5 | 1,128,454 | | 0.0000 | 1.0000 | 55.75 |
| 57.5 | 1,118,931 | | 0.0000 | 1.0000 | 55.75 |
| 58.5 | 1,119,239 | | 0.0000 | 1.0000 | 55.75 |
| 59.5 | 350,427 | | 0.0000 | 1.0000 | 55.75 |
| 60.5 | 103,860 | | 0.0000 | 1.0000 | 55.75 |
| 61.5 | 96,294 | | 0.0000 | 1.0000 | 55.75 |
| 62.5 | | | | | 55.75 |
| 63.5 | 120,443 | | 0.0000 | | |
| 64.5 | 120,443 | | 0.0000 | | |
| 65.5 | 120,443 | | 0.0000 | | |
| 66.5 | 120,443 | | 0.0000 | | |
| 67.5 | 120,443 | | 0.0000 | | |
| 68.5 | 120,443 | | 0.0000 | | |
| 69.5 | 120,443 | | 0.0000 | | |
| 70.5 | 120,443 | | 0.0000 | | |
| 71.5 | 120,443 | | 0.0000 | | |
| 72.5 | 120,443 | | 0.0000 | | |
| 73.5 | 120,443 | 120,443 | 1.0000 | | |
| 74.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 2,234,254,980 | 79,912 | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 2,203,112,592 | 5,936,633 | 0.0027 | 0.9973 | 100.00 |
| 1.5 | 2,150,077,305 | 6,655,708 | 0.0031 | 0.9969 | 99.73 |
| 2.5 | 2,057,882,083 | 7,092,003 | 0.0034 | 0.9966 | 99.42 |
| 3.5 | 1,437,417,943 | 9,587,659 | 0.0067 | 0.9933 | 99.08 |
| 4.5 | 1,034,947,209 | 5,737,879 | 0.0055 | 0.9945 | 98.41 |
| 5.5 | 1,010,013,162 | 13,728,878 | 0.0136 | 0.9864 | 97.87 |
| 6.5 | 941,149,453 | 6,197,577 | 0.0066 | 0.9934 | 96.54 |
| 7.5 | 909,768,013 | 6,564,185 | 0.0072 | 0.9928 | 95.90 |
| 8.5 | 893,426,010 | 8,511,146 | 0.0095 | 0.9905 | 95.21 |
| 9.5 | 884,706,584 | 9,897,342 | 0.0112 | 0.9888 | 94.30 |
| 10.5 | 864,145,894 | 4,016,300 | 0.0046 | 0.9954 | 93.25 |
| 11.5 | 836,224,683 | 2,483,041 | 0.0030 | 0.9970 | 92.82 |
| 12.5 | 584,119,923 | 3,438,780 | 0.0059 | 0.9941 | 92.54 |
| 13.5 | 538,015,838 | 3,463,515 | 0.0064 | 0.9936 | 92.00 |
| 14.5 | 527,527,617 | 3,430,144 | 0.0065 | 0.9935 | 91.40 |
| 15.5 | 529,263,027 | 8,533,332 | 0.0161 | 0.9839 | 90.81 |
| 16.5 | 500,170,541 | 3,616,902 | 0.0072 | 0.9928 | 89.34 |
| 17.5 | 483,399,834 | 3,766,946 | 0.0078 | 0.9922 | 88.70 |
| 18.5 | 476,872,922 | 3,545,563 | 0.0074 | 0.9926 | 88.01 |
| 19.5 | 465,837,993 | 1,704,911 | 0.0037 | 0.9963 | 87.35 |
| 20.5 | 444,147,525 | 2,860,619 | 0.0064 | 0.9936 | 87.03 |
| 21.5 | 412,544,358 | 2,937,132 | 0.0071 | 0.9929 | 86.47 |
| 22.5 | 411,307,722 | 6,100,273 | 0.0148 | 0.9852 | 85.86 |
| 23.5 | 400,242,229 | 1,406,831 | 0.0035 | 0.9965 | 84.58 |
| 24.5 | 393,589,838 | 3,493,952 | 0.0089 | 0.9911 | 84.29 |
| 25.5 | 387,541,470 | 1,537,836 | 0.0040 | 0.9960 | 83.54 |
| 26.5 | 378,500,850 | 4,220,688 | 0.0112 | 0.9888 | 83.21 |
| 27.5 | 370,117,808 | 6,220,010 | 0.0168 | 0.9832 | 82.28 |
| 28.5 | 363,901,968 | 32,684,277 | 0.0898 | 0.9102 | 80.90 |
| 29.5 | 325,093,367 | 3,781,709 | 0.0116 | 0.9884 | 73.63 |
| 30.5 | 289,401,050 | 4,735,352 | 0.0164 | 0.9836 | 72.77 |
| 31.5 | 274,662,102 | 1,107,607 | 0.0040 | 0.9960 | 71.58 |
| 32.5 | 268,703,897 | 950,848 | 0.0035 | 0.9965 | 71.29 |
| 33.5 | 157,735,582 | 1,425,414 | 0.0090 | 0.9910 | 71.04 |
| 34.5 | 155,999,350 | 250,160 | 0.0016 | 0.9984 | 70.40 |
| 35.5 | 154,022,385 | 352,202 | 0.0023 | 0.9977 | 70.29 |
| 36.5 | 80,048,235 | 355,026 | 0.0044 | 0.9956 | 70.13 |
| 37.5 | 78,145,743 | 2,414,541 | 0.0309 | 0.9691 | 69.82 |
| 38.5 | 75,218,047 | 832,203 | 0.0111 | 0.9889 | 67.66 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 70,705,620 | 1,596,887 | 0.0226 | 0.9774 | 66.91 |
| 40.5 | 32,504,117 | 357,911 | 0.0110 | 0.9890 | 65.40 |
| 41.5 | 30,889,808 | 353,149 | 0.0114 | 0.9886 | 64.68 |
| 42.5 | 30,395,604 | 130,228 | 0.0043 | 0.9957 | 63.94 |
| 43.5 | 30,463,108 | 382,651 | 0.0126 | 0.9874 | 63.67 |
| 44.5 | 28,992,929 | 528,711 | 0.0182 | 0.9818 | 62.87 |
| 45.5 | 28,520,460 | 415,696 | 0.0146 | 0.9854 | 61.72 |
| 46.5 | 28,084,371 | 388,310 | 0.0138 | 0.9862 | 60.82 |
| 47.5 | 27,696,482 | 29,494 | 0.0011 | 0.9989 | 59.98 |
| 48.5 | 27,583,275 | 104,370 | 0.0038 | 0.9962 | 59.91 |
| 49.5 | 16,269,991 | 588,480 | 0.0362 | 0.9638 | 59.69 |
| 50.5 | 15,925,054 | 3,443 | 0.0002 | 0.9998 | 57.53 |
| 51.5 | 16,097,567 | 44,737 | 0.0028 | 0.9972 | 57.52 |
| 52.5 | 16,018,902 | 48,991 | 0.0031 | 0.9969 | 57.36 |
| 53.5 | 8,921,051 | | 0.0000 | 1.0000 | 57.18 |
| 54.5 | 8,432,448 | | 0.0000 | 1.0000 | 57.18 |
| 55.5 | 1,446,070 | | 0.0000 | 1.0000 | 57.18 |
| 56.5 | 1,128,454 | | 0.0000 | 1.0000 | 57.18 |
| 57.5 | 1,118,931 | | 0.0000 | 1.0000 | 57.18 |
| 58.5 | 1,119,239 | | 0.0000 | 1.0000 | 57.18 |
| 59.5 | 350,427 | | 0.0000 | 1.0000 | 57.18 |
| 60.5 | 103,860 | | 0.0000 | 1.0000 | 57.18 |
| 61.5 | 96,294 | | 0.0000 | 1.0000 | 57.18 |
| 62.5 | | | | | 57.18 |
| 63.5 | 120,443 | | 0.0000 | | |
| 64.5 | 120,443 | | 0.0000 | | |
| 65.5 | 120,443 | | 0.0000 | | |
| 66.5 | 120,443 | | 0.0000 | | |
| 67.5 | 120,443 | | 0.0000 | | |
| 68.5 | 120,443 | | 0.0000 | | |
| 69.5 | 120,443 | | 0.0000 | | |
| 70.5 | 120,443 | | 0.0000 | | |
| 71.5 | 120,443 | | 0.0000 | | |
| 72.5 | 120,443 | | 0.0000 | | |
| 73.5 | 120,443 | 120,443 | 1.0000 | | |
| 74.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,917,573,053 | 79,912 | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,854,202,190 | 5,726,051 | 0.0031 | 0.9969 | 100.00 |
| 1.5 | 1,801,740,920 | 6,482,931 | 0.0036 | 0.9964 | 99.69 |
| 2.5 | 1,710,736,961 | 7,061,460 | 0.0041 | 0.9959 | 99.33 |
| 3.5 | 1,225,143,418 | 9,222,438 | 0.0075 | 0.9925 | 98.92 |
| 4.5 | 793,520,014 | 5,546,403 | 0.0070 | 0.9930 | 98.17 |
| 5.5 | 795,077,260 | 12,169,182 | 0.0153 | 0.9847 | 97.49 |
| 6.5 | 822,123,080 | 5,978,544 | 0.0073 | 0.9927 | 96.00 |
| 7.5 | 793,993,245 | 6,247,820 | 0.0079 | 0.9921 | 95.30 |
| 8.5 | 781,273,849 | 8,484,997 | 0.0109 | 0.9891 | 94.55 |
| 9.5 | 763,491,049 | 3,355,403 | 0.0044 | 0.9956 | 93.52 |
| 10.5 | 807,105,627 | 3,825,809 | 0.0047 | 0.9953 | 93.11 |
| 11.5 | 785,463,522 | 2,261,834 | 0.0029 | 0.9971 | 92.67 |
| 12.5 | 532,865,267 | 3,428,342 | 0.0064 | 0.9936 | 92.40 |
| 13.5 | 478,470,376 | 2,489,146 | 0.0052 | 0.9948 | 91.81 |
| 14.5 | 500,859,212 | 3,427,850 | 0.0068 | 0.9932 | 91.33 |
| 15.5 | 492,431,368 | 8,533,332 | 0.0173 | 0.9827 | 90.70 |
| 16.5 | 463,518,227 | 3,616,902 | 0.0078 | 0.9922 | 89.13 |
| 17.5 | 446,773,328 | 3,766,946 | 0.0084 | 0.9916 | 88.44 |
| 18.5 | 435,025,179 | 3,431,038 | 0.0079 | 0.9921 | 87.69 |
| 19.5 | 437,610,320 | 1,689,540 | 0.0039 | 0.9961 | 87.00 |
| 20.5 | 411,476,078 | 2,681,239 | 0.0065 | 0.9935 | 86.66 |
| 21.5 | 380,034,223 | 2,890,873 | 0.0076 | 0.9924 | 86.10 |
| 22.5 | 369,907,659 | 5,674,282 | 0.0153 | 0.9847 | 85.44 |
| 23.5 | 364,819,847 | 996,401 | 0.0027 | 0.9973 | 84.13 |
| 24.5 | 357,270,173 | 3,388,443 | 0.0095 | 0.9905 | 83.90 |
| 25.5 | 362,929,014 | 1,293,552 | 0.0036 | 0.9964 | 83.11 |
| 26.5 | 354,100,063 | 4,157,165 | 0.0117 | 0.9883 | 82.81 |
| 27.5 | 345,950,205 | 6,153,449 | 0.0178 | 0.9822 | 81.84 |
| 28.5 | 344,022,335 | 32,346,019 | 0.0940 | 0.9060 | 80.38 |
| 29.5 | 305,550,910 | 3,642,071 | 0.0119 | 0.9881 | 72.83 |
| 30.5 | 274,862,455 | 4,731,070 | 0.0172 | 0.9828 | 71.96 |
| 31.5 | 260,784,243 | 1,041,151 | 0.0040 | 0.9960 | 70.72 |
| 32.5 | 264,049,094 | 950,848 | 0.0036 | 0.9964 | 70.44 |
| 33.5 | 154,772,609 | 1,425,414 | 0.0092 | 0.9908 | 70.18 |
| 34.5 | 154,399,023 | 250,160 | 0.0016 | 0.9984 | 69.54 |
| 35.5 | 152,287,887 | 352,202 | 0.0023 | 0.9977 | 69.42 |
| 36.5 | 77,986,292 | 355,009 | 0.0046 | 0.9954 | 69.26 |
| 37.5 | 76,127,143 | 2,414,541 | 0.0317 | 0.9683 | 68.95 |
| 38.5 | 74,066,790 | 832,203 | 0.0112 | 0.9888 | 66.76 |

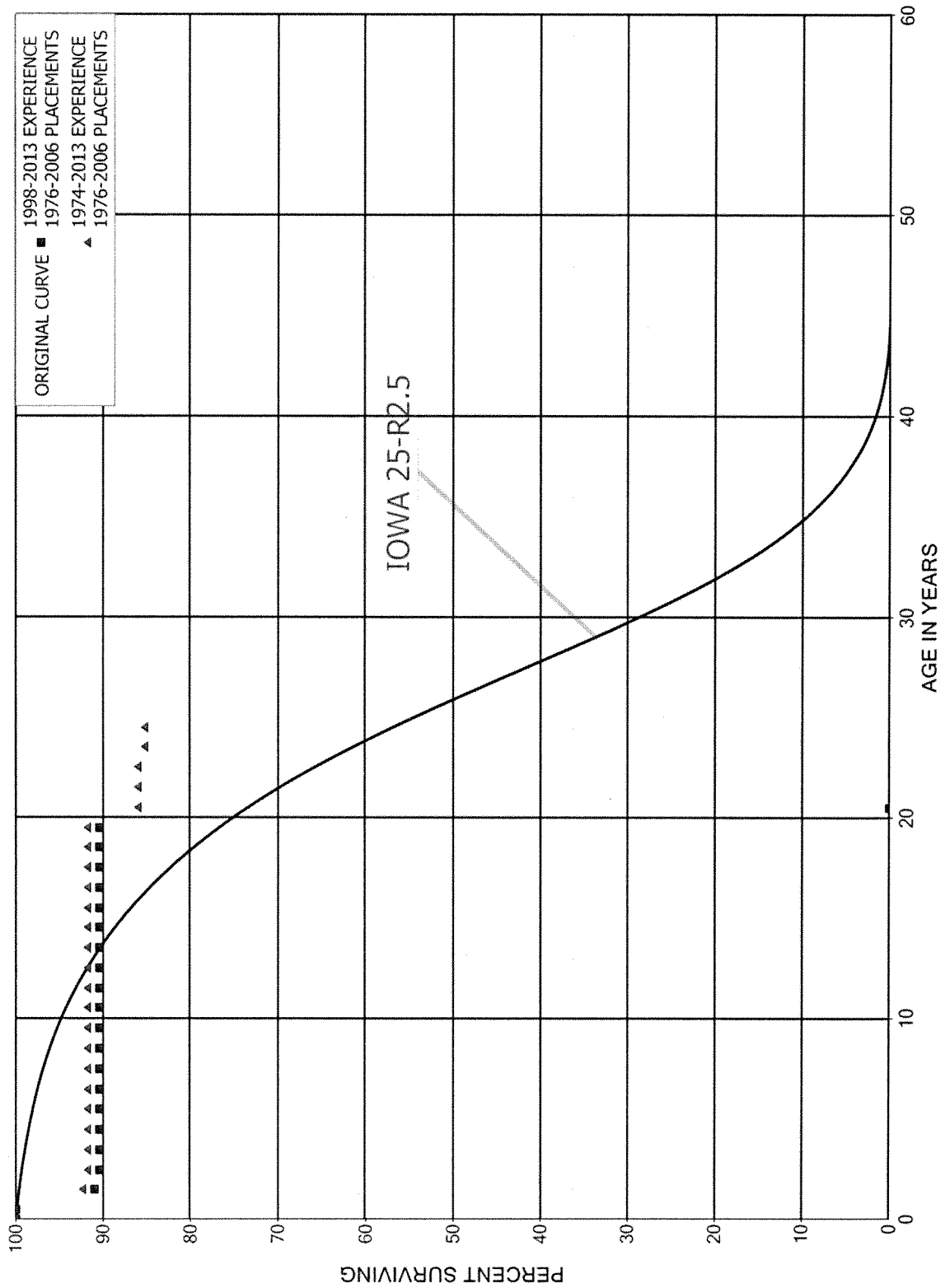
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 69,596,588 | 1,596,887 | 0.0229 | 0.9771 | 66.01 |
| 40.5 | 31,364,106 | 357,911 | 0.0114 | 0.9886 | 64.50 |
| 41.5 | 29,777,876 | 353,149 | 0.0119 | 0.9881 | 63.76 |
| 42.5 | 29,418,962 | 130,228 | 0.0044 | 0.9956 | 63.00 |
| 43.5 | 29,244,835 | 382,651 | 0.0131 | 0.9869 | 62.73 |
| 44.5 | 27,236,880 | 518,376 | 0.0190 | 0.9810 | 61.90 |
| 45.5 | 26,721,106 | 415,696 | 0.0156 | 0.9844 | 60.73 |
| 46.5 | 26,275,498 | 388,310 | 0.0148 | 0.9852 | 59.78 |
| 47.5 | 25,871,673 | 29,494 | 0.0011 | 0.9989 | 58.90 |
| 48.5 | 25,796,800 | 104,370 | 0.0040 | 0.9960 | 58.83 |
| 49.5 | 14,532,608 | 588,480 | 0.0405 | 0.9595 | 58.59 |
| 50.5 | 13,413,159 | 3,443 | 0.0003 | 0.9997 | 56.22 |
| 51.5 | 13,401,104 | 44,737 | 0.0033 | 0.9967 | 56.21 |
| 52.5 | 13,342,676 | 48,991 | 0.0037 | 0.9963 | 56.02 |
| 53.5 | 7,013,251 | | 0.0000 | 1.0000 | 55.81 |
| 54.5 | 7,258,872 | | 0.0000 | 1.0000 | 55.81 |
| 55.5 | 295,846 | | 0.0000 | 1.0000 | 55.81 |
| 56.5 | 9,084 | | 0.0000 | 1.0000 | 55.81 |
| 57.5 | 12,302 | | 0.0000 | 1.0000 | 55.81 |
| 58.5 | 13,370 | | 0.0000 | 1.0000 | 55.81 |
| 59.5 | 16,002 | | 0.0000 | 1.0000 | 55.81 |
| 60.5 | 1 | | 0.0000 | 1.0000 | 55.81 |
| 61.5 | 1 | | 0.0000 | 1.0000 | 55.81 |
| 62.5 | | | | | 55.81 |
| 63.5 | 120,443 | | 0.0000 | | |
| 64.5 | 120,443 | | 0.0000 | | |
| 65.5 | 120,443 | | 0.0000 | | |
| 66.5 | 120,443 | | 0.0000 | | |
| 67.5 | 120,443 | | 0.0000 | | |
| 68.5 | 120,443 | | 0.0000 | | |
| 69.5 | 120,443 | | 0.0000 | | |
| 70.5 | 120,443 | | 0.0000 | | |
| 71.5 | 120,443 | | 0.0000 | | |
| 72.5 | 120,443 | | 0.0000 | | |
| 73.5 | 120,443 | 120,443 | 1.0000 | | |
| 74.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1976-2006 | | | EXPERIENCE BAND 1998-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 23,368,260 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 23,368,260 | 2,107,060 | 0.0902 | 0.9098 | 100.00 |
| 1.5 | 21,261,201 | 140,471 | 0.0066 | 0.9934 | 90.98 |
| 2.5 | 21,120,730 | | 0.0000 | 1.0000 | 90.38 |
| 3.5 | 21,120,730 | | 0.0000 | 1.0000 | 90.38 |
| 4.5 | 21,120,730 | | 0.0000 | 1.0000 | 90.38 |
| 5.5 | 21,120,730 | | 0.0000 | 1.0000 | 90.38 |
| 6.5 | 21,033,544 | | 0.0000 | 1.0000 | 90.38 |
| 7.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 8.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 9.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 10.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 11.5 | 1,701,676 | | 0.0000 | 1.0000 | 90.38 |
| 12.5 | 1,701,676 | | 0.0000 | 1.0000 | 90.38 |
| 13.5 | 1,701,676 | | 0.0000 | 1.0000 | 90.38 |
| 14.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 15.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 16.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 17.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 18.5 | 129,045 | | 0.0000 | 1.0000 | 90.38 |
| 19.5 | 129,045 | 129,045 | 1.0000 | | 90.38 |
| 20.5 | 169 | | 0.0000 | 1.0000 | |
| 21.5 | 1,887,157 | | 0.0000 | | |
| 22.5 | 1,887,157 | 14,977 | 0.0079 | | |
| 23.5 | 1,872,010 | | 0.0000 | | |
| 24.5 | | | | | |

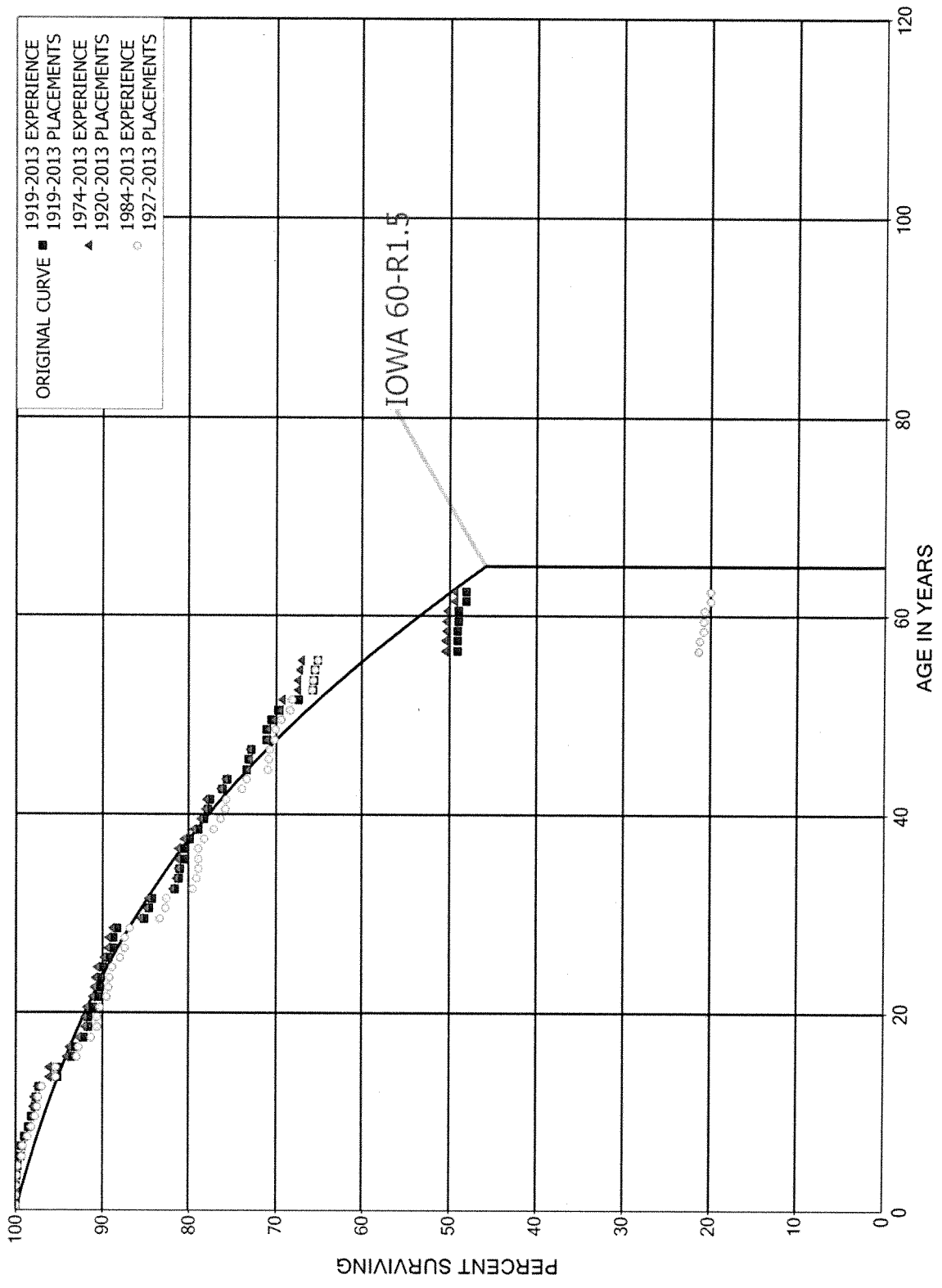
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1976-2006 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 26,957,093 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 26,957,093 | 2,107,060 | 0.0782 | 0.9218 | 100.00 |
| 1.5 | 24,850,033 | 140,471 | 0.0057 | 0.9943 | 92.18 |
| 2.5 | 24,709,563 | | 0.0000 | 1.0000 | 91.66 |
| 3.5 | 24,709,563 | | 0.0000 | 1.0000 | 91.66 |
| 4.5 | 24,709,563 | | 0.0000 | 1.0000 | 91.66 |
| 5.5 | 24,709,563 | | 0.0000 | 1.0000 | 91.66 |
| 6.5 | 24,493,331 | | 0.0000 | 1.0000 | 91.66 |
| 7.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 8.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 9.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 10.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 11.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 12.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 13.5 | 3,588,833 | | 0.0000 | 1.0000 | 91.66 |
| 14.5 | 2,016,202 | | 0.0000 | 1.0000 | 91.66 |
| 15.5 | 2,016,202 | | 0.0000 | 1.0000 | 91.66 |
| 16.5 | 2,016,202 | | 0.0000 | 1.0000 | 91.66 |
| 17.5 | 2,016,202 | | 0.0000 | 1.0000 | 91.66 |
| 18.5 | 2,016,202 | | 0.0000 | 1.0000 | 91.66 |
| 19.5 | 2,016,202 | 129,045 | 0.0640 | 0.9360 | 91.66 |
| 20.5 | 1,887,157 | | 0.0000 | 1.0000 | 85.80 |
| 21.5 | 1,887,157 | | 0.0000 | 1.0000 | 85.80 |
| 22.5 | 1,887,157 | 14,977 | 0.0079 | 0.9921 | 85.80 |
| 23.5 | 1,872,010 | | 0.0000 | 1.0000 | 85.11 |
| 24.5 | | | | | 85.11 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 314 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1919-2013

| 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 | 548,549,481 | 140,579 | 0.0003 | 0.9997 | 100.00 |
| 0.5 | 546,169,038 | 21,018 | 0.0000 | 1.0000 | 99.97 |
| 1.5 | 541,118,577 | 261,352 | 0.0005 | 0.9995 | 99.97 |
| 2.5 | 532,537,392 | 330,924 | 0.0006 | 0.9994 | 99.92 |
| 3.5 | 306,963,815 | 305,755 | 0.0010 | 0.9990 | 99.86 |
| 4.5 | 285,935,956 | 942,859 | 0.0033 | 0.9967 | 99.76 |
| 5.5 | 280,075,692 | 309,138 | 0.0011 | 0.9989 | 99.43 |
| 6.5 | 275,070,247 | 1,068,070 | 0.0039 | 0.9961 | 99.32 |
| 7.5 | 264,618,413 | 1,195,212 | 0.0045 | 0.9955 | 98.94 |
| 8.5 | 246,662,952 | 839,324 | 0.0034 | 0.9966 | 98.49 |
| 9.5 | 243,877,130 | 1,074,460 | 0.0044 | 0.9956 | 98.15 |
| 10.5 | 236,298,918 | 332,540 | 0.0014 | 0.9986 | 97.72 |
| 11.5 | 231,028,064 | 771,071 | 0.0033 | 0.9967 | 97.58 |
| 12.5 | 177,295,671 | 3,825,413 | 0.0216 | 0.9784 | 97.26 |
| 13.5 | 156,878,595 | 36,276 | 0.0002 | 0.9998 | 95.16 |
| 14.5 | 157,633,031 | 2,772,164 | 0.0176 | 0.9824 | 95.14 |
| 15.5 | 153,617,468 | 495,855 | 0.0032 | 0.9968 | 93.47 |
| 16.5 | 149,928,941 | 1,608,137 | 0.0107 | 0.9893 | 93.16 |
| 17.5 | 147,677,870 | 807,823 | 0.0055 | 0.9945 | 92.16 |
| 18.5 | 145,796,362 | 95,932 | 0.0007 | 0.9993 | 91.66 |
| 19.5 | 144,768,811 | 836,181 | 0.0058 | 0.9942 | 91.60 |
| 20.5 | 142,743,698 | 927,369 | 0.0065 | 0.9935 | 91.07 |
| 21.5 | 139,624,570 | 263,947 | 0.0019 | 0.9981 | 90.48 |
| 22.5 | 135,008,552 | 195,721 | 0.0014 | 0.9986 | 90.31 |
| 23.5 | 133,948,876 | 367,720 | 0.0027 | 0.9973 | 90.18 |
| 24.5 | 129,313,316 | 990,422 | 0.0077 | 0.9923 | 89.93 |
| 25.5 | 128,523,796 | 680,449 | 0.0053 | 0.9947 | 89.24 |
| 26.5 | 127,794,471 | 132,853 | 0.0010 | 0.9990 | 88.77 |
| 27.5 | 124,976,791 | 604,895 | 0.0048 | 0.9952 | 88.68 |
| 28.5 | 123,644,366 | 4,271,233 | 0.0345 | 0.9655 | 88.25 |
| 29.5 | 117,446,806 | 831,812 | 0.0071 | 0.9929 | 85.20 |
| 30.5 | 112,870,834 | 463,391 | 0.0041 | 0.9959 | 84.59 |
| 31.5 | 108,332,343 | 3,401,538 | 0.0314 | 0.9686 | 84.25 |
| 32.5 | 104,844,467 | 521,721 | 0.0050 | 0.9950 | 81.60 |
| 33.5 | 66,280,358 | 147,193 | 0.0022 | 0.9978 | 81.20 |
| 34.5 | 66,013,634 | 383,127 | 0.0058 | 0.9942 | 81.02 |
| 35.5 | 65,109,370 | 37,746 | 0.0006 | 0.9994 | 80.55 |
| 36.5 | 51,056,252 | 327,708 | 0.0064 | 0.9936 | 80.50 |
| 37.5 | 50,639,957 | 626,119 | 0.0124 | 0.9876 | 79.98 |
| 38.5 | 49,938,809 | 451,722 | 0.0090 | 0.9910 | 78.99 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1919-2013

| 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 | 50,497,273 | 317,021 | 0.0063 | 0.9937 | 78.28 |
| 40.5 | 39,615,459 | 72,040 | 0.0018 | 0.9982 | 77.79 |
| 41.5 | 39,511,761 | 759,511 | 0.0192 | 0.9808 | 77.65 |
| 42.5 | 37,957,682 | 248,113 | 0.0065 | 0.9935 | 76.15 |
| 43.5 | 37,494,897 | 1,124,572 | 0.0300 | 0.9700 | 75.66 |
| 44.5 | 22,428,298 | 68,978 | 0.0031 | 0.9969 | 73.39 |
| 45.5 | 22,341,264 | 88,692 | 0.0040 | 0.9960 | 73.16 |
| 46.5 | 22,145,356 | 536,593 | 0.0242 | 0.9758 | 72.87 |
| 47.5 | 21,583,466 | 22,324 | 0.0010 | 0.9990 | 71.10 |
| 48.5 | 21,371,009 | 173,733 | 0.0081 | 0.9919 | 71.03 |
| 49.5 | 16,182,995 | 155,932 | 0.0096 | 0.9904 | 70.45 |
| 50.5 | 15,973,678 | 544,146 | 0.0341 | 0.9659 | 69.77 |
| 51.5 | 15,401,865 | 390,643 | 0.0254 | 0.9746 | 67.40 |
| 52.5 | 15,057,567 | 10,555 | 0.0007 | 0.9993 | 65.69 |
| 53.5 | 11,202,374 | 30,543 | 0.0027 | 0.9973 | 65.64 |
| 54.5 | 11,142,636 | 41,615 | 0.0037 | 0.9963 | 65.46 |
| 55.5 | 4,113,777 | 1,017,717 | 0.2474 | 0.7526 | 65.22 |
| 56.5 | 2,671,032 | 165 | 0.0001 | 0.9999 | 49.08 |
| 57.5 | 1,938,701 | 1,730 | 0.0009 | 0.9991 | 49.08 |
| 58.5 | 2,700,702 | 3,665 | 0.0014 | 0.9986 | 49.04 |
| 59.5 | 2,693,935 | 955 | 0.0004 | 0.9996 | 48.97 |
| 60.5 | 1,614,655 | 28,386 | 0.0176 | 0.9824 | 48.95 |
| 61.5 | 1,584,788 | 26 | 0.0000 | 1.0000 | 48.09 |
| 62.5 | 784,224 | | 0.0000 | 1.0000 | 48.09 |
| 63.5 | 784,224 | 64 | 0.0001 | 0.9999 | 48.09 |
| 64.5 | 784,160 | 1,033 | 0.0013 | 0.9987 | 48.09 |
| 65.5 | 783,127 | 1,084 | 0.0014 | 0.9986 | 48.02 |
| 66.5 | 782,043 | | 0.0000 | 1.0000 | 47.96 |
| 67.5 | 782,043 | | 0.0000 | 1.0000 | 47.96 |
| 68.5 | 782,043 | 8,128 | 0.0104 | 0.9896 | 47.96 |
| 69.5 | 773,915 | | 0.0000 | 1.0000 | 47.46 |
| 70.5 | 773,915 | | 0.0000 | 1.0000 | 47.46 |
| 71.5 | 773,915 | 245 | 0.0003 | 0.9997 | 47.46 |
| 72.5 | 773,670 | | 0.0000 | 1.0000 | 47.44 |
| 73.5 | 773,670 | 1,784 | 0.0023 | 0.9977 | 47.44 |
| 74.5 | 771,885 | 762,841 | 0.9883 | 0.0117 | 47.34 |
| 75.5 | 9,044 | 4,507 | 0.4983 | 0.5017 | 0.55 |
| 76.5 | 4,537 | | 0.0000 | 1.0000 | 0.28 |
| 77.5 | 4,537 | 4,537 | 1.0000 | | 0.28 |
| 78.5 | | | | | |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 471,017,044 | 84,084 | 0.0002 | 0.9998 | 100.00 |
| 0.5 | 482,746,428 | 6,979 | 0.0000 | 1.0000 | 99.98 |
| 1.5 | 477,140,886 | 186,744 | 0.0004 | 0.9996 | 99.98 |
| 2.5 | 468,646,666 | 318,363 | 0.0007 | 0.9993 | 99.94 |
| 3.5 | 243,281,230 | 152,398 | 0.0006 | 0.9994 | 99.87 |
| 4.5 | 237,655,106 | 852,965 | 0.0036 | 0.9964 | 99.81 |
| 5.5 | 233,289,468 | 260,079 | 0.0011 | 0.9989 | 99.45 |
| 6.5 | 228,582,619 | 1,061,160 | 0.0046 | 0.9954 | 99.34 |
| 7.5 | 218,263,023 | 975,372 | 0.0045 | 0.9955 | 98.88 |
| 8.5 | 200,703,841 | 709,919 | 0.0035 | 0.9965 | 98.44 |
| 9.5 | 204,737,297 | 364,393 | 0.0018 | 0.9982 | 98.09 |
| 10.5 | 197,822,020 | 200,441 | 0.0010 | 0.9990 | 97.92 |
| 11.5 | 192,700,973 | 760,703 | 0.0039 | 0.9961 | 97.82 |
| 12.5 | 138,986,476 | 1,896,883 | 0.0136 | 0.9864 | 97.43 |
| 13.5 | 126,329,938 | 7,757 | 0.0001 | 0.9999 | 96.10 |
| 14.5 | 127,154,246 | 2,739,758 | 0.0215 | 0.9785 | 96.10 |
| 15.5 | 129,754,190 | 384,523 | 0.0030 | 0.9970 | 94.02 |
| 16.5 | 126,367,339 | 1,554,298 | 0.0123 | 0.9877 | 93.75 |
| 17.5 | 124,759,037 | 788,023 | 0.0063 | 0.9937 | 92.59 |
| 18.5 | 125,963,165 | 43,654 | 0.0003 | 0.9997 | 92.01 |
| 19.5 | 124,819,365 | 384,143 | 0.0031 | 0.9969 | 91.98 |
| 20.5 | 127,432,660 | 912,273 | 0.0072 | 0.9928 | 91.69 |
| 21.5 | 124,615,985 | 244,543 | 0.0020 | 0.9980 | 91.04 |
| 22.5 | 125,504,306 | 192,374 | 0.0015 | 0.9985 | 90.86 |
| 23.5 | 124,960,294 | 355,365 | 0.0028 | 0.9972 | 90.72 |
| 24.5 | 121,415,204 | 980,953 | 0.0081 | 0.9919 | 90.46 |
| 25.5 | 120,735,793 | 604,570 | 0.0050 | 0.9950 | 89.73 |
| 26.5 | 120,134,212 | 129,061 | 0.0011 | 0.9989 | 89.28 |
| 27.5 | 117,325,009 | 574,172 | 0.0049 | 0.9951 | 89.18 |
| 28.5 | 116,060,644 | 4,266,349 | 0.0368 | 0.9632 | 88.75 |
| 29.5 | 109,874,167 | 825,640 | 0.0075 | 0.9925 | 85.49 |
| 30.5 | 105,318,688 | 228,267 | 0.0022 | 0.9978 | 84.84 |
| 31.5 | 101,023,113 | 3,396,406 | 0.0336 | 0.9664 | 84.66 |
| 32.5 | 97,559,547 | 516,127 | 0.0053 | 0.9947 | 81.81 |
| 33.5 | 59,783,362 | 134,162 | 0.0022 | 0.9978 | 81.38 |
| 34.5 | 59,756,464 | 8,946 | 0.0001 | 0.9999 | 81.20 |
| 35.5 | 59,678,165 | 37,090 | 0.0006 | 0.9994 | 81.19 |
| 36.5 | 45,637,991 | 327,438 | 0.0072 | 0.9928 | 81.14 |
| 37.5 | 45,683,412 | 626,119 | 0.0137 | 0.9863 | 80.55 |
| 38.5 | 45,004,444 | 451,473 | 0.0100 | 0.9900 | 79.45 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 45,567,578 | 313,181 | 0.0069 | 0.9931 | 78.65 |
| 40.5 | 34,690,167 | 72,036 | 0.0021 | 0.9979 | 78.11 |
| 41.5 | 34,586,661 | 758,276 | 0.0219 | 0.9781 | 77.95 |
| 42.5 | 33,069,515 | 246,734 | 0.0075 | 0.9925 | 76.24 |
| 43.5 | 33,836,902 | 1,124,567 | 0.0332 | 0.9668 | 75.67 |
| 44.5 | 19,194,799 | 47,387 | 0.0025 | 0.9975 | 73.16 |
| 45.5 | 19,135,170 | 5,208 | 0.0003 | 0.9997 | 72.98 |
| 46.5 | 19,027,284 | 532,170 | 0.0280 | 0.9720 | 72.96 |
| 47.5 | 18,472,734 | 22,324 | 0.0012 | 0.9988 | 70.92 |
| 48.5 | 19,005,352 | 170,388 | 0.0090 | 0.9910 | 70.83 |
| 49.5 | 13,904,421 | 148,976 | 0.0107 | 0.9893 | 70.19 |
| 50.5 | 13,703,313 | 43,634 | 0.0032 | 0.9968 | 69.44 |
| 51.5 | 14,650,309 | 387,243 | 0.0264 | 0.9736 | 69.22 |
| 52.5 | 14,310,891 | 10,555 | 0.0007 | 0.9993 | 67.39 |
| 53.5 | 11,202,374 | 30,543 | 0.0027 | 0.9973 | 67.34 |
| 54.5 | 11,142,636 | 41,615 | 0.0037 | 0.9963 | 67.16 |
| 55.5 | 4,113,777 | 1,017,717 | 0.2474 | 0.7526 | 66.91 |
| 56.5 | 2,671,032 | 165 | 0.0001 | 0.9999 | 50.36 |
| 57.5 | 1,938,701 | 1,730 | 0.0009 | 0.9991 | 50.35 |
| 58.5 | 2,700,702 | 3,665 | 0.0014 | 0.9986 | 50.31 |
| 59.5 | 2,693,935 | 955 | 0.0004 | 0.9996 | 50.24 |
| 60.5 | 1,614,655 | 28,386 | 0.0176 | 0.9824 | 50.22 |
| 61.5 | 1,584,788 | 26 | 0.0000 | 1.0000 | 49.34 |
| 62.5 | 784,224 | | 0.0000 | 1.0000 | 49.34 |
| 63.5 | 784,224 | 64 | 0.0001 | 0.9999 | 49.34 |
| 64.5 | 784,160 | 1,033 | 0.0013 | 0.9987 | 49.33 |
| 65.5 | 783,127 | 1,084 | 0.0014 | 0.9986 | 49.27 |
| 66.5 | 782,043 | | 0.0000 | 1.0000 | 49.20 |
| 67.5 | 782,043 | | 0.0000 | 1.0000 | 49.20 |
| 68.5 | 782,043 | 8,128 | 0.0104 | 0.9896 | 49.20 |
| 69.5 | 773,915 | | 0.0000 | 1.0000 | 48.69 |
| 70.5 | 773,915 | | 0.0000 | 1.0000 | 48.69 |
| 71.5 | 773,915 | 245 | 0.0003 | 0.9997 | 48.69 |
| 72.5 | 773,670 | | 0.0000 | 1.0000 | 48.67 |
| 73.5 | 773,670 | 1,784 | 0.0023 | 0.9977 | 48.67 |
| 74.5 | 771,885 | 762,841 | 0.9883 | 0.0117 | 48.56 |
| 75.5 | 9,044 | 4,507 | 0.4983 | 0.5017 | 0.57 |
| 76.5 | 4,537 | | 0.0000 | 1.0000 | 0.29 |
| 77.5 | 4,537 | 4,537 | 1.0000 | | 0.29 |
| 78.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1927-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 407,306,134 | 84,084 | 0.0002 | 0.9998 | 100.00 |
| 0.5 | 408,019,581 | 6,979 | 0.0000 | 1.0000 | 99.98 |
| 1.5 | 403,395,915 | 186,744 | 0.0005 | 0.9995 | 99.98 |
| 2.5 | 395,216,657 | 318,363 | 0.0008 | 0.9992 | 99.93 |
| 3.5 | 208,674,955 | 152,398 | 0.0007 | 0.9993 | 99.85 |
| 4.5 | 187,808,132 | 852,965 | 0.0045 | 0.9955 | 99.78 |
| 5.5 | 182,444,966 | 260,079 | 0.0014 | 0.9986 | 99.32 |
| 6.5 | 195,672,745 | 1,061,160 | 0.0054 | 0.9946 | 99.18 |
| 7.5 | 185,507,110 | 975,372 | 0.0053 | 0.9947 | 98.65 |
| 8.5 | 167,831,768 | 709,919 | 0.0042 | 0.9958 | 98.13 |
| 9.5 | 165,261,723 | 352,457 | 0.0021 | 0.9979 | 97.71 |
| 10.5 | 173,492,469 | 200,441 | 0.0012 | 0.9988 | 97.50 |
| 11.5 | 168,371,951 | 760,703 | 0.0045 | 0.9955 | 97.39 |
| 12.5 | 114,676,364 | 1,896,883 | 0.0165 | 0.9835 | 96.95 |
| 13.5 | 96,407,131 | 2,840 | 0.0000 | 1.0000 | 95.35 |
| 14.5 | 111,323,718 | 2,739,758 | 0.0246 | 0.9754 | 95.34 |
| 15.5 | 110,146,703 | 384,523 | 0.0035 | 0.9965 | 93.00 |
| 16.5 | 106,830,186 | 1,554,298 | 0.0145 | 0.9855 | 92.67 |
| 17.5 | 104,660,370 | 788,023 | 0.0075 | 0.9925 | 91.32 |
| 18.5 | 102,639,962 | 42,700 | 0.0004 | 0.9996 | 90.64 |
| 19.5 | 108,692,428 | 384,143 | 0.0035 | 0.9965 | 90.60 |
| 20.5 | 107,143,826 | 912,273 | 0.0085 | 0.9915 | 90.28 |
| 21.5 | 104,235,422 | 244,543 | 0.0023 | 0.9977 | 89.51 |
| 22.5 | 99,644,626 | 189,801 | 0.0019 | 0.9981 | 89.30 |
| 23.5 | 104,173,411 | 355,365 | 0.0034 | 0.9966 | 89.13 |
| 24.5 | 99,850,285 | 980,934 | 0.0098 | 0.9902 | 88.83 |
| 25.5 | 105,384,005 | 604,570 | 0.0057 | 0.9943 | 87.95 |
| 26.5 | 104,901,913 | 129,061 | 0.0012 | 0.9988 | 87.45 |
| 27.5 | 104,057,234 | 573,934 | 0.0055 | 0.9945 | 87.34 |
| 28.5 | 104,508,682 | 4,181,716 | 0.0400 | 0.9600 | 86.86 |
| 29.5 | 98,447,771 | 803,584 | 0.0082 | 0.9918 | 83.38 |
| 30.5 | 97,964,841 | 141,630 | 0.0014 | 0.9986 | 82.70 |
| 31.5 | 93,850,722 | 3,396,406 | 0.0362 | 0.9638 | 82.58 |
| 32.5 | 95,760,698 | 515,732 | 0.0054 | 0.9946 | 79.60 |
| 33.5 | 57,691,912 | 134,162 | 0.0023 | 0.9977 | 79.17 |
| 34.5 | 58,610,373 | 8,946 | 0.0002 | 0.9998 | 78.98 |
| 35.5 | 58,094,900 | 37,090 | 0.0006 | 0.9994 | 78.97 |
| 36.5 | 44,083,870 | 327,319 | 0.0074 | 0.9926 | 78.92 |
| 37.5 | 43,704,095 | 625,902 | 0.0143 | 0.9857 | 78.33 |
| 38.5 | 43,006,687 | 451,428 | 0.0105 | 0.9895 | 77.21 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

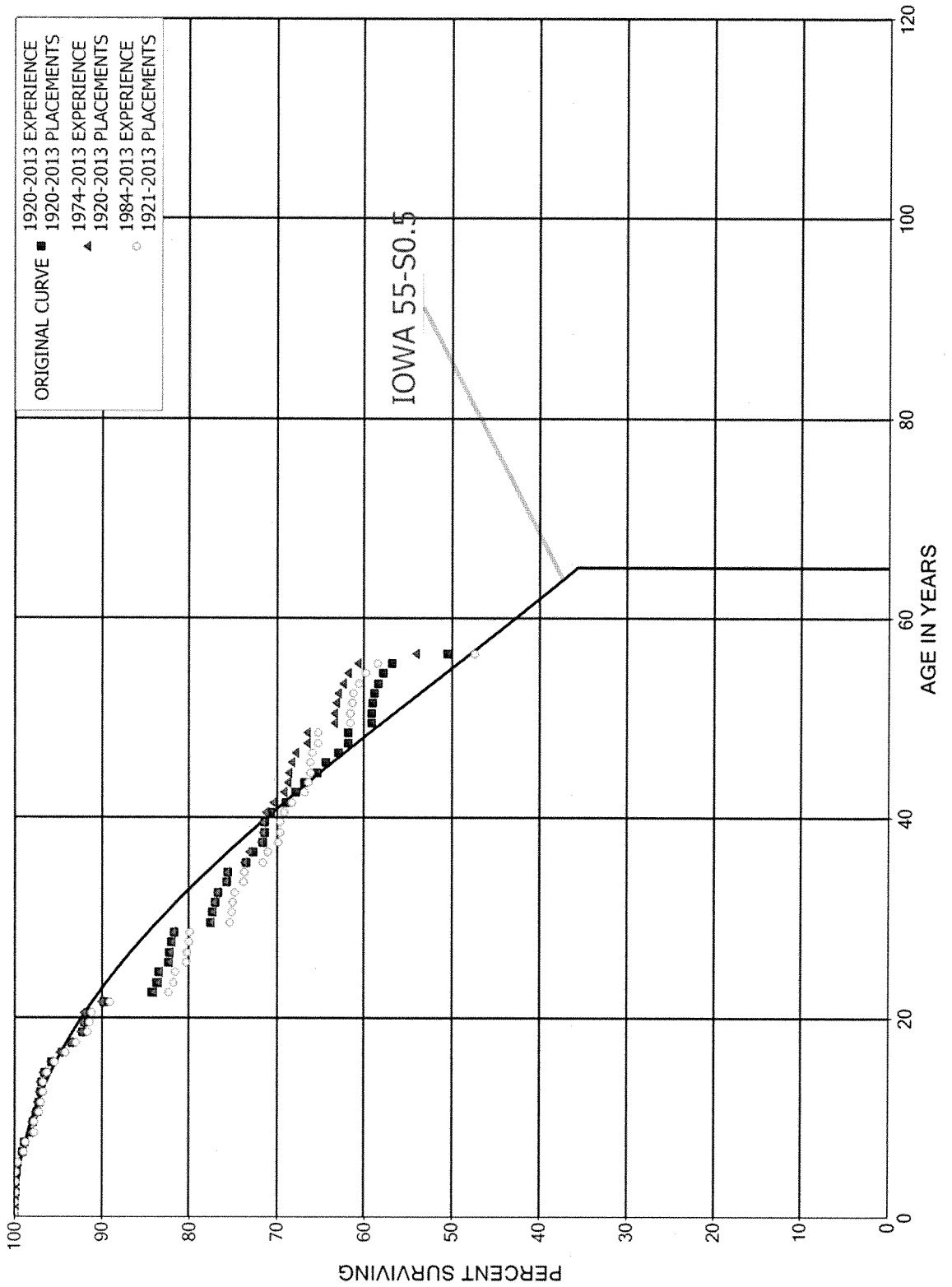
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2013

EXPERIENCE BAND 1984-2013

| 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 | 43,580,023 | 312,623 | 0.0072 | 0.9928 | 76.40 |
| 40.5 | 32,710,186 | 72,036 | 0.0022 | 0.9978 | 75.85 |
| 41.5 | 32,625,336 | 758,276 | 0.0232 | 0.9768 | 75.69 |
| 42.5 | 31,849,784 | 246,734 | 0.0077 | 0.9923 | 73.93 |
| 43.5 | 31,397,631 | 1,011,651 | 0.0322 | 0.9678 | 73.35 |
| 44.5 | 17,004,636 | 47,269 | 0.0028 | 0.9972 | 70.99 |
| 45.5 | 16,952,336 | 5,208 | 0.0003 | 0.9997 | 70.79 |
| 46.5 | 16,853,372 | 146,789 | 0.0087 | 0.9913 | 70.77 |
| 47.5 | 16,766,087 | 22,324 | 0.0013 | 0.9987 | 70.16 |
| 48.5 | 16,556,922 | 170,388 | 0.0103 | 0.9897 | 70.06 |
| 49.5 | 11,376,249 | 147,746 | 0.0130 | 0.9870 | 69.34 |
| 50.5 | 11,175,869 | 43,634 | 0.0039 | 0.9961 | 68.44 |
| 51.5 | 11,114,901 | 387,243 | 0.0348 | 0.9652 | 68.17 |
| 52.5 | 10,801,105 | 10,555 | 0.0010 | 0.9990 | 65.80 |
| 53.5 | 8,170,198 | 30,543 | 0.0037 | 0.9963 | 65.73 |
| 54.5 | 8,538,412 | 41,615 | 0.0049 | 0.9951 | 65.49 |
| 55.5 | 1,509,554 | 1,017,717 | 0.6742 | 0.3258 | 65.17 |
| 56.5 | 74,236 | 165 | 0.0022 | 0.9978 | 21.23 |
| 57.5 | 87,256 | 1,730 | 0.0198 | 0.9802 | 21.19 |
| 58.5 | 932,995 | 3,665 | 0.0039 | 0.9961 | 20.77 |
| 59.5 | 927,482 | 955 | 0.0010 | 0.9990 | 20.68 |
| 60.5 | 866,499 | 28,386 | 0.0328 | 0.9672 | 20.66 |
| 61.5 | 838,113 | 26 | 0.0000 | 1.0000 | 19.99 |
| 62.5 | 784,224 | | 0.0000 | 1.0000 | 19.99 |
| 63.5 | 784,224 | 64 | 0.0001 | 0.9999 | 19.99 |
| 64.5 | 784,160 | 1,033 | 0.0013 | 0.9987 | 19.98 |
| 65.5 | 783,127 | 1,084 | 0.0014 | 0.9986 | 19.96 |
| 66.5 | 782,043 | | 0.0000 | 1.0000 | 19.93 |
| 67.5 | 782,043 | | 0.0000 | 1.0000 | 19.93 |
| 68.5 | 782,043 | 8,128 | 0.0104 | 0.9896 | 19.93 |
| 69.5 | 773,915 | | 0.0000 | 1.0000 | 19.72 |
| 70.5 | 773,915 | | 0.0000 | 1.0000 | 19.72 |
| 71.5 | 773,915 | 245 | 0.0003 | 0.9997 | 19.72 |
| 72.5 | 773,670 | | 0.0000 | 1.0000 | 19.72 |
| 73.5 | 773,670 | 1,784 | 0.0023 | 0.9977 | 19.72 |
| 74.5 | 771,885 | 762,841 | 0.9883 | 0.0117 | 19.67 |
| 75.5 | 9,044 | 4,507 | 0.4983 | 0.5017 | 0.23 |
| 76.5 | 4,537 | | 0.0000 | 1.0000 | 0.12 |
| 77.5 | 4,537 | 4,537 | 1.0000 | | 0.12 |
| 78.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 288,110,033 | 89,584 | 0.0003 | 0.9997 | 100.00 | |
| 0.5 | 274,823,118 | 26,472 | 0.0001 | 0.9999 | 99.97 | |
| 1.5 | 277,324,191 | 283,923 | 0.0010 | 0.9990 | 99.96 | |
| 2.5 | 270,077,751 | 97,140 | 0.0004 | 0.9996 | 99.86 | |
| 3.5 | 213,410,600 | 138,957 | 0.0007 | 0.9993 | 99.82 | |
| 4.5 | 178,184,542 | 268,490 | 0.0015 | 0.9985 | 99.76 | |
| 5.5 | 171,083,042 | 941,639 | 0.0055 | 0.9945 | 99.61 | |
| 6.5 | 166,221,374 | 430,493 | 0.0026 | 0.9974 | 99.06 | |
| 7.5 | 158,341,508 | 1,249,187 | 0.0079 | 0.9921 | 98.80 | |
| 8.5 | 153,364,193 | 255,347 | 0.0017 | 0.9983 | 98.02 | |
| 9.5 | 151,647,806 | 636,089 | 0.0042 | 0.9958 | 97.86 | |
| 10.5 | 149,418,257 | 407,596 | 0.0027 | 0.9973 | 97.45 | |
| 11.5 | 139,720,540 | 290,289 | 0.0021 | 0.9979 | 97.18 | |
| 12.5 | 97,369,526 | 116,148 | 0.0012 | 0.9988 | 96.98 | |
| 13.5 | 80,083,594 | 272,202 | 0.0034 | 0.9966 | 96.86 | |
| 14.5 | 77,817,443 | 675,060 | 0.0087 | 0.9913 | 96.54 | |
| 15.5 | 72,577,652 | 870,664 | 0.0120 | 0.9880 | 95.70 | |
| 16.5 | 66,527,795 | 810,617 | 0.0122 | 0.9878 | 94.55 | |
| 17.5 | 64,934,637 | 844,928 | 0.0130 | 0.9870 | 93.40 | |
| 18.5 | 63,645,410 | 198,306 | 0.0031 | 0.9969 | 92.18 | |
| 19.5 | 61,791,504 | 245,189 | 0.0040 | 0.9960 | 91.90 | |
| 20.5 | 53,226,536 | 1,068,287 | 0.0201 | 0.9799 | 91.53 | |
| 21.5 | 50,965,531 | 3,101,497 | 0.0609 | 0.9391 | 89.69 | |
| 22.5 | 46,671,921 | 286,156 | 0.0061 | 0.9939 | 84.24 | |
| 23.5 | 45,814,187 | 112,470 | 0.0025 | 0.9975 | 83.72 | |
| 24.5 | 44,892,146 | 578,735 | 0.0129 | 0.9871 | 83.51 | |
| 25.5 | 44,166,148 | 85,465 | 0.0019 | 0.9981 | 82.44 | |
| 26.5 | 43,644,372 | 135,741 | 0.0031 | 0.9969 | 82.28 | |
| 27.5 | 43,244,291 | 169,270 | 0.0039 | 0.9961 | 82.02 | |
| 28.5 | 42,891,867 | 2,150,402 | 0.0501 | 0.9499 | 81.70 | |
| 29.5 | 39,616,006 | 111,240 | 0.0028 | 0.9972 | 77.60 | |
| 30.5 | 40,156,100 | 171,057 | 0.0043 | 0.9957 | 77.39 | |
| 31.5 | 38,881,935 | 146,086 | 0.0038 | 0.9962 | 77.06 | |
| 32.5 | 36,869,586 | 489,442 | 0.0133 | 0.9867 | 76.77 | |
| 33.5 | 21,734,866 | 23,764 | 0.0011 | 0.9989 | 75.75 | |
| 34.5 | 20,025,368 | 574,723 | 0.0287 | 0.9713 | 75.67 | |
| 35.5 | 19,304,510 | 202,018 | 0.0105 | 0.9895 | 73.49 | |
| 36.5 | 11,350,006 | 168,099 | 0.0148 | 0.9852 | 72.72 | |
| 37.5 | 11,103,293 | 39,556 | 0.0036 | 0.9964 | 71.65 | |
| 38.5 | 11,092,341 | 338 | 0.0000 | 1.0000 | 71.39 | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 11,144,330 | 110,288 | 0.0099 | 0.9901 | 71.39 |
| 40.5 | 5,842,376 | 138,370 | 0.0237 | 0.9763 | 70.68 |
| 41.5 | 5,690,243 | 93,813 | 0.0165 | 0.9835 | 69.01 |
| 42.5 | 5,306,373 | 79,178 | 0.0149 | 0.9851 | 67.87 |
| 43.5 | 5,194,297 | 115,804 | 0.0223 | 0.9777 | 66.86 |
| 44.5 | 4,210,649 | 61,734 | 0.0147 | 0.9853 | 65.37 |
| 45.5 | 4,198,576 | 98,679 | 0.0235 | 0.9765 | 64.41 |
| 46.5 | 4,085,358 | 70,254 | 0.0172 | 0.9828 | 62.90 |
| 47.5 | 4,009,798 | 458 | 0.0001 | 0.9999 | 61.81 |
| 48.5 | 3,989,013 | 170,120 | 0.0426 | 0.9574 | 61.81 |
| 49.5 | 2,847,976 | | 0.0000 | 1.0000 | 59.17 |
| 50.5 | 2,839,294 | 5,458 | 0.0019 | 0.9981 | 59.17 |
| 51.5 | 3,066,262 | 12,440 | 0.0041 | 0.9959 | 59.06 |
| 52.5 | 3,086,038 | 23,108 | 0.0075 | 0.9925 | 58.82 |
| 53.5 | 2,144,400 | 18,662 | 0.0087 | 0.9913 | 58.38 |
| 54.5 | 2,498,904 | 46,016 | 0.0184 | 0.9816 | 57.87 |
| 55.5 | 1,170,308 | 129,231 | 0.1104 | 0.8896 | 56.80 |
| 56.5 | 973,712 | 2,327 | 0.0024 | 0.9976 | 50.53 |
| 57.5 | 893,716 | 2,841 | 0.0032 | 0.9968 | 50.41 |
| 58.5 | 632,438 | 727 | 0.0012 | 0.9988 | 50.25 |
| 59.5 | 691,821 | 24,812 | 0.0359 | 0.9641 | 50.19 |
| 60.5 | 547,567 | 38,198 | 0.0698 | 0.9302 | 48.39 |
| 61.5 | 455,242 | 11,990 | 0.0263 | 0.9737 | 45.02 |
| 62.5 | 205,186 | | 0.0000 | 1.0000 | 43.83 |
| 63.5 | 205,186 | | 0.0000 | 1.0000 | 43.83 |
| 64.5 | 205,186 | 1,772 | 0.0086 | 0.9914 | 43.83 |
| 65.5 | 203,413 | | 0.0000 | 1.0000 | 43.45 |
| 66.5 | 203,413 | 3,235 | 0.0159 | 0.9841 | 43.45 |
| 67.5 | 200,179 | 1,114 | 0.0056 | 0.9944 | 42.76 |
| 68.5 | 199,065 | 35,751 | 0.1796 | 0.8204 | 42.52 |
| 69.5 | 163,314 | 126 | 0.0008 | 0.9992 | 34.89 |
| 70.5 | 163,188 | | 0.0000 | 1.0000 | 34.86 |
| 71.5 | 163,188 | 43 | 0.0003 | 0.9997 | 34.86 |
| 72.5 | 163,145 | 10,208 | 0.0626 | 0.9374 | 34.85 |
| 73.5 | 152,937 | 91 | 0.0006 | 0.9994 | 32.67 |
| 74.5 | 152,846 | 131,627 | 0.8612 | 0.1388 | 32.65 |
| 75.5 | 21,219 | 20,692 | 0.9752 | 0.0248 | 4.53 |
| 76.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 77.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 78.5 | 527 | | 0.0000 | 1.0000 | 0.11 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 80.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 81.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 82.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 83.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 84.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 85.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 86.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 87.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 88.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 89.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 90.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 91.5 | 527 | | 0.0000 | 1.0000 | 0.11 |
| 92.5 | | | | | 0.11 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 262,236,390 | 29,383 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 256,453,861 | 9,893 | 0.0000 | 1.0000 | 99.99 |
| 1.5 | 259,061,820 | 254,938 | 0.0010 | 0.9990 | 99.98 |
| 2.5 | 251,848,308 | 78,267 | 0.0003 | 0.9997 | 99.89 |
| 3.5 | 195,455,548 | 86,628 | 0.0004 | 0.9996 | 99.86 |
| 4.5 | 164,330,951 | 245,718 | 0.0015 | 0.9985 | 99.81 |
| 5.5 | 157,202,975 | 894,854 | 0.0057 | 0.9943 | 99.66 |
| 6.5 | 152,421,439 | 391,952 | 0.0026 | 0.9974 | 99.09 |
| 7.5 | 144,852,641 | 1,201,324 | 0.0083 | 0.9917 | 98.84 |
| 8.5 | 140,498,411 | 117,770 | 0.0008 | 0.9992 | 98.02 |
| 9.5 | 140,848,675 | 599,634 | 0.0043 | 0.9957 | 97.94 |
| 10.5 | 138,682,185 | 356,292 | 0.0026 | 0.9974 | 97.52 |
| 11.5 | 129,102,706 | 241,820 | 0.0019 | 0.9981 | 97.27 |
| 12.5 | 86,810,506 | 80,564 | 0.0009 | 0.9991 | 97.09 |
| 13.5 | 70,727,223 | 257,582 | 0.0036 | 0.9964 | 97.00 |
| 14.5 | 68,503,434 | 631,213 | 0.0092 | 0.9908 | 96.64 |
| 15.5 | 64,721,672 | 718,932 | 0.0111 | 0.9889 | 95.75 |
| 16.5 | 58,834,746 | 731,993 | 0.0124 | 0.9876 | 94.69 |
| 17.5 | 57,630,819 | 741,818 | 0.0129 | 0.9871 | 93.51 |
| 18.5 | 57,263,172 | 92,580 | 0.0016 | 0.9984 | 92.31 |
| 19.5 | 55,535,672 | 126,887 | 0.0023 | 0.9977 | 92.16 |
| 20.5 | 48,132,270 | 1,023,538 | 0.0213 | 0.9787 | 91.95 |
| 21.5 | 45,901,278 | 3,078,201 | 0.0671 | 0.9329 | 89.99 |
| 22.5 | 42,838,764 | 270,130 | 0.0063 | 0.9937 | 83.96 |
| 23.5 | 42,177,565 | 98,027 | 0.0023 | 0.9977 | 83.43 |
| 24.5 | 42,137,219 | 542,727 | 0.0129 | 0.9871 | 83.24 |
| 25.5 | 41,475,037 | 44,777 | 0.0011 | 0.9989 | 82.16 |
| 26.5 | 41,006,930 | 113,017 | 0.0028 | 0.9972 | 82.07 |
| 27.5 | 40,642,397 | 68,798 | 0.0017 | 0.9983 | 81.85 |
| 28.5 | 40,420,782 | 2,147,361 | 0.0531 | 0.9469 | 81.71 |
| 29.5 | 37,161,120 | 107,918 | 0.0029 | 0.9971 | 77.37 |
| 30.5 | 37,783,806 | 45,918 | 0.0012 | 0.9988 | 77.14 |
| 31.5 | 36,676,068 | 141,386 | 0.0039 | 0.9961 | 77.05 |
| 32.5 | 34,671,729 | 462,268 | 0.0133 | 0.9867 | 76.75 |
| 33.5 | 19,806,270 | 18,066 | 0.0009 | 0.9991 | 75.73 |
| 34.5 | 18,102,929 | 496,699 | 0.0274 | 0.9726 | 75.66 |
| 35.5 | 17,635,981 | 131,485 | 0.0075 | 0.9925 | 73.59 |
| 36.5 | 9,754,805 | 167,905 | 0.0172 | 0.9828 | 73.04 |
| 37.5 | 9,604,970 | 32,048 | 0.0033 | 0.9967 | 71.78 |
| 38.5 | 9,602,358 | | 0.0000 | 1.0000 | 71.54 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 9,654,873 | 56,389 | 0.0058 | 0.9942 | 71.54 |
| 40.5 | 4,407,048 | 50,018 | 0.0113 | 0.9887 | 71.12 |
| 41.5 | 4,383,204 | 79,994 | 0.0183 | 0.9817 | 70.31 |
| 42.5 | 4,022,562 | 25,461 | 0.0063 | 0.9937 | 69.03 |
| 43.5 | 4,305,959 | 8,620 | 0.0020 | 0.9980 | 68.59 |
| 44.5 | 3,564,813 | 16,991 | 0.0048 | 0.9952 | 68.46 |
| 45.5 | 3,631,956 | 21,810 | 0.0060 | 0.9940 | 68.13 |
| 46.5 | 3,595,606 | 70,254 | 0.0195 | 0.9805 | 67.72 |
| 47.5 | 3,520,046 | 458 | 0.0001 | 0.9999 | 66.40 |
| 48.5 | 3,583,229 | 170,120 | 0.0475 | 0.9525 | 66.39 |
| 49.5 | 2,444,157 | | 0.0000 | 1.0000 | 63.24 |
| 50.5 | 2,436,440 | 5,458 | 0.0022 | 0.9978 | 63.24 |
| 51.5 | 2,791,341 | 12,440 | 0.0045 | 0.9955 | 63.10 |
| 52.5 | 2,859,784 | 23,108 | 0.0081 | 0.9919 | 62.82 |
| 53.5 | 2,144,400 | 18,662 | 0.0087 | 0.9913 | 62.31 |
| 54.5 | 2,498,904 | 46,016 | 0.0184 | 0.9816 | 61.77 |
| 55.5 | 1,170,308 | 129,231 | 0.1104 | 0.8896 | 60.63 |
| 56.5 | 973,712 | 2,327 | 0.0024 | 0.9976 | 53.93 |
| 57.5 | 893,716 | 2,841 | 0.0032 | 0.9968 | 53.80 |
| 58.5 | 632,438 | 727 | 0.0012 | 0.9988 | 53.63 |
| 59.5 | 691,821 | 24,812 | 0.0359 | 0.9641 | 53.57 |
| 60.5 | 547,567 | 38,198 | 0.0698 | 0.9302 | 51.65 |
| 61.5 | 455,242 | 11,990 | 0.0263 | 0.9737 | 48.05 |
| 62.5 | 205,186 | | 0.0000 | 1.0000 | 46.78 |
| 63.5 | 205,186 | | 0.0000 | 1.0000 | 46.78 |
| 64.5 | 205,186 | 1,772 | 0.0086 | 0.9914 | 46.78 |
| 65.5 | 203,413 | | 0.0000 | 1.0000 | 46.38 |
| 66.5 | 203,413 | 3,235 | 0.0159 | 0.9841 | 46.38 |
| 67.5 | 200,179 | 1,114 | 0.0056 | 0.9944 | 45.64 |
| 68.5 | 199,065 | 35,751 | 0.1796 | 0.8204 | 45.39 |
| 69.5 | 163,314 | 126 | 0.0008 | 0.9992 | 37.24 |
| 70.5 | 163,188 | | 0.0000 | 1.0000 | 37.21 |
| 71.5 | 163,188 | 43 | 0.0003 | 0.9997 | 37.21 |
| 72.5 | 163,145 | 10,208 | 0.0626 | 0.9374 | 37.20 |
| 73.5 | 152,937 | 91 | 0.0006 | 0.9994 | 34.87 |
| 74.5 | 152,846 | 131,627 | 0.8612 | 0.1388 | 34.85 |
| 75.5 | 21,219 | 20,692 | 0.9752 | 0.0248 | 4.84 |
| 76.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 77.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 78.5 | 527 | | 0.0000 | 1.0000 | 0.12 |

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 80.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 81.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 82.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 83.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 84.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 85.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 86.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 87.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 88.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 89.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 90.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 91.5 | 527 | | 0.0000 | 1.0000 | 0.12 |
| 92.5 | | | | | 0.12 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2013

EXPERIENCE BAND 1984-2013

| 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 | 233,724,345 | 29,383 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 220,559,330 | 9,893 | 0.0000 | 1.0000 | 99.99 |
| 1.5 | 223,141,296 | 254,938 | 0.0011 | 0.9989 | 99.98 |
| 2.5 | 215,981,406 | 78,267 | 0.0004 | 0.9996 | 99.87 |
| 3.5 | 176,697,293 | 86,628 | 0.0005 | 0.9995 | 99.83 |
| 4.5 | 141,610,277 | 245,718 | 0.0017 | 0.9983 | 99.78 |
| 5.5 | 134,884,543 | 894,854 | 0.0066 | 0.9934 | 99.61 |
| 6.5 | 139,303,216 | 391,952 | 0.0028 | 0.9972 | 98.95 |
| 7.5 | 131,554,406 | 1,201,324 | 0.0091 | 0.9909 | 98.67 |
| 8.5 | 127,010,257 | 117,770 | 0.0009 | 0.9991 | 97.77 |
| 9.5 | 125,610,794 | 599,634 | 0.0048 | 0.9952 | 97.68 |
| 10.5 | 131,487,474 | 352,201 | 0.0027 | 0.9973 | 97.21 |
| 11.5 | 121,966,641 | 219,112 | 0.0018 | 0.9982 | 96.95 |
| 12.5 | 79,698,749 | 76,764 | 0.0010 | 0.9990 | 96.78 |
| 13.5 | 62,698,554 | 256,065 | 0.0041 | 0.9959 | 96.69 |
| 14.5 | 64,481,416 | 622,967 | 0.0097 | 0.9903 | 96.29 |
| 15.5 | 59,372,409 | 718,932 | 0.0121 | 0.9879 | 95.36 |
| 16.5 | 53,515,329 | 731,993 | 0.0137 | 0.9863 | 94.21 |
| 17.5 | 52,292,992 | 741,215 | 0.0142 | 0.9858 | 92.92 |
| 18.5 | 51,639,781 | 92,580 | 0.0018 | 0.9982 | 91.60 |
| 19.5 | 51,820,579 | 118,778 | 0.0023 | 0.9977 | 91.44 |
| 20.5 | 43,415,272 | 1,023,538 | 0.0236 | 0.9764 | 91.23 |
| 21.5 | 41,148,735 | 3,071,501 | 0.0746 | 0.9254 | 89.08 |
| 22.5 | 36,933,152 | 270,130 | 0.0073 | 0.9927 | 82.43 |
| 23.5 | 37,225,417 | 85,884 | 0.0023 | 0.9977 | 81.82 |
| 24.5 | 36,268,580 | 542,727 | 0.0150 | 0.9850 | 81.63 |
| 25.5 | 36,986,039 | 44,777 | 0.0012 | 0.9988 | 80.41 |
| 26.5 | 36,530,160 | 96,786 | 0.0026 | 0.9974 | 80.32 |
| 27.5 | 36,413,056 | 50,761 | 0.0014 | 0.9986 | 80.10 |
| 28.5 | 36,954,004 | 2,147,361 | 0.0581 | 0.9419 | 79.99 |
| 29.5 | 33,772,146 | 76,326 | 0.0023 | 0.9977 | 75.34 |
| 30.5 | 35,238,776 | 44,203 | 0.0013 | 0.9987 | 75.17 |
| 31.5 | 34,159,386 | 119,102 | 0.0035 | 0.9965 | 75.08 |
| 32.5 | 33,356,297 | 461,330 | 0.0138 | 0.9862 | 74.82 |
| 33.5 | 18,458,453 | 14,274 | 0.0008 | 0.9992 | 73.78 |
| 34.5 | 17,672,961 | 496,699 | 0.0281 | 0.9719 | 73.73 |
| 35.5 | 17,035,007 | 131,485 | 0.0077 | 0.9923 | 71.65 |
| 36.5 | 9,167,497 | 163,936 | 0.0179 | 0.9821 | 71.10 |
| 37.5 | 8,957,690 | 32,048 | 0.0036 | 0.9964 | 69.83 |
| 38.5 | 8,968,053 | | 0.0000 | 1.0000 | 69.58 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

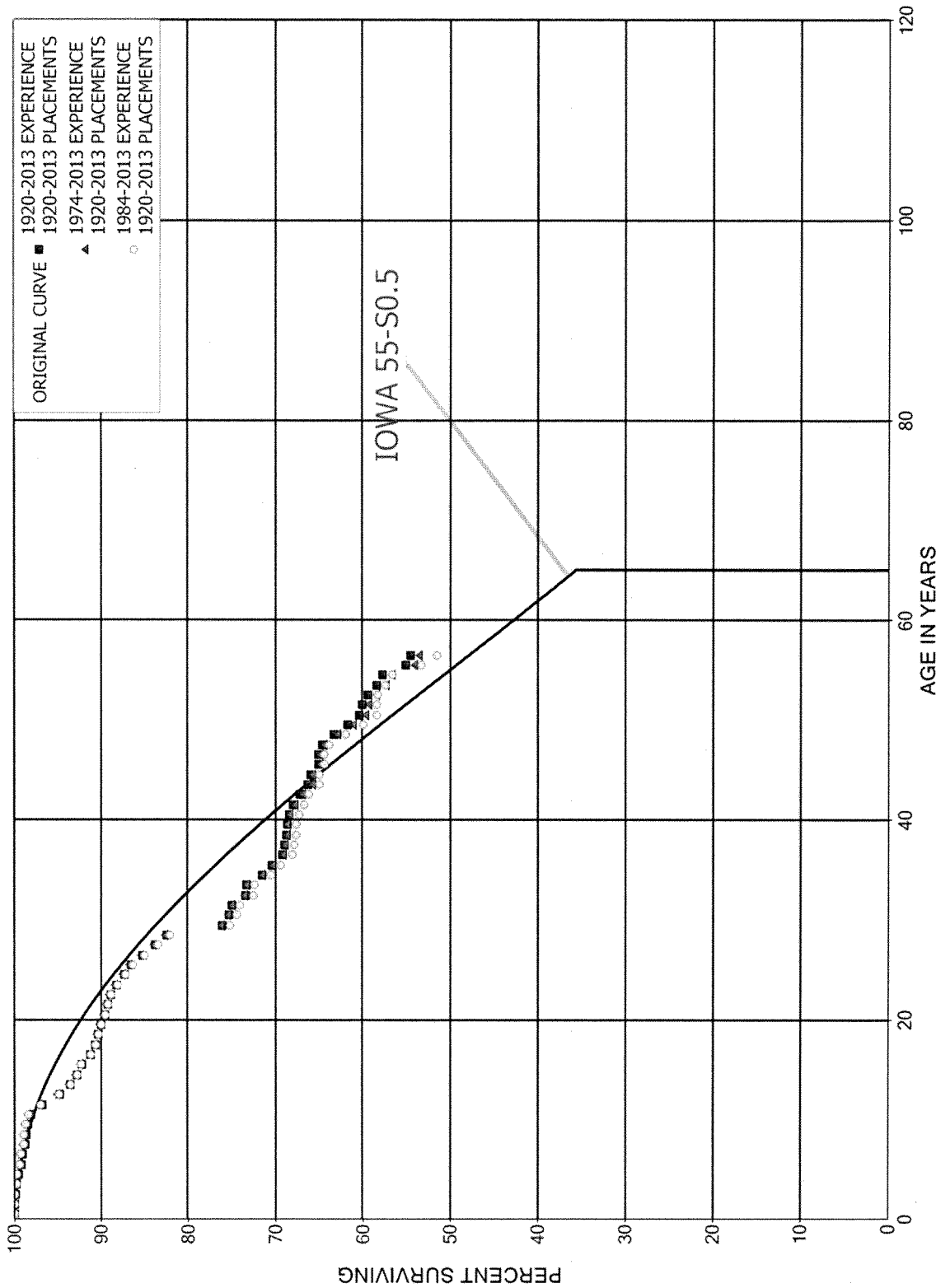
| PLACEMENT BAND 1921-2013 | | | EXPERIENCE BAND 1984-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 39.5 | 9,029,018 | 55,432 | 0.0061 | 0.9939 | 69.58 | |
| 40.5 | 3,896,247 | 50,018 | 0.0128 | 0.9872 | 69.15 | |
| 41.5 | 3,835,375 | 79,994 | 0.0209 | 0.9791 | 68.26 | |
| 42.5 | 3,700,820 | 25,461 | 0.0069 | 0.9931 | 66.84 | |
| 43.5 | 3,645,962 | 8,620 | 0.0024 | 0.9976 | 66.38 | |
| 44.5 | 2,927,846 | 731 | 0.0002 | 0.9998 | 66.22 | |
| 45.5 | 2,980,491 | 10,038 | 0.0034 | 0.9966 | 66.21 | |
| 46.5 | 2,958,076 | 30,075 | 0.0102 | 0.9898 | 65.98 | |
| 47.5 | 3,006,755 | 458 | 0.0002 | 0.9998 | 65.31 | |
| 48.5 | 2,986,990 | 170,120 | 0.0570 | 0.9430 | 65.30 | |
| 49.5 | 1,845,878 | | 0.0000 | 1.0000 | 61.58 | |
| 50.5 | 1,845,993 | 5,458 | 0.0030 | 0.9970 | 61.58 | |
| 51.5 | 2,095,270 | 4,889 | 0.0023 | 0.9977 | 61.40 | |
| 52.5 | 2,133,515 | 23,108 | 0.0108 | 0.9892 | 61.26 | |
| 53.5 | 1,539,783 | 18,662 | 0.0121 | 0.9879 | 60.59 | |
| 54.5 | 2,008,285 | 46,016 | 0.0229 | 0.9771 | 59.86 | |
| 55.5 | 679,690 | 129,231 | 0.1901 | 0.8099 | 58.49 | |
| 56.5 | 483,093 | 2,327 | 0.0048 | 0.9952 | 47.37 | |
| 57.5 | 487,329 | 2,841 | 0.0058 | 0.9942 | 47.14 | |
| 58.5 | 227,696 | 727 | 0.0032 | 0.9968 | 46.87 | |
| 59.5 | 288,364 | 24,812 | 0.0860 | 0.9140 | 46.72 | |
| 60.5 | 271,201 | 38,198 | 0.1408 | 0.8592 | 42.70 | |
| 61.5 | 227,212 | 11,990 | 0.0528 | 0.9472 | 36.68 | |
| 62.5 | 205,186 | | 0.0000 | 1.0000 | 34.75 | |
| 63.5 | 205,186 | | 0.0000 | 1.0000 | 34.75 | |
| 64.5 | 205,186 | 1,772 | 0.0086 | 0.9914 | 34.75 | |
| 65.5 | 203,413 | | 0.0000 | 1.0000 | 34.45 | |
| 66.5 | 203,413 | 3,235 | 0.0159 | 0.9841 | 34.45 | |
| 67.5 | 200,179 | 1,114 | 0.0056 | 0.9944 | 33.90 | |
| 68.5 | 199,065 | 35,751 | 0.1796 | 0.8204 | 33.71 | |
| 69.5 | 163,314 | 126 | 0.0008 | 0.9992 | 27.66 | |
| 70.5 | 163,188 | | 0.0000 | 1.0000 | 27.63 | |
| 71.5 | 163,188 | 43 | 0.0003 | 0.9997 | 27.63 | |
| 72.5 | 163,145 | 10,208 | 0.0626 | 0.9374 | 27.63 | |
| 73.5 | 152,937 | 91 | 0.0006 | 0.9994 | 25.90 | |
| 74.5 | 152,846 | 131,627 | 0.8612 | 0.1388 | 25.88 | |
| 75.5 | 21,219 | 20,692 | 0.9752 | 0.0248 | 3.59 | |
| 76.5 | 527 | | 0.0000 | 1.0000 | 0.09 | |
| 77.5 | 527 | | 0.0000 | 1.0000 | 0.09 | |
| 78.5 | 527 | | 0.0000 | 1.0000 | 0.09 | |

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1921-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 80.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 81.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 82.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 83.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 84.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 85.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 86.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 87.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 88.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 89.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 90.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 91.5 | 527 | | 0.0000 | 1.0000 | 0.09 |
| 92.5 | | | | | 0.09 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 46,460,000 | 1,388 | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 45,055,721 | 33,712 | 0.0007 | 0.9993 | 100.00 |
| 1.5 | 43,947,629 | 25,245 | 0.0006 | 0.9994 | 99.92 |
| 2.5 | 40,549,055 | 60,784 | 0.0015 | 0.9985 | 99.86 |
| 3.5 | 35,719,726 | 55,684 | 0.0016 | 0.9984 | 99.72 |
| 4.5 | 30,217,458 | 116,320 | 0.0038 | 0.9962 | 99.56 |
| 5.5 | 28,841,767 | 43,336 | 0.0015 | 0.9985 | 99.18 |
| 6.5 | 26,378,245 | 84,713 | 0.0032 | 0.9968 | 99.03 |
| 7.5 | 24,918,036 | 25,517 | 0.0010 | 0.9990 | 98.71 |
| 8.5 | 24,284,952 | 46,749 | 0.0019 | 0.9981 | 98.61 |
| 9.5 | 23,652,249 | 79,552 | 0.0034 | 0.9966 | 98.42 |
| 10.5 | 22,593,644 | 311,676 | 0.0138 | 0.9862 | 98.09 |
| 11.5 | 21,321,453 | 431,154 | 0.0202 | 0.9798 | 96.73 |
| 12.5 | 17,762,945 | 247,755 | 0.0139 | 0.9861 | 94.78 |
| 13.5 | 16,550,349 | 136,599 | 0.0083 | 0.9917 | 93.46 |
| 14.5 | 15,742,381 | 77,594 | 0.0049 | 0.9951 | 92.68 |
| 15.5 | 15,419,541 | 184,707 | 0.0120 | 0.9880 | 92.23 |
| 16.5 | 14,713,285 | 88,137 | 0.0060 | 0.9940 | 91.12 |
| 17.5 | 13,561,637 | 36,766 | 0.0027 | 0.9973 | 90.58 |
| 18.5 | 12,714,141 | 52,717 | 0.0041 | 0.9959 | 90.33 |
| 19.5 | 11,542,920 | 52,088 | 0.0045 | 0.9955 | 89.96 |
| 20.5 | 10,845,549 | 39,730 | 0.0037 | 0.9963 | 89.55 |
| 21.5 | 9,922,590 | 42,014 | 0.0042 | 0.9958 | 89.22 |
| 22.5 | 9,277,506 | 71,781 | 0.0077 | 0.9923 | 88.85 |
| 23.5 | 8,888,227 | 92,886 | 0.0105 | 0.9895 | 88.16 |
| 24.5 | 7,541,868 | 64,876 | 0.0086 | 0.9914 | 87.24 |
| 25.5 | 6,605,062 | 104,299 | 0.0158 | 0.9842 | 86.49 |
| 26.5 | 6,189,410 | 102,248 | 0.0165 | 0.9835 | 85.12 |
| 27.5 | 5,884,024 | 90,416 | 0.0154 | 0.9846 | 83.71 |
| 28.5 | 5,518,310 | 428,932 | 0.0777 | 0.9223 | 82.43 |
| 29.5 | 4,879,490 | 49,764 | 0.0102 | 0.9898 | 76.02 |
| 30.5 | 4,592,210 | 21,409 | 0.0047 | 0.9953 | 75.25 |
| 31.5 | 4,419,096 | 88,866 | 0.0201 | 0.9799 | 74.90 |
| 32.5 | 4,134,826 | 7,893 | 0.0019 | 0.9981 | 73.39 |
| 33.5 | 2,195,126 | 52,535 | 0.0239 | 0.9761 | 73.25 |
| 34.5 | 2,032,698 | 31,501 | 0.0155 | 0.9845 | 71.50 |
| 35.5 | 1,785,930 | 30,646 | 0.0172 | 0.9828 | 70.39 |
| 36.5 | 989,135 | 3,333 | 0.0034 | 0.9966 | 69.18 |
| 37.5 | 898,965 | 2,224 | 0.0025 | 0.9975 | 68.95 |
| 38.5 | 773,647 | 1,699 | 0.0022 | 0.9978 | 68.78 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 765,334 | 2,687 | 0.0035 | 0.9965 | 68.63 | |
| 40.5 | 369,549 | 2,572 | 0.0070 | 0.9930 | 68.38 | |
| 41.5 | 367,529 | 3,934 | 0.0107 | 0.9893 | 67.91 | |
| 42.5 | 350,646 | 4,565 | 0.0130 | 0.9870 | 67.18 | |
| 43.5 | 346,722 | 2,139 | 0.0062 | 0.9938 | 66.31 | |
| 44.5 | 338,445 | 4,000 | 0.0118 | 0.9882 | 65.90 | |
| 45.5 | 338,461 | 407 | 0.0012 | 0.9988 | 65.12 | |
| 46.5 | 335,304 | 2,075 | 0.0062 | 0.9938 | 65.04 | |
| 47.5 | 332,786 | 6,994 | 0.0210 | 0.9790 | 64.64 | |
| 48.5 | 312,860 | 7,862 | 0.0251 | 0.9749 | 63.28 | |
| 49.5 | 251,477 | 5,349 | 0.0213 | 0.9787 | 61.69 | |
| 50.5 | 244,631 | 1,174 | 0.0048 | 0.9952 | 60.38 | |
| 51.5 | 238,174 | 2,878 | 0.0121 | 0.9879 | 60.09 | |
| 52.5 | 237,562 | 4,081 | 0.0172 | 0.9828 | 59.36 | |
| 53.5 | 180,641 | 1,973 | 0.0109 | 0.9891 | 58.34 | |
| 54.5 | 175,618 | 7,886 | 0.0449 | 0.9551 | 57.70 | |
| 55.5 | 61,275 | 707 | 0.0115 | 0.9885 | 55.11 | |
| 56.5 | 54,946 | 1,094 | 0.0199 | 0.9801 | 54.48 | |
| 57.5 | 53,382 | 41 | 0.0008 | 0.9992 | 53.39 | |
| 58.5 | 52,167 | 1,532 | 0.0294 | 0.9706 | 53.35 | |
| 59.5 | 52,583 | 4,484 | 0.0853 | 0.9147 | 51.79 | |
| 60.5 | 50,323 | 2,675 | 0.0532 | 0.9468 | 47.37 | |
| 61.5 | 43,366 | 606 | 0.0140 | 0.9860 | 44.85 | |
| 62.5 | 11,976 | 5,262 | 0.4394 | 0.5606 | 44.22 | |
| 63.5 | 7,204 | 64 | 0.0088 | 0.9912 | 24.79 | |
| 64.5 | 7,140 | 200 | 0.0280 | 0.9720 | 24.57 | |
| 65.5 | 6,940 | 916 | 0.1319 | 0.8681 | 23.88 | |
| 66.5 | 6,024 | | 0.0000 | 1.0000 | 20.73 | |
| 67.5 | 6,173 | | 0.0000 | 1.0000 | 20.73 | |
| 68.5 | 6,173 | 108 | 0.0174 | 0.9826 | 20.73 | |
| 69.5 | 6,173 | | 0.0000 | 1.0000 | 20.37 | |
| 70.5 | 6,173 | | 0.0000 | 1.0000 | 20.37 | |
| 71.5 | 6,173 | | 0.0000 | 1.0000 | 20.37 | |
| 72.5 | 6,173 | | 0.0000 | 1.0000 | 20.37 | |
| 73.5 | 6,173 | | 0.0000 | 1.0000 | 20.37 | |
| 74.5 | 6,173 | 2,649 | 0.4292 | 0.5708 | 20.37 | |
| 75.5 | 3,524 | 3,375 | 0.9579 | 0.0421 | 11.63 | |
| 76.5 | 149 | | 0.0000 | 1.0000 | 0.49 | |
| 77.5 | 149 | 149 | 1.0000 | | 0.49 | |
| 78.5 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 44,551,085 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 43,514,217 | 31,981 | 0.0007 | 0.9993 | 100.00 |
| 1.5 | 42,419,244 | 13,147 | 0.0003 | 0.9997 | 99.93 |
| 2.5 | 39,109,725 | 55,318 | 0.0014 | 0.9986 | 99.90 |
| 3.5 | 34,383,602 | 22,921 | 0.0007 | 0.9993 | 99.75 |
| 4.5 | 29,134,035 | 85,522 | 0.0029 | 0.9971 | 99.69 |
| 5.5 | 27,794,214 | 40,979 | 0.0015 | 0.9985 | 99.40 |
| 6.5 | 25,356,250 | 74,338 | 0.0029 | 0.9971 | 99.25 |
| 7.5 | 23,966,175 | 23,501 | 0.0010 | 0.9990 | 98.96 |
| 8.5 | 23,360,353 | 44,560 | 0.0019 | 0.9981 | 98.86 |
| 9.5 | 22,814,422 | 76,524 | 0.0034 | 0.9966 | 98.67 |
| 10.5 | 21,777,904 | 308,887 | 0.0142 | 0.9858 | 98.34 |
| 11.5 | 20,535,628 | 429,567 | 0.0209 | 0.9791 | 96.95 |
| 12.5 | 16,974,294 | 239,095 | 0.0141 | 0.9859 | 94.92 |
| 13.5 | 15,839,053 | 133,410 | 0.0084 | 0.9916 | 93.58 |
| 14.5 | 15,033,038 | 76,944 | 0.0051 | 0.9949 | 92.79 |
| 15.5 | 14,906,101 | 179,787 | 0.0121 | 0.9879 | 92.32 |
| 16.5 | 14,212,985 | 83,512 | 0.0059 | 0.9941 | 91.20 |
| 17.5 | 13,092,989 | 35,344 | 0.0027 | 0.9973 | 90.67 |
| 18.5 | 12,349,990 | 51,961 | 0.0042 | 0.9958 | 90.42 |
| 19.5 | 11,169,070 | 50,182 | 0.0045 | 0.9955 | 90.04 |
| 20.5 | 10,537,047 | 36,590 | 0.0035 | 0.9965 | 89.64 |
| 21.5 | 9,623,323 | 38,844 | 0.0040 | 0.9960 | 89.33 |
| 22.5 | 9,116,934 | 70,483 | 0.0077 | 0.9923 | 88.97 |
| 23.5 | 8,754,175 | 91,181 | 0.0104 | 0.9896 | 88.28 |
| 24.5 | 7,418,258 | 63,576 | 0.0086 | 0.9914 | 87.36 |
| 25.5 | 6,487,962 | 102,121 | 0.0157 | 0.9843 | 86.61 |
| 26.5 | 6,088,118 | 100,640 | 0.0165 | 0.9835 | 85.25 |
| 27.5 | 5,785,760 | 89,614 | 0.0155 | 0.9845 | 83.84 |
| 28.5 | 5,420,025 | 428,431 | 0.0790 | 0.9210 | 82.54 |
| 29.5 | 4,783,531 | 49,190 | 0.0103 | 0.9897 | 76.02 |
| 30.5 | 4,498,124 | 21,234 | 0.0047 | 0.9953 | 75.23 |
| 31.5 | 4,326,662 | 88,776 | 0.0205 | 0.9795 | 74.88 |
| 32.5 | 4,044,055 | 7,267 | 0.0018 | 0.9982 | 73.34 |
| 33.5 | 2,106,021 | 52,535 | 0.0249 | 0.9751 | 73.21 |
| 34.5 | 1,944,446 | 31,470 | 0.0162 | 0.9838 | 71.38 |
| 35.5 | 1,698,675 | 30,495 | 0.0180 | 0.9820 | 70.23 |
| 36.5 | 908,572 | 3,286 | 0.0036 | 0.9964 | 68.97 |
| 37.5 | 820,563 | 2,224 | 0.0027 | 0.9973 | 68.72 |
| 38.5 | 697,004 | 560 | 0.0008 | 0.9992 | 68.53 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 692,156 | 2,665 | 0.0039 | 0.9961 | 68.48 |
| 40.5 | 296,546 | 2,521 | 0.0085 | 0.9915 | 68.21 |
| 41.5 | 294,951 | 3,873 | 0.0131 | 0.9869 | 67.63 |
| 42.5 | 279,300 | 4,565 | 0.0163 | 0.9837 | 66.75 |
| 43.5 | 296,302 | 57 | 0.0002 | 0.9998 | 65.66 |
| 44.5 | 302,991 | 4,000 | 0.0132 | 0.9868 | 65.64 |
| 45.5 | 303,247 | 407 | 0.0013 | 0.9987 | 64.78 |
| 46.5 | 299,874 | 2,075 | 0.0069 | 0.9931 | 64.69 |
| 47.5 | 297,631 | 6,994 | 0.0235 | 0.9765 | 64.24 |
| 48.5 | 277,918 | 7,862 | 0.0283 | 0.9717 | 62.73 |
| 49.5 | 216,825 | 5,349 | 0.0247 | 0.9753 | 60.96 |
| 50.5 | 209,978 | 1,174 | 0.0056 | 0.9944 | 59.45 |
| 51.5 | 203,522 | 2,878 | 0.0141 | 0.9859 | 59.12 |
| 52.5 | 207,209 | 4,081 | 0.0197 | 0.9803 | 58.28 |
| 53.5 | 180,641 | 1,973 | 0.0109 | 0.9891 | 57.14 |
| 54.5 | 175,618 | 7,886 | 0.0449 | 0.9551 | 56.51 |
| 55.5 | 61,275 | 707 | 0.0115 | 0.9885 | 53.98 |
| 56.5 | 54,946 | 1,094 | 0.0199 | 0.9801 | 53.35 |
| 57.5 | 53,382 | 41 | 0.0008 | 0.9992 | 52.29 |
| 58.5 | 52,167 | 1,532 | 0.0294 | 0.9706 | 52.25 |
| 59.5 | 52,583 | 4,484 | 0.0853 | 0.9147 | 50.72 |
| 60.5 | 50,323 | 2,675 | 0.0532 | 0.9468 | 46.39 |
| 61.5 | 43,366 | 606 | 0.0140 | 0.9860 | 43.93 |
| 62.5 | 11,976 | 5,262 | 0.4394 | 0.5606 | 43.31 |
| 63.5 | 7,204 | 64 | 0.0088 | 0.9912 | 24.28 |
| 64.5 | 7,140 | 200 | 0.0280 | 0.9720 | 24.06 |
| 65.5 | 6,940 | 916 | 0.1319 | 0.8681 | 23.39 |
| 66.5 | 6,024 | | 0.0000 | 1.0000 | 20.31 |
| 67.5 | 6,173 | | 0.0000 | 1.0000 | 20.31 |
| 68.5 | 6,173 | 108 | 0.0174 | 0.9826 | 20.31 |
| 69.5 | 6,173 | | 0.0000 | 1.0000 | 19.95 |
| 70.5 | 6,173 | | 0.0000 | 1.0000 | 19.95 |
| 71.5 | 6,173 | | 0.0000 | 1.0000 | 19.95 |
| 72.5 | 6,173 | | 0.0000 | 1.0000 | 19.95 |
| 73.5 | 6,173 | | 0.0000 | 1.0000 | 19.95 |
| 74.5 | 6,173 | 2,649 | 0.4292 | 0.5708 | 19.95 |
| 75.5 | 3,524 | 3,375 | 0.9579 | 0.0421 | 11.39 |
| 76.5 | 149 | | 0.0000 | 1.0000 | 0.48 |
| 77.5 | 149 | 149 | 1.0000 | | 0.48 |
| 78.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1984-2013

| 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 | 39,169,877 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 37,911,287 | 31,639 | 0.0008 | 0.9992 | 100.00 |
| 1.5 | 36,947,776 | 8,763 | 0.0002 | 0.9998 | 99.92 |
| 2.5 | 33,846,607 | 50,538 | 0.0015 | 0.9985 | 99.89 |
| 3.5 | 31,602,447 | 22,599 | 0.0007 | 0.9993 | 99.74 |
| 4.5 | 26,334,173 | 81,008 | 0.0031 | 0.9969 | 99.67 |
| 5.5 | 25,268,657 | 32,164 | 0.0013 | 0.9987 | 99.37 |
| 6.5 | 23,954,203 | 62,826 | 0.0026 | 0.9974 | 99.24 |
| 7.5 | 22,742,163 | 18,337 | 0.0008 | 0.9992 | 98.98 |
| 8.5 | 22,271,949 | 44,241 | 0.0020 | 0.9980 | 98.90 |
| 9.5 | 21,678,211 | 76,283 | 0.0035 | 0.9965 | 98.70 |
| 10.5 | 21,186,028 | 307,750 | 0.0145 | 0.9855 | 98.36 |
| 11.5 | 19,952,939 | 429,567 | 0.0215 | 0.9785 | 96.93 |
| 12.5 | 16,460,475 | 222,479 | 0.0135 | 0.9865 | 94.84 |
| 13.5 | 15,367,425 | 132,816 | 0.0086 | 0.9914 | 93.56 |
| 14.5 | 14,777,351 | 76,445 | 0.0052 | 0.9948 | 92.75 |
| 15.5 | 14,481,360 | 179,746 | 0.0124 | 0.9876 | 92.27 |
| 16.5 | 13,787,095 | 81,789 | 0.0059 | 0.9941 | 91.12 |
| 17.5 | 12,648,149 | 35,344 | 0.0028 | 0.9972 | 90.58 |
| 18.5 | 11,826,451 | 51,334 | 0.0043 | 0.9957 | 90.33 |
| 19.5 | 10,800,083 | 49,833 | 0.0046 | 0.9954 | 89.94 |
| 20.5 | 10,120,479 | 36,219 | 0.0036 | 0.9964 | 89.52 |
| 21.5 | 9,205,490 | 38,558 | 0.0042 | 0.9958 | 89.20 |
| 22.5 | 8,559,474 | 69,416 | 0.0081 | 0.9919 | 88.83 |
| 23.5 | 8,245,076 | 91,099 | 0.0110 | 0.9890 | 88.11 |
| 24.5 | 6,900,301 | 63,388 | 0.0092 | 0.9908 | 87.14 |
| 25.5 | 6,149,498 | 101,311 | 0.0165 | 0.9835 | 86.34 |
| 26.5 | 5,757,151 | 100,350 | 0.0174 | 0.9826 | 84.91 |
| 27.5 | 5,456,419 | 88,604 | 0.0162 | 0.9838 | 83.43 |
| 28.5 | 5,099,524 | 427,807 | 0.0839 | 0.9161 | 82.08 |
| 29.5 | 4,466,230 | 46,068 | 0.0103 | 0.9897 | 75.19 |
| 30.5 | 4,244,683 | 20,400 | 0.0048 | 0.9952 | 74.42 |
| 31.5 | 4,085,170 | 87,244 | 0.0214 | 0.9786 | 74.06 |
| 32.5 | 3,951,422 | 6,441 | 0.0016 | 0.9984 | 72.48 |
| 33.5 | 2,025,584 | 51,857 | 0.0256 | 0.9744 | 72.36 |
| 34.5 | 1,880,853 | 30,989 | 0.0165 | 0.9835 | 70.51 |
| 35.5 | 1,647,282 | 29,878 | 0.0181 | 0.9819 | 69.35 |
| 36.5 | 863,482 | 3,286 | 0.0038 | 0.9962 | 68.09 |
| 37.5 | 795,569 | 2,224 | 0.0028 | 0.9972 | 67.83 |
| 38.5 | 673,441 | 560 | 0.0008 | 0.9992 | 67.64 |

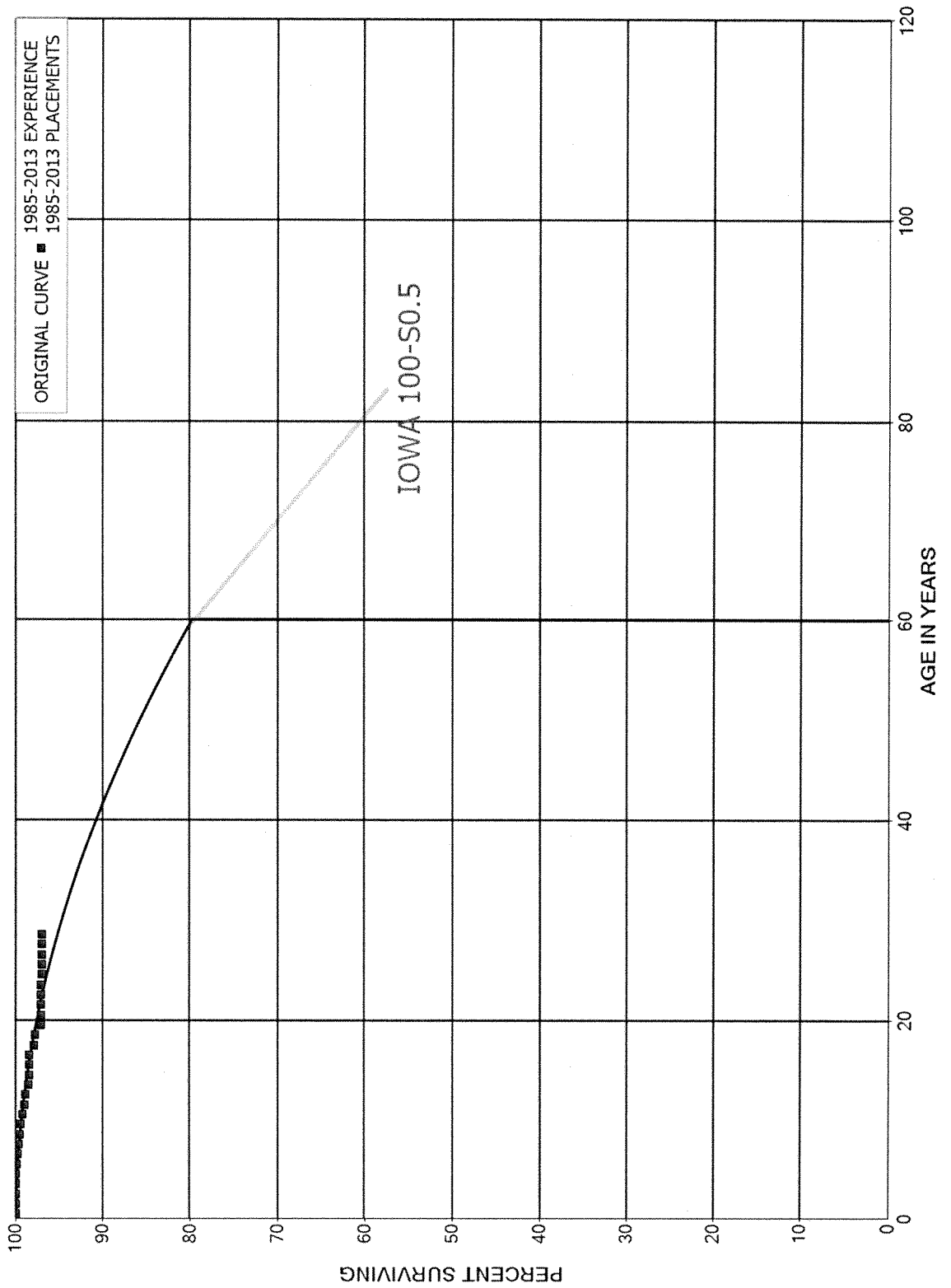
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1984-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 667,534 | 2,665 | 0.0040 | 0.9960 | 67.58 | |
| 40.5 | 270,500 | 2,348 | 0.0087 | 0.9913 | 67.31 | |
| 41.5 | 268,549 | 2,294 | 0.0085 | 0.9915 | 66.73 | |
| 42.5 | 252,996 | 4,565 | 0.0180 | 0.9820 | 66.16 | |
| 43.5 | 244,963 | | 0.0000 | 1.0000 | 64.96 | |
| 44.5 | 237,844 | 1,995 | 0.0084 | 0.9916 | 64.96 | |
| 45.5 | 236,476 | 191 | 0.0008 | 0.9992 | 64.42 | |
| 46.5 | 236,280 | 1,793 | 0.0076 | 0.9924 | 64.37 | |
| 47.5 | 236,349 | 6,994 | 0.0296 | 0.9704 | 63.88 | |
| 48.5 | 218,197 | 7,110 | 0.0326 | 0.9674 | 61.99 | |
| 49.5 | 160,209 | 4,087 | 0.0255 | 0.9745 | 59.97 | |
| 50.5 | 154,911 | 142 | 0.0009 | 0.9991 | 58.44 | |
| 51.5 | 150,460 | 315 | 0.0021 | 0.9979 | 58.39 | |
| 52.5 | 155,222 | 2,296 | 0.0148 | 0.9852 | 58.26 | |
| 53.5 | 134,677 | 1,973 | 0.0147 | 0.9853 | 57.40 | |
| 54.5 | 134,956 | 7,886 | 0.0584 | 0.9416 | 56.56 | |
| 55.5 | 20,935 | 707 | 0.0338 | 0.9662 | 53.26 | |
| 56.5 | 14,922 | 1,094 | 0.0733 | 0.9267 | 51.46 | |
| 57.5 | 13,828 | 41 | 0.0029 | 0.9971 | 47.69 | |
| 58.5 | 14,100 | 1,522 | 0.1079 | 0.8921 | 47.54 | |
| 59.5 | 15,517 | 4,484 | 0.2890 | 0.7110 | 42.41 | |
| 60.5 | 15,092 | 2,675 | 0.1773 | 0.8227 | 30.16 | |
| 61.5 | 12,518 | 606 | 0.0484 | 0.9516 | 24.81 | |
| 62.5 | 11,976 | 5,262 | 0.4394 | 0.5606 | 23.61 | |
| 63.5 | 7,204 | 64 | 0.0088 | 0.9912 | 13.24 | |
| 64.5 | 7,140 | 200 | 0.0280 | 0.9720 | 13.12 | |
| 65.5 | 6,940 | 916 | 0.1319 | 0.8681 | 12.75 | |
| 66.5 | 6,024 | | 0.0000 | 1.0000 | 11.07 | |
| 67.5 | 6,173 | | 0.0000 | 1.0000 | 11.07 | |
| 68.5 | 6,173 | 108 | 0.0174 | 0.9826 | 11.07 | |
| 69.5 | 6,173 | | 0.0000 | 1.0000 | 10.88 | |
| 70.5 | 6,173 | | 0.0000 | 1.0000 | 10.88 | |
| 71.5 | 6,173 | | 0.0000 | 1.0000 | 10.88 | |
| 72.5 | 6,173 | | 0.0000 | 1.0000 | 10.88 | |
| 73.5 | 6,173 | | 0.0000 | 1.0000 | 10.88 | |
| 74.5 | 6,173 | 2,649 | 0.4292 | 0.5708 | 10.88 | |
| 75.5 | 3,524 | 3,375 | 0.9579 | 0.0421 | 6.21 | |
| 76.5 | 149 | | 0.0000 | 1.0000 | 0.26 | |
| 77.5 | 149 | 149 | 1.0000 | | 0.26 | |
| 78.5 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

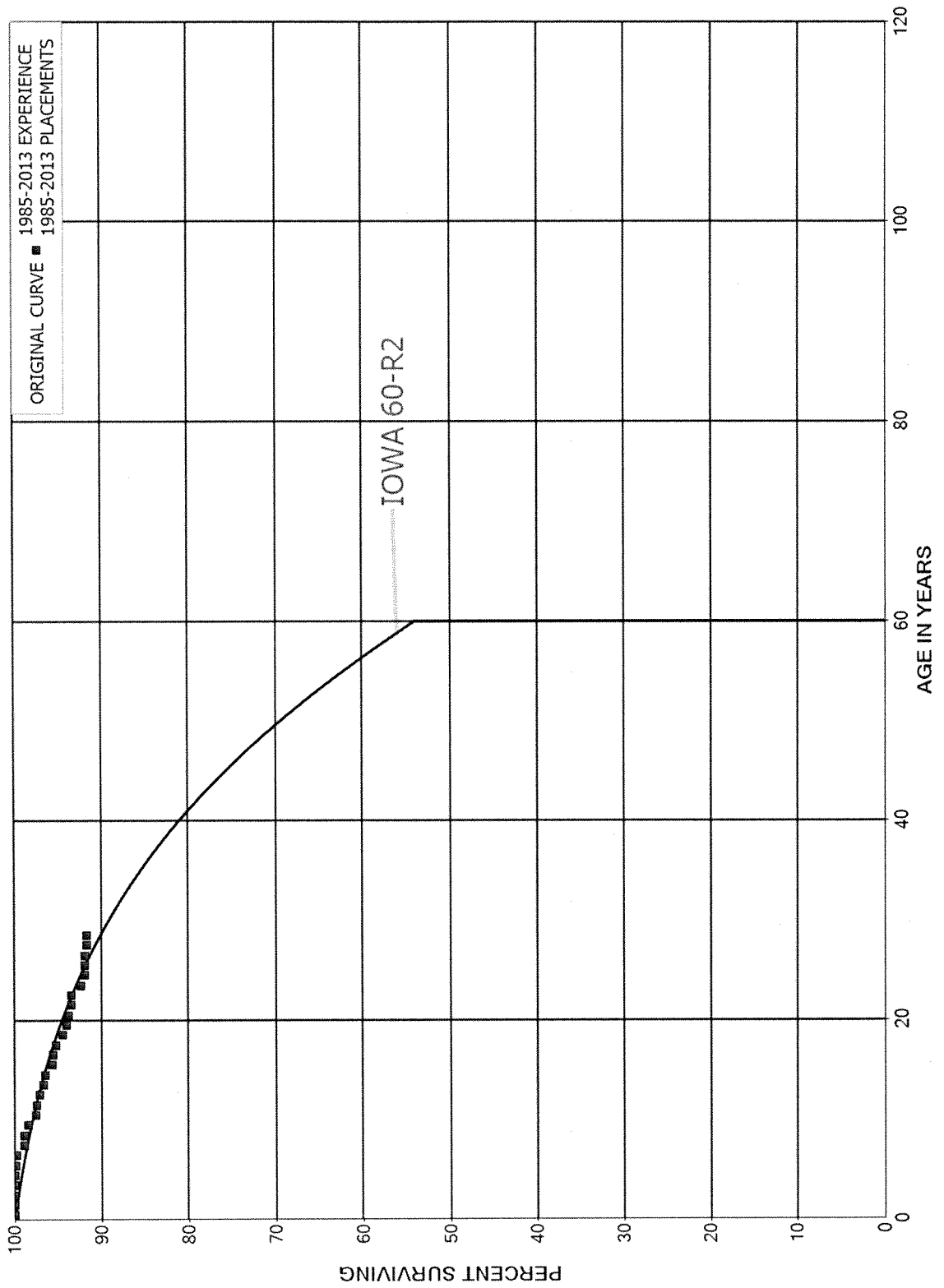
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2013

EXPERIENCE BAND 1985-2013

| 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 | 362,144,401 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 361,317,474 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 360,328,888 | 42,848 | 0.0001 | 0.9999 | 100.00 |
| 2.5 | 358,415,841 | 152,420 | 0.0004 | 0.9996 | 99.99 |
| 3.5 | 357,971,372 | 11,724 | 0.0000 | 1.0000 | 99.95 |
| 4.5 | 423,991,179 | 468,591 | 0.0011 | 0.9989 | 99.94 |
| 5.5 | 430,254,078 | 276,189 | 0.0006 | 0.9994 | 99.83 |
| 6.5 | 429,754,554 | 826,909 | 0.0019 | 0.9981 | 99.77 |
| 7.5 | 428,800,245 | 275,089 | 0.0006 | 0.9994 | 99.58 |
| 8.5 | 427,286,750 | 306,352 | 0.0007 | 0.9993 | 99.51 |
| 9.5 | 425,548,648 | 940,389 | 0.0022 | 0.9978 | 99.44 |
| 10.5 | 423,486,725 | 1,392,207 | 0.0033 | 0.9967 | 99.22 |
| 11.5 | 420,279,651 | 19,770 | 0.0000 | 1.0000 | 98.89 |
| 12.5 | 418,790,937 | 1,631,473 | 0.0039 | 0.9961 | 98.89 |
| 13.5 | 417,144,177 | 348,342 | 0.0008 | 0.9992 | 98.50 |
| 14.5 | 416,505,930 | 212,704 | 0.0005 | 0.9995 | 98.42 |
| 15.5 | 415,959,214 | 26,060 | 0.0001 | 0.9999 | 98.37 |
| 16.5 | 415,625,733 | 2,128,764 | 0.0051 | 0.9949 | 98.37 |
| 17.5 | 410,599,273 | 426,534 | 0.0010 | 0.9990 | 97.86 |
| 18.5 | 408,227,165 | 2,924,979 | 0.0072 | 0.9928 | 97.76 |
| 19.5 | 399,428,783 | 14,406 | 0.0000 | 1.0000 | 97.06 |
| 20.5 | 398,402,198 | 25,242 | 0.0001 | 0.9999 | 97.06 |
| 21.5 | 397,927,654 | 100,799 | 0.0003 | 0.9997 | 97.05 |
| 22.5 | 396,378,912 | | 0.0000 | 1.0000 | 97.03 |
| 23.5 | 395,393,848 | 256,055 | 0.0006 | 0.9994 | 97.03 |
| 24.5 | 394,841,848 | 16,240 | 0.0000 | 1.0000 | 96.96 |
| 25.5 | 394,112,885 | 17,628 | 0.0000 | 1.0000 | 96.96 |
| 26.5 | 389,427,447 | | 0.0000 | 1.0000 | 96.95 |
| 27.5 | 389,213,129 | 7,190 | 0.0000 | 1.0000 | 96.95 |
| 28.5 | | | | | 96.95 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 322 REACTOR PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

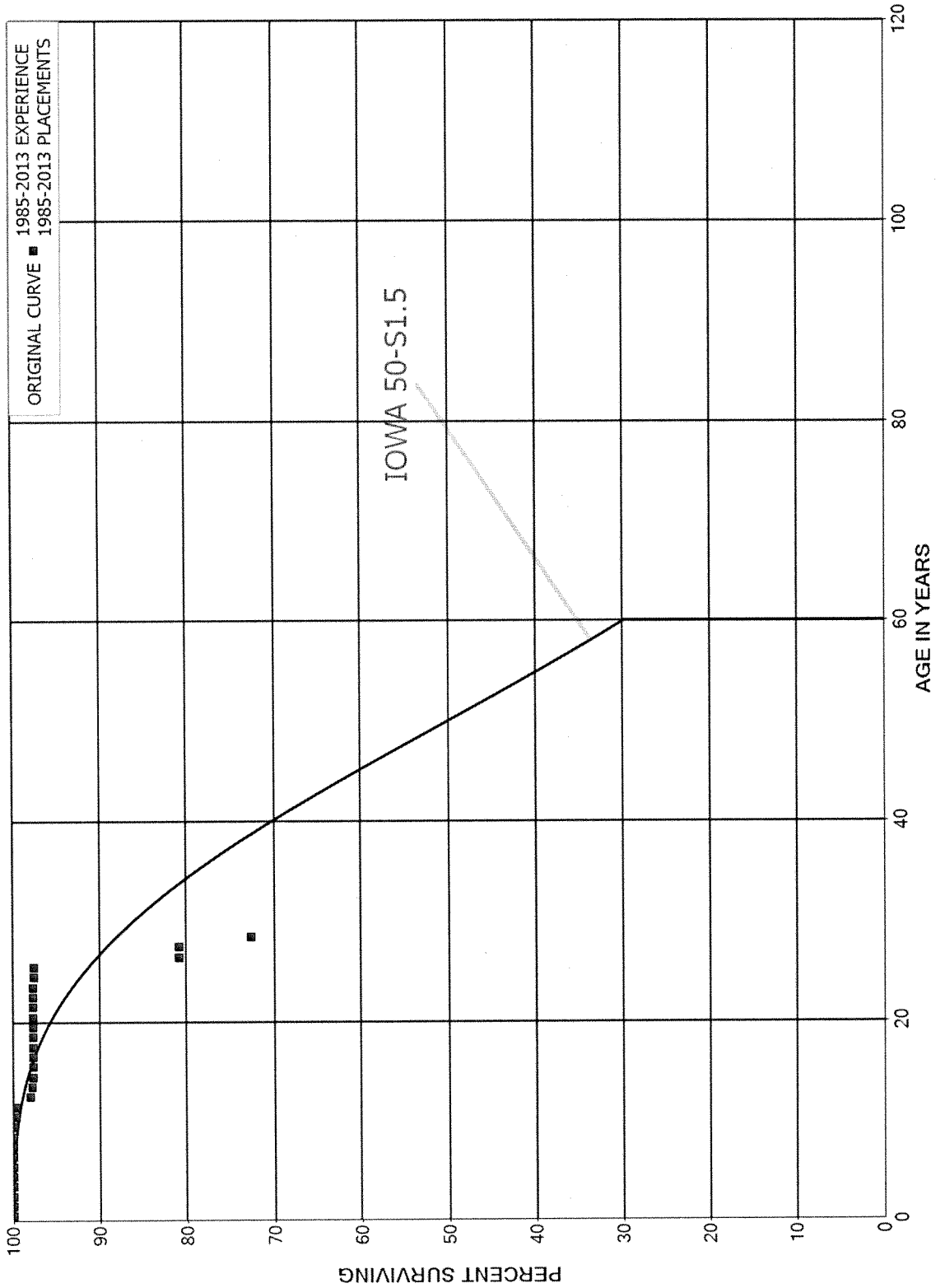
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2013

EXPERIENCE BAND 1985-2013

| 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 | 960,569,085 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 931,743,233 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 929,941,304 | 28,739 | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 922,981,538 | 174,129 | 0.0002 | 0.9998 | 100.00 |
| 3.5 | 920,047,931 | 12,096 | 0.0000 | 1.0000 | 99.98 |
| 4.5 | 758,446,589 | 1,158,710 | 0.0015 | 0.9985 | 99.98 |
| 5.5 | 744,969,705 | 1,004,290 | 0.0013 | 0.9987 | 99.82 |
| 6.5 | 732,584,090 | 6,492,449 | 0.0089 | 0.9911 | 99.69 |
| 7.5 | 719,426,494 | 25,810 | 0.0000 | 1.0000 | 98.81 |
| 8.5 | 717,203,895 | 3,089,860 | 0.0043 | 0.9957 | 98.80 |
| 9.5 | 710,781,244 | 6,253,896 | 0.0088 | 0.9912 | 98.38 |
| 10.5 | 698,799,531 | 940,562 | 0.0013 | 0.9987 | 97.51 |
| 11.5 | 694,135,034 | 1,889,666 | 0.0027 | 0.9973 | 97.38 |
| 12.5 | 691,329,430 | 3,891,267 | 0.0056 | 0.9944 | 97.11 |
| 13.5 | 679,641,112 | 1,425,072 | 0.0021 | 0.9979 | 96.57 |
| 14.5 | 677,443,126 | 5,559,579 | 0.0082 | 0.9918 | 96.37 |
| 15.5 | 671,598,618 | 214,742 | 0.0003 | 0.9997 | 95.57 |
| 16.5 | 669,473,557 | 2,801,177 | 0.0042 | 0.9958 | 95.54 |
| 17.5 | 663,214,943 | 4,906,571 | 0.0074 | 0.9926 | 95.14 |
| 18.5 | 656,666,933 | 3,643,242 | 0.0055 | 0.9945 | 94.44 |
| 19.5 | 648,047,230 | 1,407,517 | 0.0022 | 0.9978 | 93.92 |
| 20.5 | 640,738,773 | 2,077,221 | 0.0032 | 0.9968 | 93.71 |
| 21.5 | 636,902,034 | 4,305 | 0.0000 | 1.0000 | 93.41 |
| 22.5 | 631,779,163 | 7,812,964 | 0.0124 | 0.9876 | 93.41 |
| 23.5 | 621,685,350 | 2,451,474 | 0.0039 | 0.9961 | 92.25 |
| 24.5 | 618,001,463 | 370,809 | 0.0006 | 0.9994 | 91.89 |
| 25.5 | 615,421,506 | 238,218 | 0.0004 | 0.9996 | 91.83 |
| 26.5 | 612,667,027 | 1,116,771 | 0.0018 | 0.9982 | 91.80 |
| 27.5 | 606,897,761 | 461,588 | 0.0008 | 0.9992 | 91.63 |
| 28.5 | | | | | 91.56 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 323 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



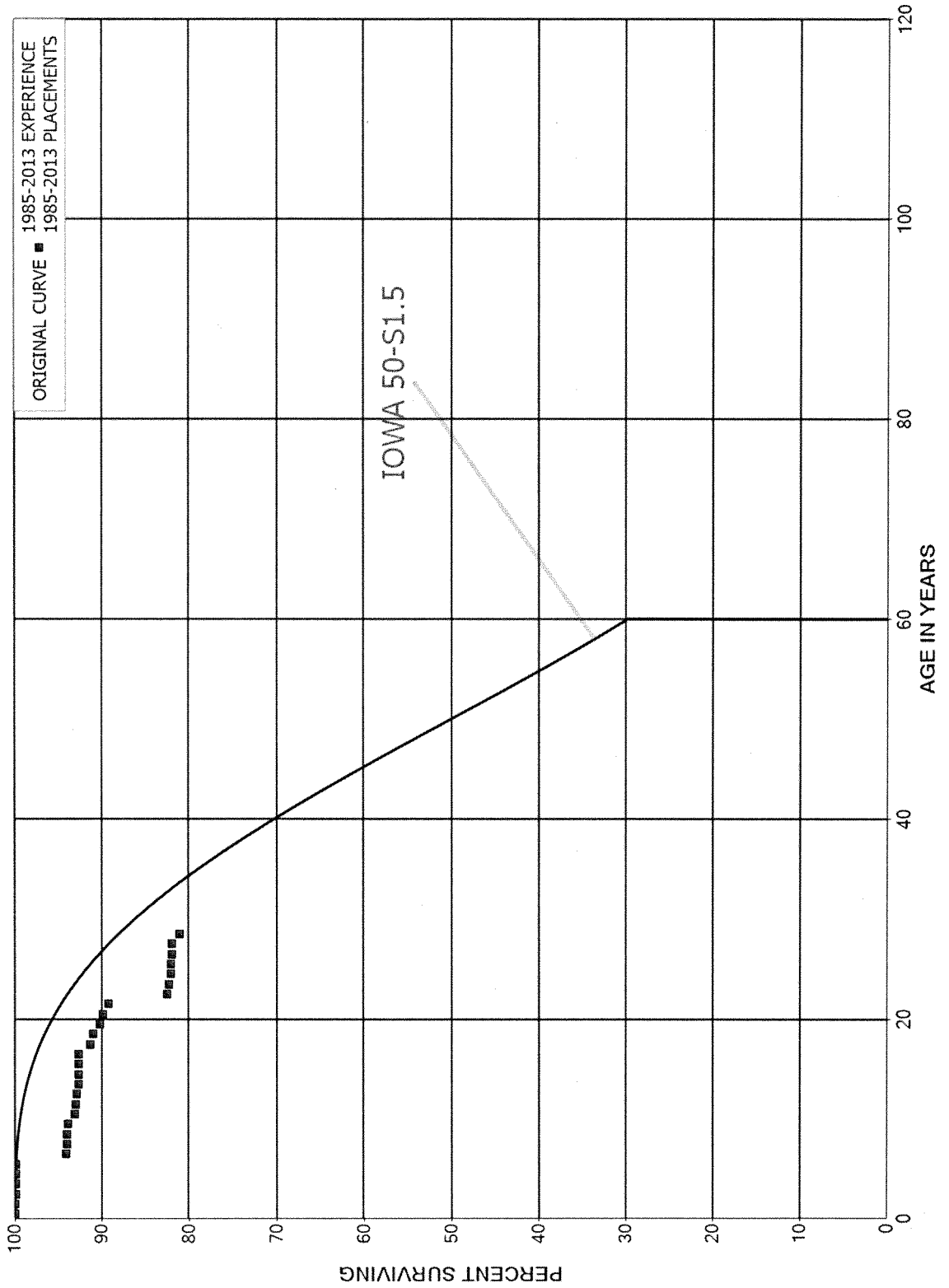
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1985-2013 | | | EXPERIENCE BAND 1985-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 192,525,117 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 175,903,488 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 175,810,062 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 112,262,333 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 112,223,222 | 1,196 | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 188,685,001 | 101,790 | 0.0005 | 0.9995 | 100.00 |
| 5.5 | 176,060,988 | | 0.0000 | 1.0000 | 99.94 |
| 6.5 | 176,033,113 | 67 | 0.0000 | 1.0000 | 99.94 |
| 7.5 | 175,880,385 | 168 | 0.0000 | 1.0000 | 99.94 |
| 8.5 | 175,787,695 | 208,633 | 0.0012 | 0.9988 | 99.94 |
| 9.5 | 175,579,062 | 345,609 | 0.0020 | 0.9980 | 99.83 |
| 10.5 | 175,218,523 | | 0.0000 | 1.0000 | 99.63 |
| 11.5 | 175,187,361 | 3,051,298 | 0.0174 | 0.9826 | 99.63 |
| 12.5 | 171,691,149 | 340,638 | 0.0020 | 0.9980 | 97.89 |
| 13.5 | 170,626,520 | 117,500 | 0.0007 | 0.9993 | 97.70 |
| 14.5 | 170,346,670 | 3,988 | 0.0000 | 1.0000 | 97.63 |
| 15.5 | 170,317,870 | | 0.0000 | 1.0000 | 97.63 |
| 16.5 | 170,317,870 | 14,158 | 0.0001 | 0.9999 | 97.63 |
| 17.5 | 167,503,743 | 27,989 | 0.0002 | 0.9998 | 97.62 |
| 18.5 | 167,464,330 | 17,307 | 0.0001 | 0.9999 | 97.61 |
| 19.5 | 166,220,002 | 5,522 | 0.0000 | 1.0000 | 97.60 |
| 20.5 | 166,070,899 | 2,090 | 0.0000 | 1.0000 | 97.59 |
| 21.5 | 165,931,932 | | 0.0000 | 1.0000 | 97.59 |
| 22.5 | 165,482,521 | | 0.0000 | 1.0000 | 97.59 |
| 23.5 | 165,283,490 | 222,930 | 0.0013 | 0.9987 | 97.59 |
| 24.5 | 164,990,322 | | 0.0000 | 1.0000 | 97.46 |
| 25.5 | 164,951,457 | 28,196,360 | 0.1709 | 0.8291 | 97.46 |
| 26.5 | 136,569,077 | 10,522 | 0.0001 | 0.9999 | 80.80 |
| 27.5 | 136,516,138 | 13,761,745 | 0.1008 | 0.8992 | 80.79 |
| 28.5 | | | | | 72.65 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES

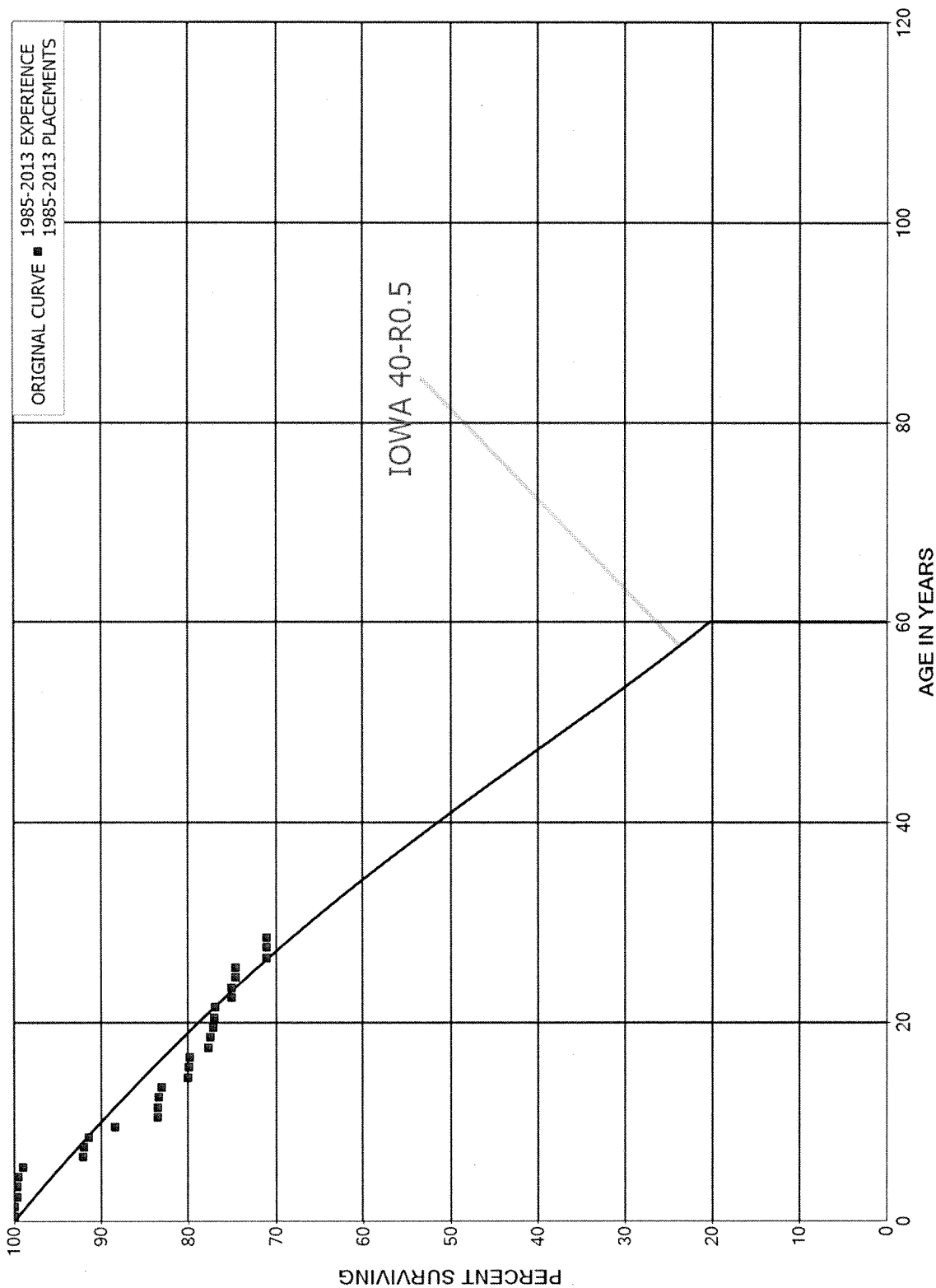


KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1985-2013 | | | EXPERIENCE BAND 1985-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 143,844,973 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 140,488,345 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 140,379,156 | 155,437 | 0.0011 | 0.9989 | 100.00 |
| 2.5 | 138,296,935 | 15,263 | 0.0001 | 0.9999 | 99.89 |
| 3.5 | 138,270,862 | 43,176 | 0.0003 | 0.9997 | 99.88 |
| 4.5 | 157,997,290 | 1,061 | 0.0000 | 1.0000 | 99.85 |
| 5.5 | 157,445,199 | 9,175,346 | 0.0583 | 0.9417 | 99.85 |
| 6.5 | 148,222,865 | 159,076 | 0.0011 | 0.9989 | 94.03 |
| 7.5 | 144,803,361 | 36,143 | 0.0002 | 0.9998 | 93.93 |
| 8.5 | 143,415,081 | 68,118 | 0.0005 | 0.9995 | 93.90 |
| 9.5 | 142,360,750 | 1,191,005 | 0.0084 | 0.9916 | 93.86 |
| 10.5 | 141,141,825 | 163,144 | 0.0012 | 0.9988 | 93.07 |
| 11.5 | 139,994,775 | 258,063 | 0.0018 | 0.9982 | 92.97 |
| 12.5 | 139,455,620 | 294,346 | 0.0021 | 0.9979 | 92.79 |
| 13.5 | 138,540,911 | | 0.0000 | 1.0000 | 92.60 |
| 14.5 | 138,034,958 | 29,632 | 0.0002 | 0.9998 | 92.60 |
| 15.5 | 137,824,312 | | 0.0000 | 1.0000 | 92.58 |
| 16.5 | 137,197,139 | 1,906,899 | 0.0139 | 0.9861 | 92.58 |
| 17.5 | 134,443,485 | 462,224 | 0.0034 | 0.9966 | 91.29 |
| 18.5 | 133,543,250 | 1,229,673 | 0.0092 | 0.9908 | 90.98 |
| 19.5 | 131,061,812 | 493,048 | 0.0038 | 0.9962 | 90.14 |
| 20.5 | 130,176,078 | 832,212 | 0.0064 | 0.9936 | 89.80 |
| 21.5 | 129,186,967 | 9,692,117 | 0.0750 | 0.9250 | 89.23 |
| 22.5 | 117,000,739 | 320,761 | 0.0027 | 0.9973 | 82.53 |
| 23.5 | 116,257,230 | 336,874 | 0.0029 | 0.9971 | 82.31 |
| 24.5 | 115,856,300 | | 0.0000 | 1.0000 | 82.07 |
| 25.5 | 115,658,946 | 196,313 | 0.0017 | 0.9983 | 82.07 |
| 26.5 | 114,414,295 | | 0.0000 | 1.0000 | 81.93 |
| 27.5 | 114,203,273 | 1,232,224 | 0.0108 | 0.9892 | 81.93 |
| 28.5 | | | | | 81.05 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

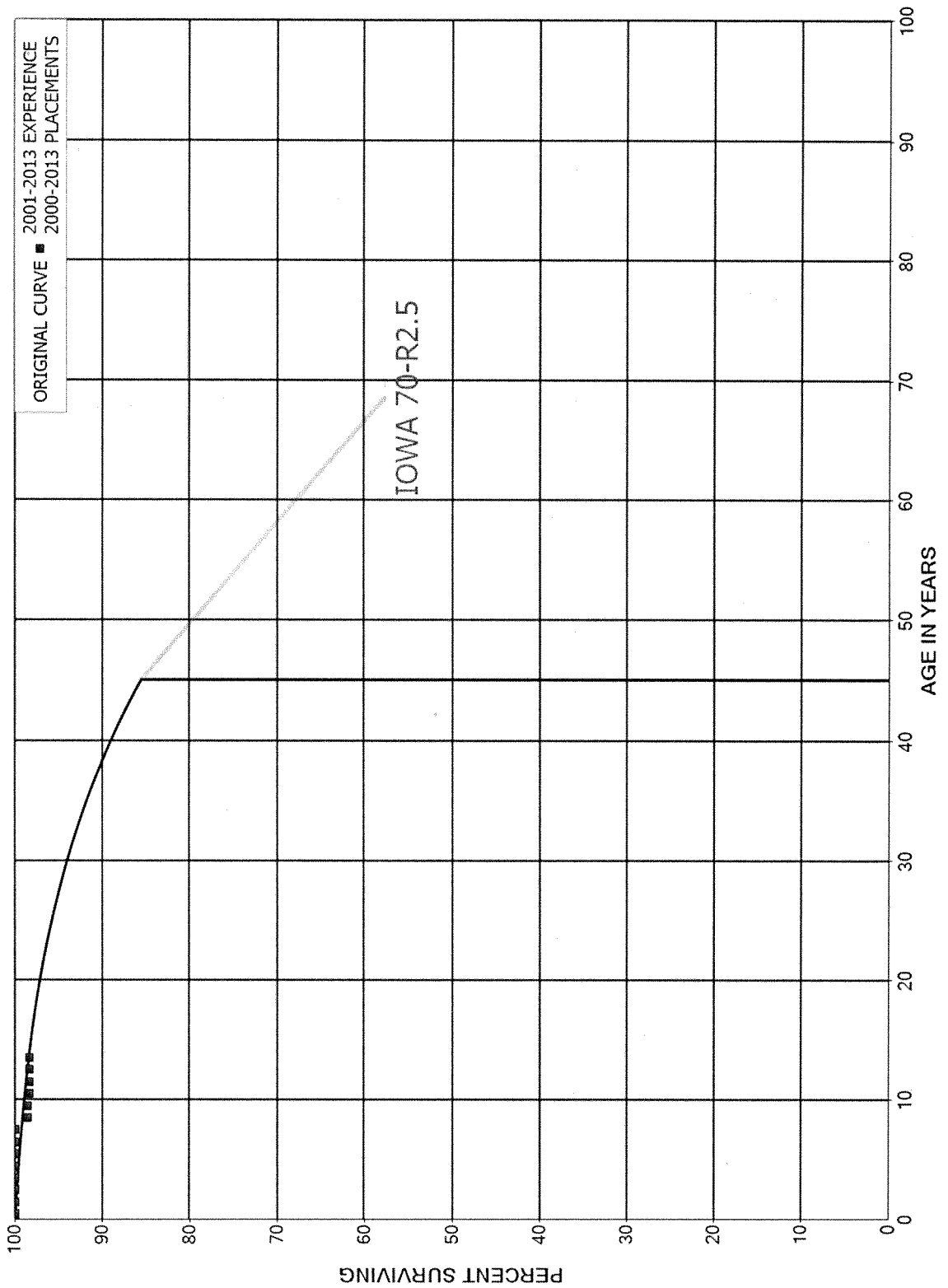
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2013

EXPERIENCE BAND 1985-2013

| 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 | 143,021,454 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 114,940,744 | 17,008 | 0.0001 | 0.9999 | 100.00 |
| 1.5 | 112,753,318 | 413,685 | 0.0037 | 0.9963 | 99.99 |
| 2.5 | 108,391,412 | 50,746 | 0.0005 | 0.9995 | 99.62 |
| 3.5 | 101,983,070 | 69,302 | 0.0007 | 0.9993 | 99.57 |
| 4.5 | 91,969,359 | 561,482 | 0.0061 | 0.9939 | 99.50 |
| 5.5 | 89,583,452 | 6,215,139 | 0.0694 | 0.9306 | 98.90 |
| 6.5 | 81,616,577 | 98,762 | 0.0012 | 0.9988 | 92.04 |
| 7.5 | 81,056,044 | 479,267 | 0.0059 | 0.9941 | 91.92 |
| 8.5 | 79,782,438 | 2,584,750 | 0.0324 | 0.9676 | 91.38 |
| 9.5 | 72,088,034 | 3,972,955 | 0.0551 | 0.9449 | 88.42 |
| 10.5 | 67,417,826 | 14,914 | 0.0002 | 0.9998 | 83.55 |
| 11.5 | 65,362,054 | 139,717 | 0.0021 | 0.9979 | 83.53 |
| 12.5 | 64,337,619 | 253,918 | 0.0039 | 0.9961 | 83.35 |
| 13.5 | 62,946,284 | 2,274,243 | 0.0361 | 0.9639 | 83.02 |
| 14.5 | 57,680,319 | 85,145 | 0.0015 | 0.9985 | 80.02 |
| 15.5 | 56,399,745 | 48,498 | 0.0009 | 0.9991 | 79.90 |
| 16.5 | 56,180,062 | 1,451,140 | 0.0258 | 0.9742 | 79.83 |
| 17.5 | 52,345,889 | 182,491 | 0.0035 | 0.9965 | 77.77 |
| 18.5 | 49,914,843 | 211,572 | 0.0042 | 0.9958 | 77.50 |
| 19.5 | 46,022,226 | 59,599 | 0.0013 | 0.9987 | 77.17 |
| 20.5 | 43,948,230 | 60,585 | 0.0014 | 0.9986 | 77.07 |
| 21.5 | 42,909,621 | 1,067,582 | 0.0249 | 0.9751 | 76.97 |
| 22.5 | 40,458,135 | 7,047 | 0.0002 | 0.9998 | 75.05 |
| 23.5 | 38,677,883 | 227,183 | 0.0059 | 0.9941 | 75.04 |
| 24.5 | 35,884,378 | 6,043 | 0.0002 | 0.9998 | 74.60 |
| 25.5 | 34,888,687 | 1,626,871 | 0.0466 | 0.9534 | 74.59 |
| 26.5 | 31,551,170 | 6,079 | 0.0002 | 0.9998 | 71.11 |
| 27.5 | 31,205,209 | | 0.0000 | 1.0000 | 71.09 |
| 28.5 | | | | | 71.09 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



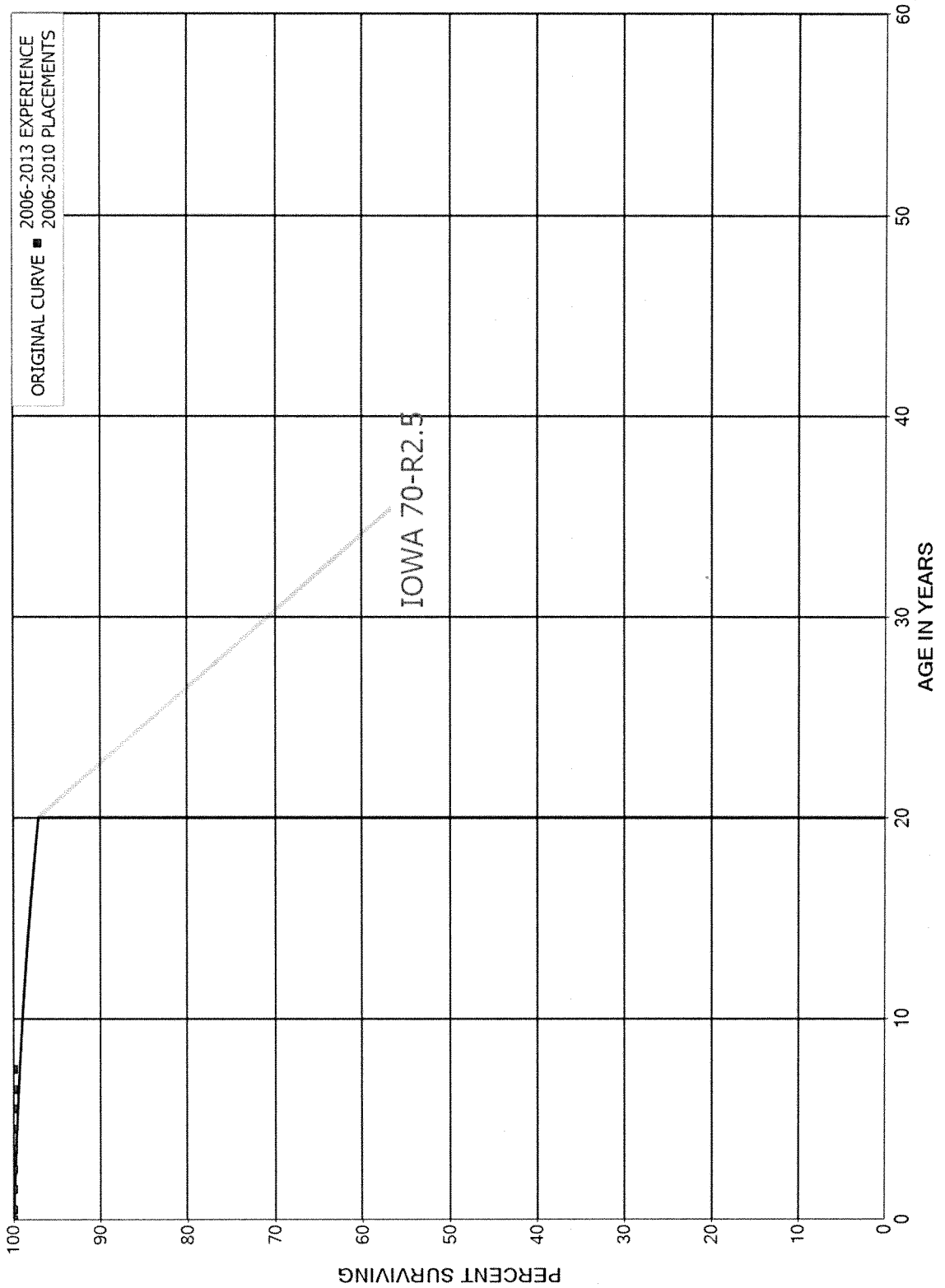
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2000-2013 | | | EXPERIENCE BAND 2001-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 5,109,673 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 9,333,146 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 5,772,954 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 5,633,880 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 5,290,994 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 4,525,584 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 4,525,584 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 4,541,964 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 4,485,643 | 67,575 | 0.0151 | 0.9849 | 100.00 |
| 8.5 | 4,418,067 | | 0.0000 | 1.0000 | 98.49 |
| 9.5 | 4,411,510 | 11,497 | 0.0026 | 0.9974 | 98.49 |
| 10.5 | 917,454 | | 0.0000 | 1.0000 | 98.24 |
| 11.5 | 917,454 | | 0.0000 | 1.0000 | 98.24 |
| 12.5 | 772,158 | | 0.0000 | 1.0000 | 98.24 |
| 13.5 | | | | | 98.24 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

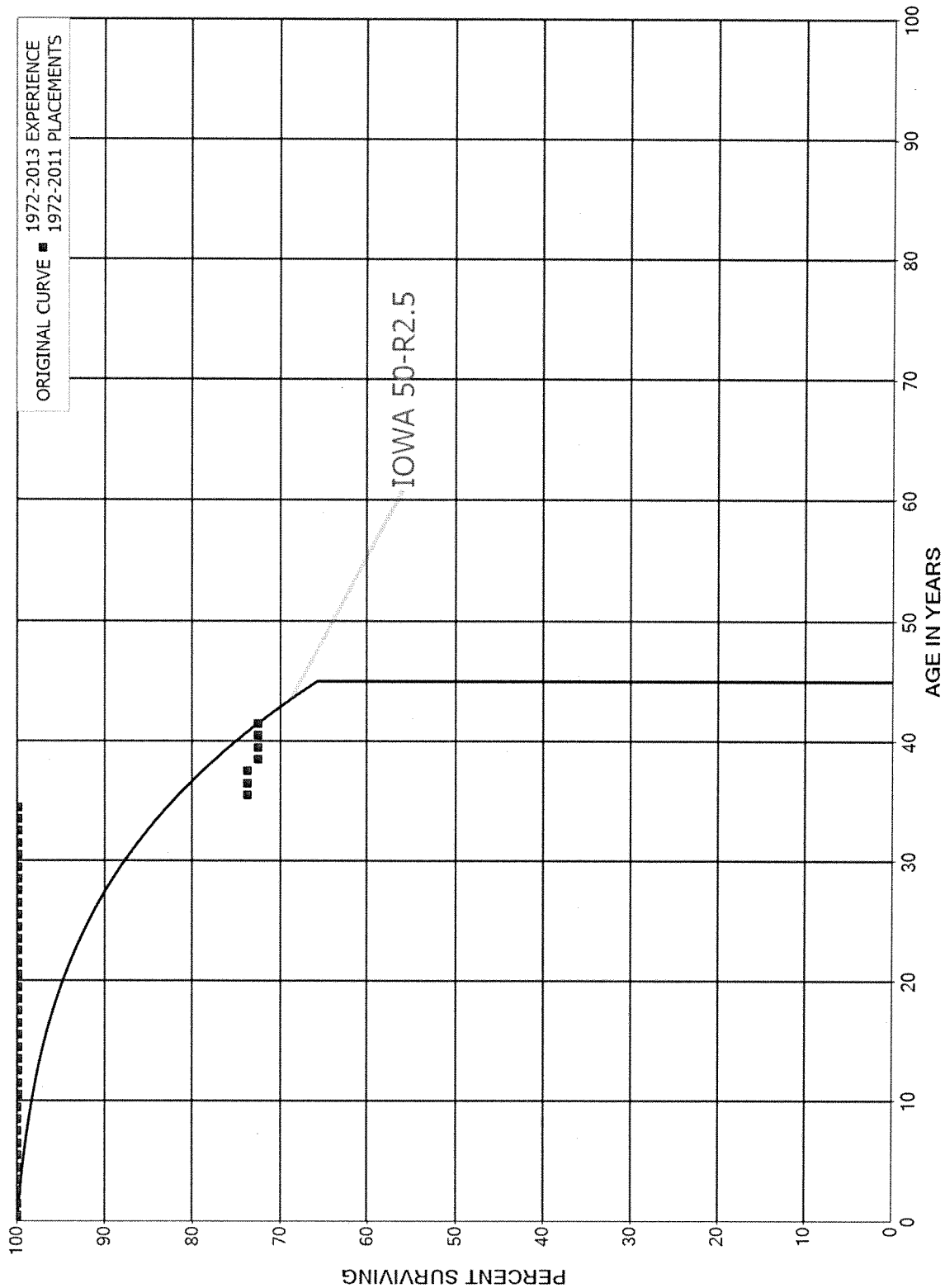
ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2010

EXPERIENCE BAND 2006-2013

| 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 | 4,661,950 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 4,661,950 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 4,661,950 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 4,661,950 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 3,433,088 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 3,433,088 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 3,433,088 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 3,433,088 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | | | | | 100.00 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011

EXPERIENCE BAND 1972-2013

| 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 | 17,434,598 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 17,817,100 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 12,099,710 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 12,052,011 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 11,971,058 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 10,927,857 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 10,927,857 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 10,927,857 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 10,765,958 | | 0.0000 | 1.0000 | 100.00 |
| 8.5 | 10,765,958 | | 0.0000 | 1.0000 | 100.00 |
| 9.5 | 10,765,958 | 16,072 | 0.0015 | 0.9985 | 100.00 |
| 10.5 | 5,734,490 | | 0.0000 | 1.0000 | 99.85 |
| 11.5 | 5,734,490 | | 0.0000 | 1.0000 | 99.85 |
| 12.5 | 4,666,853 | | 0.0000 | 1.0000 | 99.85 |
| 13.5 | 1,283,424 | | 0.0000 | 1.0000 | 99.85 |
| 14.5 | 1,283,424 | | 0.0000 | 1.0000 | 99.85 |
| 15.5 | 1,159,002 | | 0.0000 | 1.0000 | 99.85 |
| 16.5 | 1,159,002 | | 0.0000 | 1.0000 | 99.85 |
| 17.5 | 1,159,002 | | 0.0000 | 1.0000 | 99.85 |
| 18.5 | 1,159,002 | | 0.0000 | 1.0000 | 99.85 |
| 19.5 | 1,159,002 | | 0.0000 | 1.0000 | 99.85 |
| 20.5 | 1,159,002 | | 0.0000 | 1.0000 | 99.85 |
| 21.5 | 957,408 | | 0.0000 | 1.0000 | 99.85 |
| 22.5 | 957,408 | | 0.0000 | 1.0000 | 99.85 |
| 23.5 | 957,408 | | 0.0000 | 1.0000 | 99.85 |
| 24.5 | 957,408 | | 0.0000 | 1.0000 | 99.85 |
| 25.5 | 957,408 | | 0.0000 | 1.0000 | 99.85 |
| 26.5 | 957,408 | | 0.0000 | 1.0000 | 99.85 |
| 27.5 | 953,299 | | 0.0000 | 1.0000 | 99.85 |
| 28.5 | 953,299 | | 0.0000 | 1.0000 | 99.85 |
| 29.5 | 953,299 | | 0.0000 | 1.0000 | 99.85 |
| 30.5 | 953,299 | | 0.0000 | 1.0000 | 99.85 |
| 31.5 | 953,299 | | 0.0000 | 1.0000 | 99.85 |
| 32.5 | 947,379 | | 0.0000 | 1.0000 | 99.85 |
| 33.5 | 947,379 | | 0.0000 | 1.0000 | 99.85 |
| 34.5 | 947,379 | 248,217 | 0.2620 | 0.7380 | 99.85 |
| 35.5 | 699,162 | | 0.0000 | 1.0000 | 73.69 |
| 36.5 | 541,631 | | 0.0000 | 1.0000 | 73.69 |
| 37.5 | 403,679 | 6,644 | 0.0165 | 0.9835 | 73.69 |
| 38.5 | 171,827 | | 0.0000 | 1.0000 | 72.48 |

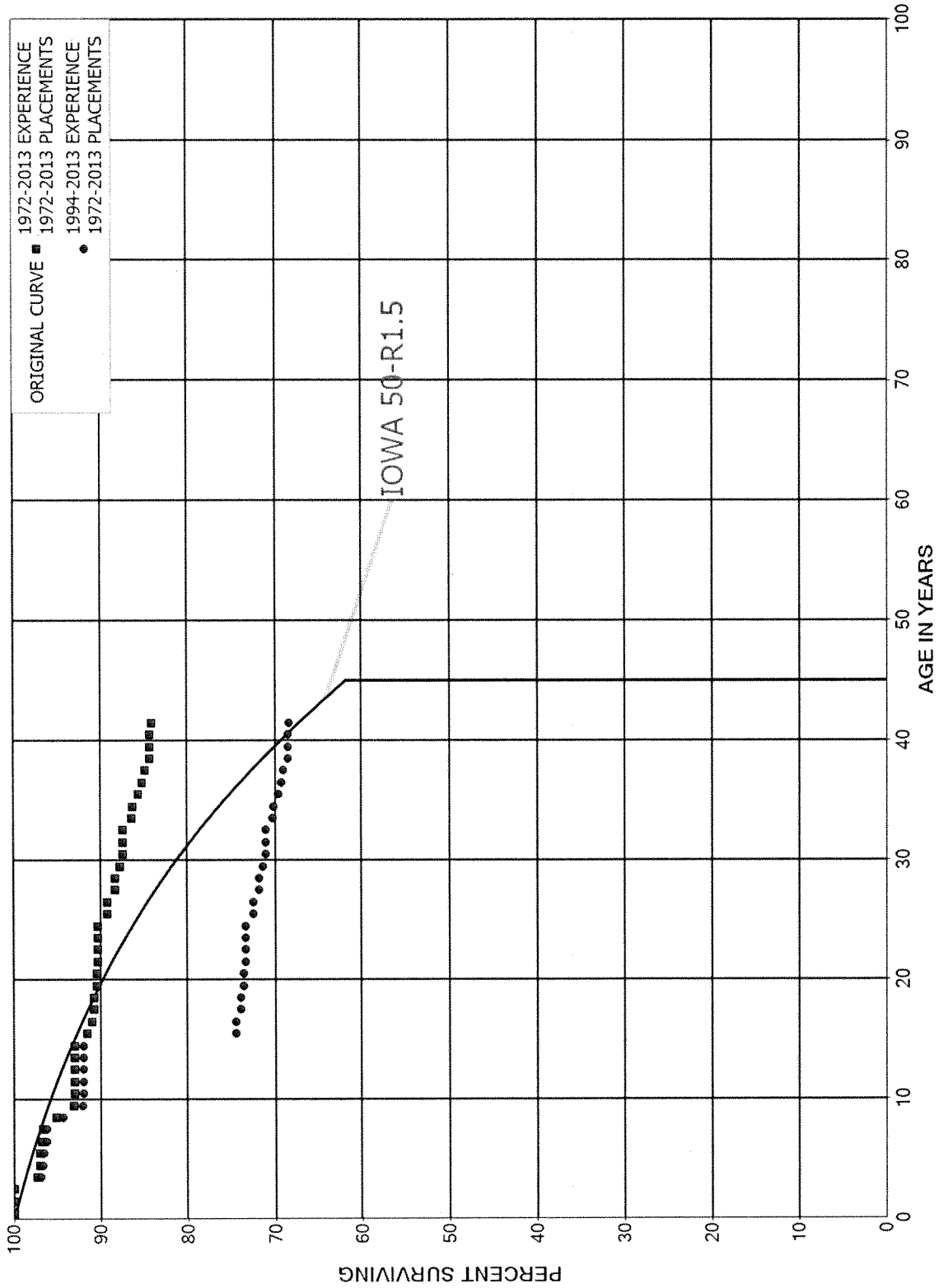
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1972-2011 | | | EXPERIENCE BAND 1972-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 171,827 | | 0.0000 | 1.0000 | 72.48 |
| 40.5 | 171,827 | | 0.0000 | 1.0000 | 72.48 |
| 41.5 | | | | | 72.48 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2013

EXPERIENCE BAND 1972-2013

| 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 | 251,027,264 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 274,740,952 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 289,702,640 | 26,037 | 0.0001 | 0.9999 | 100.00 |
| 2.5 | 281,983,712 | 7,655,727 | 0.0271 | 0.9729 | 99.99 |
| 3.5 | 274,031,290 | 775,107 | 0.0028 | 0.9972 | 97.28 |
| 4.5 | 266,090,138 | 76,273 | 0.0003 | 0.9997 | 97.00 |
| 5.5 | 262,746,932 | 795,268 | 0.0030 | 0.9970 | 96.97 |
| 6.5 | 261,590,128 | 130,642 | 0.0005 | 0.9995 | 96.68 |
| 7.5 | 260,915,085 | 4,281,993 | 0.0164 | 0.9836 | 96.63 |
| 8.5 | 256,001,427 | 5,289,355 | 0.0207 | 0.9793 | 95.05 |
| 9.5 | 246,951,846 | 233,854 | 0.0009 | 0.9991 | 93.08 |
| 10.5 | 111,534,521 | 4,860 | 0.0000 | 1.0000 | 92.99 |
| 11.5 | 111,489,053 | | 0.0000 | 1.0000 | 92.99 |
| 12.5 | 84,743,515 | 35,677 | 0.0004 | 0.9996 | 92.99 |
| 13.5 | 37,903,349 | | 0.0000 | 1.0000 | 92.95 |
| 14.5 | 37,903,349 | 586,977 | 0.0155 | 0.9845 | 92.95 |
| 15.5 | 36,419,280 | 209,373 | 0.0057 | 0.9943 | 91.51 |
| 16.5 | 36,209,907 | 89,445 | 0.0025 | 0.9975 | 90.99 |
| 17.5 | 35,478,216 | | 0.0000 | 1.0000 | 90.76 |
| 18.5 | 35,478,216 | 131,771 | 0.0037 | 0.9963 | 90.76 |
| 19.5 | 35,346,445 | | 0.0000 | 1.0000 | 90.42 |
| 20.5 | 34,894,300 | 65,122 | 0.0019 | 0.9981 | 90.42 |
| 21.5 | 34,829,178 | 3,474 | 0.0001 | 0.9999 | 90.25 |
| 22.5 | 34,825,703 | | 0.0000 | 1.0000 | 90.25 |
| 23.5 | 34,321,765 | | 0.0000 | 1.0000 | 90.25 |
| 24.5 | 34,321,765 | 416,626 | 0.0121 | 0.9879 | 90.25 |
| 25.5 | 33,905,138 | 2,851 | 0.0001 | 0.9999 | 89.15 |
| 26.5 | 33,902,287 | 312,828 | 0.0092 | 0.9908 | 89.14 |
| 27.5 | 33,588,025 | 2,312 | 0.0001 | 0.9999 | 88.32 |
| 28.5 | 33,585,713 | 218,803 | 0.0065 | 0.9935 | 88.31 |
| 29.5 | 33,366,910 | 110,716 | 0.0033 | 0.9967 | 87.74 |
| 30.5 | 33,256,194 | 14,986 | 0.0005 | 0.9995 | 87.45 |
| 31.5 | 33,241,208 | 1,954 | 0.0001 | 0.9999 | 87.41 |
| 32.5 | 33,239,255 | 386,928 | 0.0116 | 0.9884 | 87.40 |
| 33.5 | 32,852,327 | 43,600 | 0.0013 | 0.9987 | 86.39 |
| 34.5 | 32,802,571 | 239,918 | 0.0073 | 0.9927 | 86.27 |
| 35.5 | 32,562,653 | 167,795 | 0.0052 | 0.9948 | 85.64 |
| 36.5 | 22,521,861 | 88,700 | 0.0039 | 0.9961 | 85.20 |
| 37.5 | 14,235,408 | 105,794 | 0.0074 | 0.9926 | 84.86 |
| 38.5 | 7,076,733 | | 0.0000 | 1.0000 | 84.23 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1972-2013 | | | EXPERIENCE BAND 1972-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 7,076,733 | | 0.0000 | 1.0000 | 84.23 |
| 40.5 | 7,076,014 | 10,295 | 0.0015 | 0.9985 | 84.23 |
| 41.5 | | | | | 84.11 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2013

EXPERIENCE BAND 1994-2013

| 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 | 214,525,173 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 238,691,007 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 254,239,671 | 26,037 | 0.0001 | 0.9999 | 100.00 |
| 2.5 | 246,520,743 | 7,655,727 | 0.0311 | 0.9689 | 99.99 |
| 3.5 | 239,072,260 | 775,107 | 0.0032 | 0.9968 | 96.88 |
| 4.5 | 231,131,108 | 76,273 | 0.0003 | 0.9997 | 96.57 |
| 5.5 | 227,831,032 | 795,268 | 0.0035 | 0.9965 | 96.54 |
| 6.5 | 226,707,156 | 130,642 | 0.0006 | 0.9994 | 96.20 |
| 7.5 | 226,062,396 | 4,281,993 | 0.0189 | 0.9811 | 96.15 |
| 8.5 | 221,148,738 | 5,288,452 | 0.0239 | 0.9761 | 94.33 |
| 9.5 | 212,100,060 | 233,854 | 0.0011 | 0.9989 | 92.07 |
| 10.5 | 76,711,816 | 4,860 | 0.0001 | 0.9999 | 91.97 |
| 11.5 | 76,666,348 | | 0.0000 | 1.0000 | 91.96 |
| 12.5 | 49,927,473 | 35,677 | 0.0007 | 0.9993 | 91.96 |
| 13.5 | 3,087,308 | | 0.0000 | 1.0000 | 91.90 |
| 14.5 | 3,093,464 | 586,977 | 0.1897 | 0.8103 | 91.90 |
| 15.5 | 1,609,395 | | 0.0000 | 1.0000 | 74.46 |
| 16.5 | 12,381,478 | 89,445 | 0.0072 | 0.9928 | 74.46 |
| 17.5 | 20,464,509 | | 0.0000 | 1.0000 | 73.92 |
| 18.5 | 28,133,552 | 131,771 | 0.0047 | 0.9953 | 73.92 |
| 19.5 | 28,001,781 | | 0.0000 | 1.0000 | 73.58 |
| 20.5 | 27,550,354 | 65,122 | 0.0024 | 0.9976 | 73.58 |
| 21.5 | 34,829,178 | 3,474 | 0.0001 | 0.9999 | 73.40 |
| 22.5 | 34,825,703 | | 0.0000 | 1.0000 | 73.39 |
| 23.5 | 34,321,765 | | 0.0000 | 1.0000 | 73.39 |
| 24.5 | 34,321,765 | 416,626 | 0.0121 | 0.9879 | 73.39 |
| 25.5 | 33,905,138 | 2,851 | 0.0001 | 0.9999 | 72.50 |
| 26.5 | 33,902,287 | 312,828 | 0.0092 | 0.9908 | 72.50 |
| 27.5 | 33,588,025 | 2,312 | 0.0001 | 0.9999 | 71.83 |
| 28.5 | 33,585,713 | 218,803 | 0.0065 | 0.9935 | 71.82 |
| 29.5 | 33,366,910 | 110,716 | 0.0033 | 0.9967 | 71.36 |
| 30.5 | 33,256,194 | 14,986 | 0.0005 | 0.9995 | 71.12 |
| 31.5 | 33,241,208 | 1,954 | 0.0001 | 0.9999 | 71.09 |
| 32.5 | 33,239,255 | 386,928 | 0.0116 | 0.9884 | 71.08 |
| 33.5 | 32,852,327 | 43,600 | 0.0013 | 0.9987 | 70.25 |
| 34.5 | 32,802,571 | 239,918 | 0.0073 | 0.9927 | 70.16 |
| 35.5 | 32,562,653 | 167,795 | 0.0052 | 0.9948 | 69.65 |
| 36.5 | 22,521,861 | 88,700 | 0.0039 | 0.9961 | 69.29 |
| 37.5 | 14,235,408 | 105,794 | 0.0074 | 0.9926 | 69.02 |
| 38.5 | 7,076,733 | | 0.0000 | 1.0000 | 68.50 |

Schedule JJS-1

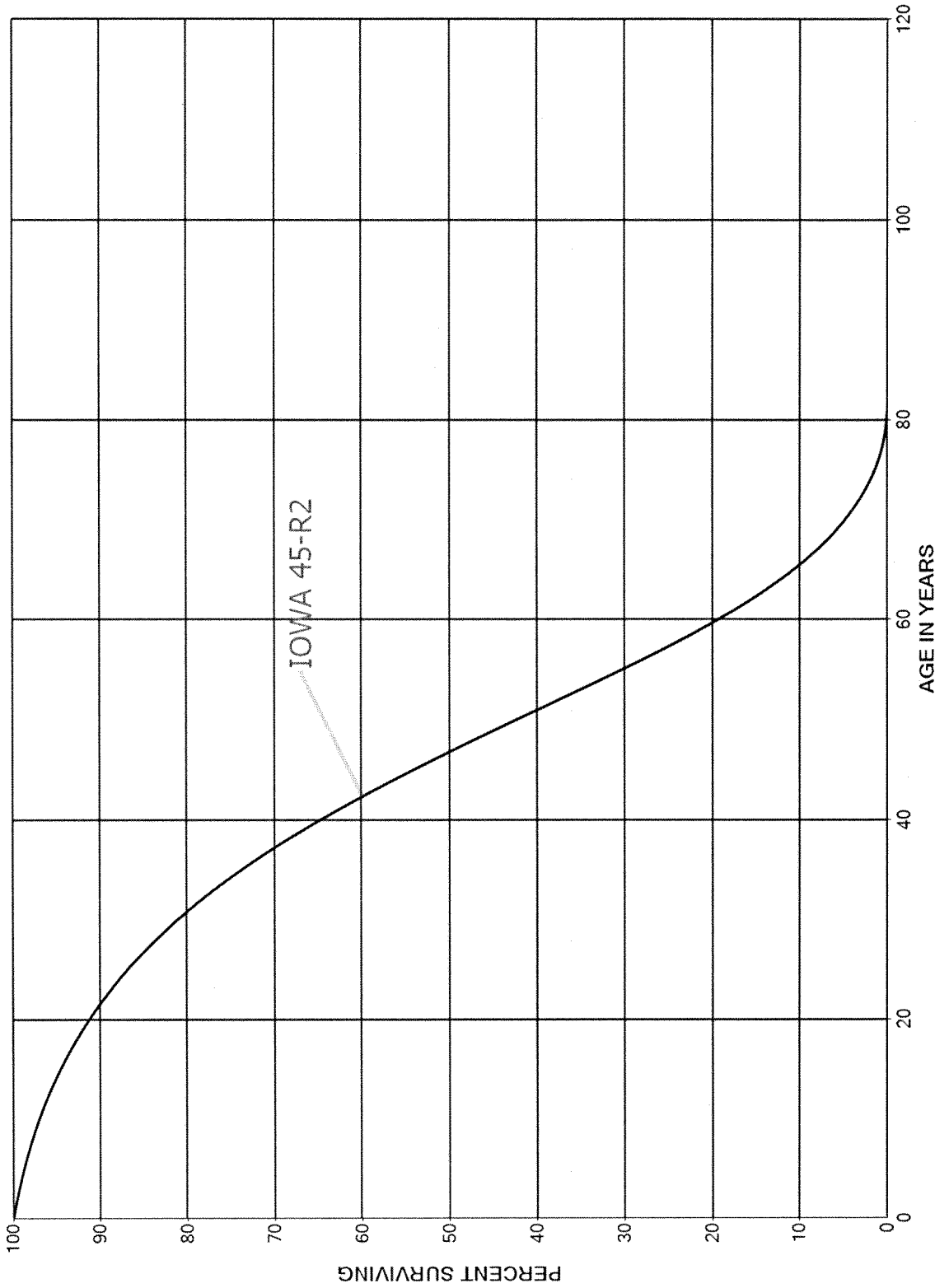
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

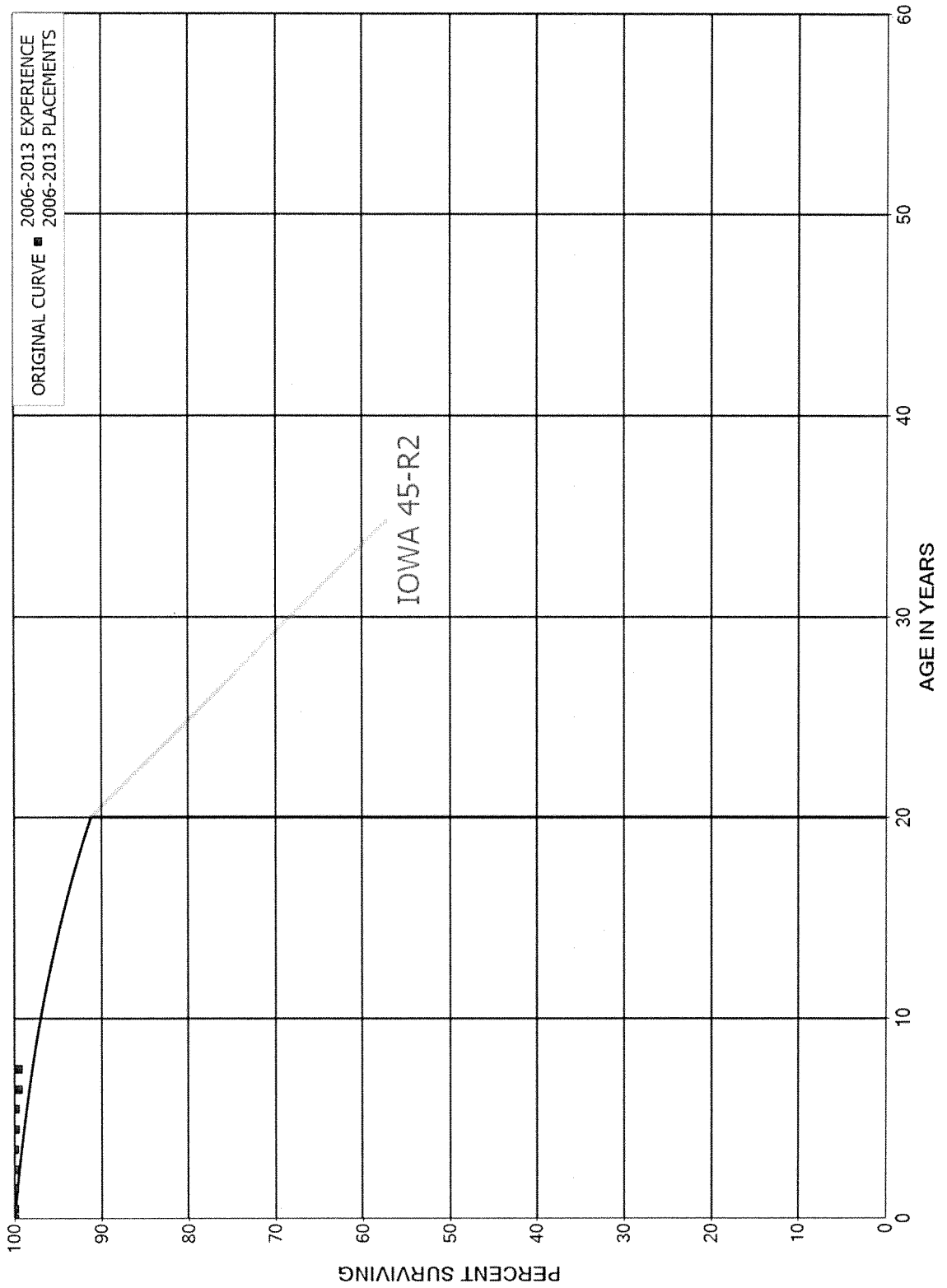
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1972-2013 | | | EXPERIENCE BAND 1994-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 7,076,733 | | 0.0000 | 1.0000 | 68.50 |
| 40.5 | 7,076,014 | 10,295 | 0.0015 | 0.9985 | 68.50 |
| 41.5 | | | | | 68.40 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 344 GENERATORS - SOLAR
 SMOOTH SURVIVOR CURVE



KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 344 GENERATORS - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



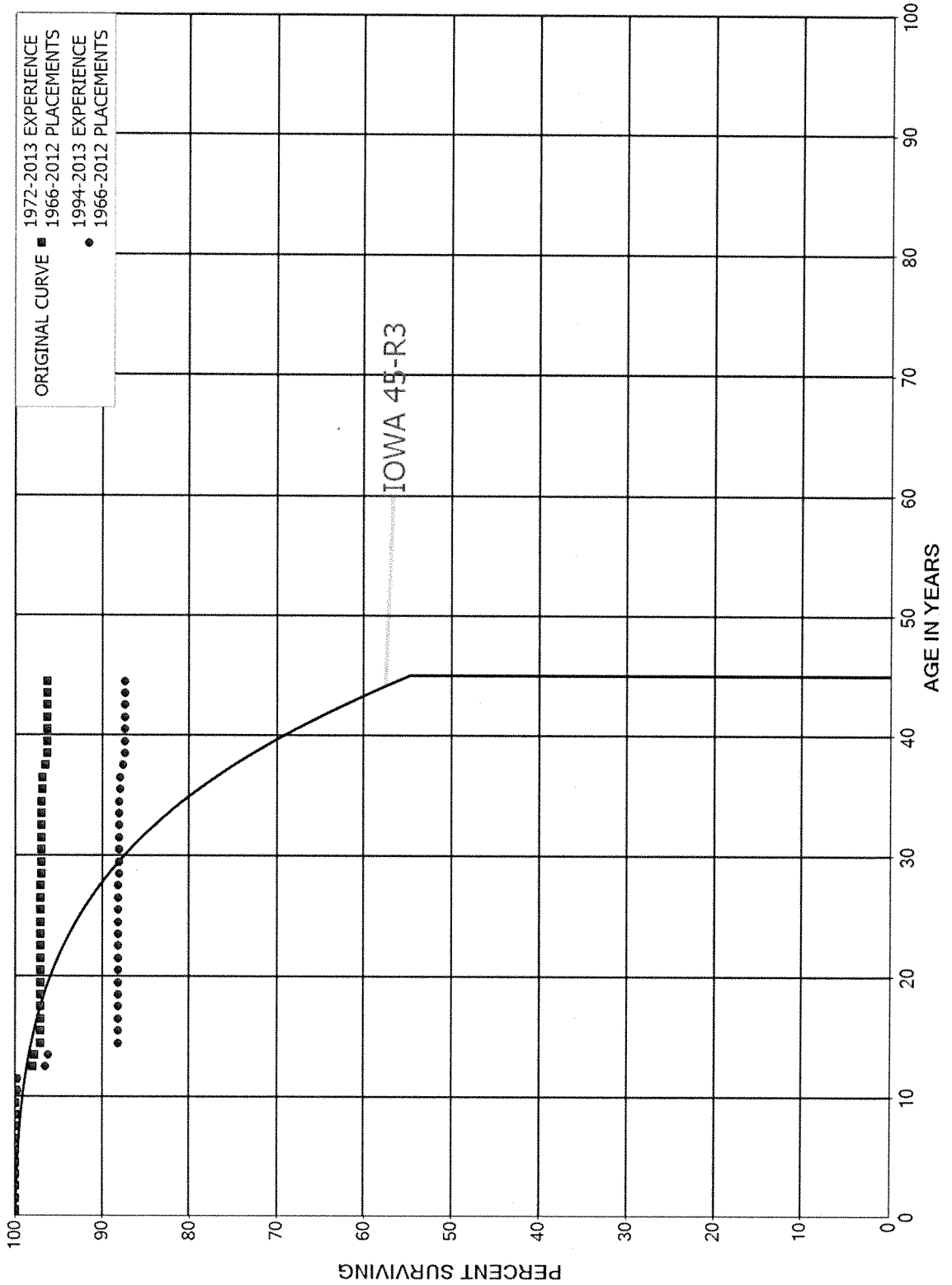
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS - WIND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2006-2013 | | | EXPERIENCE BAND 2006-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 245,007,379 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 244,312,499 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 244,470,643 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 243,913,565 | 2,422 | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 154,282,799 | 292,602 | 0.0019 | 0.9981 | 100.00 |
| 4.5 | 153,990,197 | 12,027 | 0.0001 | 0.9999 | 99.81 |
| 5.5 | 153,978,170 | 399,714 | 0.0026 | 0.9974 | 99.80 |
| 6.5 | 153,578,456 | 18,652 | 0.0001 | 0.9999 | 99.54 |
| 7.5 | | | | | 99.53 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2012

EXPERIENCE BAND 1972-2013

| 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 | 23,174,344 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 23,220,219 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 15,085,566 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 14,835,303 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 14,450,672 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 14,036,691 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 14,036,691 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 17,004,614 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 16,879,414 | 8,714 | 0.0005 | 0.9995 | 100.00 |
| 8.5 | 18,157,424 | | 0.0000 | 1.0000 | 99.95 |
| 9.5 | 19,511,353 | 23,944 | 0.0012 | 0.9988 | 99.95 |
| 10.5 | 11,055,988 | | 0.0000 | 1.0000 | 99.83 |
| 11.5 | 11,055,988 | 213,314 | 0.0193 | 0.9807 | 99.83 |
| 12.5 | 8,188,391 | 10,137 | 0.0012 | 0.9988 | 97.90 |
| 13.5 | 4,953,003 | 35,207 | 0.0071 | 0.9929 | 97.78 |
| 14.5 | 4,917,797 | | 0.0000 | 1.0000 | 97.08 |
| 15.5 | 5,234,663 | | 0.0000 | 1.0000 | 97.08 |
| 16.5 | 5,237,927 | | 0.0000 | 1.0000 | 97.08 |
| 17.5 | 5,237,927 | | 0.0000 | 1.0000 | 97.08 |
| 18.5 | 5,238,014 | | 0.0000 | 1.0000 | 97.08 |
| 19.5 | 5,127,365 | | 0.0000 | 1.0000 | 97.08 |
| 20.5 | 5,124,101 | | 0.0000 | 1.0000 | 97.08 |
| 21.5 | 5,071,972 | | 0.0000 | 1.0000 | 97.08 |
| 22.5 | 5,071,972 | | 0.0000 | 1.0000 | 97.08 |
| 23.5 | 5,030,529 | | 0.0000 | 1.0000 | 97.08 |
| 24.5 | 5,030,529 | | 0.0000 | 1.0000 | 97.08 |
| 25.5 | 5,030,529 | | 0.0000 | 1.0000 | 97.08 |
| 26.5 | 5,023,746 | | 0.0000 | 1.0000 | 97.08 |
| 27.5 | 5,023,746 | 4,104 | 0.0008 | 0.9992 | 97.08 |
| 28.5 | 4,836,433 | | 0.0000 | 1.0000 | 97.00 |
| 29.5 | 4,834,061 | | 0.0000 | 1.0000 | 97.00 |
| 30.5 | 4,826,629 | | 0.0000 | 1.0000 | 97.00 |
| 31.5 | 4,774,377 | | 0.0000 | 1.0000 | 97.00 |
| 32.5 | 5,128,767 | | 0.0000 | 1.0000 | 97.00 |
| 33.5 | 5,477,202 | | 0.0000 | 1.0000 | 97.00 |
| 34.5 | 5,651,661 | 12,128 | 0.0021 | 0.9979 | 97.00 |
| 35.5 | 5,639,532 | | 0.0000 | 1.0000 | 96.80 |
| 36.5 | 3,850,881 | 13,274 | 0.0034 | 0.9966 | 96.80 |
| 37.5 | 2,529,694 | 5,368 | 0.0021 | 0.9979 | 96.46 |
| 38.5 | 1,300,723 | | 0.0000 | 1.0000 | 96.26 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2012 | | | EXPERIENCE BAND 1972-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,300,723 | | 0.0000 | 1.0000 | 96.26 |
| 40.5 | 1,277,307 | | 0.0000 | 1.0000 | 96.26 |
| 41.5 | 206,304 | | 0.0000 | 1.0000 | 96.26 |
| 42.5 | 206,304 | | 0.0000 | 1.0000 | 96.26 |
| 43.5 | 206,304 | | 0.0000 | 1.0000 | 96.26 |
| 44.5 | 206,304 | | 0.0000 | 1.0000 | 96.26 |
| 45.5 | 206,304 | | 0.0000 | 1.0000 | 96.26 |
| 46.5 | 206,218 | 14,975 | 0.0726 | 0.9274 | 96.26 |
| 47.5 | | | | | 89.27 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2012 | | | EXPERIENCE BAND 1994-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 18,244,940 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 18,290,816 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 10,208,251 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 9,950,596 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 9,607,407 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 9,193,426 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 9,193,426 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 12,168,133 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 12,042,932 | 8,714 | 0.0007 | 0.9993 | 100.00 |
| 8.5 | 13,504,151 | | 0.0000 | 1.0000 | 99.93 |
| 9.5 | 14,860,452 | 23,944 | 0.0016 | 0.9984 | 99.93 |
| 10.5 | 6,412,519 | | 0.0000 | 1.0000 | 99.77 |
| 11.5 | 6,491,088 | 213,314 | 0.0329 | 0.9671 | 99.77 |
| 12.5 | 3,640,139 | 10,137 | 0.0028 | 0.9972 | 96.49 |
| 13.5 | 420,253 | 35,207 | 0.0838 | 0.9162 | 96.22 |
| 14.5 | 423,220 | | 0.0000 | 1.0000 | 88.16 |
| 15.5 | 740,086 | | 0.0000 | 1.0000 | 88.16 |
| 16.5 | 2,160,976 | | 0.0000 | 1.0000 | 88.16 |
| 17.5 | 3,275,976 | | 0.0000 | 1.0000 | 88.16 |
| 18.5 | 4,292,315 | | 0.0000 | 1.0000 | 88.16 |
| 19.5 | 3,975,449 | | 0.0000 | 1.0000 | 88.16 |
| 20.5 | 3,992,415 | | 0.0000 | 1.0000 | 88.16 |
| 21.5 | 4,865,668 | | 0.0000 | 1.0000 | 88.16 |
| 22.5 | 4,865,668 | | 0.0000 | 1.0000 | 88.16 |
| 23.5 | 4,824,225 | | 0.0000 | 1.0000 | 88.16 |
| 24.5 | 4,824,225 | | 0.0000 | 1.0000 | 88.16 |
| 25.5 | 4,824,225 | | 0.0000 | 1.0000 | 88.16 |
| 26.5 | 4,817,528 | | 0.0000 | 1.0000 | 88.16 |
| 27.5 | 5,023,746 | 4,104 | 0.0008 | 0.9992 | 88.16 |
| 28.5 | 4,836,433 | | 0.0000 | 1.0000 | 88.09 |
| 29.5 | 4,834,061 | | 0.0000 | 1.0000 | 88.09 |
| 30.5 | 4,826,629 | | 0.0000 | 1.0000 | 88.09 |
| 31.5 | 4,774,377 | | 0.0000 | 1.0000 | 88.09 |
| 32.5 | 5,128,767 | | 0.0000 | 1.0000 | 88.09 |
| 33.5 | 5,477,202 | | 0.0000 | 1.0000 | 88.09 |
| 34.5 | 5,651,661 | 12,128 | 0.0021 | 0.9979 | 88.09 |
| 35.5 | 5,639,532 | | 0.0000 | 1.0000 | 87.90 |
| 36.5 | 3,850,881 | 13,274 | 0.0034 | 0.9966 | 87.90 |
| 37.5 | 2,529,694 | 5,368 | 0.0021 | 0.9979 | 87.59 |
| 38.5 | 1,300,723 | | 0.0000 | 1.0000 | 87.41 |

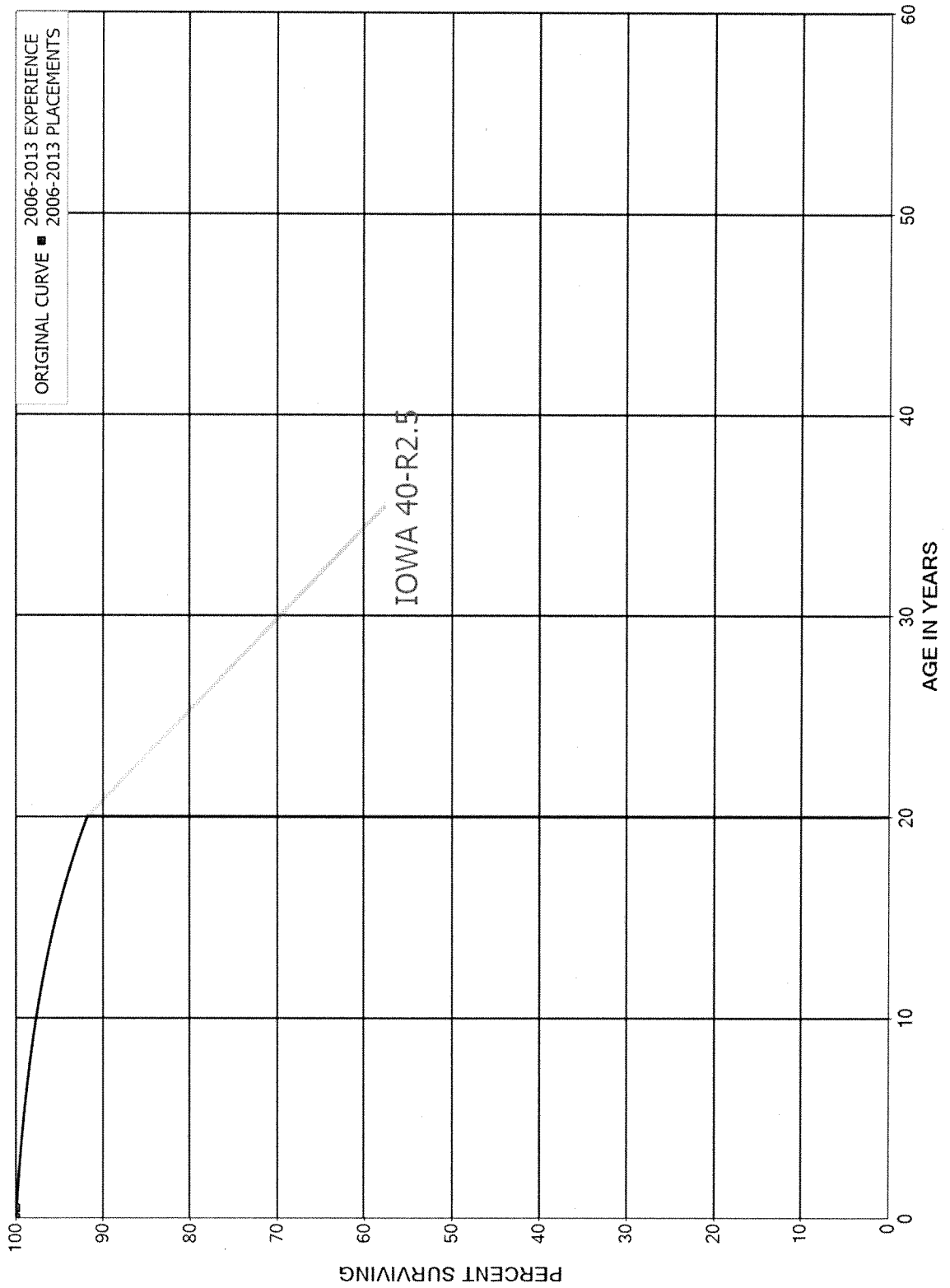
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2012 | | | EXPERIENCE BAND 1994-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,300,723 | | 0.0000 | 1.0000 | 87.41 |
| 40.5 | 1,277,307 | | 0.0000 | 1.0000 | 87.41 |
| 41.5 | 206,304 | | 0.0000 | 1.0000 | 87.41 |
| 42.5 | 206,304 | | 0.0000 | 1.0000 | 87.41 |
| 43.5 | 206,304 | | 0.0000 | 1.0000 | 87.41 |
| 44.5 | 206,304 | | 0.0000 | 1.0000 | 87.41 |
| 45.5 | 206,304 | | 0.0000 | 1.0000 | 87.41 |
| 46.5 | 206,218 | 14,975 | 0.0726 | 0.9274 | 87.41 |
| 47.5 | | | | | 81.06 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

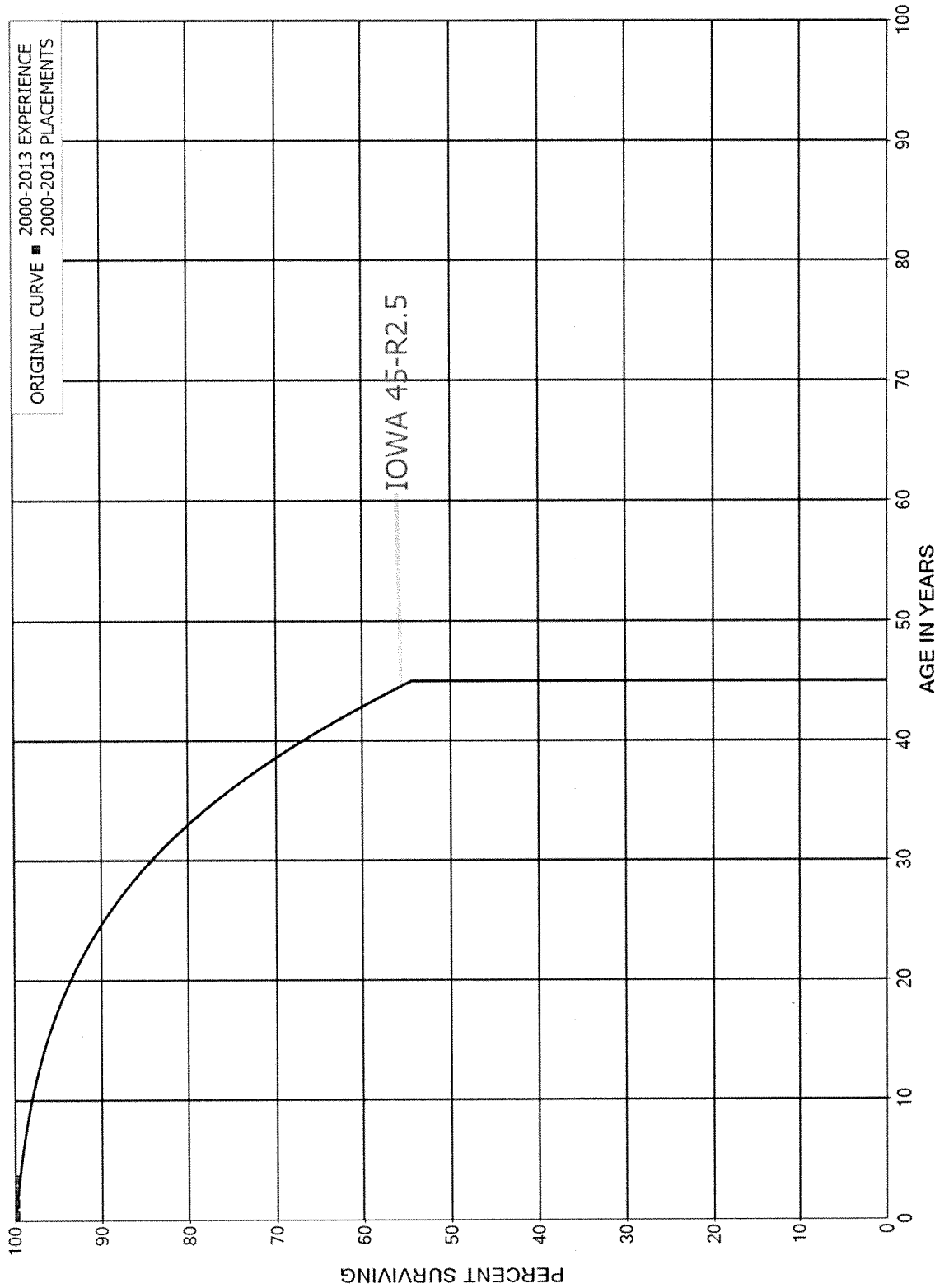
ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2013

EXPERIENCE BAND 2006-2013

| 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 | 707,218 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 128,321 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | | | | | 100.00 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



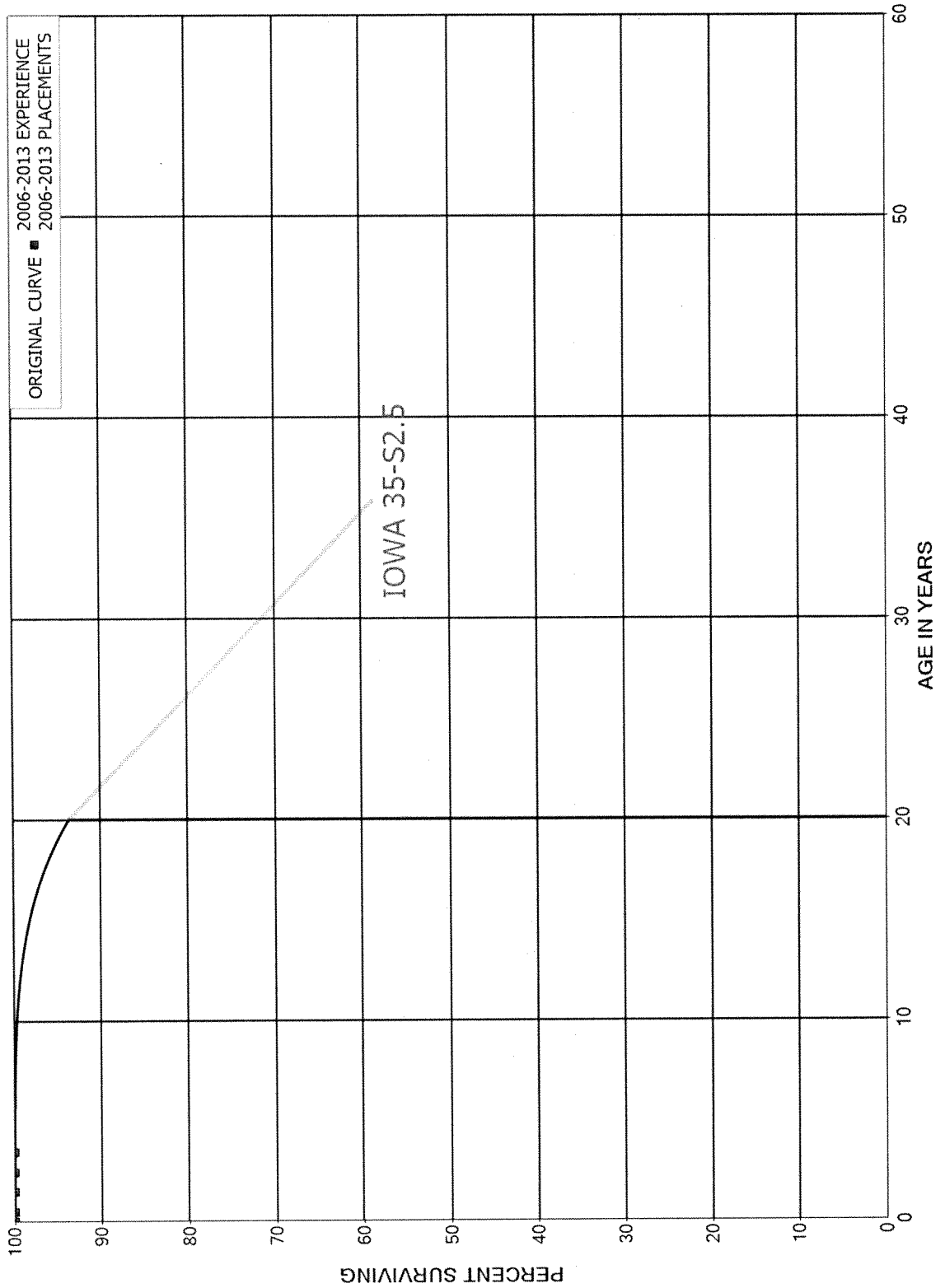
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2000-2013 | | | EXPERIENCE BAND 2000-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 108,145 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 87,303 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 52,635 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 37,313 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | | | | | 100.00 |
| 4.5 | | | | | |
| 5.5 | | | | | |
| 6.5 | | | | | |
| 7.5 | | | | | |
| 8.5 | | | | | |
| 9.5 | 8,842 | | 0.0000 | | |
| 10.5 | 8,842 | 8,842 | 1.0000 | | |
| 11.5 | 8,113 | | 0.0000 | | |
| 12.5 | 8,113 | | 0.0000 | | |
| 13.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



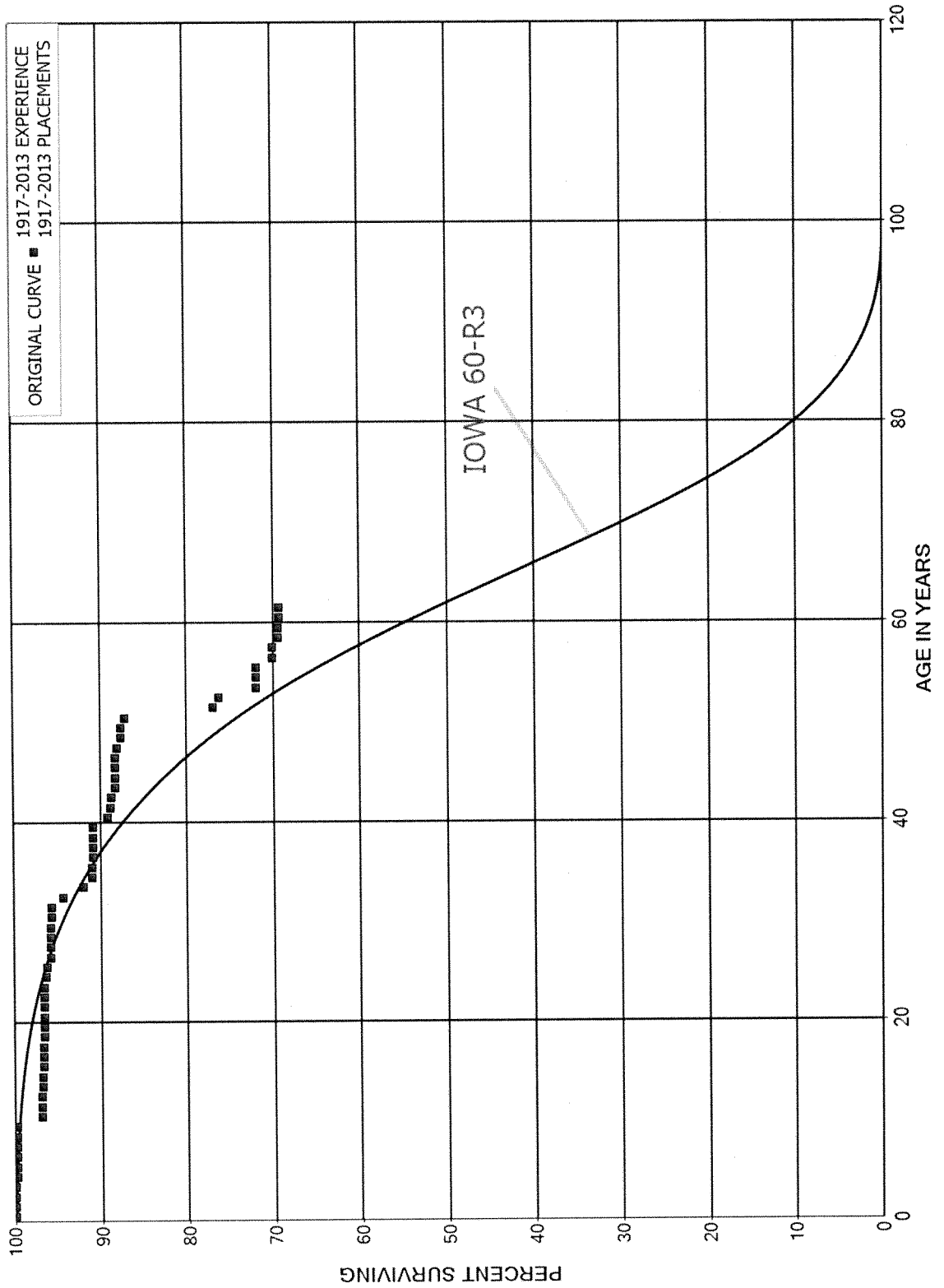
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2006-2013 | | | EXPERIENCE BAND 2006-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 724,462 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 687,542 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 47,297 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 23,691 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | | | | | 100.00 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2013

EXPERIENCE BAND 1917-2013

| 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 | 6,039,709 | 717 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 6,088,456 | 236 | 0.0000 | 1.0000 | 99.99 |
| 1.5 | 6,078,415 | 4,243 | 0.0007 | 0.9993 | 99.98 |
| 2.5 | 6,050,811 | 326 | 0.0001 | 0.9999 | 99.91 |
| 3.5 | 5,388,410 | 7,000 | 0.0013 | 0.9987 | 99.91 |
| 4.5 | 5,329,915 | | 0.0000 | 1.0000 | 99.78 |
| 5.5 | 5,052,273 | 738 | 0.0001 | 0.9999 | 99.78 |
| 6.5 | 5,053,677 | 521 | 0.0001 | 0.9999 | 99.76 |
| 7.5 | 4,830,031 | 146 | 0.0000 | 1.0000 | 99.75 |
| 8.5 | 4,742,692 | | 0.0000 | 1.0000 | 99.75 |
| 9.5 | 4,725,381 | 139,507 | 0.0295 | 0.9705 | 99.75 |
| 10.5 | 4,226,334 | 143 | 0.0000 | 1.0000 | 96.81 |
| 11.5 | 3,918,636 | | 0.0000 | 1.0000 | 96.80 |
| 12.5 | 3,490,197 | 1,126 | 0.0003 | 0.9997 | 96.80 |
| 13.5 | 3,266,079 | 930 | 0.0003 | 0.9997 | 96.77 |
| 14.5 | 3,264,006 | 5,013 | 0.0015 | 0.9985 | 96.74 |
| 15.5 | 3,164,303 | 483 | 0.0002 | 0.9998 | 96.60 |
| 16.5 | 3,141,888 | | 0.0000 | 1.0000 | 96.58 |
| 17.5 | 3,141,888 | 1,914 | 0.0006 | 0.9994 | 96.58 |
| 18.5 | 3,146,491 | | 0.0000 | 1.0000 | 96.52 |
| 19.5 | 3,036,347 | | 0.0000 | 1.0000 | 96.52 |
| 20.5 | 2,880,056 | | 0.0000 | 1.0000 | 96.52 |
| 21.5 | 2,912,634 | 25 | 0.0000 | 1.0000 | 96.52 |
| 22.5 | 2,814,452 | 31 | 0.0000 | 1.0000 | 96.52 |
| 23.5 | 2,855,376 | 7,851 | 0.0027 | 0.9973 | 96.52 |
| 24.5 | 2,845,183 | 869 | 0.0003 | 0.9997 | 96.25 |
| 25.5 | 2,844,314 | 14,577 | 0.0051 | 0.9949 | 96.23 |
| 26.5 | 2,828,636 | 303 | 0.0001 | 0.9999 | 95.73 |
| 27.5 | 2,359,232 | 52 | 0.0000 | 1.0000 | 95.72 |
| 28.5 | 2,092,157 | | 0.0000 | 1.0000 | 95.72 |
| 29.5 | 2,092,157 | 2,312 | 0.0011 | 0.9989 | 95.72 |
| 30.5 | 2,084,774 | | 0.0000 | 1.0000 | 95.61 |
| 31.5 | 2,084,774 | 29,836 | 0.0143 | 0.9857 | 95.61 |
| 32.5 | 2,052,860 | 51,143 | 0.0249 | 0.9751 | 94.25 |
| 33.5 | 1,985,008 | 20,468 | 0.0103 | 0.9897 | 91.90 |
| 34.5 | 1,769,105 | | 0.0000 | 1.0000 | 90.95 |
| 35.5 | 1,769,105 | 1,308 | 0.0007 | 0.9993 | 90.95 |
| 36.5 | 1,565,169 | | 0.0000 | 1.0000 | 90.88 |
| 37.5 | 1,125,294 | | 0.0000 | 1.0000 | 90.88 |
| 38.5 | 1,115,793 | | 0.0000 | 1.0000 | 90.88 |

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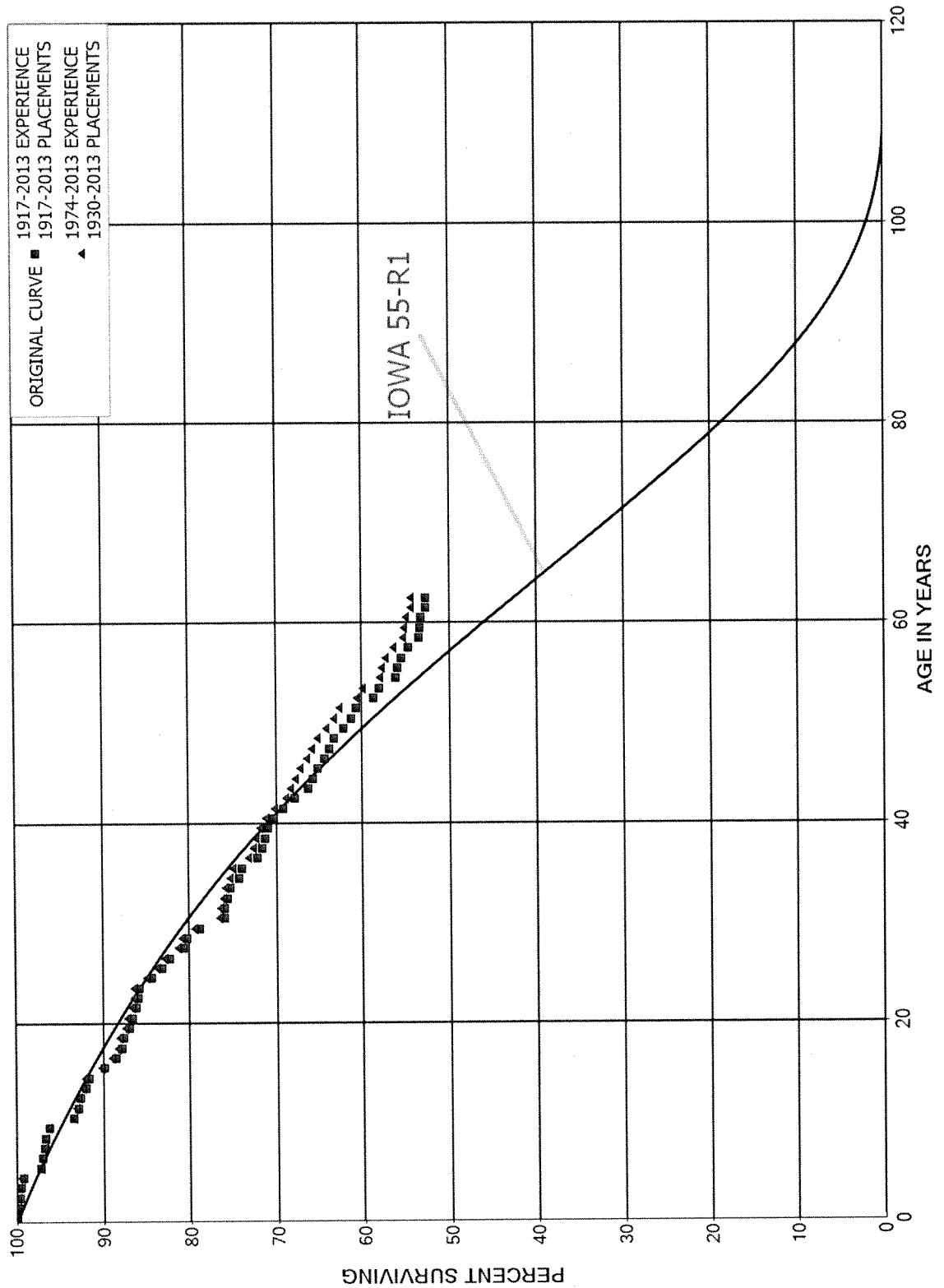
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1917-2013 | | | EXPERIENCE BAND 1917-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,116,622 | 20,873 | 0.0187 | 0.9813 | 90.88 |
| 40.5 | 1,000,049 | 3,579 | 0.0036 | 0.9964 | 89.18 |
| 41.5 | 995,204 | 956 | 0.0010 | 0.9990 | 88.86 |
| 42.5 | 975,819 | 4,945 | 0.0051 | 0.9949 | 88.78 |
| 43.5 | 820,181 | | 0.0000 | 1.0000 | 88.33 |
| 44.5 | 780,358 | | 0.0000 | 1.0000 | 88.33 |
| 45.5 | 596,018 | 130 | 0.0002 | 0.9998 | 88.33 |
| 46.5 | 520,377 | 1,502 | 0.0029 | 0.9971 | 88.31 |
| 47.5 | 481,273 | 2,381 | 0.0049 | 0.9951 | 88.06 |
| 48.5 | 393,900 | | 0.0000 | 1.0000 | 87.62 |
| 49.5 | 376,449 | 1,749 | 0.0046 | 0.9954 | 87.62 |
| 50.5 | 355,499 | 41,674 | 0.1172 | 0.8828 | 87.21 |
| 51.5 | 302,978 | 2,855 | 0.0094 | 0.9906 | 76.99 |
| 52.5 | 300,123 | 17,073 | 0.0569 | 0.9431 | 76.26 |
| 53.5 | 279,326 | | 0.0000 | 1.0000 | 71.93 |
| 54.5 | 237,188 | 115 | 0.0005 | 0.9995 | 71.93 |
| 55.5 | 231,885 | 6,057 | 0.0261 | 0.9739 | 71.89 |
| 56.5 | 222,681 | | 0.0000 | 1.0000 | 70.01 |
| 57.5 | 221,913 | 1,786 | 0.0080 | 0.9920 | 70.01 |
| 58.5 | 155,184 | | 0.0000 | 1.0000 | 69.45 |
| 59.5 | 144,618 | 321 | 0.0022 | 0.9978 | 69.45 |
| 60.5 | 76,818 | | 0.0000 | 1.0000 | 69.30 |
| 61.5 | 76,134 | | 0.0000 | 1.0000 | 69.30 |
| 62.5 | 17,843 | | 0.0000 | 1.0000 | 69.30 |
| 63.5 | 17,843 | | 0.0000 | 1.0000 | 69.30 |
| 64.5 | 982 | | 0.0000 | 1.0000 | 69.30 |
| 65.5 | | | | | 69.30 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2013

EXPERIENCE BAND 1917-2013

| 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 | 204,204,025 | 30,343 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 195,329,412 | 558,471 | 0.0029 | 0.9971 | 99.99 |
| 1.5 | 186,263,585 | 137,048 | 0.0007 | 0.9993 | 99.70 |
| 2.5 | 180,127,698 | 122,825 | 0.0007 | 0.9993 | 99.63 |
| 3.5 | 141,055,956 | 547,006 | 0.0039 | 0.9961 | 99.56 |
| 4.5 | 136,413,039 | 2,790,101 | 0.0205 | 0.9795 | 99.17 |
| 5.5 | 128,876,878 | 282,578 | 0.0022 | 0.9978 | 97.14 |
| 6.5 | 116,297,813 | 254,982 | 0.0022 | 0.9978 | 96.93 |
| 7.5 | 111,444,588 | 178,978 | 0.0016 | 0.9984 | 96.72 |
| 8.5 | 106,992,112 | 414,249 | 0.0039 | 0.9961 | 96.56 |
| 9.5 | 101,998,306 | 2,952,740 | 0.0289 | 0.9711 | 96.19 |
| 10.5 | 91,483,674 | 523,579 | 0.0057 | 0.9943 | 93.40 |
| 11.5 | 90,350,142 | 218,688 | 0.0024 | 0.9976 | 92.87 |
| 12.5 | 86,073,938 | 692,101 | 0.0080 | 0.9920 | 92.64 |
| 13.5 | 80,242,287 | 226,847 | 0.0028 | 0.9972 | 91.90 |
| 14.5 | 76,634,841 | 1,546,925 | 0.0202 | 0.9798 | 91.64 |
| 15.5 | 72,516,896 | 1,081,601 | 0.0149 | 0.9851 | 89.79 |
| 16.5 | 69,428,916 | 479,861 | 0.0069 | 0.9931 | 88.45 |
| 17.5 | 67,766,630 | 200,146 | 0.0030 | 0.9970 | 87.84 |
| 18.5 | 66,527,889 | 501,389 | 0.0075 | 0.9925 | 87.58 |
| 19.5 | 64,857,072 | 229,767 | 0.0035 | 0.9965 | 86.92 |
| 20.5 | 60,336,479 | 326,725 | 0.0054 | 0.9946 | 86.61 |
| 21.5 | 57,433,438 | 164,218 | 0.0029 | 0.9971 | 86.14 |
| 22.5 | 52,035,674 | 53,036 | 0.0010 | 0.9990 | 85.90 |
| 23.5 | 49,935,555 | 821,669 | 0.0165 | 0.9835 | 85.81 |
| 24.5 | 47,246,233 | 680,836 | 0.0144 | 0.9856 | 84.40 |
| 25.5 | 47,176,228 | 512,251 | 0.0109 | 0.9891 | 83.18 |
| 26.5 | 47,043,686 | 874,658 | 0.0186 | 0.9814 | 82.28 |
| 27.5 | 44,103,585 | 269,570 | 0.0061 | 0.9939 | 80.75 |
| 28.5 | 32,971,450 | 583,103 | 0.0177 | 0.9823 | 80.25 |
| 29.5 | 31,882,820 | 1,151,504 | 0.0361 | 0.9639 | 78.84 |
| 30.5 | 28,816,691 | 36,695 | 0.0013 | 0.9987 | 75.99 |
| 31.5 | 29,072,967 | 117,134 | 0.0040 | 0.9960 | 75.89 |
| 32.5 | 28,957,313 | 112,051 | 0.0039 | 0.9961 | 75.59 |
| 33.5 | 26,977,050 | 365,845 | 0.0136 | 0.9864 | 75.29 |
| 34.5 | 25,695,698 | 127,673 | 0.0050 | 0.9950 | 74.27 |
| 35.5 | 25,667,856 | 594,265 | 0.0232 | 0.9768 | 73.90 |
| 36.5 | 21,678,016 | 183,342 | 0.0085 | 0.9915 | 72.19 |
| 37.5 | 21,847,173 | 86,364 | 0.0040 | 0.9960 | 71.58 |
| 38.5 | 21,791,618 | 121,949 | 0.0056 | 0.9944 | 71.30 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2013

EXPERIENCE BAND 1917-2013

| 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 | 21,635,874 | 199,015 | 0.0092 | 0.9908 | 70.90 |
| 40.5 | 19,342,241 | 282,568 | 0.0146 | 0.9854 | 70.25 |
| 41.5 | 18,257,302 | 380,024 | 0.0208 | 0.9792 | 69.22 |
| 42.5 | 16,738,938 | 371,233 | 0.0222 | 0.9778 | 67.78 |
| 43.5 | 14,912,482 | 115,408 | 0.0077 | 0.9923 | 66.28 |
| 44.5 | 12,777,899 | 121,497 | 0.0095 | 0.9905 | 65.76 |
| 45.5 | 11,043,686 | 131,585 | 0.0119 | 0.9881 | 65.14 |
| 46.5 | 9,982,375 | 79,408 | 0.0080 | 0.9920 | 64.36 |
| 47.5 | 9,069,131 | 87,878 | 0.0097 | 0.9903 | 63.85 |
| 48.5 | 7,773,319 | 131,015 | 0.0169 | 0.9831 | 63.23 |
| 49.5 | 6,796,868 | 94,320 | 0.0139 | 0.9861 | 62.17 |
| 50.5 | 6,103,667 | 60,903 | 0.0100 | 0.9900 | 61.30 |
| 51.5 | 5,232,379 | 164,859 | 0.0315 | 0.9685 | 60.69 |
| 52.5 | 5,134,815 | 60,895 | 0.0119 | 0.9881 | 58.78 |
| 53.5 | 4,643,377 | 149,368 | 0.0322 | 0.9678 | 58.08 |
| 54.5 | 3,856,405 | 18,280 | 0.0047 | 0.9953 | 56.21 |
| 55.5 | 3,469,111 | 28,431 | 0.0082 | 0.9918 | 55.95 |
| 56.5 | 3,364,368 | 49,142 | 0.0146 | 0.9854 | 55.49 |
| 57.5 | 3,027,718 | 62,412 | 0.0206 | 0.9794 | 54.68 |
| 58.5 | 2,809,259 | 6,207 | 0.0022 | 0.9978 | 53.55 |
| 59.5 | 2,705,692 | 8,842 | 0.0033 | 0.9967 | 53.43 |
| 60.5 | 2,051,080 | 19,111 | 0.0093 | 0.9907 | 53.26 |
| 61.5 | 949,783 | 5 | 0.0000 | 1.0000 | 52.76 |
| 62.5 | 526,283 | 10,407 | 0.0198 | 0.9802 | 52.76 |
| 63.5 | 311,037 | | 0.0000 | 1.0000 | 51.72 |
| 64.5 | 305,133 | 1,452 | 0.0048 | 0.9952 | 51.72 |
| 65.5 | 20,321 | 11,051 | 0.5438 | 0.4562 | 51.47 |
| 66.5 | 16,468 | | 0.0000 | 1.0000 | 23.48 |
| 67.5 | 12,667 | | 0.0000 | 1.0000 | 23.48 |
| 68.5 | 12,667 | | 0.0000 | 1.0000 | 23.48 |
| 69.5 | 12,667 | | 0.0000 | 1.0000 | 23.48 |
| 70.5 | 9,843 | | 0.0000 | 1.0000 | 23.48 |
| 71.5 | 9,172 | 33 | 0.0036 | 0.9964 | 23.48 |
| 72.5 | 41,257 | 7,197 | 0.1744 | 0.8256 | 23.40 |
| 73.5 | 34,060 | | 0.0000 | 1.0000 | 19.31 |
| 74.5 | 34,060 | | 0.0000 | 1.0000 | 19.31 |
| 75.5 | 34,060 | | 0.0000 | 1.0000 | 19.31 |
| 76.5 | 34,060 | 1,941 | 0.0570 | 0.9430 | 19.31 |
| 77.5 | 32,118 | | 0.0000 | 1.0000 | 18.21 |
| 78.5 | 32,118 | 32,118 | 1.0000 | | 18.21 |
| 79.5 | | | | | |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2013

EXPERIENCE BAND 1974-2013

| 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 | 178,021,594 | 1,102 | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 171,306,995 | 522,311 | 0.0030 | 0.9970 | 100.00 |
| 1.5 | 162,699,396 | 9,629 | 0.0001 | 0.9999 | 99.69 |
| 2.5 | 157,643,555 | 94,247 | 0.0006 | 0.9994 | 99.69 |
| 3.5 | 120,082,411 | 465,616 | 0.0039 | 0.9961 | 99.63 |
| 4.5 | 118,436,944 | 2,694,352 | 0.0227 | 0.9773 | 99.24 |
| 5.5 | 113,692,172 | 213,518 | 0.0019 | 0.9981 | 96.98 |
| 6.5 | 102,785,022 | 208,304 | 0.0020 | 0.9980 | 96.80 |
| 7.5 | 99,185,443 | 67,331 | 0.0007 | 0.9993 | 96.61 |
| 8.5 | 96,856,862 | 372,462 | 0.0038 | 0.9962 | 96.54 |
| 9.5 | 92,874,190 | 2,843,418 | 0.0306 | 0.9694 | 96.17 |
| 10.5 | 83,039,278 | 293,644 | 0.0035 | 0.9965 | 93.23 |
| 11.5 | 82,093,041 | 180,986 | 0.0022 | 0.9978 | 92.90 |
| 12.5 | 77,802,933 | 474,649 | 0.0061 | 0.9939 | 92.69 |
| 13.5 | 72,779,906 | 161,809 | 0.0022 | 0.9978 | 92.13 |
| 14.5 | 69,478,238 | 1,390,855 | 0.0200 | 0.9800 | 91.92 |
| 15.5 | 66,102,944 | 933,112 | 0.0141 | 0.9859 | 90.08 |
| 16.5 | 63,409,118 | 470,567 | 0.0074 | 0.9926 | 88.81 |
| 17.5 | 61,760,693 | 149,225 | 0.0024 | 0.9976 | 88.15 |
| 18.5 | 61,103,845 | 457,080 | 0.0075 | 0.9925 | 87.94 |
| 19.5 | 59,580,784 | 181,762 | 0.0031 | 0.9969 | 87.28 |
| 20.5 | 56,108,738 | 304,395 | 0.0054 | 0.9946 | 87.01 |
| 21.5 | 54,488,767 | 128,169 | 0.0024 | 0.9976 | 86.54 |
| 22.5 | 50,213,106 | 43,325 | 0.0009 | 0.9991 | 86.34 |
| 23.5 | 48,166,557 | 790,275 | 0.0164 | 0.9836 | 86.26 |
| 24.5 | 45,643,511 | 643,983 | 0.0141 | 0.9859 | 84.85 |
| 25.5 | 45,805,644 | 511,928 | 0.0112 | 0.9888 | 83.65 |
| 26.5 | 45,655,446 | 822,388 | 0.0180 | 0.9820 | 82.72 |
| 27.5 | 42,792,133 | 256,026 | 0.0060 | 0.9940 | 81.23 |
| 28.5 | 31,691,138 | 580,765 | 0.0183 | 0.9817 | 80.74 |
| 29.5 | 30,650,856 | 1,116,641 | 0.0364 | 0.9636 | 79.26 |
| 30.5 | 28,230,848 | 35,193 | 0.0012 | 0.9988 | 76.37 |
| 31.5 | 28,492,271 | 112,755 | 0.0040 | 0.9960 | 76.28 |
| 32.5 | 28,456,174 | 110,378 | 0.0039 | 0.9961 | 75.98 |
| 33.5 | 26,479,260 | 168,820 | 0.0064 | 0.9936 | 75.68 |
| 34.5 | 25,389,063 | 123,480 | 0.0049 | 0.9951 | 75.20 |
| 35.5 | 25,365,413 | 593,369 | 0.0234 | 0.9766 | 74.83 |
| 36.5 | 21,372,038 | 183,065 | 0.0086 | 0.9914 | 73.08 |
| 37.5 | 21,541,472 | 86,324 | 0.0040 | 0.9960 | 72.46 |
| 38.5 | 21,496,537 | 121,731 | 0.0057 | 0.9943 | 72.17 |

Schedule JJS-1

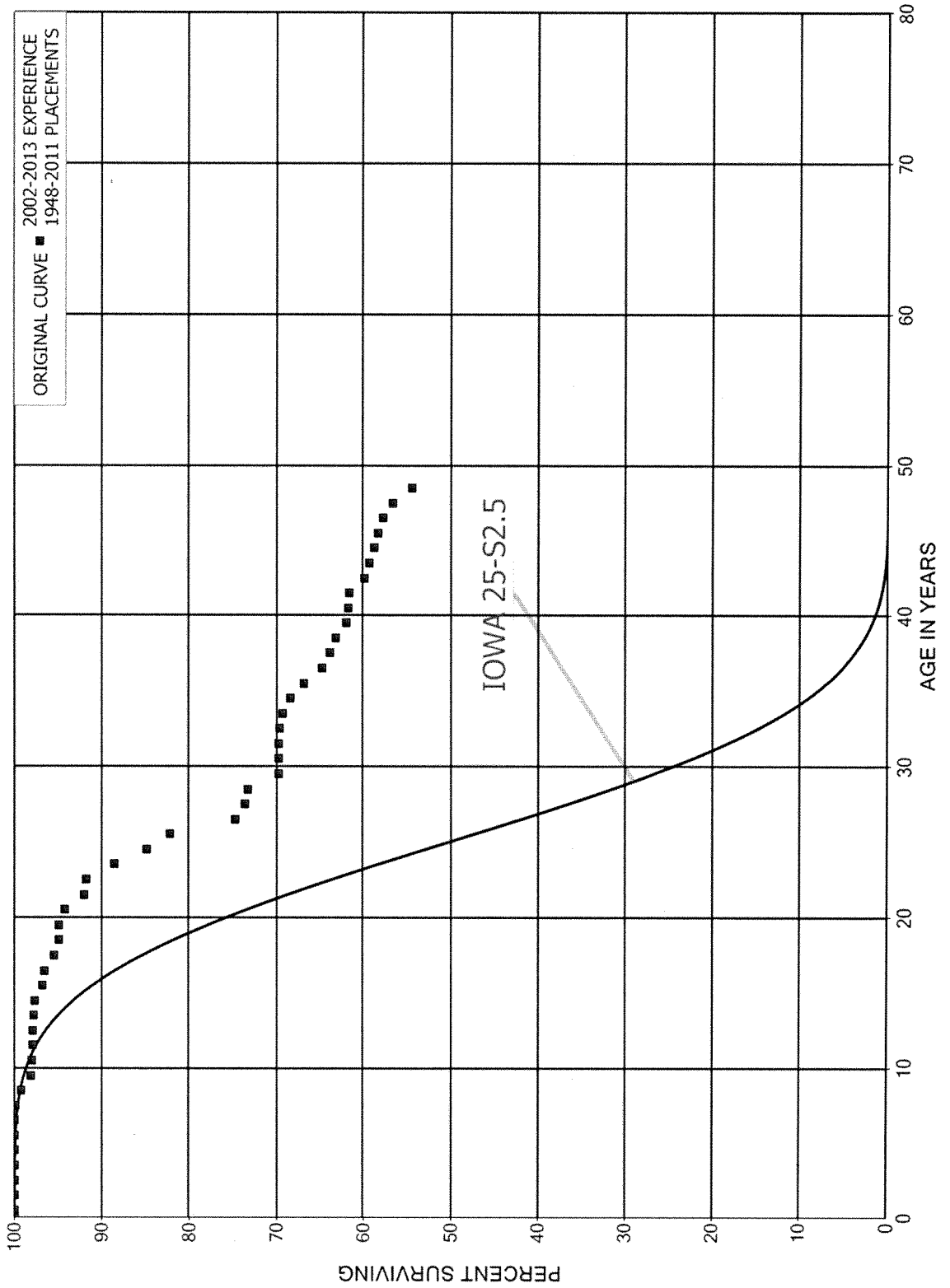
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1930-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 21,341,011 | 196,940 | 0.0092 | 0.9908 | 71.76 |
| 40.5 | 19,049,669 | 272,692 | 0.0143 | 0.9857 | 71.09 |
| 41.5 | 17,974,781 | 351,406 | 0.0195 | 0.9805 | 70.08 |
| 42.5 | 16,485,110 | 129,465 | 0.0079 | 0.9921 | 68.71 |
| 43.5 | 14,900,422 | 111,000 | 0.0074 | 0.9926 | 68.17 |
| 44.5 | 12,770,247 | 121,368 | 0.0095 | 0.9905 | 67.66 |
| 45.5 | 11,036,163 | 128,289 | 0.0116 | 0.9884 | 67.02 |
| 46.5 | 9,978,147 | 79,408 | 0.0080 | 0.9920 | 66.24 |
| 47.5 | 9,064,903 | 87,824 | 0.0097 | 0.9903 | 65.71 |
| 48.5 | 7,769,146 | 126,842 | 0.0163 | 0.9837 | 65.07 |
| 49.5 | 6,796,868 | 94,320 | 0.0139 | 0.9861 | 64.01 |
| 50.5 | 6,103,667 | 60,903 | 0.0100 | 0.9900 | 63.12 |
| 51.5 | 5,232,379 | 164,859 | 0.0315 | 0.9685 | 62.49 |
| 52.5 | 5,134,815 | 60,895 | 0.0119 | 0.9881 | 60.52 |
| 53.5 | 4,643,377 | 149,368 | 0.0322 | 0.9678 | 59.81 |
| 54.5 | 3,856,405 | 18,280 | 0.0047 | 0.9953 | 57.88 |
| 55.5 | 3,469,111 | 28,431 | 0.0082 | 0.9918 | 57.61 |
| 56.5 | 3,364,368 | 49,142 | 0.0146 | 0.9854 | 57.14 |
| 57.5 | 3,027,718 | 62,412 | 0.0206 | 0.9794 | 56.30 |
| 58.5 | 2,809,259 | 6,207 | 0.0022 | 0.9978 | 55.14 |
| 59.5 | 2,705,692 | 8,842 | 0.0033 | 0.9967 | 55.02 |
| 60.5 | 2,051,080 | 19,111 | 0.0093 | 0.9907 | 54.84 |
| 61.5 | 949,783 | 5 | 0.0000 | 1.0000 | 54.33 |
| 62.5 | 526,283 | 10,407 | 0.0198 | 0.9802 | 54.33 |
| 63.5 | 311,037 | | 0.0000 | 1.0000 | 53.25 |
| 64.5 | 305,133 | 1,452 | 0.0048 | 0.9952 | 53.25 |
| 65.5 | 20,321 | 11,051 | 0.5438 | 0.4562 | 53.00 |
| 66.5 | 16,468 | | 0.0000 | 1.0000 | 24.18 |
| 67.5 | 12,667 | | 0.0000 | 1.0000 | 24.18 |
| 68.5 | 12,667 | | 0.0000 | 1.0000 | 24.18 |
| 69.5 | 12,667 | | 0.0000 | 1.0000 | 24.18 |
| 70.5 | 9,843 | | 0.0000 | 1.0000 | 24.18 |
| 71.5 | 9,172 | 33 | 0.0036 | 0.9964 | 24.18 |
| 72.5 | 41,257 | 7,197 | 0.1744 | 0.8256 | 24.09 |
| 73.5 | 34,060 | | 0.0000 | 1.0000 | 19.89 |
| 74.5 | 34,060 | | 0.0000 | 1.0000 | 19.89 |
| 75.5 | 34,060 | | 0.0000 | 1.0000 | 19.89 |
| 76.5 | 34,060 | 1,941 | 0.0570 | 0.9430 | 19.89 |
| 77.5 | 32,118 | | 0.0000 | 1.0000 | 18.75 |
| 78.5 | 32,118 | 32,118 | 1.0000 | | 18.75 |
| 79.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011

EXPERIENCE BAND 2002-2013

| 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 | 5,027,865 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 5,166,414 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 5,416,968 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 5,354,085 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 3,601,559 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 3,616,928 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 3,175,334 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 2,793,858 | 5,224 | 0.0019 | 0.9981 | 100.00 |
| 7.5 | 2,777,361 | 18,840 | 0.0068 | 0.9932 | 99.81 |
| 8.5 | 2,618,043 | 28,601 | 0.0109 | 0.9891 | 99.14 |
| 9.5 | 2,427,800 | 2,403 | 0.0010 | 0.9990 | 98.05 |
| 10.5 | 1,608,733 | 2,738 | 0.0017 | 0.9983 | 97.96 |
| 11.5 | 1,810,081 | | 0.0000 | 1.0000 | 97.79 |
| 12.5 | 1,687,046 | 1,758 | 0.0010 | 0.9990 | 97.79 |
| 13.5 | 1,704,021 | 2,069 | 0.0012 | 0.9988 | 97.69 |
| 14.5 | 1,670,668 | 15,328 | 0.0092 | 0.9908 | 97.57 |
| 15.5 | 1,572,394 | 1,952 | 0.0012 | 0.9988 | 96.67 |
| 16.5 | 1,728,824 | 21,257 | 0.0123 | 0.9877 | 96.55 |
| 17.5 | 1,929,325 | 9,928 | 0.0051 | 0.9949 | 95.37 |
| 18.5 | 1,838,493 | 775 | 0.0004 | 0.9996 | 94.88 |
| 19.5 | 1,893,788 | 13,612 | 0.0072 | 0.9928 | 94.84 |
| 20.5 | 1,678,866 | 38,981 | 0.0232 | 0.9768 | 94.15 |
| 21.5 | 1,495,353 | 3,579 | 0.0024 | 0.9976 | 91.97 |
| 22.5 | 1,267,664 | 44,503 | 0.0351 | 0.9649 | 91.75 |
| 23.5 | 1,329,599 | 55,199 | 0.0415 | 0.9585 | 88.53 |
| 24.5 | 1,118,916 | 35,076 | 0.0313 | 0.9687 | 84.85 |
| 25.5 | 1,441,987 | 130,068 | 0.0902 | 0.9098 | 82.19 |
| 26.5 | 1,309,164 | 20,071 | 0.0153 | 0.9847 | 74.78 |
| 27.5 | 1,105,343 | 5,949 | 0.0054 | 0.9946 | 73.63 |
| 28.5 | 969,056 | 46,822 | 0.0483 | 0.9517 | 73.24 |
| 29.5 | 998,219 | | 0.0000 | 1.0000 | 69.70 |
| 30.5 | 859,649 | | 0.0000 | 1.0000 | 69.70 |
| 31.5 | 872,143 | 370 | 0.0004 | 0.9996 | 69.70 |
| 32.5 | 1,064,104 | 5,638 | 0.0053 | 0.9947 | 69.67 |
| 33.5 | 1,106,719 | 14,247 | 0.0129 | 0.9871 | 69.30 |
| 34.5 | 1,185,919 | 26,917 | 0.0227 | 0.9773 | 68.41 |
| 35.5 | 1,309,353 | 41,597 | 0.0318 | 0.9682 | 66.85 |
| 36.5 | 1,044,851 | 14,887 | 0.0142 | 0.9858 | 64.73 |
| 37.5 | 1,114,445 | 11,636 | 0.0104 | 0.9896 | 63.81 |
| 38.5 | 1,191,082 | 23,086 | 0.0194 | 0.9806 | 63.14 |

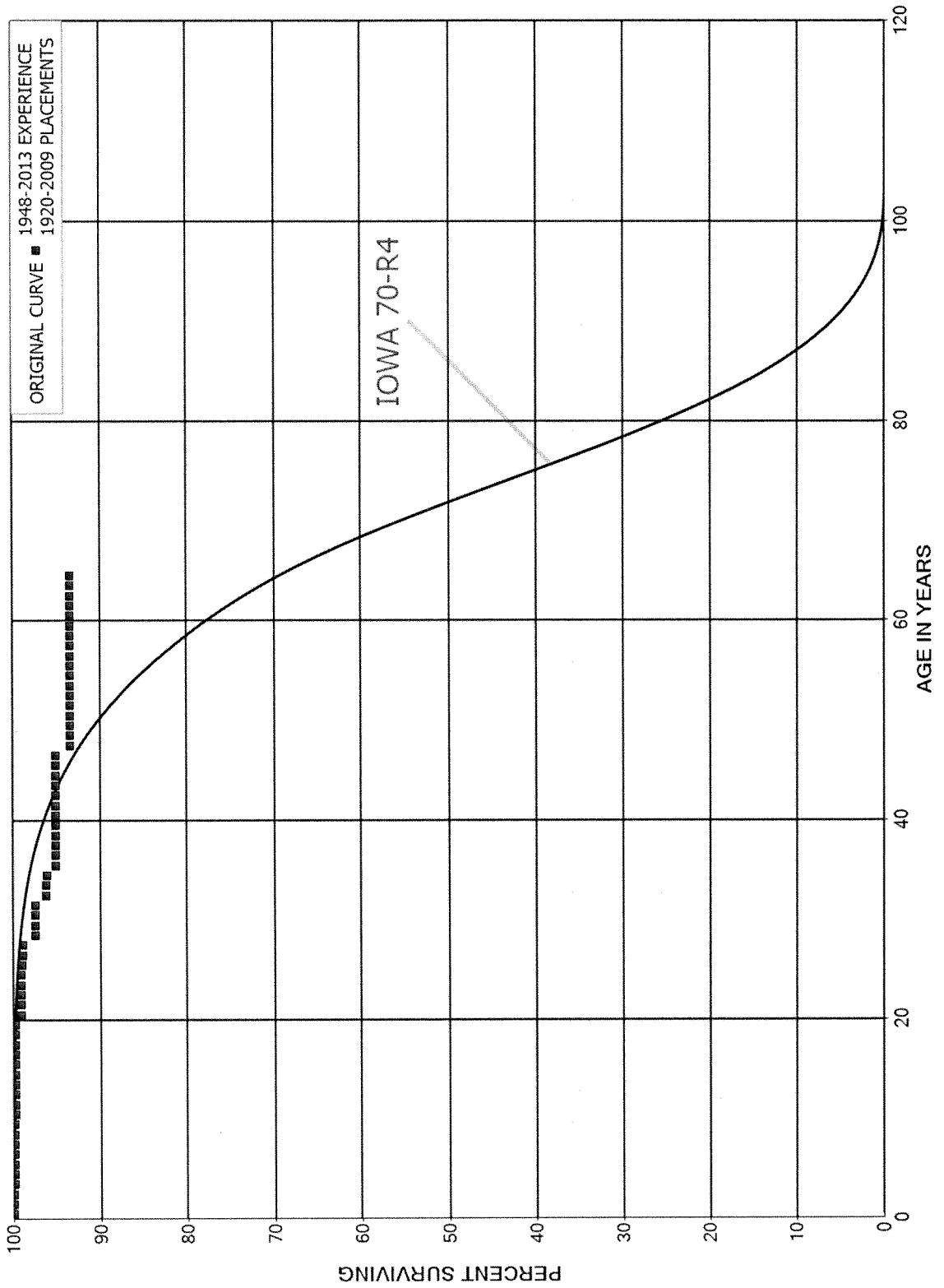
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1948-2011 | | | EXPERIENCE BAND 2002-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,134,841 | 2,649 | 0.0023 | 0.9977 | 61.92 |
| 40.5 | 1,080,991 | 3,690 | 0.0034 | 0.9966 | 61.77 |
| 41.5 | 1,069,447 | 29,337 | 0.0274 | 0.9726 | 61.56 |
| 42.5 | 1,069,807 | 10,501 | 0.0098 | 0.9902 | 59.87 |
| 43.5 | 869,093 | 8,293 | 0.0095 | 0.9905 | 59.29 |
| 44.5 | 782,641 | 5,928 | 0.0076 | 0.9924 | 58.72 |
| 45.5 | 643,767 | 5,535 | 0.0086 | 0.9914 | 58.27 |
| 46.5 | 467,595 | 8,979 | 0.0192 | 0.9808 | 57.77 |
| 47.5 | 389,494 | 15,831 | 0.0406 | 0.9594 | 56.66 |
| 48.5 | 287,039 | 3,175 | 0.0111 | 0.9889 | 54.36 |
| 49.5 | 210,378 | | 0.0000 | 1.0000 | 53.76 |
| 50.5 | 198,131 | 4,514 | 0.0228 | 0.9772 | 53.76 |
| 51.5 | 172,688 | | 0.0000 | 1.0000 | 52.54 |
| 52.5 | 162,679 | | 0.0000 | 1.0000 | 52.54 |
| 53.5 | 119,029 | | 0.0000 | 1.0000 | 52.54 |
| 54.5 | 110,307 | | 0.0000 | 1.0000 | 52.54 |
| 55.5 | 91,309 | 1,933 | 0.0212 | 0.9788 | 52.54 |
| 56.5 | 63,427 | | 0.0000 | 1.0000 | 51.42 |
| 57.5 | 63,427 | | 0.0000 | 1.0000 | 51.42 |
| 58.5 | 60,628 | | 0.0000 | 1.0000 | 51.42 |
| 59.5 | 41,272 | | 0.0000 | 1.0000 | 51.42 |
| 60.5 | 31,329 | | 0.0000 | 1.0000 | 51.42 |
| 61.5 | 9,826 | | 0.0000 | 1.0000 | 51.42 |
| 62.5 | 9,683 | | 0.0000 | 1.0000 | 51.42 |
| 63.5 | 9,683 | | 0.0000 | 1.0000 | 51.42 |
| 64.5 | 1,111 | | 0.0000 | 1.0000 | 51.42 |
| 65.5 | | | | | 51.42 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2009

EXPERIENCE BAND 1948-2013

| 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 | 5,638,449 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 5,640,710 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 5,705,369 | 4,536 | 0.0008 | 0.9992 | 100.00 |
| 2.5 | 5,652,713 | 2,584 | 0.0005 | 0.9995 | 99.92 |
| 3.5 | 5,626,123 | 267 | 0.0000 | 1.0000 | 99.87 |
| 4.5 | 5,366,140 | | 0.0000 | 1.0000 | 99.87 |
| 5.5 | 4,117,409 | | 0.0000 | 1.0000 | 99.87 |
| 6.5 | 4,117,409 | | 0.0000 | 1.0000 | 99.87 |
| 7.5 | 4,100,950 | | 0.0000 | 1.0000 | 99.87 |
| 8.5 | 4,100,950 | | 0.0000 | 1.0000 | 99.87 |
| 9.5 | 4,103,028 | 5,287 | 0.0013 | 0.9987 | 99.87 |
| 10.5 | 4,097,740 | | 0.0000 | 1.0000 | 99.74 |
| 11.5 | 4,068,124 | | 0.0000 | 1.0000 | 99.74 |
| 12.5 | 4,068,124 | | 0.0000 | 1.0000 | 99.74 |
| 13.5 | 4,068,124 | | 0.0000 | 1.0000 | 99.74 |
| 14.5 | 4,068,124 | | 0.0000 | 1.0000 | 99.74 |
| 15.5 | 3,992,348 | | 0.0000 | 1.0000 | 99.74 |
| 16.5 | 3,992,348 | | 0.0000 | 1.0000 | 99.74 |
| 17.5 | 3,992,348 | | 0.0000 | 1.0000 | 99.74 |
| 18.5 | 3,992,348 | | 0.0000 | 1.0000 | 99.74 |
| 19.5 | 3,992,348 | 25,892 | 0.0065 | 0.9935 | 99.74 |
| 20.5 | 3,966,456 | | 0.0000 | 1.0000 | 99.09 |
| 21.5 | 3,966,456 | | 0.0000 | 1.0000 | 99.09 |
| 22.5 | 3,966,456 | | 0.0000 | 1.0000 | 99.09 |
| 23.5 | 3,861,047 | | 0.0000 | 1.0000 | 99.09 |
| 24.5 | 3,876,030 | 5,368 | 0.0014 | 0.9986 | 99.09 |
| 25.5 | 3,870,662 | 3,439 | 0.0009 | 0.9991 | 98.96 |
| 26.5 | 3,867,223 | | 0.0000 | 1.0000 | 98.87 |
| 27.5 | 3,867,223 | 56,010 | 0.0145 | 0.9855 | 98.87 |
| 28.5 | 3,811,212 | | 0.0000 | 1.0000 | 97.44 |
| 29.5 | 3,811,212 | | 0.0000 | 1.0000 | 97.44 |
| 30.5 | 3,811,212 | | 0.0000 | 1.0000 | 97.44 |
| 31.5 | 3,861,122 | 49,275 | 0.0128 | 0.9872 | 97.44 |
| 32.5 | 3,829,587 | | 0.0000 | 1.0000 | 96.19 |
| 33.5 | 3,868,660 | 4,944 | 0.0013 | 0.9987 | 96.19 |
| 34.5 | 2,228,998 | 23,362 | 0.0105 | 0.9895 | 96.07 |
| 35.5 | 2,205,636 | | 0.0000 | 1.0000 | 95.06 |
| 36.5 | 1,872,739 | | 0.0000 | 1.0000 | 95.06 |
| 37.5 | 1,872,739 | | 0.0000 | 1.0000 | 95.06 |
| 38.5 | 1,872,739 | | 0.0000 | 1.0000 | 95.06 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2009

EXPERIENCE BAND 1948-2013

| 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 | 1,872,535 | | 0.0000 | 1.0000 | 95.06 |
| 40.5 | 1,872,535 | | 0.0000 | 1.0000 | 95.06 |
| 41.5 | 1,872,535 | | 0.0000 | 1.0000 | 95.06 |
| 42.5 | 1,872,535 | | 0.0000 | 1.0000 | 95.06 |
| 43.5 | 1,802,093 | | 0.0000 | 1.0000 | 95.06 |
| 44.5 | 1,000,981 | | 0.0000 | 1.0000 | 95.06 |
| 45.5 | 1,000,981 | | 0.0000 | 1.0000 | 95.06 |
| 46.5 | 1,000,701 | 17,739 | 0.0177 | 0.9823 | 95.06 |
| 47.5 | 958,997 | | 0.0000 | 1.0000 | 93.38 |
| 48.5 | 927,523 | | 0.0000 | 1.0000 | 93.38 |
| 49.5 | 877,188 | | 0.0000 | 1.0000 | 93.38 |
| 50.5 | 842,565 | | 0.0000 | 1.0000 | 93.38 |
| 51.5 | 838,937 | | 0.0000 | 1.0000 | 93.38 |
| 52.5 | 838,937 | | 0.0000 | 1.0000 | 93.38 |
| 53.5 | 838,937 | | 0.0000 | 1.0000 | 93.38 |
| 54.5 | 838,937 | | 0.0000 | 1.0000 | 93.38 |
| 55.5 | 838,937 | | 0.0000 | 1.0000 | 93.38 |
| 56.5 | 874,512 | | 0.0000 | 1.0000 | 93.38 |
| 57.5 | 815,021 | | 0.0000 | 1.0000 | 93.38 |
| 58.5 | 537,065 | | 0.0000 | 1.0000 | 93.38 |
| 59.5 | 526,660 | | 0.0000 | 1.0000 | 93.38 |
| 60.5 | 185,059 | | 0.0000 | 1.0000 | 93.38 |
| 61.5 | 116,475 | | 0.0000 | 1.0000 | 93.38 |
| 62.5 | 116,475 | | 0.0000 | 1.0000 | 93.38 |
| 63.5 | 116,475 | | 0.0000 | 1.0000 | 93.38 |
| 64.5 | 116,329 | | 0.0000 | 1.0000 | 93.38 |
| 65.5 | 51,401 | | 0.0000 | 1.0000 | 93.38 |
| 66.5 | 51,401 | | 0.0000 | 1.0000 | 93.38 |
| 67.5 | 51,401 | | 0.0000 | 1.0000 | 93.38 |
| 68.5 | 51,401 | | 0.0000 | 1.0000 | 93.38 |
| 69.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 70.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 71.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 72.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 73.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 74.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 75.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 76.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 77.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 78.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |

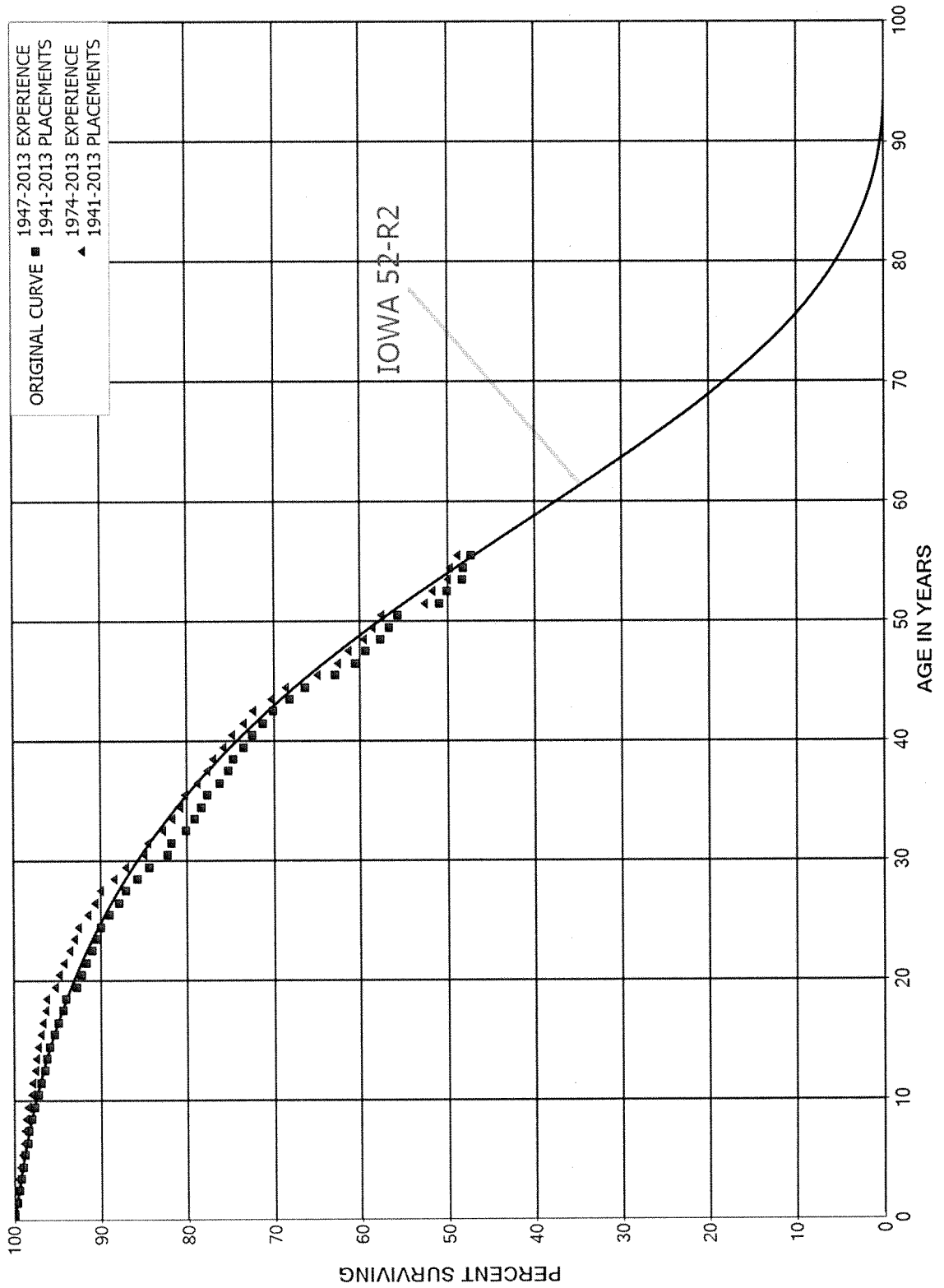
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2009 | | | EXPERIENCE BAND 1948-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 80.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 81.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 82.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 83.5 | 49,323 | | 0.0000 | 1.0000 | 93.38 |
| 84.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 85.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 86.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 87.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 88.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 89.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 90.5 | 39,709 | | 0.0000 | 1.0000 | 93.38 |
| 91.5 | 39,073 | | 0.0000 | 1.0000 | 93.38 |
| 92.5 | 39,073 | | 0.0000 | 1.0000 | 93.38 |
| 93.5 | | | | | 93.38 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2013

EXPERIENCE BAND 1947-2013

| 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 | 125,111,587 | 116,846 | 0.0009 | 0.9991 | 100.00 |
| 0.5 | 124,162,167 | 386,125 | 0.0031 | 0.9969 | 99.91 |
| 1.5 | 124,301,440 | 318,320 | 0.0026 | 0.9974 | 99.60 |
| 2.5 | 123,765,134 | 216,422 | 0.0017 | 0.9983 | 99.34 |
| 3.5 | 121,427,615 | 219,661 | 0.0018 | 0.9982 | 99.17 |
| 4.5 | 111,746,926 | 286,781 | 0.0026 | 0.9974 | 98.99 |
| 5.5 | 109,034,242 | 354,844 | 0.0033 | 0.9967 | 98.73 |
| 6.5 | 104,577,077 | 173,075 | 0.0017 | 0.9983 | 98.41 |
| 7.5 | 100,102,796 | 263,200 | 0.0026 | 0.9974 | 98.25 |
| 8.5 | 95,205,304 | 349,905 | 0.0037 | 0.9963 | 97.99 |
| 9.5 | 92,105,259 | 481,221 | 0.0052 | 0.9948 | 97.63 |
| 10.5 | 84,335,912 | 218,942 | 0.0026 | 0.9974 | 97.12 |
| 11.5 | 80,534,549 | 357,265 | 0.0044 | 0.9956 | 96.87 |
| 12.5 | 75,882,316 | 196,574 | 0.0026 | 0.9974 | 96.44 |
| 13.5 | 74,547,439 | 237,651 | 0.0032 | 0.9968 | 96.19 |
| 14.5 | 73,140,708 | 471,027 | 0.0064 | 0.9936 | 95.88 |
| 15.5 | 72,344,462 | 349,717 | 0.0048 | 0.9952 | 95.27 |
| 16.5 | 70,403,097 | 372,229 | 0.0053 | 0.9947 | 94.80 |
| 17.5 | 68,621,034 | 260,315 | 0.0038 | 0.9962 | 94.30 |
| 18.5 | 61,473,204 | 768,882 | 0.0125 | 0.9875 | 93.95 |
| 19.5 | 56,358,546 | 364,952 | 0.0065 | 0.9935 | 92.77 |
| 20.5 | 53,320,019 | 296,037 | 0.0056 | 0.9944 | 92.17 |
| 21.5 | 48,714,878 | 361,988 | 0.0074 | 0.9926 | 91.66 |
| 22.5 | 45,587,340 | 268,065 | 0.0059 | 0.9941 | 90.98 |
| 23.5 | 42,361,057 | 228,626 | 0.0054 | 0.9946 | 90.44 |
| 24.5 | 37,122,884 | 421,765 | 0.0114 | 0.9886 | 89.95 |
| 25.5 | 34,976,872 | 427,531 | 0.0122 | 0.9878 | 88.93 |
| 26.5 | 33,764,294 | 283,244 | 0.0084 | 0.9916 | 87.84 |
| 27.5 | 32,460,087 | 527,921 | 0.0163 | 0.9837 | 87.11 |
| 28.5 | 30,291,712 | 476,182 | 0.0157 | 0.9843 | 85.69 |
| 29.5 | 27,141,393 | 654,793 | 0.0241 | 0.9759 | 84.34 |
| 30.5 | 25,979,957 | 144,555 | 0.0056 | 0.9944 | 82.31 |
| 31.5 | 24,550,360 | 487,562 | 0.0199 | 0.9801 | 81.85 |
| 32.5 | 23,585,187 | 296,143 | 0.0126 | 0.9874 | 80.23 |
| 33.5 | 22,412,109 | 247,281 | 0.0110 | 0.9890 | 79.22 |
| 34.5 | 18,636,240 | 140,019 | 0.0075 | 0.9925 | 78.34 |
| 35.5 | 18,025,109 | 334,091 | 0.0185 | 0.9815 | 77.76 |
| 36.5 | 13,945,562 | 196,285 | 0.0141 | 0.9859 | 76.31 |
| 37.5 | 13,435,565 | 100,003 | 0.0074 | 0.9926 | 75.24 |
| 38.5 | 12,947,460 | 208,558 | 0.0161 | 0.9839 | 74.68 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2013

EXPERIENCE BAND 1947-2013

| 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 | 12,556,432 | 173,615 | 0.0138 | 0.9862 | 73.48 |
| 40.5 | 11,821,527 | 199,411 | 0.0169 | 0.9831 | 72.46 |
| 41.5 | 11,172,387 | 176,677 | 0.0158 | 0.9842 | 71.24 |
| 42.5 | 9,909,870 | 281,290 | 0.0284 | 0.9716 | 70.11 |
| 43.5 | 8,914,476 | 224,899 | 0.0252 | 0.9748 | 68.12 |
| 44.5 | 7,145,542 | 378,061 | 0.0529 | 0.9471 | 66.40 |
| 45.5 | 5,283,494 | 186,929 | 0.0354 | 0.9646 | 62.89 |
| 46.5 | 4,739,431 | 97,086 | 0.0205 | 0.9795 | 60.67 |
| 47.5 | 4,188,963 | 117,945 | 0.0282 | 0.9718 | 59.42 |
| 48.5 | 3,708,653 | 64,700 | 0.0174 | 0.9826 | 57.75 |
| 49.5 | 2,989,950 | 50,926 | 0.0170 | 0.9830 | 56.74 |
| 50.5 | 2,702,827 | 234,186 | 0.0866 | 0.9134 | 55.78 |
| 51.5 | 2,411,377 | 40,123 | 0.0166 | 0.9834 | 50.94 |
| 52.5 | 2,291,200 | 80,387 | 0.0351 | 0.9649 | 50.10 |
| 53.5 | 1,856,961 | 6,126 | 0.0033 | 0.9967 | 48.34 |
| 54.5 | 1,777,241 | 34,435 | 0.0194 | 0.9806 | 48.18 |
| 55.5 | 964,094 | 15,918 | 0.0165 | 0.9835 | 47.24 |
| 56.5 | 872,831 | 13,357 | 0.0153 | 0.9847 | 46.46 |
| 57.5 | 648,298 | 4,202 | 0.0065 | 0.9935 | 45.75 |
| 58.5 | 603,207 | 15,231 | 0.0253 | 0.9747 | 45.46 |
| 59.5 | 572,713 | 13,099 | 0.0229 | 0.9771 | 44.31 |
| 60.5 | 243,552 | 13,178 | 0.0541 | 0.9459 | 43.30 |
| 61.5 | 230,374 | 998 | 0.0043 | 0.9957 | 40.95 |
| 62.5 | 198,129 | 144 | 0.0007 | 0.9993 | 40.78 |
| 63.5 | 180,366 | 403 | 0.0022 | 0.9978 | 40.75 |
| 64.5 | 133,684 | 77 | 0.0006 | 0.9994 | 40.66 |
| 65.5 | | | | | 40.63 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2013

EXPERIENCE BAND 1974-2013

| 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 | 106,049,753 | 75,921 | 0.0007 | 0.9993 | 100.00 |
| 0.5 | 104,556,569 | 308,979 | 0.0030 | 0.9970 | 99.93 |
| 1.5 | 105,459,105 | 199,111 | 0.0019 | 0.9981 | 99.63 |
| 2.5 | 106,307,410 | 102,733 | 0.0010 | 0.9990 | 99.44 |
| 3.5 | 105,128,615 | 169,114 | 0.0016 | 0.9984 | 99.35 |
| 4.5 | 97,528,188 | 180,838 | 0.0019 | 0.9981 | 99.19 |
| 5.5 | 95,643,479 | 260,212 | 0.0027 | 0.9973 | 99.01 |
| 6.5 | 92,075,061 | 61,701 | 0.0007 | 0.9993 | 98.74 |
| 7.5 | 88,679,396 | 123,966 | 0.0014 | 0.9986 | 98.67 |
| 8.5 | 84,798,972 | 238,777 | 0.0028 | 0.9972 | 98.53 |
| 9.5 | 83,262,006 | 357,345 | 0.0043 | 0.9957 | 98.25 |
| 10.5 | 76,417,792 | 110,932 | 0.0015 | 0.9985 | 97.83 |
| 11.5 | 73,000,566 | 231,195 | 0.0032 | 0.9968 | 97.69 |
| 12.5 | 68,726,522 | 93,190 | 0.0014 | 0.9986 | 97.38 |
| 13.5 | 68,162,681 | 153,997 | 0.0023 | 0.9977 | 97.25 |
| 14.5 | 67,095,051 | 203,334 | 0.0030 | 0.9970 | 97.03 |
| 15.5 | 67,608,619 | 180,402 | 0.0027 | 0.9973 | 96.74 |
| 16.5 | 66,108,798 | 205,305 | 0.0031 | 0.9969 | 96.48 |
| 17.5 | 64,658,448 | 109,904 | 0.0017 | 0.9983 | 96.18 |
| 18.5 | 57,985,206 | 605,499 | 0.0104 | 0.9896 | 96.01 |
| 19.5 | 53,198,797 | 230,698 | 0.0043 | 0.9957 | 95.01 |
| 20.5 | 52,050,175 | 288,465 | 0.0055 | 0.9945 | 94.60 |
| 21.5 | 47,683,419 | 339,725 | 0.0071 | 0.9929 | 94.08 |
| 22.5 | 44,640,011 | 263,387 | 0.0059 | 0.9941 | 93.40 |
| 23.5 | 41,444,536 | 210,120 | 0.0051 | 0.9949 | 92.85 |
| 24.5 | 36,226,747 | 421,765 | 0.0116 | 0.9884 | 92.38 |
| 25.5 | 34,854,067 | 285,376 | 0.0082 | 0.9918 | 91.31 |
| 26.5 | 33,763,296 | 283,244 | 0.0084 | 0.9916 | 90.56 |
| 27.5 | 32,459,089 | 527,921 | 0.0163 | 0.9837 | 89.80 |
| 28.5 | 30,290,714 | 476,182 | 0.0157 | 0.9843 | 88.34 |
| 29.5 | 27,140,395 | 654,793 | 0.0241 | 0.9759 | 86.95 |
| 30.5 | 25,978,959 | 144,555 | 0.0056 | 0.9944 | 84.85 |
| 31.5 | 24,549,362 | 487,562 | 0.0199 | 0.9801 | 84.38 |
| 32.5 | 23,585,187 | 296,143 | 0.0126 | 0.9874 | 82.71 |
| 33.5 | 22,412,109 | 247,281 | 0.0110 | 0.9890 | 81.67 |
| 34.5 | 18,636,240 | 140,019 | 0.0075 | 0.9925 | 80.77 |
| 35.5 | 18,025,109 | 334,091 | 0.0185 | 0.9815 | 80.16 |
| 36.5 | 13,945,562 | 196,285 | 0.0141 | 0.9859 | 78.67 |
| 37.5 | 13,435,565 | 100,003 | 0.0074 | 0.9926 | 77.57 |
| 38.5 | 12,947,460 | 208,558 | 0.0161 | 0.9839 | 76.99 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

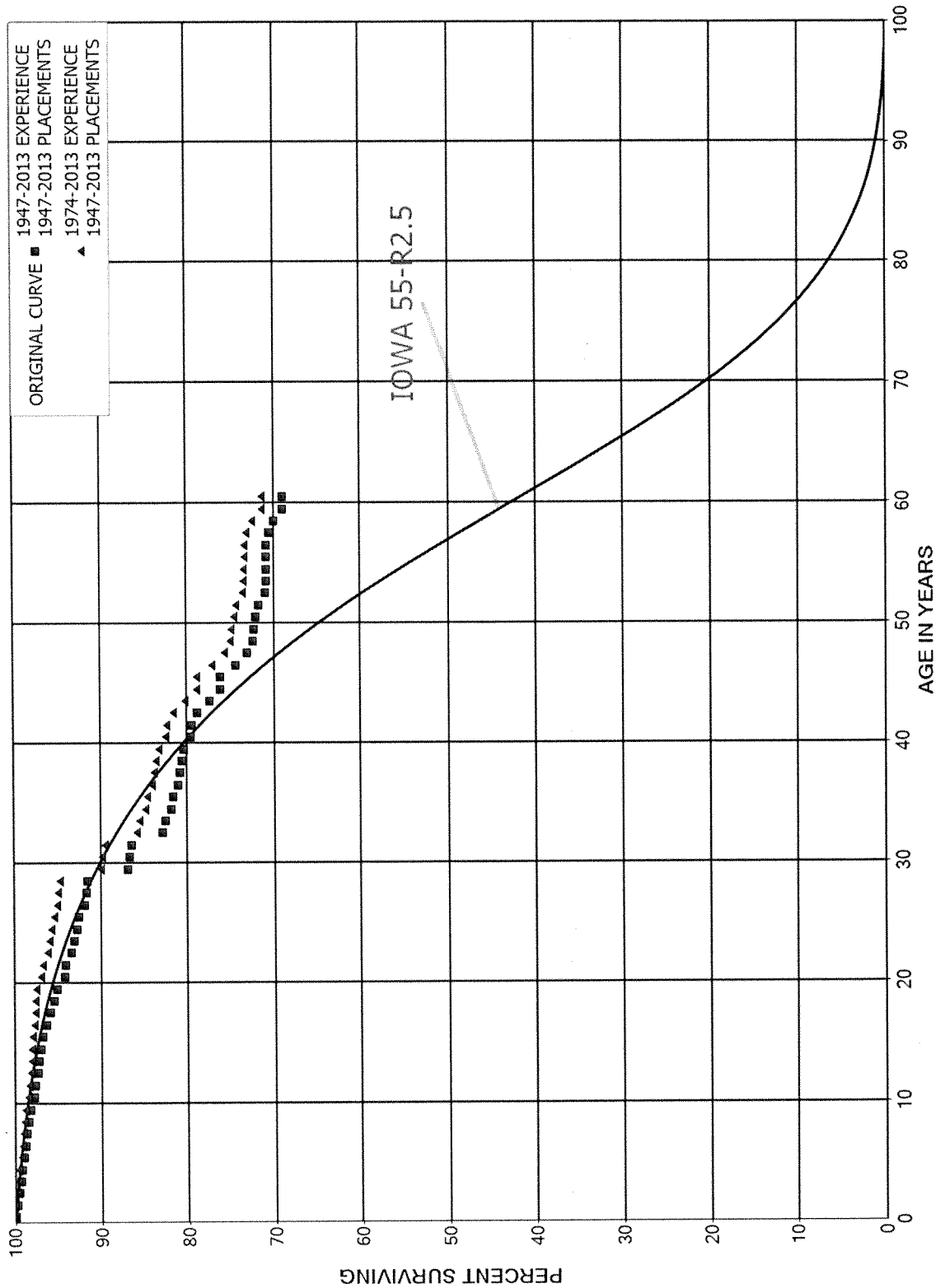
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2013

EXPERIENCE BAND 1974-2013

| 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 | 12,556,432 | 173,615 | 0.0138 | 0.9862 | 75.75 |
| 40.5 | 11,821,527 | 199,411 | 0.0169 | 0.9831 | 74.70 |
| 41.5 | 11,172,387 | 176,677 | 0.0158 | 0.9842 | 73.44 |
| 42.5 | 9,909,870 | 281,290 | 0.0284 | 0.9716 | 72.28 |
| 43.5 | 8,914,476 | 224,899 | 0.0252 | 0.9748 | 70.23 |
| 44.5 | 7,145,542 | 378,061 | 0.0529 | 0.9471 | 68.46 |
| 45.5 | 5,283,494 | 186,929 | 0.0354 | 0.9646 | 64.83 |
| 46.5 | 4,739,431 | 97,086 | 0.0205 | 0.9795 | 62.54 |
| 47.5 | 4,188,963 | 117,945 | 0.0282 | 0.9718 | 61.26 |
| 48.5 | 3,708,653 | 64,700 | 0.0174 | 0.9826 | 59.53 |
| 49.5 | 2,989,950 | 50,926 | 0.0170 | 0.9830 | 58.50 |
| 50.5 | 2,702,827 | 234,186 | 0.0866 | 0.9134 | 57.50 |
| 51.5 | 2,411,377 | 40,123 | 0.0166 | 0.9834 | 52.52 |
| 52.5 | 2,291,200 | 80,387 | 0.0351 | 0.9649 | 51.64 |
| 53.5 | 1,856,961 | 6,126 | 0.0033 | 0.9967 | 49.83 |
| 54.5 | 1,777,241 | 34,435 | 0.0194 | 0.9806 | 49.67 |
| 55.5 | 964,094 | 15,918 | 0.0165 | 0.9835 | 48.70 |
| 56.5 | 872,831 | 13,357 | 0.0153 | 0.9847 | 47.90 |
| 57.5 | 648,298 | 4,202 | 0.0065 | 0.9935 | 47.17 |
| 58.5 | 603,207 | 15,231 | 0.0253 | 0.9747 | 46.86 |
| 59.5 | 572,713 | 13,099 | 0.0229 | 0.9771 | 45.68 |
| 60.5 | 243,552 | 13,178 | 0.0541 | 0.9459 | 44.63 |
| 61.5 | 230,374 | 998 | 0.0043 | 0.9957 | 42.22 |
| 62.5 | 198,129 | 144 | 0.0007 | 0.9993 | 42.04 |
| 63.5 | 180,366 | 403 | 0.0022 | 0.9978 | 42.01 |
| 64.5 | 133,684 | 77 | 0.0006 | 0.9994 | 41.91 |
| 65.5 | | | | | 41.89 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013

EXPERIENCE BAND 1947-2013

| 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 | 102,138,801 | 46,980 | 0.0005 | 0.9995 | 100.00 |
| 0.5 | 103,049,459 | 200,631 | 0.0019 | 0.9981 | 99.95 |
| 1.5 | 101,498,996 | 290,122 | 0.0029 | 0.9971 | 99.76 |
| 2.5 | 100,960,969 | 166,367 | 0.0016 | 0.9984 | 99.47 |
| 3.5 | 100,049,901 | 83,181 | 0.0008 | 0.9992 | 99.31 |
| 4.5 | 97,792,320 | 319,933 | 0.0033 | 0.9967 | 99.23 |
| 5.5 | 96,247,270 | 195,957 | 0.0020 | 0.9980 | 98.90 |
| 6.5 | 92,843,751 | 97,200 | 0.0010 | 0.9990 | 98.70 |
| 7.5 | 81,957,810 | 209,683 | 0.0026 | 0.9974 | 98.60 |
| 8.5 | 80,439,934 | 183,756 | 0.0023 | 0.9977 | 98.35 |
| 9.5 | 78,255,740 | 288,315 | 0.0037 | 0.9963 | 98.12 |
| 10.5 | 64,936,637 | 123,203 | 0.0019 | 0.9981 | 97.76 |
| 11.5 | 63,664,994 | 195,474 | 0.0031 | 0.9969 | 97.57 |
| 12.5 | 61,319,198 | 49,355 | 0.0008 | 0.9992 | 97.27 |
| 13.5 | 60,068,059 | 132,641 | 0.0022 | 0.9978 | 97.20 |
| 14.5 | 58,196,130 | 126,265 | 0.0022 | 0.9978 | 96.98 |
| 15.5 | 57,983,481 | 321,036 | 0.0055 | 0.9945 | 96.77 |
| 16.5 | 56,451,748 | 230,685 | 0.0041 | 0.9959 | 96.24 |
| 17.5 | 55,001,027 | 238,065 | 0.0043 | 0.9957 | 95.84 |
| 18.5 | 51,308,031 | 190,811 | 0.0037 | 0.9963 | 95.43 |
| 19.5 | 48,381,154 | 432,760 | 0.0089 | 0.9911 | 95.07 |
| 20.5 | 45,990,400 | 94,266 | 0.0020 | 0.9980 | 94.22 |
| 21.5 | 42,145,478 | 289,055 | 0.0069 | 0.9931 | 94.03 |
| 22.5 | 40,319,734 | 154,015 | 0.0038 | 0.9962 | 93.38 |
| 23.5 | 37,422,220 | 105,894 | 0.0028 | 0.9972 | 93.03 |
| 24.5 | 32,480,037 | 95,452 | 0.0029 | 0.9971 | 92.76 |
| 25.5 | 31,652,364 | 235,637 | 0.0074 | 0.9926 | 92.49 |
| 26.5 | 31,173,371 | 45,880 | 0.0015 | 0.9985 | 91.80 |
| 27.5 | 30,678,862 | 72,835 | 0.0024 | 0.9976 | 91.67 |
| 28.5 | 30,069,993 | 1,527,922 | 0.0508 | 0.9492 | 91.45 |
| 29.5 | 26,636,029 | 45,697 | 0.0017 | 0.9983 | 86.80 |
| 30.5 | 26,482,487 | 80,526 | 0.0030 | 0.9970 | 86.65 |
| 31.5 | 26,288,878 | 1,074,060 | 0.0409 | 0.9591 | 86.39 |
| 32.5 | 25,098,958 | 111,834 | 0.0045 | 0.9955 | 82.86 |
| 33.5 | 24,501,968 | 182,732 | 0.0075 | 0.9925 | 82.49 |
| 34.5 | 20,944,496 | 57,597 | 0.0027 | 0.9973 | 81.88 |
| 35.5 | 20,576,165 | 144,703 | 0.0070 | 0.9930 | 81.65 |
| 36.5 | 18,774,190 | 49,436 | 0.0026 | 0.9974 | 81.08 |
| 37.5 | 18,605,255 | 47,885 | 0.0026 | 0.9974 | 80.86 |
| 38.5 | 18,236,826 | 61,477 | 0.0034 | 0.9966 | 80.66 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2013

EXPERIENCE BAND 1947-2013

| 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 | 17,985,080 | 162,601 | 0.0090 | 0.9910 | 80.38 |
| 40.5 | 17,538,670 | 35,196 | 0.0020 | 0.9980 | 79.66 |
| 41.5 | 17,267,764 | 152,861 | 0.0089 | 0.9911 | 79.50 |
| 42.5 | 16,533,571 | 283,212 | 0.0171 | 0.9829 | 78.79 |
| 43.5 | 15,523,314 | 251,476 | 0.0162 | 0.9838 | 77.44 |
| 44.5 | 12,975,650 | 8,758 | 0.0007 | 0.9993 | 76.19 |
| 45.5 | 10,252,422 | 232,402 | 0.0227 | 0.9773 | 76.14 |
| 46.5 | 8,810,857 | 155,788 | 0.0177 | 0.9823 | 74.41 |
| 47.5 | 7,854,139 | 76,309 | 0.0097 | 0.9903 | 73.10 |
| 48.5 | 6,959,422 | 11,760 | 0.0017 | 0.9983 | 72.39 |
| 49.5 | 5,507,323 | 18,966 | 0.0034 | 0.9966 | 72.26 |
| 50.5 | 5,108,563 | 19,170 | 0.0038 | 0.9962 | 72.02 |
| 51.5 | 4,888,386 | 50,815 | 0.0104 | 0.9896 | 71.75 |
| 52.5 | 4,675,725 | 7,851 | 0.0017 | 0.9983 | 71.00 |
| 53.5 | 3,937,355 | | 0.0000 | 1.0000 | 70.88 |
| 54.5 | 3,866,589 | 3,033 | 0.0008 | 0.9992 | 70.88 |
| 55.5 | 1,913,039 | 191 | 0.0001 | 0.9999 | 70.82 |
| 56.5 | 1,851,633 | 6,774 | 0.0037 | 0.9963 | 70.82 |
| 57.5 | 1,579,937 | 14,770 | 0.0093 | 0.9907 | 70.56 |
| 58.5 | 1,446,808 | 20,433 | 0.0141 | 0.9859 | 69.90 |
| 59.5 | 1,404,992 | | 0.0000 | 1.0000 | 68.91 |
| 60.5 | 278,697 | 1,642 | 0.0059 | 0.9941 | 68.91 |
| 61.5 | 272,429 | | 0.0000 | 1.0000 | 68.51 |
| 62.5 | 257,099 | 324 | 0.0013 | 0.9987 | 68.51 |
| 63.5 | 248,136 | | 0.0000 | 1.0000 | 68.42 |
| 64.5 | 49,694 | | 0.0000 | 1.0000 | 68.42 |
| 65.5 | 9,855 | | 0.0000 | 1.0000 | 68.42 |
| 66.5 | | | | | 68.42 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013

EXPERIENCE BAND 1974-2013

| 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 | 80,549,267 | 22,939 | 0.0003 | 0.9997 | 100.00 |
| 0.5 | 80,666,984 | 148,531 | 0.0018 | 0.9982 | 99.97 |
| 1.5 | 79,465,702 | 210,964 | 0.0027 | 0.9973 | 99.79 |
| 2.5 | 80,643,082 | 97,496 | 0.0012 | 0.9988 | 99.52 |
| 3.5 | 80,369,305 | 26,727 | 0.0003 | 0.9997 | 99.40 |
| 4.5 | 80,634,630 | 269,589 | 0.0033 | 0.9967 | 99.37 |
| 5.5 | 81,880,377 | 120,984 | 0.0015 | 0.9985 | 99.04 |
| 6.5 | 79,742,419 | 12,823 | 0.0002 | 0.9998 | 98.89 |
| 7.5 | 69,880,036 | 103,036 | 0.0015 | 0.9985 | 98.87 |
| 8.5 | 69,403,185 | 117,402 | 0.0017 | 0.9983 | 98.73 |
| 9.5 | 68,784,570 | 201,061 | 0.0029 | 0.9971 | 98.56 |
| 10.5 | 56,332,214 | 54,492 | 0.0010 | 0.9990 | 98.27 |
| 11.5 | 55,383,293 | 140,805 | 0.0025 | 0.9975 | 98.18 |
| 12.5 | 53,327,121 | 24,600 | 0.0005 | 0.9995 | 97.93 |
| 13.5 | 52,986,638 | 40,209 | 0.0008 | 0.9992 | 97.88 |
| 14.5 | 51,462,336 | 34,399 | 0.0007 | 0.9993 | 97.81 |
| 15.5 | 52,703,713 | 102,964 | 0.0020 | 0.9980 | 97.74 |
| 16.5 | 51,640,026 | 71,217 | 0.0014 | 0.9986 | 97.55 |
| 17.5 | 50,615,961 | 31,559 | 0.0006 | 0.9994 | 97.42 |
| 18.5 | 47,419,775 | 52,606 | 0.0011 | 0.9989 | 97.36 |
| 19.5 | 44,794,421 | 237,204 | 0.0053 | 0.9947 | 97.25 |
| 20.5 | 44,206,996 | 83,328 | 0.0019 | 0.9981 | 96.74 |
| 21.5 | 40,827,933 | 252,222 | 0.0062 | 0.9938 | 96.55 |
| 22.5 | 39,095,126 | 96,535 | 0.0025 | 0.9975 | 95.96 |
| 23.5 | 36,247,406 | 94,540 | 0.0026 | 0.9974 | 95.72 |
| 24.5 | 31,370,959 | 93,201 | 0.0030 | 0.9970 | 95.47 |
| 25.5 | 31,513,074 | 100,928 | 0.0032 | 0.9968 | 95.19 |
| 26.5 | 31,173,371 | 45,880 | 0.0015 | 0.9985 | 94.88 |
| 27.5 | 30,678,862 | 72,835 | 0.0024 | 0.9976 | 94.74 |
| 28.5 | 30,069,993 | 1,527,922 | 0.0508 | 0.9492 | 94.52 |
| 29.5 | 26,636,029 | 45,697 | 0.0017 | 0.9983 | 89.71 |
| 30.5 | 26,482,487 | 80,526 | 0.0030 | 0.9970 | 89.56 |
| 31.5 | 26,288,878 | 1,074,060 | 0.0409 | 0.9591 | 89.29 |
| 32.5 | 25,098,958 | 111,834 | 0.0045 | 0.9955 | 85.64 |
| 33.5 | 24,501,968 | 182,732 | 0.0075 | 0.9925 | 85.26 |
| 34.5 | 20,944,496 | 57,597 | 0.0027 | 0.9973 | 84.62 |
| 35.5 | 20,576,165 | 144,703 | 0.0070 | 0.9930 | 84.39 |
| 36.5 | 18,774,190 | 49,436 | 0.0026 | 0.9974 | 83.80 |
| 37.5 | 18,605,255 | 47,885 | 0.0026 | 0.9974 | 83.58 |
| 38.5 | 18,236,826 | 61,477 | 0.0034 | 0.9966 | 83.36 |

Schedule JJS-1

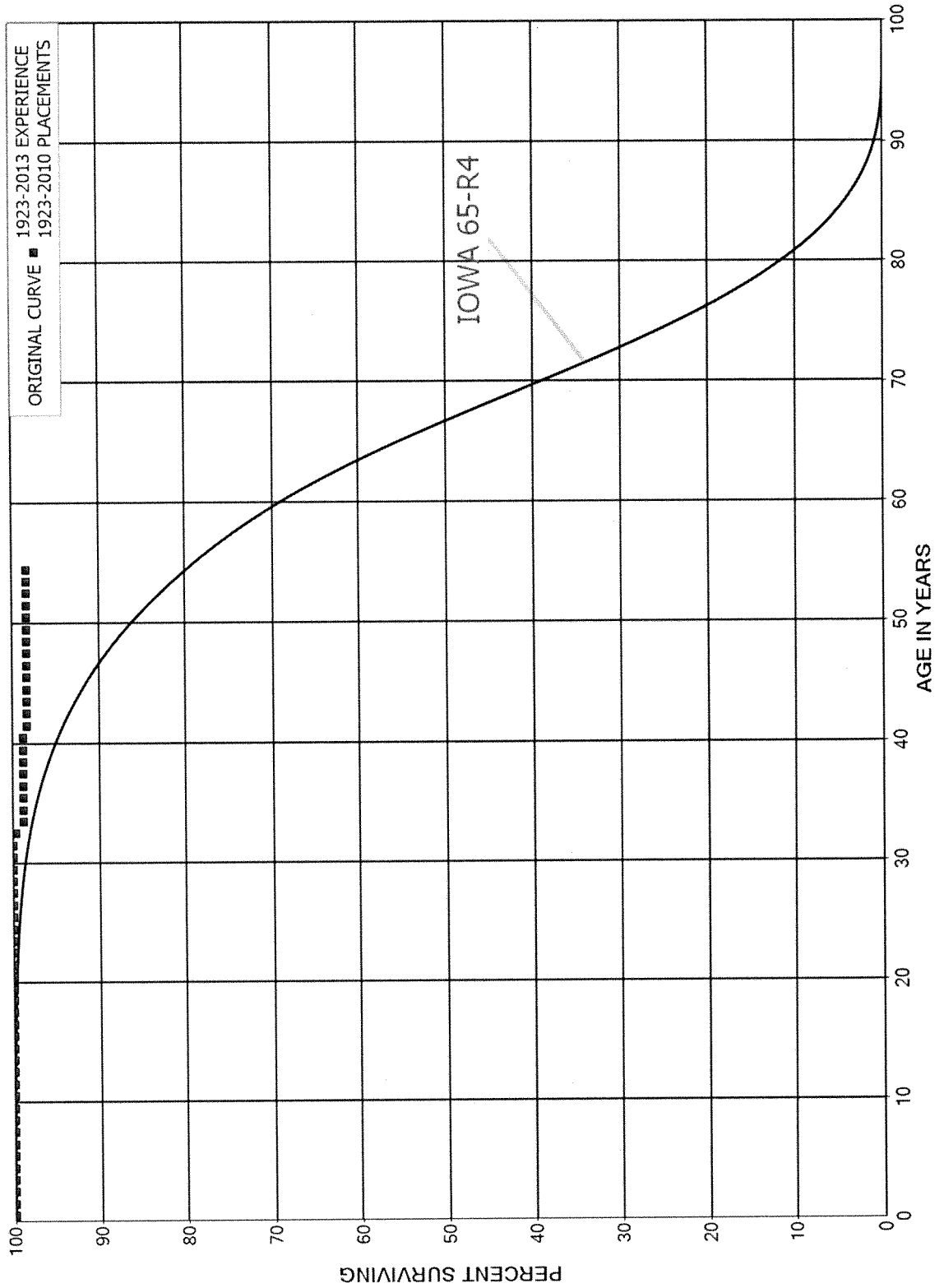
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1947-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 17,985,080 | 162,601 | 0.0090 | 0.9910 | 83.08 |
| 40.5 | 17,538,670 | 35,196 | 0.0020 | 0.9980 | 82.33 |
| 41.5 | 17,267,764 | 152,861 | 0.0089 | 0.9911 | 82.16 |
| 42.5 | 16,533,571 | 283,212 | 0.0171 | 0.9829 | 81.44 |
| 43.5 | 15,523,314 | 251,476 | 0.0162 | 0.9838 | 80.04 |
| 44.5 | 12,975,650 | 8,758 | 0.0007 | 0.9993 | 78.74 |
| 45.5 | 10,252,422 | 232,402 | 0.0227 | 0.9773 | 78.69 |
| 46.5 | 8,810,857 | 155,788 | 0.0177 | 0.9823 | 76.91 |
| 47.5 | 7,854,139 | 76,309 | 0.0097 | 0.9903 | 75.55 |
| 48.5 | 6,959,422 | 11,760 | 0.0017 | 0.9983 | 74.81 |
| 49.5 | 5,507,323 | 18,966 | 0.0034 | 0.9966 | 74.69 |
| 50.5 | 5,108,563 | 19,170 | 0.0038 | 0.9962 | 74.43 |
| 51.5 | 4,888,386 | 50,815 | 0.0104 | 0.9896 | 74.15 |
| 52.5 | 4,675,725 | 7,851 | 0.0017 | 0.9983 | 73.38 |
| 53.5 | 3,937,355 | | 0.0000 | 1.0000 | 73.26 |
| 54.5 | 3,866,589 | 3,033 | 0.0008 | 0.9992 | 73.26 |
| 55.5 | 1,913,039 | 191 | 0.0001 | 0.9999 | 73.20 |
| 56.5 | 1,851,633 | 6,774 | 0.0037 | 0.9963 | 73.19 |
| 57.5 | 1,579,937 | 14,770 | 0.0093 | 0.9907 | 72.92 |
| 58.5 | 1,446,808 | 20,433 | 0.0141 | 0.9859 | 72.24 |
| 59.5 | 1,404,992 | | 0.0000 | 1.0000 | 71.22 |
| 60.5 | 278,697 | 1,642 | 0.0059 | 0.9941 | 71.22 |
| 61.5 | 272,429 | | 0.0000 | 1.0000 | 70.80 |
| 62.5 | 257,099 | 324 | 0.0013 | 0.9987 | 70.80 |
| 63.5 | 248,136 | | 0.0000 | 1.0000 | 70.71 |
| 64.5 | 49,694 | | 0.0000 | 1.0000 | 70.71 |
| 65.5 | 9,855 | | 0.0000 | 1.0000 | 70.71 |
| 66.5 | | | | | 70.71 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 357 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2010

EXPERIENCE BAND 1923-2013

| 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 | 3,714,137 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 3,714,137 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 3,716,782 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 3,715,164 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 3,598,828 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 3,414,722 | 408 | 0.0001 | 0.9999 | 100.00 |
| 5.5 | 3,414,314 | | 0.0000 | 1.0000 | 99.99 |
| 6.5 | 3,261,206 | | 0.0000 | 1.0000 | 99.99 |
| 7.5 | 3,260,092 | | 0.0000 | 1.0000 | 99.99 |
| 8.5 | 3,260,038 | 332 | 0.0001 | 0.9999 | 99.99 |
| 9.5 | 3,257,979 | | 0.0000 | 1.0000 | 99.98 |
| 10.5 | 3,257,962 | | 0.0000 | 1.0000 | 99.98 |
| 11.5 | 3,257,962 | | 0.0000 | 1.0000 | 99.98 |
| 12.5 | 3,251,355 | 57 | 0.0000 | 1.0000 | 99.98 |
| 13.5 | 2,955,417 | | 0.0000 | 1.0000 | 99.98 |
| 14.5 | 2,955,417 | | 0.0000 | 1.0000 | 99.98 |
| 15.5 | 2,955,417 | | 0.0000 | 1.0000 | 99.98 |
| 16.5 | 2,955,186 | | 0.0000 | 1.0000 | 99.98 |
| 17.5 | 2,955,186 | | 0.0000 | 1.0000 | 99.98 |
| 18.5 | 2,955,186 | | 0.0000 | 1.0000 | 99.98 |
| 19.5 | 2,955,159 | | 0.0000 | 1.0000 | 99.98 |
| 20.5 | 2,638,216 | 40 | 0.0000 | 1.0000 | 99.98 |
| 21.5 | 2,637,337 | 1,657 | 0.0006 | 0.9994 | 99.97 |
| 22.5 | 2,635,680 | | 0.0000 | 1.0000 | 99.91 |
| 23.5 | 2,617,399 | | 0.0000 | 1.0000 | 99.91 |
| 24.5 | 2,617,399 | | 0.0000 | 1.0000 | 99.91 |
| 25.5 | 2,616,991 | | 0.0000 | 1.0000 | 99.91 |
| 26.5 | 2,616,991 | | 0.0000 | 1.0000 | 99.91 |
| 27.5 | 2,616,991 | 274 | 0.0001 | 0.9999 | 99.91 |
| 28.5 | 2,611,955 | | 0.0000 | 1.0000 | 99.90 |
| 29.5 | 2,611,955 | | 0.0000 | 1.0000 | 99.90 |
| 30.5 | 2,608,672 | | 0.0000 | 1.0000 | 99.90 |
| 31.5 | 2,608,672 | 6,380 | 0.0024 | 0.9976 | 99.90 |
| 32.5 | 2,528,997 | 23,660 | 0.0094 | 0.9906 | 99.66 |
| 33.5 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |
| 34.5 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |
| 35.5 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |
| 36.5 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |
| 37.5 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |
| 38.5 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |

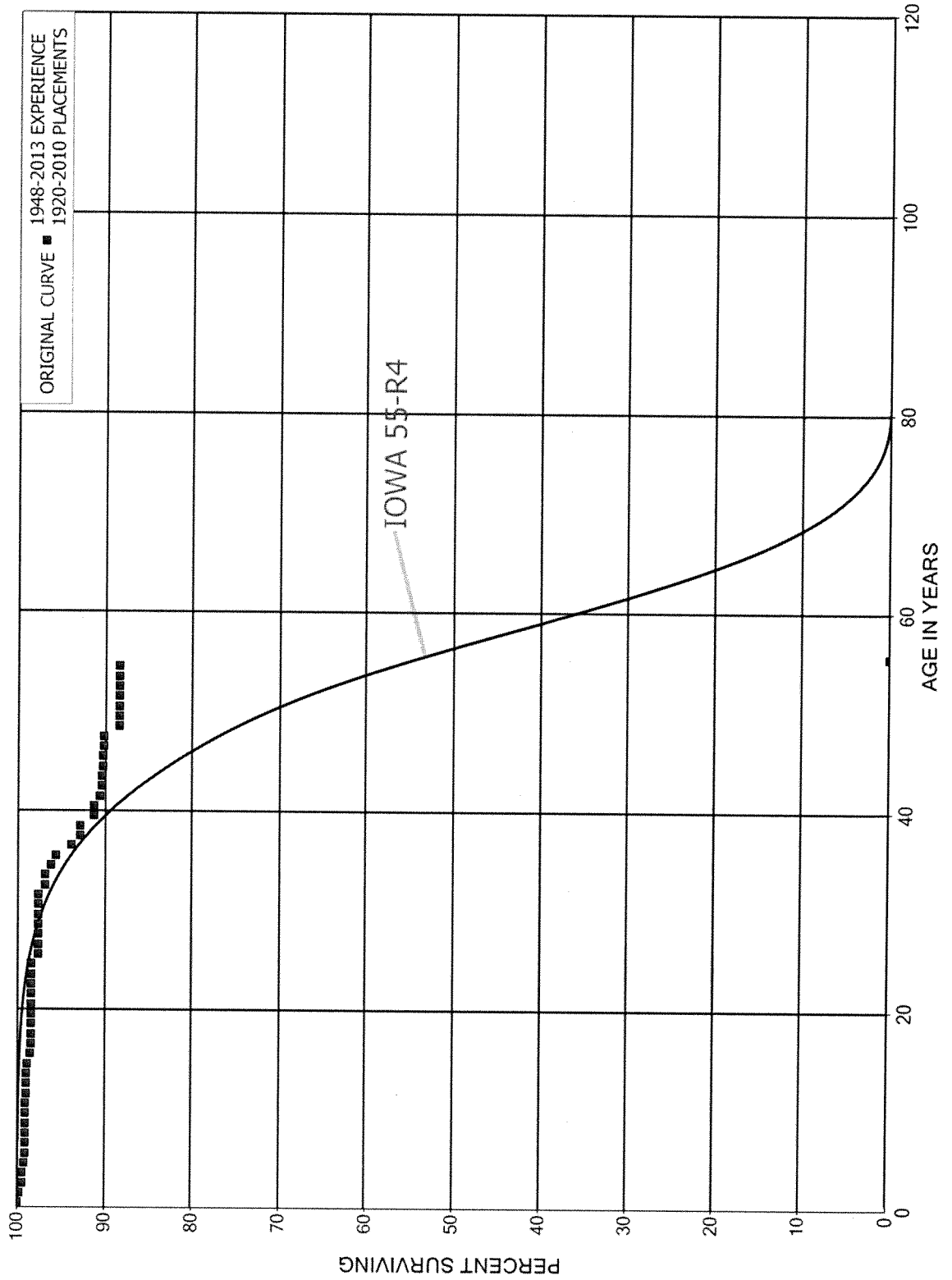
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1923-2010 | | | EXPERIENCE BAND 1923-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 2,505,337 | | 0.0000 | 1.0000 | 98.72 |
| 40.5 | 2,505,337 | 10,710 | 0.0043 | 0.9957 | 98.72 |
| 41.5 | 2,492,321 | | 0.0000 | 1.0000 | 98.30 |
| 42.5 | 2,490,929 | | 0.0000 | 1.0000 | 98.30 |
| 43.5 | 2,053,597 | | 0.0000 | 1.0000 | 98.30 |
| 44.5 | 1,458,031 | | 0.0000 | 1.0000 | 98.30 |
| 45.5 | 1,458,031 | | 0.0000 | 1.0000 | 98.30 |
| 46.5 | 1,458,031 | | 0.0000 | 1.0000 | 98.30 |
| 47.5 | 1,458,031 | | 0.0000 | 1.0000 | 98.30 |
| 48.5 | 1,059,115 | | 0.0000 | 1.0000 | 98.30 |
| 49.5 | 1,059,115 | | 0.0000 | 1.0000 | 98.30 |
| 50.5 | 1,059,115 | | 0.0000 | 1.0000 | 98.30 |
| 51.5 | 217,073 | | 0.0000 | 1.0000 | 98.30 |
| 52.5 | 217,073 | | 0.0000 | 1.0000 | 98.30 |
| 53.5 | 217,073 | | 0.0000 | 1.0000 | 98.30 |
| 54.5 | | | | | 98.30 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1920-2010 | | | EXPERIENCE BAND 1948-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 3,515,917 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 3,542,676 | 9,622 | 0.0027 | 0.9973 | 100.00 |
| 1.5 | 4,011,210 | 11,603 | 0.0029 | 0.9971 | 99.73 |
| 2.5 | 4,001,696 | 1,385 | 0.0003 | 0.9997 | 99.44 |
| 3.5 | 3,778,036 | 8,900 | 0.0024 | 0.9976 | 99.41 |
| 4.5 | 3,742,724 | 2,961 | 0.0008 | 0.9992 | 99.17 |
| 5.5 | 3,710,499 | 428 | 0.0001 | 0.9999 | 99.09 |
| 6.5 | 3,632,879 | | 0.0000 | 1.0000 | 99.08 |
| 7.5 | 3,642,452 | | 0.0000 | 1.0000 | 99.08 |
| 8.5 | 3,416,612 | | 0.0000 | 1.0000 | 99.08 |
| 9.5 | 3,431,651 | 595 | 0.0002 | 0.9998 | 99.08 |
| 10.5 | 3,475,090 | 4,869 | 0.0014 | 0.9986 | 99.06 |
| 11.5 | 3,682,208 | | 0.0000 | 1.0000 | 98.93 |
| 12.5 | 3,252,517 | | 0.0000 | 1.0000 | 98.93 |
| 13.5 | 3,125,929 | 1,562 | 0.0005 | 0.9995 | 98.93 |
| 14.5 | 3,109,328 | 11,307 | 0.0036 | 0.9964 | 98.88 |
| 15.5 | 3,054,946 | 3,659 | 0.0012 | 0.9988 | 98.52 |
| 16.5 | 2,831,224 | | 0.0000 | 1.0000 | 98.40 |
| 17.5 | 2,831,224 | | 0.0000 | 1.0000 | 98.40 |
| 18.5 | 2,872,537 | | 0.0000 | 1.0000 | 98.40 |
| 19.5 | 2,872,537 | | 0.0000 | 1.0000 | 98.40 |
| 20.5 | 2,689,802 | | 0.0000 | 1.0000 | 98.40 |
| 21.5 | 2,764,514 | | 0.0000 | 1.0000 | 98.40 |
| 22.5 | 2,764,514 | | 0.0000 | 1.0000 | 98.40 |
| 23.5 | 2,764,514 | | 0.0000 | 1.0000 | 98.40 |
| 24.5 | 2,764,514 | 21,860 | 0.0079 | 0.9921 | 98.40 |
| 25.5 | 2,742,654 | | 0.0000 | 1.0000 | 97.62 |
| 26.5 | 2,762,387 | | 0.0000 | 1.0000 | 97.62 |
| 27.5 | 2,762,859 | 243 | 0.0001 | 0.9999 | 97.62 |
| 28.5 | 2,815,443 | | 0.0000 | 1.0000 | 97.61 |
| 29.5 | 2,898,424 | | 0.0000 | 1.0000 | 97.61 |
| 30.5 | 2,913,882 | | 0.0000 | 1.0000 | 97.61 |
| 31.5 | 2,940,294 | 23,037 | 0.0078 | 0.9922 | 97.61 |
| 32.5 | 2,835,016 | | 0.0000 | 1.0000 | 96.85 |
| 33.5 | 2,835,016 | 19,369 | 0.0068 | 0.9932 | 96.85 |
| 34.5 | 2,797,792 | 15,458 | 0.0055 | 0.9945 | 96.19 |
| 35.5 | 2,782,334 | 53,774 | 0.0193 | 0.9807 | 95.65 |
| 36.5 | 2,702,148 | 29,015 | 0.0107 | 0.9893 | 93.81 |
| 37.5 | 2,690,502 | | 0.0000 | 1.0000 | 92.80 |
| 38.5 | 2,650,778 | 43,785 | 0.0165 | 0.9835 | 92.80 |

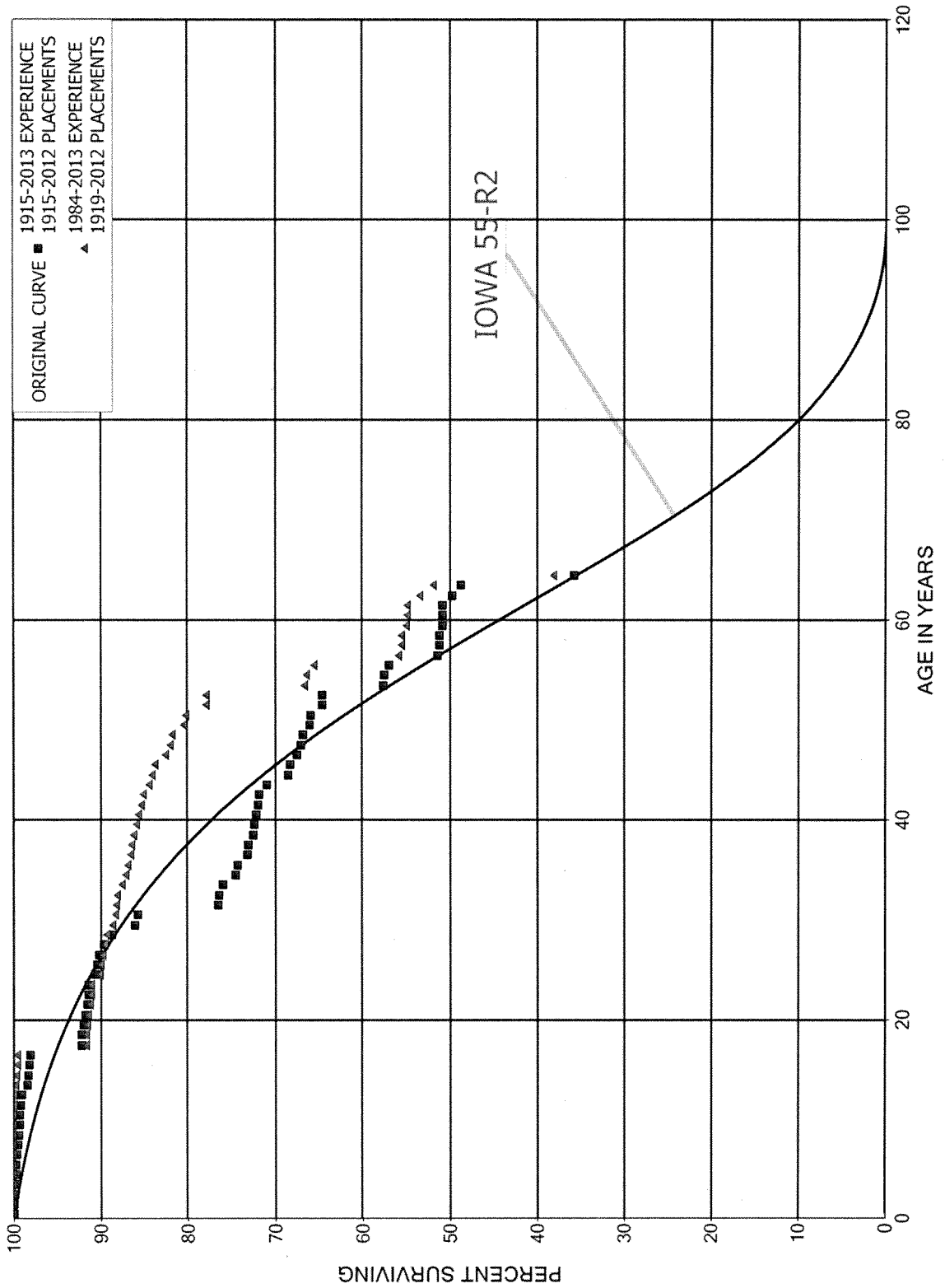
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2010 | | | EXPERIENCE BAND 1948-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 2,651,513 | | 0.0000 | 1.0000 | 91.27 |
| 40.5 | 2,651,513 | 18,810 | 0.0071 | 0.9929 | 91.27 |
| 41.5 | 2,632,703 | 5,123 | 0.0019 | 0.9981 | 90.62 |
| 42.5 | 2,620,648 | | 0.0000 | 1.0000 | 90.44 |
| 43.5 | 2,046,981 | 2,452 | 0.0012 | 0.9988 | 90.44 |
| 44.5 | 1,388,630 | | 0.0000 | 1.0000 | 90.33 |
| 45.5 | 1,388,630 | 2,283 | 0.0016 | 0.9984 | 90.33 |
| 46.5 | 1,386,347 | | 0.0000 | 1.0000 | 90.18 |
| 47.5 | 1,386,347 | 26,743 | 0.0193 | 0.9807 | 90.18 |
| 48.5 | 955,252 | | 0.0000 | 1.0000 | 88.44 |
| 49.5 | 955,252 | | 0.0000 | 1.0000 | 88.44 |
| 50.5 | 955,252 | | 0.0000 | 1.0000 | 88.44 |
| 51.5 | 357,070 | | 0.0000 | 1.0000 | 88.44 |
| 52.5 | 357,070 | | 0.0000 | 1.0000 | 88.44 |
| 53.5 | 357,070 | | 0.0000 | 1.0000 | 88.44 |
| 54.5 | 472 | 472 | 1.0000 | | 88.44 |
| 55.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1915-2012 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 13,940,286 | 3,241 | 0.0002 | 0.9998 | 100.00 |
| 0.5 | 14,614,916 | 963 | 0.0001 | 0.9999 | 99.98 |
| 1.5 | 14,378,545 | 21,268 | 0.0015 | 0.9985 | 99.97 |
| 2.5 | 14,071,743 | 9,009 | 0.0006 | 0.9994 | 99.82 |
| 3.5 | 13,939,444 | 3,687 | 0.0003 | 0.9997 | 99.76 |
| 4.5 | 13,025,239 | 5,612 | 0.0004 | 0.9996 | 99.73 |
| 5.5 | 12,786,301 | 15,142 | 0.0012 | 0.9988 | 99.69 |
| 6.5 | 12,632,258 | 13,138 | 0.0010 | 0.9990 | 99.57 |
| 7.5 | 12,406,600 | 10,566 | 0.0009 | 0.9991 | 99.47 |
| 8.5 | 12,119,641 | 5,467 | 0.0005 | 0.9995 | 99.38 |
| 9.5 | 11,708,701 | 5,280 | 0.0005 | 0.9995 | 99.34 |
| 10.5 | 11,341,909 | 15,407 | 0.0014 | 0.9986 | 99.29 |
| 11.5 | 11,161,911 | 14,145 | 0.0013 | 0.9987 | 99.16 |
| 12.5 | 10,051,817 | 66,911 | 0.0067 | 0.9933 | 99.03 |
| 13.5 | 9,692,494 | 12,075 | 0.0012 | 0.9988 | 98.37 |
| 14.5 | 9,372,355 | 10,151 | 0.0011 | 0.9989 | 98.25 |
| 15.5 | 9,126,240 | 2,564 | 0.0003 | 0.9997 | 98.14 |
| 16.5 | 8,967,844 | 539,607 | 0.0602 | 0.9398 | 98.12 |
| 17.5 | 7,666,232 | 3,056 | 0.0004 | 0.9996 | 92.21 |
| 18.5 | 7,516,784 | 18,992 | 0.0025 | 0.9975 | 92.18 |
| 19.5 | 7,153,136 | 13,647 | 0.0019 | 0.9981 | 91.94 |
| 20.5 | 6,712,046 | 16,601 | 0.0025 | 0.9975 | 91.77 |
| 21.5 | 6,671,075 | 7,724 | 0.0012 | 0.9988 | 91.54 |
| 22.5 | 6,637,847 | 2,742 | 0.0004 | 0.9996 | 91.43 |
| 23.5 | 5,747,170 | 52,610 | 0.0092 | 0.9908 | 91.40 |
| 24.5 | 5,357,072 | 6,920 | 0.0013 | 0.9987 | 90.56 |
| 25.5 | 4,903,308 | 14,685 | 0.0030 | 0.9970 | 90.44 |
| 26.5 | 4,869,056 | 28,106 | 0.0058 | 0.9942 | 90.17 |
| 27.5 | 4,812,815 | 52,120 | 0.0108 | 0.9892 | 89.65 |
| 28.5 | 4,207,588 | 124,714 | 0.0296 | 0.9704 | 88.68 |
| 29.5 | 3,560,725 | 13,659 | 0.0038 | 0.9962 | 86.05 |
| 30.5 | 3,407,921 | 367,544 | 0.1078 | 0.8922 | 85.72 |
| 31.5 | 3,006,110 | 3,851 | 0.0013 | 0.9987 | 76.48 |
| 32.5 | 3,000,512 | 17,226 | 0.0057 | 0.9943 | 76.38 |
| 33.5 | 2,978,845 | 57,637 | 0.0193 | 0.9807 | 75.94 |
| 34.5 | 2,865,453 | 7,645 | 0.0027 | 0.9973 | 74.47 |
| 35.5 | 2,857,732 | 42,336 | 0.0148 | 0.9852 | 74.27 |
| 36.5 | 2,686,037 | 5,930 | 0.0022 | 0.9978 | 73.17 |
| 37.5 | 2,646,795 | 16,911 | 0.0064 | 0.9936 | 73.01 |
| 38.5 | 2,462,424 | 6,122 | 0.0025 | 0.9975 | 72.54 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2012 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 2,104,616 | 5,531 | 0.0026 | 0.9974 | 72.36 |
| 40.5 | 1,956,875 | 5,477 | 0.0028 | 0.9972 | 72.17 |
| 41.5 | 1,870,462 | 4,750 | 0.0025 | 0.9975 | 71.97 |
| 42.5 | 1,653,533 | 20,437 | 0.0124 | 0.9876 | 71.79 |
| 43.5 | 1,469,874 | 48,842 | 0.0332 | 0.9668 | 70.90 |
| 44.5 | 1,252,482 | 4,547 | 0.0036 | 0.9964 | 68.55 |
| 45.5 | 1,220,745 | 14,285 | 0.0117 | 0.9883 | 68.30 |
| 46.5 | 1,195,763 | 8,367 | 0.0070 | 0.9930 | 67.50 |
| 47.5 | 985,434 | 3,090 | 0.0031 | 0.9969 | 67.03 |
| 48.5 | 829,927 | 9,979 | 0.0120 | 0.9880 | 66.82 |
| 49.5 | 648,697 | 1,182 | 0.0018 | 0.9982 | 66.01 |
| 50.5 | 626,426 | 12,117 | 0.0193 | 0.9807 | 65.89 |
| 51.5 | 610,744 | 81 | 0.0001 | 0.9999 | 64.62 |
| 52.5 | 596,628 | 64,873 | 0.1087 | 0.8913 | 64.61 |
| 53.5 | 501,645 | 1,110 | 0.0022 | 0.9978 | 57.58 |
| 54.5 | 425,733 | 4,080 | 0.0096 | 0.9904 | 57.46 |
| 55.5 | 415,634 | 40,566 | 0.0976 | 0.9024 | 56.91 |
| 56.5 | 333,026 | 1,307 | 0.0039 | 0.9961 | 51.35 |
| 57.5 | 295,233 | | 0.0000 | 1.0000 | 51.15 |
| 58.5 | 288,697 | 1,477 | 0.0051 | 0.9949 | 51.15 |
| 59.5 | 284,821 | 181 | 0.0006 | 0.9994 | 50.89 |
| 60.5 | 274,284 | 234 | 0.0009 | 0.9991 | 50.86 |
| 61.5 | 246,829 | 5,163 | 0.0209 | 0.9791 | 50.81 |
| 62.5 | 207,482 | 4,330 | 0.0209 | 0.9791 | 49.75 |
| 63.5 | 110,014 | 29,349 | 0.2668 | 0.7332 | 48.71 |
| 64.5 | 59,574 | | 0.0000 | 1.0000 | 35.72 |
| 65.5 | 25,264 | 37 | 0.0015 | 0.9985 | 35.72 |
| 66.5 | 25,225 | | 0.0000 | 1.0000 | 35.66 |
| 67.5 | 25,225 | | 0.0000 | 1.0000 | 35.66 |
| 68.5 | 25,015 | | 0.0000 | 1.0000 | 35.66 |
| 69.5 | 29,366 | | 0.0000 | 1.0000 | 35.66 |
| 70.5 | 11,154 | | 0.0000 | 1.0000 | 35.66 |
| 71.5 | 11,099 | | 0.0000 | 1.0000 | 35.66 |
| 72.5 | 11,099 | | 0.0000 | 1.0000 | 35.66 |
| 73.5 | 11,099 | | 0.0000 | 1.0000 | 35.66 |
| 74.5 | 11,006 | | 0.0000 | 1.0000 | 35.66 |
| 75.5 | 10,531 | | 0.0000 | 1.0000 | 35.66 |
| 76.5 | 146,645 | 411 | 0.0028 | 0.9972 | 35.66 |
| 77.5 | 145,715 | 702 | 0.0048 | 0.9952 | 35.56 |
| 78.5 | 144,418 | | 0.0000 | 1.0000 | 35.39 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2012 | | | EXPERIENCE BAND 1915-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 144,418 | 2,580 | 0.0179 | 0.9821 | 35.39 | |
| 80.5 | 141,833 | | 0.0000 | 1.0000 | 34.76 | |
| 81.5 | 141,833 | | 0.0000 | 1.0000 | 34.76 | |
| 82.5 | 141,538 | | 0.0000 | 1.0000 | 34.76 | |
| 83.5 | 380 | | 0.0000 | 1.0000 | 34.76 | |
| 84.5 | | | | | 34.76 | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1919-2012 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 10,151,892 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 10,294,658 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 10,716,014 | 470 | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 10,396,149 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 10,147,293 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 9,288,082 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 9,045,024 | 8,452 | 0.0009 | 0.9991 | 100.00 |
| 6.5 | 9,067,886 | | 0.0000 | 1.0000 | 99.90 |
| 7.5 | 8,892,980 | 404 | 0.0000 | 1.0000 | 99.90 |
| 8.5 | 8,758,681 | 606 | 0.0001 | 0.9999 | 99.90 |
| 9.5 | 8,710,013 | | 0.0000 | 1.0000 | 99.89 |
| 10.5 | 8,441,783 | 4,388 | 0.0005 | 0.9995 | 99.89 |
| 11.5 | 8,381,849 | | 0.0000 | 1.0000 | 99.84 |
| 12.5 | 7,459,674 | 15,944 | 0.0021 | 0.9979 | 99.84 |
| 13.5 | 7,321,980 | 10,330 | 0.0014 | 0.9986 | 99.63 |
| 14.5 | 7,176,996 | 4,055 | 0.0006 | 0.9994 | 99.48 |
| 15.5 | 6,966,030 | 1,150 | 0.0002 | 0.9998 | 99.43 |
| 16.5 | 6,779,969 | 536,862 | 0.0792 | 0.9208 | 99.41 |
| 17.5 | 5,704,210 | | 0.0000 | 1.0000 | 91.54 |
| 18.5 | 5,669,330 | 9,510 | 0.0017 | 0.9983 | 91.54 |
| 19.5 | 5,490,503 | 6,263 | 0.0011 | 0.9989 | 91.39 |
| 20.5 | 5,076,941 | 9,286 | 0.0018 | 0.9982 | 91.28 |
| 21.5 | 5,034,354 | 7,292 | 0.0014 | 0.9986 | 91.12 |
| 22.5 | 5,017,454 | 181 | 0.0000 | 1.0000 | 90.98 |
| 23.5 | 4,145,969 | 49,281 | 0.0119 | 0.9881 | 90.98 |
| 24.5 | 3,865,058 | 4,507 | 0.0012 | 0.9988 | 89.90 |
| 25.5 | 3,425,350 | 6,823 | 0.0020 | 0.9980 | 89.79 |
| 26.5 | 3,480,989 | 10,195 | 0.0029 | 0.9971 | 89.62 |
| 27.5 | 3,514,399 | 6,952 | 0.0020 | 0.9980 | 89.35 |
| 28.5 | 2,994,834 | 23,238 | 0.0078 | 0.9922 | 89.18 |
| 29.5 | 2,478,377 | 7,908 | 0.0032 | 0.9968 | 88.48 |
| 30.5 | 2,343,186 | 4,028 | 0.0017 | 0.9983 | 88.20 |
| 31.5 | 2,319,157 | 1,940 | 0.0008 | 0.9992 | 88.05 |
| 32.5 | 2,370,615 | 15,768 | 0.0067 | 0.9933 | 87.98 |
| 33.5 | 2,372,828 | 11,165 | 0.0047 | 0.9953 | 87.39 |
| 34.5 | 2,387,186 | 7,276 | 0.0030 | 0.9970 | 86.98 |
| 35.5 | 2,405,113 | 10,213 | 0.0042 | 0.9958 | 86.72 |
| 36.5 | 2,267,097 | 1,513 | 0.0007 | 0.9993 | 86.35 |
| 37.5 | 2,232,401 | 7,198 | 0.0032 | 0.9968 | 86.29 |
| 38.5 | 2,057,743 | 5,882 | 0.0029 | 0.9971 | 86.01 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1919-2012 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,700,175 | 5,358 | 0.0032 | 0.9968 | 85.77 |
| 40.5 | 1,598,553 | 5,477 | 0.0034 | 0.9966 | 85.49 |
| 41.5 | 1,515,798 | 4,544 | 0.0030 | 0.9970 | 85.20 |
| 42.5 | 1,345,580 | 11,011 | 0.0082 | 0.9918 | 84.95 |
| 43.5 | 1,172,844 | 4,180 | 0.0036 | 0.9964 | 84.25 |
| 44.5 | 1,041,287 | 4,547 | 0.0044 | 0.9956 | 83.95 |
| 45.5 | 1,010,051 | 14,285 | 0.0141 | 0.9859 | 83.58 |
| 46.5 | 986,070 | 6,141 | 0.0062 | 0.9938 | 82.40 |
| 47.5 | 778,970 | 3,090 | 0.0040 | 0.9960 | 81.89 |
| 48.5 | 623,463 | 9,979 | 0.0160 | 0.9840 | 81.56 |
| 49.5 | 442,233 | 1,182 | 0.0027 | 0.9973 | 80.26 |
| 50.5 | 419,967 | 12,117 | 0.0289 | 0.9711 | 80.04 |
| 51.5 | 463,706 | 81 | 0.0002 | 0.9998 | 77.73 |
| 52.5 | 450,176 | 64,873 | 0.1441 | 0.8559 | 77.72 |
| 53.5 | 355,193 | 1,110 | 0.0031 | 0.9969 | 66.52 |
| 54.5 | 284,188 | 4,080 | 0.0144 | 0.9856 | 66.31 |
| 55.5 | 275,584 | 40,566 | 0.1472 | 0.8528 | 65.36 |
| 56.5 | 194,716 | 1,307 | 0.0067 | 0.9933 | 55.74 |
| 57.5 | 159,504 | | 0.0000 | 1.0000 | 55.37 |
| 58.5 | 154,603 | 1,477 | 0.0096 | 0.9904 | 55.37 |
| 59.5 | 171,312 | 181 | 0.0011 | 0.9989 | 54.84 |
| 60.5 | 160,775 | 234 | 0.0015 | 0.9985 | 54.78 |
| 61.5 | 192,814 | 5,163 | 0.0268 | 0.9732 | 54.70 |
| 62.5 | 154,100 | 4,330 | 0.0281 | 0.9719 | 53.23 |
| 63.5 | 110,012 | 29,349 | 0.2668 | 0.7332 | 51.74 |
| 64.5 | 59,574 | | 0.0000 | 1.0000 | 37.94 |
| 65.5 | 25,264 | 37 | 0.0015 | 0.9985 | 37.94 |
| 66.5 | 25,225 | | 0.0000 | 1.0000 | 37.88 |
| 67.5 | 25,225 | | 0.0000 | 1.0000 | 37.88 |
| 68.5 | 25,015 | | 0.0000 | 1.0000 | 37.88 |
| 69.5 | 29,366 | | 0.0000 | 1.0000 | 37.88 |
| 70.5 | 11,154 | | 0.0000 | 1.0000 | 37.88 |
| 71.5 | 11,099 | | 0.0000 | 1.0000 | 37.88 |
| 72.5 | 11,099 | | 0.0000 | 1.0000 | 37.88 |
| 73.5 | 11,099 | | 0.0000 | 1.0000 | 37.88 |
| 74.5 | 11,006 | | 0.0000 | 1.0000 | 37.88 |
| 75.5 | 10,531 | | 0.0000 | 1.0000 | 37.88 |
| 76.5 | 146,645 | 411 | 0.0028 | 0.9972 | 37.88 |
| 77.5 | 145,715 | 702 | 0.0048 | 0.9952 | 37.77 |
| 78.5 | 144,418 | | 0.0000 | 1.0000 | 37.59 |

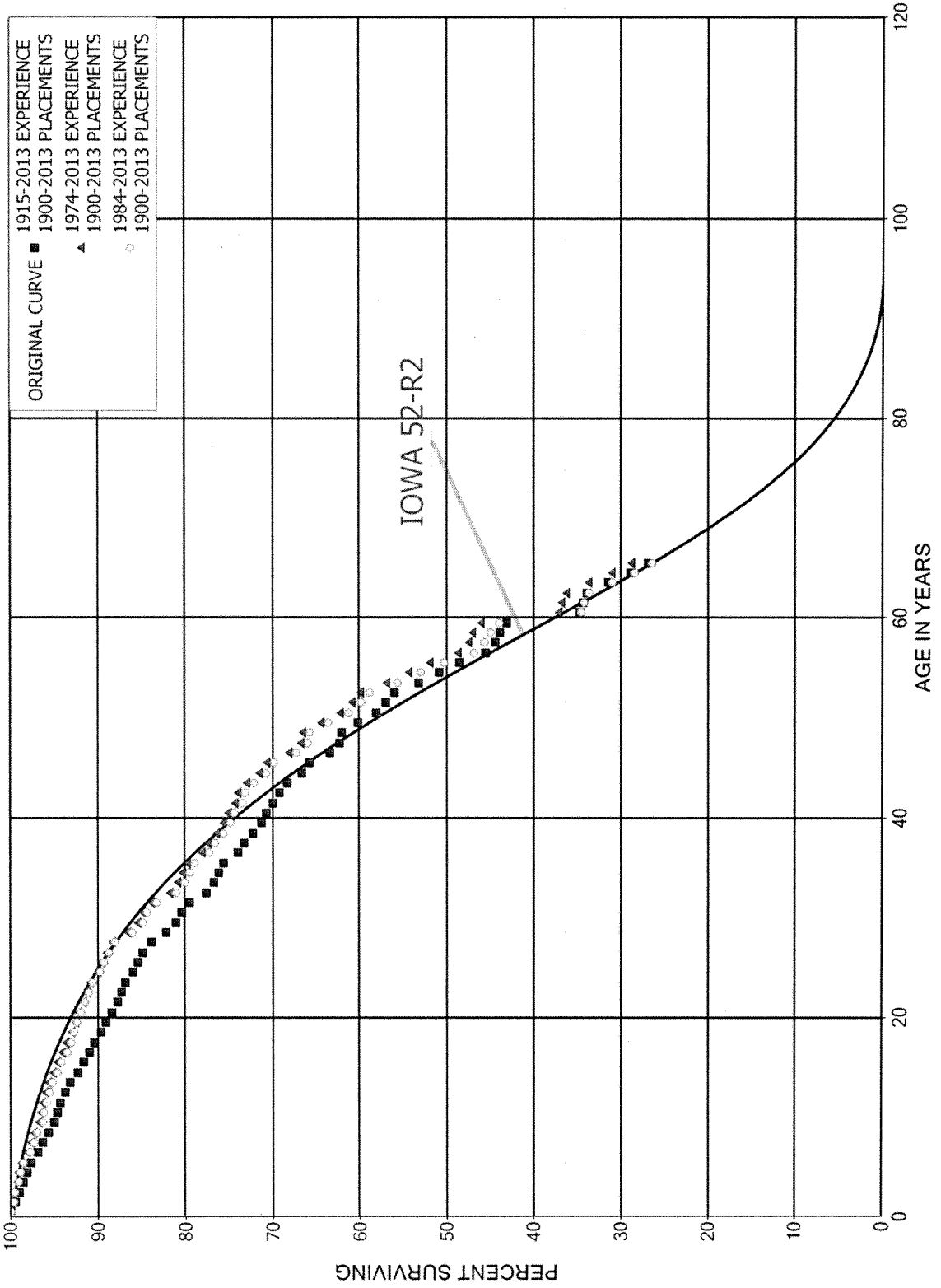
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1919-2012 | | | EXPERIENCE BAND 1984-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 144,418 | 2,580 | 0.0179 | 0.9821 | 37.59 | |
| 80.5 | 141,833 | | 0.0000 | 1.0000 | 36.92 | |
| 81.5 | 141,833 | | 0.0000 | 1.0000 | 36.92 | |
| 82.5 | 141,538 | | 0.0000 | 1.0000 | 36.92 | |
| 83.5 | 380 | | 0.0000 | 1.0000 | 36.92 | |
| 84.5 | | | | | 36.92 | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 362 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1900-2013 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 248,794,805 | 266,210 | 0.0011 | 0.9989 | 100.00 |
| 0.5 | 236,977,438 | 1,067,059 | 0.0045 | 0.9955 | 99.89 |
| 1.5 | 231,244,040 | 1,061,173 | 0.0046 | 0.9954 | 99.44 |
| 2.5 | 223,197,321 | 1,169,371 | 0.0052 | 0.9948 | 98.99 |
| 3.5 | 206,669,340 | 872,938 | 0.0042 | 0.9958 | 98.47 |
| 4.5 | 198,924,493 | 971,366 | 0.0049 | 0.9951 | 98.05 |
| 5.5 | 191,716,820 | 1,412,881 | 0.0074 | 0.9926 | 97.57 |
| 6.5 | 182,879,406 | 1,119,615 | 0.0061 | 0.9939 | 96.85 |
| 7.5 | 177,346,500 | 1,197,596 | 0.0068 | 0.9932 | 96.26 |
| 8.5 | 171,753,937 | 1,128,193 | 0.0066 | 0.9934 | 95.61 |
| 9.5 | 161,938,677 | 658,227 | 0.0041 | 0.9959 | 94.98 |
| 10.5 | 158,089,173 | 588,330 | 0.0037 | 0.9963 | 94.60 |
| 11.5 | 148,616,323 | 875,176 | 0.0059 | 0.9941 | 94.25 |
| 12.5 | 136,620,765 | 793,529 | 0.0058 | 0.9942 | 93.69 |
| 13.5 | 131,395,298 | 1,202,945 | 0.0092 | 0.9908 | 93.15 |
| 14.5 | 122,921,366 | 909,385 | 0.0074 | 0.9926 | 92.29 |
| 15.5 | 117,990,697 | 870,751 | 0.0074 | 0.9926 | 91.61 |
| 16.5 | 113,869,947 | 694,604 | 0.0061 | 0.9939 | 90.93 |
| 17.5 | 105,771,065 | 888,288 | 0.0084 | 0.9916 | 90.38 |
| 18.5 | 100,964,814 | 670,031 | 0.0066 | 0.9934 | 89.62 |
| 19.5 | 96,181,380 | 666,099 | 0.0069 | 0.9931 | 89.03 |
| 20.5 | 92,033,375 | 700,023 | 0.0076 | 0.9924 | 88.41 |
| 21.5 | 89,271,941 | 489,633 | 0.0055 | 0.9945 | 87.74 |
| 22.5 | 84,814,910 | 408,859 | 0.0048 | 0.9952 | 87.26 |
| 23.5 | 79,331,779 | 848,266 | 0.0107 | 0.9893 | 86.84 |
| 24.5 | 74,863,671 | 402,986 | 0.0054 | 0.9946 | 85.91 |
| 25.5 | 68,282,658 | 447,996 | 0.0066 | 0.9934 | 85.44 |
| 26.5 | 66,101,090 | 805,409 | 0.0122 | 0.9878 | 84.88 |
| 27.5 | 63,250,252 | 1,260,896 | 0.0199 | 0.9801 | 83.85 |
| 28.5 | 55,359,449 | 765,318 | 0.0138 | 0.9862 | 82.18 |
| 29.5 | 51,631,064 | 377,876 | 0.0073 | 0.9927 | 81.04 |
| 30.5 | 49,492,866 | 571,188 | 0.0115 | 0.9885 | 80.45 |
| 31.5 | 48,054,759 | 1,178,752 | 0.0245 | 0.9755 | 79.52 |
| 32.5 | 45,642,496 | 495,644 | 0.0109 | 0.9891 | 77.57 |
| 33.5 | 43,976,315 | 307,381 | 0.0070 | 0.9930 | 76.73 |
| 34.5 | 42,783,034 | 342,001 | 0.0080 | 0.9920 | 76.19 |
| 35.5 | 42,270,087 | 899,316 | 0.0213 | 0.9787 | 75.58 |
| 36.5 | 40,564,507 | 386,391 | 0.0095 | 0.9905 | 73.97 |
| 37.5 | 38,318,290 | 535,725 | 0.0140 | 0.9860 | 73.27 |
| 38.5 | 34,133,480 | 430,530 | 0.0126 | 0.9874 | 72.24 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2013 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 31,516,994 | 283,872 | 0.0090 | 0.9910 | 71.33 |
| 40.5 | 29,588,733 | 329,469 | 0.0111 | 0.9889 | 70.69 |
| 41.5 | 27,493,128 | 278,022 | 0.0101 | 0.9899 | 69.90 |
| 42.5 | 26,149,736 | 351,113 | 0.0134 | 0.9866 | 69.20 |
| 43.5 | 22,482,281 | 556,017 | 0.0247 | 0.9753 | 68.27 |
| 44.5 | 20,212,906 | 259,756 | 0.0129 | 0.9871 | 66.58 |
| 45.5 | 18,767,415 | 653,393 | 0.0348 | 0.9652 | 65.72 |
| 46.5 | 16,895,054 | 309,980 | 0.0183 | 0.9817 | 63.44 |
| 47.5 | 15,368,620 | 51,059 | 0.0033 | 0.9967 | 62.27 |
| 48.5 | 12,740,277 | 389,697 | 0.0306 | 0.9694 | 62.07 |
| 49.5 | 10,756,267 | 368,469 | 0.0343 | 0.9657 | 60.17 |
| 50.5 | 9,289,789 | 191,840 | 0.0207 | 0.9793 | 58.11 |
| 51.5 | 8,900,693 | 146,989 | 0.0165 | 0.9835 | 56.91 |
| 52.5 | 8,316,039 | 416,998 | 0.0501 | 0.9499 | 55.97 |
| 53.5 | 7,522,084 | 328,170 | 0.0436 | 0.9564 | 53.16 |
| 54.5 | 6,387,607 | 289,333 | 0.0453 | 0.9547 | 50.84 |
| 55.5 | 5,794,916 | 362,460 | 0.0625 | 0.9375 | 48.54 |
| 56.5 | 5,202,969 | 126,432 | 0.0243 | 0.9757 | 45.50 |
| 57.5 | 4,732,870 | 54,498 | 0.0115 | 0.9885 | 44.40 |
| 58.5 | 4,010,585 | 78,504 | 0.0196 | 0.9804 | 43.88 |
| 59.5 | 3,497,003 | 680,781 | 0.1947 | 0.8053 | 43.03 |
| 60.5 | 2,670,561 | 25,611 | 0.0096 | 0.9904 | 34.65 |
| 61.5 | 2,502,365 | 34,841 | 0.0139 | 0.9861 | 34.32 |
| 62.5 | 1,498,814 | 106,995 | 0.0714 | 0.9286 | 33.84 |
| 63.5 | 1,273,395 | 103,480 | 0.0813 | 0.9187 | 31.42 |
| 64.5 | 1,067,924 | 74,404 | 0.0697 | 0.9303 | 28.87 |
| 65.5 | 378,012 | 87,278 | 0.2309 | 0.7691 | 26.86 |
| 66.5 | 267,349 | 75 | 0.0003 | 0.9997 | 20.66 |
| 67.5 | 253,334 | 3,627 | 0.0143 | 0.9857 | 20.65 |
| 68.5 | 247,982 | 1,776 | 0.0072 | 0.9928 | 20.36 |
| 69.5 | 246,206 | 1,942 | 0.0079 | 0.9921 | 20.21 |
| 70.5 | 221,344 | | 0.0000 | 1.0000 | 20.05 |
| 71.5 | 221,344 | 2,027 | 0.0092 | 0.9908 | 20.05 |
| 72.5 | 186,370 | 24,752 | 0.1328 | 0.8672 | 19.87 |
| 73.5 | 161,617 | 14,141 | 0.0875 | 0.9125 | 17.23 |
| 74.5 | 137,649 | 724 | 0.0053 | 0.9947 | 15.72 |
| 75.5 | 120,181 | 6,491 | 0.0540 | 0.9460 | 15.64 |
| 76.5 | 102,460 | | 0.0000 | 1.0000 | 14.79 |
| 77.5 | 93,549 | 2,365 | 0.0253 | 0.9747 | 14.79 |
| 78.5 | 91,185 | 29,112 | 0.3193 | 0.6807 | 14.42 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2013 | | | EXPERIENCE BAND 1915-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 60,048 | 8,017 | 0.1335 | 0.8665 | 9.82 | |
| 80.5 | 52,031 | 91 | 0.0017 | 0.9983 | 8.51 | |
| 81.5 | 26,651 | 693 | 0.0260 | 0.9740 | 8.49 | |
| 82.5 | 25,305 | 2,605 | 0.1030 | 0.8970 | 8.27 | |
| 83.5 | 11,816 | | 0.0000 | 1.0000 | 7.42 | |
| 84.5 | 9,188 | | 0.0000 | 1.0000 | 7.42 | |
| 85.5 | 9,188 | | 0.0000 | 1.0000 | 7.42 | |
| 86.5 | 9,031 | 508 | 0.0563 | 0.9437 | 7.42 | |
| 87.5 | 8,523 | | 0.0000 | 1.0000 | 7.00 | |
| 88.5 | 8,523 | | 0.0000 | 1.0000 | 7.00 | |
| 89.5 | 7,685 | | 0.0000 | 1.0000 | 7.00 | |
| 90.5 | 3,858 | | 0.0000 | 1.0000 | 7.00 | |
| 91.5 | 20 | | 0.0000 | 1.0000 | 7.00 | |
| 92.5 | 20 | | 0.0000 | 1.0000 | 7.00 | |
| 93.5 | 20 | | 0.0000 | 1.0000 | 7.00 | |
| 94.5 | | | | | 7.00 | |
| 95.5 | | | | | | |
| 96.5 | | | | | | |
| 97.5 | | | | | | |
| 98.5 | | | | | | |
| 99.5 | | | | | | |
| 100.5 | | | | | | |
| 101.5 | | | | | | |
| 102.5 | | | | | | |
| 103.5 | | | | | | |
| 104.5 | | | | | | |
| 105.5 | 49,520 | | 0.0000 | | | |
| 106.5 | 49,520 | | 0.0000 | | | |
| 107.5 | 49,520 | | 0.0000 | | | |
| 108.5 | 49,520 | | 0.0000 | | | |
| 109.5 | 49,520 | | 0.0000 | | | |
| 110.5 | 49,520 | | 0.0000 | | | |
| 111.5 | 49,520 | | 0.0000 | | | |
| 112.5 | 49,520 | | 0.0000 | | | |
| 113.5 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1974-2013

| 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 | 196,411,672 | 10,776 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 184,369,738 | 554,531 | 0.0030 | 0.9970 | 99.99 |
| 1.5 | 181,859,462 | 316,462 | 0.0017 | 0.9983 | 99.69 |
| 2.5 | 177,770,041 | 732,035 | 0.0041 | 0.9959 | 99.52 |
| 3.5 | 166,874,947 | 355,205 | 0.0021 | 0.9979 | 99.11 |
| 4.5 | 162,942,917 | 535,371 | 0.0033 | 0.9967 | 98.90 |
| 5.5 | 158,924,868 | 1,006,897 | 0.0063 | 0.9937 | 98.57 |
| 6.5 | 152,513,654 | 666,046 | 0.0044 | 0.9956 | 97.95 |
| 7.5 | 148,707,915 | 572,480 | 0.0038 | 0.9962 | 97.52 |
| 8.5 | 146,698,505 | 789,908 | 0.0054 | 0.9946 | 97.15 |
| 9.5 | 139,992,115 | 264,962 | 0.0019 | 0.9981 | 96.62 |
| 10.5 | 138,500,925 | 404,144 | 0.0029 | 0.9971 | 96.44 |
| 11.5 | 130,363,965 | 418,641 | 0.0032 | 0.9968 | 96.16 |
| 12.5 | 119,525,370 | 475,503 | 0.0040 | 0.9960 | 95.85 |
| 13.5 | 115,378,046 | 614,952 | 0.0053 | 0.9947 | 95.47 |
| 14.5 | 108,944,135 | 463,213 | 0.0043 | 0.9957 | 94.96 |
| 15.5 | 105,005,034 | 659,029 | 0.0063 | 0.9937 | 94.56 |
| 16.5 | 101,361,220 | 467,713 | 0.0046 | 0.9954 | 93.96 |
| 17.5 | 94,360,179 | 663,713 | 0.0070 | 0.9930 | 93.53 |
| 18.5 | 90,817,659 | 423,677 | 0.0047 | 0.9953 | 92.87 |
| 19.5 | 87,408,314 | 402,717 | 0.0046 | 0.9954 | 92.44 |
| 20.5 | 84,440,527 | 419,641 | 0.0050 | 0.9950 | 92.01 |
| 21.5 | 82,224,993 | 432,648 | 0.0053 | 0.9947 | 91.56 |
| 22.5 | 78,678,492 | 338,765 | 0.0043 | 0.9957 | 91.07 |
| 23.5 | 74,455,191 | 712,843 | 0.0096 | 0.9904 | 90.68 |
| 24.5 | 70,715,969 | 365,626 | 0.0052 | 0.9948 | 89.81 |
| 25.5 | 65,230,199 | 380,003 | 0.0058 | 0.9942 | 89.35 |
| 26.5 | 63,336,618 | 469,710 | 0.0074 | 0.9926 | 88.83 |
| 27.5 | 60,898,849 | 1,231,433 | 0.0202 | 0.9798 | 88.17 |
| 28.5 | 53,072,783 | 648,636 | 0.0122 | 0.9878 | 86.39 |
| 29.5 | 49,488,847 | 343,884 | 0.0069 | 0.9931 | 85.33 |
| 30.5 | 47,386,095 | 552,119 | 0.0117 | 0.9883 | 84.74 |
| 31.5 | 45,992,607 | 1,155,788 | 0.0251 | 0.9749 | 83.75 |
| 32.5 | 43,669,820 | 476,806 | 0.0109 | 0.9891 | 81.65 |
| 33.5 | 42,034,749 | 293,237 | 0.0070 | 0.9930 | 80.75 |
| 34.5 | 41,041,430 | 297,551 | 0.0073 | 0.9927 | 80.19 |
| 35.5 | 40,611,843 | 841,373 | 0.0207 | 0.9793 | 79.61 |
| 36.5 | 39,047,657 | 348,055 | 0.0089 | 0.9911 | 77.96 |
| 37.5 | 36,856,628 | 482,962 | 0.0131 | 0.9869 | 77.27 |
| 38.5 | 32,724,415 | 340,145 | 0.0104 | 0.9896 | 76.25 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1974-2013

| 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 | 30,200,392 | 182,495 | 0.0060 | 0.9940 | 75.46 |
| 40.5 | 28,376,061 | 304,436 | 0.0107 | 0.9893 | 75.00 |
| 41.5 | 26,504,328 | 140,743 | 0.0053 | 0.9947 | 74.20 |
| 42.5 | 25,297,410 | 330,215 | 0.0131 | 0.9869 | 73.81 |
| 43.5 | 21,686,634 | 429,707 | 0.0198 | 0.9802 | 72.84 |
| 44.5 | 19,546,983 | 257,944 | 0.0132 | 0.9868 | 71.40 |
| 45.5 | 18,107,579 | 647,055 | 0.0357 | 0.9643 | 70.46 |
| 46.5 | 16,303,722 | 309,729 | 0.0190 | 0.9810 | 67.94 |
| 47.5 | 14,815,026 | 50,998 | 0.0034 | 0.9966 | 66.65 |
| 48.5 | 12,374,657 | 387,897 | 0.0313 | 0.9687 | 66.42 |
| 49.5 | 10,406,529 | 364,049 | 0.0350 | 0.9650 | 64.34 |
| 50.5 | 8,982,491 | 191,840 | 0.0214 | 0.9786 | 62.09 |
| 51.5 | 8,712,269 | 146,989 | 0.0169 | 0.9831 | 60.76 |
| 52.5 | 8,149,659 | 416,998 | 0.0512 | 0.9488 | 59.74 |
| 53.5 | 7,520,364 | 328,170 | 0.0436 | 0.9564 | 56.68 |
| 54.5 | 6,387,607 | 289,333 | 0.0453 | 0.9547 | 54.21 |
| 55.5 | 5,794,916 | 362,460 | 0.0625 | 0.9375 | 51.75 |
| 56.5 | 5,202,969 | 126,432 | 0.0243 | 0.9757 | 48.51 |
| 57.5 | 4,732,870 | 54,498 | 0.0115 | 0.9885 | 47.33 |
| 58.5 | 4,010,585 | 78,504 | 0.0196 | 0.9804 | 46.79 |
| 59.5 | 3,497,003 | 680,781 | 0.1947 | 0.8053 | 45.87 |
| 60.5 | 2,670,561 | 25,611 | 0.0096 | 0.9904 | 36.94 |
| 61.5 | 2,502,365 | 34,841 | 0.0139 | 0.9861 | 36.59 |
| 62.5 | 1,498,814 | 106,995 | 0.0714 | 0.9286 | 36.08 |
| 63.5 | 1,273,395 | 103,480 | 0.0813 | 0.9187 | 33.50 |
| 64.5 | 1,067,924 | 74,404 | 0.0697 | 0.9303 | 30.78 |
| 65.5 | 378,012 | 87,278 | 0.2309 | 0.7691 | 28.64 |
| 66.5 | 267,349 | 75 | 0.0003 | 0.9997 | 22.02 |
| 67.5 | 253,334 | 3,627 | 0.0143 | 0.9857 | 22.02 |
| 68.5 | 247,982 | 1,776 | 0.0072 | 0.9928 | 21.70 |
| 69.5 | 246,206 | 1,942 | 0.0079 | 0.9921 | 21.55 |
| 70.5 | 221,344 | | 0.0000 | 1.0000 | 21.38 |
| 71.5 | 221,344 | 2,027 | 0.0092 | 0.9908 | 21.38 |
| 72.5 | 186,370 | 24,752 | 0.1328 | 0.8672 | 21.18 |
| 73.5 | 161,617 | 14,141 | 0.0875 | 0.9125 | 18.37 |
| 74.5 | 137,649 | 724 | 0.0053 | 0.9947 | 16.76 |
| 75.5 | 120,181 | 6,491 | 0.0540 | 0.9460 | 16.67 |
| 76.5 | 102,460 | | 0.0000 | 1.0000 | 15.77 |
| 77.5 | 93,549 | 2,365 | 0.0253 | 0.9747 | 15.77 |
| 78.5 | 91,185 | 29,112 | 0.3193 | 0.6807 | 15.37 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2013 | | | EXPERIENCE BAND 1974-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 60,048 | 8,017 | 0.1335 | 0.8665 | 10.47 | |
| 80.5 | 52,031 | 91 | 0.0017 | 0.9983 | 9.07 | |
| 81.5 | 26,651 | 693 | 0.0260 | 0.9740 | 9.05 | |
| 82.5 | 25,305 | 2,605 | 0.1030 | 0.8970 | 8.82 | |
| 83.5 | 11,816 | | 0.0000 | 1.0000 | 7.91 | |
| 84.5 | 9,188 | | 0.0000 | 1.0000 | 7.91 | |
| 85.5 | 9,188 | | 0.0000 | 1.0000 | 7.91 | |
| 86.5 | 9,031 | 508 | 0.0563 | 0.9437 | 7.91 | |
| 87.5 | 8,523 | | 0.0000 | 1.0000 | 7.46 | |
| 88.5 | 8,523 | | 0.0000 | 1.0000 | 7.46 | |
| 89.5 | 7,685 | | 0.0000 | 1.0000 | 7.46 | |
| 90.5 | 3,858 | | 0.0000 | 1.0000 | 7.46 | |
| 91.5 | 20 | | 0.0000 | 1.0000 | 7.46 | |
| 92.5 | 20 | | 0.0000 | 1.0000 | 7.46 | |
| 93.5 | 20 | | 0.0000 | 1.0000 | 7.46 | |
| 94.5 | | | | | 7.46 | |
| 95.5 | | | | | | |
| 96.5 | | | | | | |
| 97.5 | | | | | | |
| 98.5 | | | | | | |
| 99.5 | | | | | | |
| 100.5 | | | | | | |
| 101.5 | | | | | | |
| 102.5 | | | | | | |
| 103.5 | | | | | | |
| 104.5 | | | | | | |
| 105.5 | 49,520 | | 0.0000 | | | |
| 106.5 | 49,520 | | 0.0000 | | | |
| 107.5 | 49,520 | | 0.0000 | | | |
| 108.5 | 49,520 | | 0.0000 | | | |
| 109.5 | 49,520 | | 0.0000 | | | |
| 110.5 | 49,520 | | 0.0000 | | | |
| 111.5 | 49,520 | | 0.0000 | | | |
| 112.5 | 49,520 | | 0.0000 | | | |
| 113.5 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1984-2013

| 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 | 179,130,992 | 10,776 | 0.0001 | 0.9999 | 100.00 |
| 0.5 | 166,505,944 | 552,240 | 0.0033 | 0.9967 | 99.99 |
| 1.5 | 160,772,127 | 272,038 | 0.0017 | 0.9983 | 99.66 |
| 2.5 | 153,472,078 | 715,193 | 0.0047 | 0.9953 | 99.49 |
| 3.5 | 137,803,052 | 281,805 | 0.0020 | 0.9980 | 99.03 |
| 4.5 | 132,105,534 | 489,201 | 0.0037 | 0.9963 | 98.83 |
| 5.5 | 125,617,908 | 927,580 | 0.0074 | 0.9926 | 98.46 |
| 6.5 | 121,109,006 | 620,432 | 0.0051 | 0.9949 | 97.73 |
| 7.5 | 118,316,336 | 348,268 | 0.0029 | 0.9971 | 97.23 |
| 8.5 | 117,757,558 | 738,720 | 0.0063 | 0.9937 | 96.95 |
| 9.5 | 111,269,808 | 238,735 | 0.0021 | 0.9979 | 96.34 |
| 10.5 | 109,775,571 | 337,517 | 0.0031 | 0.9969 | 96.13 |
| 11.5 | 104,311,169 | 334,384 | 0.0032 | 0.9968 | 95.84 |
| 12.5 | 96,249,769 | 381,697 | 0.0040 | 0.9960 | 95.53 |
| 13.5 | 96,938,946 | 517,916 | 0.0053 | 0.9947 | 95.15 |
| 14.5 | 92,151,570 | 433,113 | 0.0047 | 0.9953 | 94.64 |
| 15.5 | 90,188,132 | 639,243 | 0.0071 | 0.9929 | 94.20 |
| 16.5 | 87,377,852 | 436,976 | 0.0050 | 0.9950 | 93.53 |
| 17.5 | 81,011,753 | 261,750 | 0.0032 | 0.9968 | 93.06 |
| 18.5 | 80,059,727 | 356,215 | 0.0044 | 0.9956 | 92.76 |
| 19.5 | 78,372,750 | 291,868 | 0.0037 | 0.9963 | 92.35 |
| 20.5 | 76,389,309 | 416,128 | 0.0054 | 0.9946 | 92.01 |
| 21.5 | 74,447,355 | 399,792 | 0.0054 | 0.9946 | 91.50 |
| 22.5 | 70,487,885 | 316,255 | 0.0045 | 0.9955 | 91.01 |
| 23.5 | 65,707,562 | 670,379 | 0.0102 | 0.9898 | 90.60 |
| 24.5 | 62,625,973 | 289,251 | 0.0046 | 0.9954 | 89.68 |
| 25.5 | 56,699,763 | 371,183 | 0.0065 | 0.9935 | 89.27 |
| 26.5 | 55,026,849 | 390,787 | 0.0071 | 0.9929 | 88.68 |
| 27.5 | 53,409,862 | 1,215,714 | 0.0228 | 0.9772 | 88.05 |
| 28.5 | 46,505,615 | 647,746 | 0.0139 | 0.9861 | 86.05 |
| 29.5 | 44,005,156 | 257,213 | 0.0058 | 0.9942 | 84.85 |
| 30.5 | 42,927,338 | 526,411 | 0.0123 | 0.9877 | 84.35 |
| 31.5 | 42,182,745 | 1,148,870 | 0.0272 | 0.9728 | 83.32 |
| 32.5 | 40,629,470 | 472,019 | 0.0116 | 0.9884 | 81.05 |
| 33.5 | 40,033,470 | 291,503 | 0.0073 | 0.9927 | 80.11 |
| 34.5 | 39,410,883 | 292,885 | 0.0074 | 0.9926 | 79.52 |
| 35.5 | 39,969,628 | 833,080 | 0.0208 | 0.9792 | 78.93 |
| 36.5 | 38,504,467 | 347,234 | 0.0090 | 0.9910 | 77.29 |
| 37.5 | 36,354,021 | 460,570 | 0.0127 | 0.9873 | 76.59 |
| 38.5 | 32,298,683 | 340,145 | 0.0105 | 0.9895 | 75.62 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1984-2013

| 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 | 29,782,839 | 182,495 | 0.0061 | 0.9939 | 74.82 |
| 40.5 | 27,964,698 | 304,436 | 0.0109 | 0.9891 | 74.37 |
| 41.5 | 25,925,392 | 140,743 | 0.0054 | 0.9946 | 73.56 |
| 42.5 | 24,772,914 | 330,215 | 0.0133 | 0.9867 | 73.16 |
| 43.5 | 21,137,420 | 427,670 | 0.0202 | 0.9798 | 72.18 |
| 44.5 | 19,165,430 | 252,463 | 0.0132 | 0.9868 | 70.72 |
| 45.5 | 17,760,480 | 647,055 | 0.0364 | 0.9636 | 69.79 |
| 46.5 | 15,974,755 | 309,729 | 0.0194 | 0.9806 | 67.25 |
| 47.5 | 14,463,865 | 50,850 | 0.0035 | 0.9965 | 65.94 |
| 48.5 | 11,840,790 | 378,432 | 0.0320 | 0.9680 | 65.71 |
| 49.5 | 9,870,571 | 364,049 | 0.0369 | 0.9631 | 63.61 |
| 50.5 | 8,408,574 | 191,840 | 0.0228 | 0.9772 | 61.27 |
| 51.5 | 8,217,619 | 143,642 | 0.0175 | 0.9825 | 59.87 |
| 52.5 | 7,637,749 | 416,998 | 0.0546 | 0.9454 | 58.82 |
| 53.5 | 6,877,755 | 328,170 | 0.0477 | 0.9523 | 55.61 |
| 54.5 | 5,748,448 | 289,333 | 0.0503 | 0.9497 | 52.96 |
| 55.5 | 5,160,032 | 357,571 | 0.0693 | 0.9307 | 50.29 |
| 56.5 | 4,627,777 | 122,706 | 0.0265 | 0.9735 | 46.81 |
| 57.5 | 4,194,924 | 54,498 | 0.0130 | 0.9870 | 45.56 |
| 58.5 | 3,656,847 | 78,504 | 0.0215 | 0.9785 | 44.97 |
| 59.5 | 3,155,619 | 680,781 | 0.2157 | 0.7843 | 44.01 |
| 60.5 | 2,364,641 | 25,611 | 0.0108 | 0.9892 | 34.51 |
| 61.5 | 2,315,319 | 34,841 | 0.0150 | 0.9850 | 34.14 |
| 62.5 | 1,335,004 | 106,995 | 0.0801 | 0.9199 | 33.63 |
| 63.5 | 1,272,866 | 103,480 | 0.0813 | 0.9187 | 30.93 |
| 64.5 | 1,067,924 | 74,404 | 0.0697 | 0.9303 | 28.42 |
| 65.5 | 378,012 | 87,278 | 0.2309 | 0.7691 | 26.44 |
| 66.5 | 267,349 | 75 | 0.0003 | 0.9997 | 20.33 |
| 67.5 | 253,334 | 3,627 | 0.0143 | 0.9857 | 20.33 |
| 68.5 | 247,982 | 1,776 | 0.0072 | 0.9928 | 20.04 |
| 69.5 | 246,206 | 1,942 | 0.0079 | 0.9921 | 19.89 |
| 70.5 | 221,344 | | 0.0000 | 1.0000 | 19.74 |
| 71.5 | 221,344 | 2,027 | 0.0092 | 0.9908 | 19.74 |
| 72.5 | 186,370 | 24,752 | 0.1328 | 0.8672 | 19.55 |
| 73.5 | 161,617 | 14,141 | 0.0875 | 0.9125 | 16.96 |
| 74.5 | 137,649 | 724 | 0.0053 | 0.9947 | 15.47 |
| 75.5 | 120,181 | 6,491 | 0.0540 | 0.9460 | 15.39 |
| 76.5 | 102,460 | | 0.0000 | 1.0000 | 14.56 |
| 77.5 | 93,549 | 2,365 | 0.0253 | 0.9747 | 14.56 |
| 78.5 | 91,185 | 29,112 | 0.3193 | 0.6807 | 14.19 |

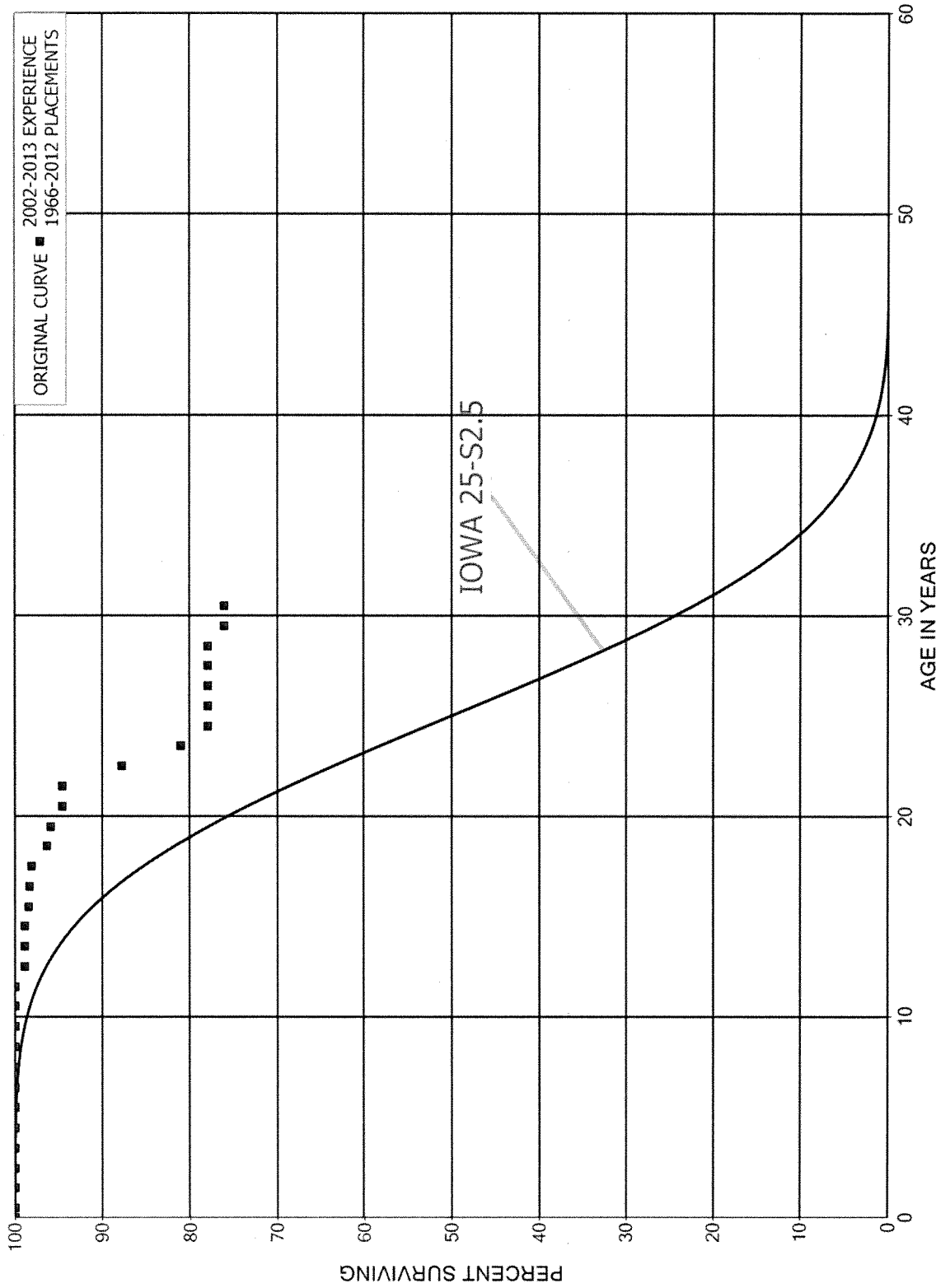
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1900-2013 | | | EXPERIENCE BAND 1984-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 60,048 | 8,017 | 0.1335 | 0.8665 | 9.66 | |
| 80.5 | 52,031 | 91 | 0.0017 | 0.9983 | 8.37 | |
| 81.5 | 26,651 | 693 | 0.0260 | 0.9740 | 8.36 | |
| 82.5 | 25,305 | 2,605 | 0.1030 | 0.8970 | 8.14 | |
| 83.5 | 11,816 | | 0.0000 | 1.0000 | 7.30 | |
| 84.5 | 9,188 | | 0.0000 | 1.0000 | 7.30 | |
| 85.5 | 9,188 | | 0.0000 | 1.0000 | 7.30 | |
| 86.5 | 9,031 | 508 | 0.0563 | 0.9437 | 7.30 | |
| 87.5 | 8,523 | | 0.0000 | 1.0000 | 6.89 | |
| 88.5 | 8,523 | | 0.0000 | 1.0000 | 6.89 | |
| 89.5 | 7,685 | | 0.0000 | 1.0000 | 6.89 | |
| 90.5 | 3,858 | | 0.0000 | 1.0000 | 6.89 | |
| 91.5 | 20 | | 0.0000 | 1.0000 | 6.89 | |
| 92.5 | 20 | | 0.0000 | 1.0000 | 6.89 | |
| 93.5 | 20 | | 0.0000 | 1.0000 | 6.89 | |
| 94.5 | | | | | 6.89 | |
| 95.5 | | | | | | |
| 96.5 | | | | | | |
| 97.5 | | | | | | |
| 98.5 | | | | | | |
| 99.5 | | | | | | |
| 100.5 | | | | | | |
| 101.5 | | | | | | |
| 102.5 | | | | | | |
| 103.5 | | | | | | |
| 104.5 | | | | | | |
| 105.5 | 49,520 | | 0.0000 | | | |
| 106.5 | 49,520 | | 0.0000 | | | |
| 107.5 | 49,520 | | 0.0000 | | | |
| 108.5 | 49,520 | | 0.0000 | | | |
| 109.5 | 49,520 | | 0.0000 | | | |
| 110.5 | 49,520 | | 0.0000 | | | |
| 111.5 | 49,520 | | 0.0000 | | | |
| 112.5 | 49,520 | | 0.0000 | | | |
| 113.5 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 362.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2012 | | | EXPERIENCE BAND 2002-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,359,525 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,412,126 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 1,595,438 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 1,627,525 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 1,745,962 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 1,789,028 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 1,610,610 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 1,503,899 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 1,465,468 | | 0.0000 | 1.0000 | 100.00 |
| 8.5 | 1,479,173 | | 0.0000 | 1.0000 | 100.00 |
| 9.5 | 984,417 | | 0.0000 | 1.0000 | 100.00 |
| 10.5 | 1,008,426 | | 0.0000 | 1.0000 | 100.00 |
| 11.5 | 997,687 | 11,319 | 0.0113 | 0.9887 | 100.00 |
| 12.5 | 1,084,808 | | 0.0000 | 1.0000 | 98.87 |
| 13.5 | 1,093,092 | | 0.0000 | 1.0000 | 98.87 |
| 14.5 | 1,271,732 | 6,584 | 0.0052 | 0.9948 | 98.87 |
| 15.5 | 1,417,720 | 1,389 | 0.0010 | 0.9990 | 98.35 |
| 16.5 | 1,579,287 | 3,198 | 0.0020 | 0.9980 | 98.26 |
| 17.5 | 1,728,301 | 30,670 | 0.0177 | 0.9823 | 98.06 |
| 18.5 | 1,904,260 | 8,490 | 0.0045 | 0.9955 | 96.32 |
| 19.5 | 2,217,392 | 32,370 | 0.0146 | 0.9854 | 95.89 |
| 20.5 | 2,222,590 | | 0.0000 | 1.0000 | 94.49 |
| 21.5 | 2,171,506 | 154,421 | 0.0711 | 0.9289 | 94.49 |
| 22.5 | 1,954,967 | 149,894 | 0.0767 | 0.9233 | 87.77 |
| 23.5 | 1,557,415 | 59,083 | 0.0379 | 0.9621 | 81.04 |
| 24.5 | 1,382,181 | | 0.0000 | 1.0000 | 77.97 |
| 25.5 | 1,138,108 | | 0.0000 | 1.0000 | 77.97 |
| 26.5 | 1,126,919 | | 0.0000 | 1.0000 | 77.97 |
| 27.5 | 1,068,398 | | 0.0000 | 1.0000 | 77.97 |
| 28.5 | 897,228 | 22,462 | 0.0250 | 0.9750 | 77.97 |
| 29.5 | 626,386 | | 0.0000 | 1.0000 | 76.01 |
| 30.5 | 181,700 | | 0.0000 | 1.0000 | 76.01 |
| 31.5 | 46,685 | | 0.0000 | 1.0000 | 76.01 |
| 32.5 | 8,350 | | 0.0000 | 1.0000 | 76.01 |
| 33.5 | 7,065 | | 0.0000 | 1.0000 | 76.01 |
| 34.5 | 7,065 | | 0.0000 | 1.0000 | 76.01 |
| 35.5 | 7,048 | | 0.0000 | 1.0000 | 76.01 |
| 36.5 | 5,173 | | 0.0000 | 1.0000 | 76.01 |
| 37.5 | 4,282 | | 0.0000 | 1.0000 | 76.01 |
| 38.5 | 3,865 | | 0.0000 | 1.0000 | 76.01 |

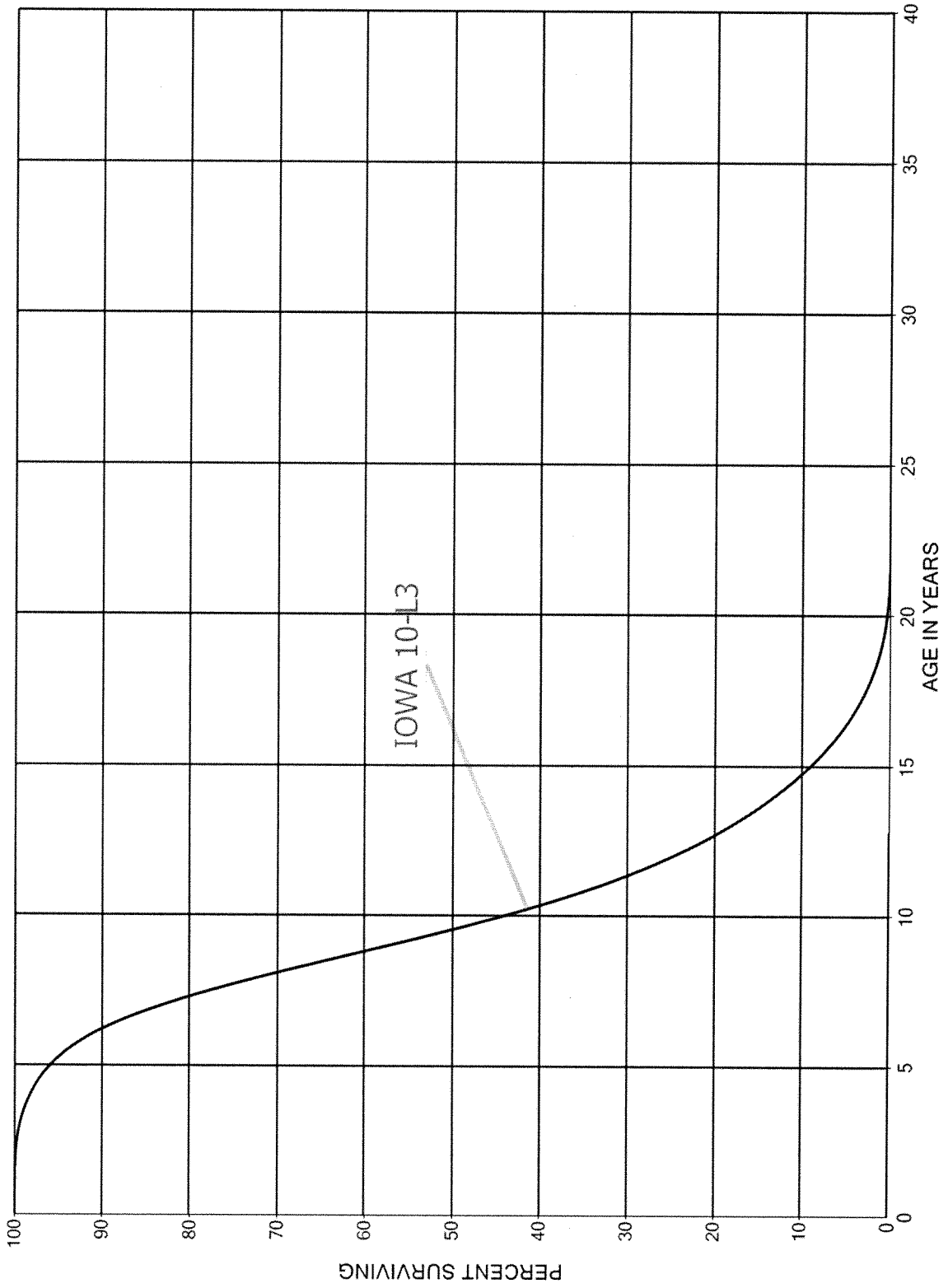
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

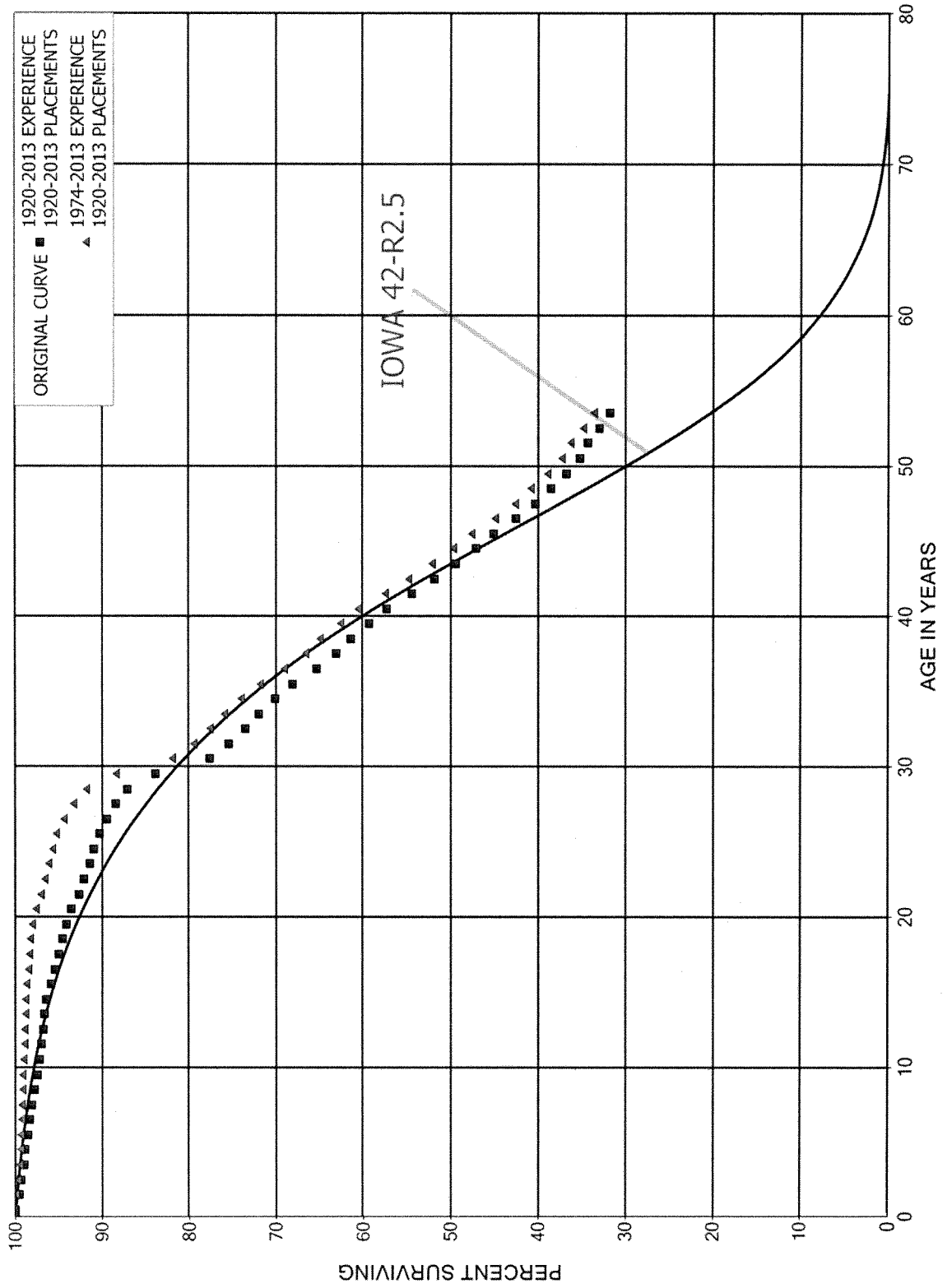
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2012 | | | EXPERIENCE BAND 2002-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 3,068 | | 0.0000 | 1.0000 | 76.01 |
| 40.5 | 3,068 | | 0.0000 | 1.0000 | 76.01 |
| 41.5 | 3,068 | | 0.0000 | 1.0000 | 76.01 |
| 42.5 | 1,670 | | 0.0000 | 1.0000 | 76.01 |
| 43.5 | 1,670 | | 0.0000 | 1.0000 | 76.01 |
| 44.5 | 1,670 | | 0.0000 | 1.0000 | 76.01 |
| 45.5 | 1,670 | | 0.0000 | 1.0000 | 76.01 |
| 46.5 | 1,670 | | 0.0000 | 1.0000 | 76.01 |
| 47.5 | | | | | 76.01 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 363 STORAGE BATTERY EQUIPMENT
 SMOOTH SURVIVOR CURVE



KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 364 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1920-2013

| 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 | 320,819,944 | 154,185 | 0.0005 | 0.9995 | 100.00 |
| 0.5 | 310,261,375 | 1,333,713 | 0.0043 | 0.9957 | 99.95 |
| 1.5 | 298,058,740 | 658,532 | 0.0022 | 0.9978 | 99.52 |
| 2.5 | 285,290,896 | 915,994 | 0.0032 | 0.9968 | 99.30 |
| 3.5 | 273,034,700 | 508,760 | 0.0019 | 0.9981 | 98.98 |
| 4.5 | 259,862,081 | 824,169 | 0.0032 | 0.9968 | 98.80 |
| 5.5 | 251,300,137 | 618,383 | 0.0025 | 0.9975 | 98.49 |
| 6.5 | 241,762,784 | 439,081 | 0.0018 | 0.9982 | 98.24 |
| 7.5 | 232,691,602 | 679,035 | 0.0029 | 0.9971 | 98.06 |
| 8.5 | 224,706,556 | 772,921 | 0.0034 | 0.9966 | 97.78 |
| 9.5 | 215,732,476 | 492,364 | 0.0023 | 0.9977 | 97.44 |
| 10.5 | 196,853,837 | 458,975 | 0.0023 | 0.9977 | 97.22 |
| 11.5 | 187,430,751 | 416,545 | 0.0022 | 0.9978 | 96.99 |
| 12.5 | 179,554,938 | 393,661 | 0.0022 | 0.9978 | 96.78 |
| 13.5 | 171,165,949 | 353,817 | 0.0021 | 0.9979 | 96.57 |
| 14.5 | 165,893,649 | 832,672 | 0.0050 | 0.9950 | 96.37 |
| 15.5 | 161,765,705 | 842,055 | 0.0052 | 0.9948 | 95.88 |
| 16.5 | 156,524,599 | 710,327 | 0.0045 | 0.9955 | 95.38 |
| 17.5 | 149,979,747 | 684,666 | 0.0046 | 0.9954 | 94.95 |
| 18.5 | 142,717,334 | 706,992 | 0.0050 | 0.9950 | 94.52 |
| 19.5 | 135,977,685 | 849,499 | 0.0062 | 0.9938 | 94.05 |
| 20.5 | 128,720,177 | 1,141,625 | 0.0089 | 0.9911 | 93.46 |
| 21.5 | 120,531,354 | 740,329 | 0.0061 | 0.9939 | 92.63 |
| 22.5 | 112,620,418 | 774,367 | 0.0069 | 0.9931 | 92.06 |
| 23.5 | 105,128,294 | 554,091 | 0.0053 | 0.9947 | 91.43 |
| 24.5 | 97,568,294 | 674,273 | 0.0069 | 0.9931 | 90.95 |
| 25.5 | 90,205,927 | 909,492 | 0.0101 | 0.9899 | 90.32 |
| 26.5 | 83,617,019 | 935,376 | 0.0112 | 0.9888 | 89.41 |
| 27.5 | 74,895,007 | 1,173,978 | 0.0157 | 0.9843 | 88.41 |
| 28.5 | 67,389,074 | 2,511,039 | 0.0373 | 0.9627 | 87.02 |
| 29.5 | 62,075,857 | 4,578,761 | 0.0738 | 0.9262 | 83.78 |
| 30.5 | 54,510,044 | 1,587,985 | 0.0291 | 0.9709 | 77.60 |
| 31.5 | 50,176,814 | 1,233,524 | 0.0246 | 0.9754 | 75.34 |
| 32.5 | 46,578,523 | 991,922 | 0.0213 | 0.9787 | 73.49 |
| 33.5 | 43,075,534 | 1,097,349 | 0.0255 | 0.9745 | 71.92 |
| 34.5 | 39,961,475 | 1,171,719 | 0.0293 | 0.9707 | 70.09 |
| 35.5 | 36,759,615 | 1,463,408 | 0.0398 | 0.9602 | 68.04 |
| 36.5 | 33,072,027 | 1,141,896 | 0.0345 | 0.9655 | 65.33 |
| 37.5 | 29,933,214 | 771,894 | 0.0258 | 0.9742 | 63.07 |
| 38.5 | 26,874,634 | 945,455 | 0.0352 | 0.9648 | 61.45 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 24,034,969 | 798,378 | 0.0332 | 0.9668 | 59.28 |
| 40.5 | 21,240,171 | 1,083,944 | 0.0510 | 0.9490 | 57.31 |
| 41.5 | 18,381,156 | 845,765 | 0.0460 | 0.9540 | 54.39 |
| 42.5 | 15,527,654 | 752,428 | 0.0485 | 0.9515 | 51.89 |
| 43.5 | 13,175,833 | 628,770 | 0.0477 | 0.9523 | 49.37 |
| 44.5 | 10,999,644 | 456,403 | 0.0415 | 0.9585 | 47.02 |
| 45.5 | 8,034,960 | 460,641 | 0.0573 | 0.9427 | 45.07 |
| 46.5 | 6,574,175 | 344,675 | 0.0524 | 0.9476 | 42.48 |
| 47.5 | 5,494,539 | 232,781 | 0.0424 | 0.9576 | 40.25 |
| 48.5 | 4,345,165 | 203,604 | 0.0469 | 0.9531 | 38.55 |
| 49.5 | 3,640,741 | 150,974 | 0.0415 | 0.9585 | 36.74 |
| 50.5 | 3,132,317 | 84,112 | 0.0269 | 0.9731 | 35.22 |
| 51.5 | 2,570,624 | 102,812 | 0.0400 | 0.9600 | 34.27 |
| 52.5 | 2,274,605 | 80,055 | 0.0352 | 0.9648 | 32.90 |
| 53.5 | 1,950,435 | 51,785 | 0.0266 | 0.9734 | 31.74 |
| 54.5 | 1,605,565 | 43,674 | 0.0272 | 0.9728 | 30.90 |
| 55.5 | 1,380,682 | 27,198 | 0.0197 | 0.9803 | 30.06 |
| 56.5 | 1,217,593 | 23,179 | 0.0190 | 0.9810 | 29.47 |
| 57.5 | 1,025,208 | 18,367 | 0.0179 | 0.9821 | 28.91 |
| 58.5 | 640,744 | 13,588 | 0.0212 | 0.9788 | 28.39 |
| 59.5 | 535,171 | 13,856 | 0.0259 | 0.9741 | 27.79 |
| 60.5 | 442,594 | 11,726 | 0.0265 | 0.9735 | 27.07 |
| 61.5 | 373,327 | 6,720 | 0.0180 | 0.9820 | 26.35 |
| 62.5 | 309,542 | 7,512 | 0.0243 | 0.9757 | 25.88 |
| 63.5 | 174,904 | 4,406 | 0.0252 | 0.9748 | 25.25 |
| 64.5 | 89,812 | 2,169 | 0.0241 | 0.9759 | 24.61 |
| 65.5 | 35,438 | 555 | 0.0156 | 0.9844 | 24.02 |
| 66.5 | 746 | 412 | 0.5523 | 0.4477 | 23.64 |
| 67.5 | 334 | | 0.0000 | 1.0000 | 10.58 |
| 68.5 | 334 | 240 | 0.7193 | 0.2807 | 10.58 |
| 69.5 | 94 | 94 | 1.0000 | | 2.97 |
| 70.5 | | | | | |
| 71.5 | | | | | |
| 72.5 | | | | | |
| 73.5 | | | | | |
| 74.5 | 532 | | 0.0000 | | |
| 75.5 | 532 | | 0.0000 | | |
| 76.5 | 532 | | 0.0000 | | |
| 77.5 | 532 | | 0.0000 | | |
| 78.5 | 532 | | 0.0000 | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1920-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,105 | | 0.0000 | | |
| 80.5 | 1,105 | | 0.0000 | | |
| 81.5 | 573 | | 0.0000 | | |
| 82.5 | 573 | | 0.0000 | | |
| 83.5 | 573 | | 0.0000 | | |
| 84.5 | 573 | | 0.0000 | | |
| 85.5 | 573 | | 0.0000 | | |
| 86.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

| 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 | 277,287,070 | 103,969 | 0.0004 | 0.9996 | 100.00 |
| 0.5 | 262,073,632 | 579,157 | 0.0022 | 0.9978 | 99.96 |
| 1.5 | 253,514,401 | 491,460 | 0.0019 | 0.9981 | 99.74 |
| 2.5 | 243,159,018 | 574,168 | 0.0024 | 0.9976 | 99.55 |
| 3.5 | 233,463,774 | 204,133 | 0.0009 | 0.9991 | 99.31 |
| 4.5 | 222,435,590 | 203,979 | 0.0009 | 0.9991 | 99.23 |
| 5.5 | 216,242,050 | 104,836 | 0.0005 | 0.9995 | 99.14 |
| 6.5 | 209,918,771 | 117,634 | 0.0006 | 0.9994 | 99.09 |
| 7.5 | 202,392,342 | 106,941 | 0.0005 | 0.9995 | 99.03 |
| 8.5 | 196,774,475 | 88,178 | 0.0004 | 0.9996 | 98.98 |
| 9.5 | 189,537,169 | 188,101 | 0.0010 | 0.9990 | 98.94 |
| 10.5 | 172,184,075 | 123,989 | 0.0007 | 0.9993 | 98.84 |
| 11.5 | 164,724,025 | 98,184 | 0.0006 | 0.9994 | 98.77 |
| 12.5 | 157,915,716 | 95,115 | 0.0006 | 0.9994 | 98.71 |
| 13.5 | 150,838,657 | 117,379 | 0.0008 | 0.9992 | 98.65 |
| 14.5 | 147,175,428 | 146,379 | 0.0010 | 0.9990 | 98.57 |
| 15.5 | 145,026,236 | 199,334 | 0.0014 | 0.9986 | 98.47 |
| 16.5 | 141,597,369 | 270,663 | 0.0019 | 0.9981 | 98.34 |
| 17.5 | 137,360,562 | 185,402 | 0.0013 | 0.9987 | 98.15 |
| 18.5 | 134,642,376 | 303,918 | 0.0023 | 0.9977 | 98.02 |
| 19.5 | 129,405,251 | 500,585 | 0.0039 | 0.9961 | 97.80 |
| 20.5 | 123,450,818 | 676,972 | 0.0055 | 0.9945 | 97.42 |
| 21.5 | 116,285,351 | 631,569 | 0.0054 | 0.9946 | 96.88 |
| 22.5 | 108,842,109 | 483,416 | 0.0044 | 0.9956 | 96.36 |
| 23.5 | 102,376,332 | 425,226 | 0.0042 | 0.9958 | 95.93 |
| 24.5 | 95,783,242 | 497,186 | 0.0052 | 0.9948 | 95.53 |
| 25.5 | 89,393,381 | 837,444 | 0.0094 | 0.9906 | 95.03 |
| 26.5 | 83,603,015 | 935,376 | 0.0112 | 0.9888 | 94.14 |
| 27.5 | 74,882,353 | 1,173,978 | 0.0157 | 0.9843 | 93.09 |
| 28.5 | 67,376,757 | 2,511,039 | 0.0373 | 0.9627 | 91.63 |
| 29.5 | 62,063,714 | 4,578,761 | 0.0738 | 0.9262 | 88.22 |
| 30.5 | 54,498,161 | 1,587,985 | 0.0291 | 0.9709 | 81.71 |
| 31.5 | 50,165,225 | 1,233,524 | 0.0246 | 0.9754 | 79.33 |
| 32.5 | 46,567,213 | 991,922 | 0.0213 | 0.9787 | 77.38 |
| 33.5 | 43,064,792 | 1,097,349 | 0.0255 | 0.9745 | 75.73 |
| 34.5 | 39,951,057 | 1,171,719 | 0.0293 | 0.9707 | 73.80 |
| 35.5 | 36,749,486 | 1,463,408 | 0.0398 | 0.9602 | 71.63 |
| 36.5 | 33,062,597 | 1,141,896 | 0.0345 | 0.9655 | 68.78 |
| 37.5 | 29,923,950 | 771,894 | 0.0258 | 0.9742 | 66.41 |
| 38.5 | 26,867,179 | 945,455 | 0.0352 | 0.9648 | 64.69 |

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

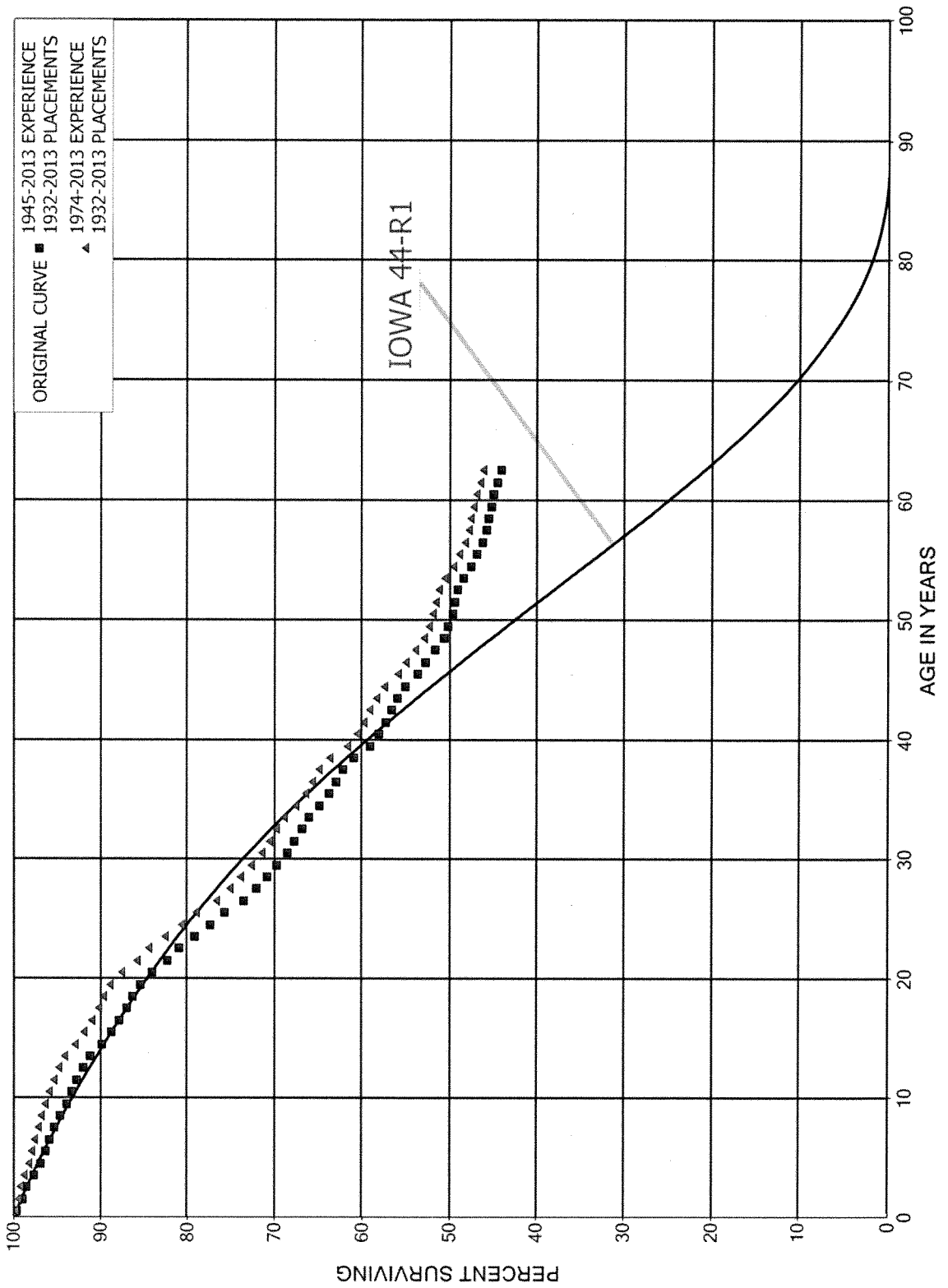
| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 24,027,925 | 798,378 | 0.0332 | 0.9668 | 62.42 |
| 40.5 | 21,233,849 | 1,083,944 | 0.0510 | 0.9490 | 60.34 |
| 41.5 | 18,375,408 | 845,765 | 0.0460 | 0.9540 | 57.26 |
| 42.5 | 15,522,459 | 752,428 | 0.0485 | 0.9515 | 54.63 |
| 43.5 | 13,170,924 | 628,770 | 0.0477 | 0.9523 | 51.98 |
| 44.5 | 10,997,108 | 456,403 | 0.0415 | 0.9585 | 49.50 |
| 45.5 | 8,033,437 | 460,641 | 0.0573 | 0.9427 | 47.44 |
| 46.5 | 6,573,106 | 344,675 | 0.0524 | 0.9476 | 44.72 |
| 47.5 | 5,493,662 | 232,781 | 0.0424 | 0.9576 | 42.38 |
| 48.5 | 4,344,311 | 203,604 | 0.0469 | 0.9531 | 40.58 |
| 49.5 | 3,640,393 | 150,974 | 0.0415 | 0.9585 | 38.68 |
| 50.5 | 3,131,978 | 84,112 | 0.0269 | 0.9731 | 37.08 |
| 51.5 | 2,570,619 | 102,812 | 0.0400 | 0.9600 | 36.08 |
| 52.5 | 2,274,600 | 80,055 | 0.0352 | 0.9648 | 34.64 |
| 53.5 | 1,950,435 | 51,785 | 0.0266 | 0.9734 | 33.42 |
| 54.5 | 1,605,565 | 43,674 | 0.0272 | 0.9728 | 32.53 |
| 55.5 | 1,380,682 | 27,198 | 0.0197 | 0.9803 | 31.65 |
| 56.5 | 1,217,593 | 23,179 | 0.0190 | 0.9810 | 31.02 |
| 57.5 | 1,025,208 | 18,367 | 0.0179 | 0.9821 | 30.43 |
| 58.5 | 640,744 | 13,588 | 0.0212 | 0.9788 | 29.89 |
| 59.5 | 535,171 | 13,856 | 0.0259 | 0.9741 | 29.25 |
| 60.5 | 442,594 | 11,726 | 0.0265 | 0.9735 | 28.50 |
| 61.5 | 373,327 | 6,720 | 0.0180 | 0.9820 | 27.74 |
| 62.5 | 309,542 | 7,512 | 0.0243 | 0.9757 | 27.24 |
| 63.5 | 174,904 | 4,406 | 0.0252 | 0.9748 | 26.58 |
| 64.5 | 89,812 | 2,169 | 0.0241 | 0.9759 | 25.91 |
| 65.5 | 35,438 | 555 | 0.0156 | 0.9844 | 25.29 |
| 66.5 | 746 | 412 | 0.5523 | 0.4477 | 24.89 |
| 67.5 | 334 | | 0.0000 | 1.0000 | 11.14 |
| 68.5 | 334 | 240 | 0.7193 | 0.2807 | 11.14 |
| 69.5 | 94 | 94 | 1.0000 | | 3.13 |
| 70.5 | | | | | |
| 71.5 | | | | | |
| 72.5 | | | | | |
| 73.5 | | | | | |
| 74.5 | 532 | | 0.0000 | | |
| 75.5 | 532 | | 0.0000 | | |
| 76.5 | 532 | | 0.0000 | | |
| 77.5 | 532 | | 0.0000 | | |
| 78.5 | 532 | | 0.0000 | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1920-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,105 | | 0.0000 | | |
| 80.5 | 1,105 | | 0.0000 | | |
| 81.5 | 573 | | 0.0000 | | |
| 82.5 | 573 | | 0.0000 | | |
| 83.5 | 573 | | 0.0000 | | |
| 84.5 | 573 | | 0.0000 | | |
| 85.5 | 573 | | 0.0000 | | |
| 86.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2013

EXPERIENCE BAND 1945-2013

| 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 | 267,640,985 | 979,331 | 0.0037 | 0.9963 | 100.00 |
| 0.5 | 259,493,753 | 1,654,563 | 0.0064 | 0.9936 | 99.63 |
| 1.5 | 251,546,457 | 1,383,304 | 0.0055 | 0.9945 | 99.00 |
| 2.5 | 240,864,336 | 2,010,700 | 0.0083 | 0.9917 | 98.45 |
| 3.5 | 231,762,060 | 1,912,948 | 0.0083 | 0.9917 | 97.63 |
| 4.5 | 221,428,056 | 1,135,470 | 0.0051 | 0.9949 | 96.83 |
| 5.5 | 213,831,742 | 1,157,230 | 0.0054 | 0.9946 | 96.33 |
| 6.5 | 205,338,188 | 1,223,032 | 0.0060 | 0.9940 | 95.81 |
| 7.5 | 197,176,897 | 1,308,268 | 0.0066 | 0.9934 | 95.24 |
| 8.5 | 189,488,258 | 1,438,145 | 0.0076 | 0.9924 | 94.61 |
| 9.5 | 182,045,220 | 1,123,973 | 0.0062 | 0.9938 | 93.89 |
| 10.5 | 169,263,209 | 1,108,582 | 0.0065 | 0.9935 | 93.31 |
| 11.5 | 162,180,819 | 1,325,243 | 0.0082 | 0.9918 | 92.70 |
| 12.5 | 155,879,121 | 1,375,258 | 0.0088 | 0.9912 | 91.94 |
| 13.5 | 146,777,117 | 2,000,851 | 0.0136 | 0.9864 | 91.13 |
| 14.5 | 140,343,840 | 1,844,780 | 0.0131 | 0.9869 | 89.89 |
| 15.5 | 135,835,505 | 1,390,321 | 0.0102 | 0.9898 | 88.71 |
| 16.5 | 130,348,587 | 1,340,760 | 0.0103 | 0.9897 | 87.80 |
| 17.5 | 123,045,805 | 933,875 | 0.0076 | 0.9924 | 86.89 |
| 18.5 | 115,801,599 | 1,179,272 | 0.0102 | 0.9898 | 86.23 |
| 19.5 | 109,854,597 | 1,709,497 | 0.0156 | 0.9844 | 85.36 |
| 20.5 | 101,240,055 | 2,099,481 | 0.0207 | 0.9793 | 84.03 |
| 21.5 | 92,975,037 | 1,479,498 | 0.0159 | 0.9841 | 82.29 |
| 22.5 | 83,765,913 | 1,861,696 | 0.0222 | 0.9778 | 80.98 |
| 23.5 | 75,363,507 | 1,666,768 | 0.0221 | 0.9779 | 79.18 |
| 24.5 | 65,519,949 | 1,443,805 | 0.0220 | 0.9780 | 77.43 |
| 25.5 | 57,328,394 | 1,703,674 | 0.0297 | 0.9703 | 75.72 |
| 26.5 | 50,527,782 | 973,611 | 0.0193 | 0.9807 | 73.47 |
| 27.5 | 45,555,757 | 771,148 | 0.0169 | 0.9831 | 72.05 |
| 28.5 | 41,002,054 | 652,870 | 0.0159 | 0.9841 | 70.83 |
| 29.5 | 37,640,232 | 646,015 | 0.0172 | 0.9828 | 69.71 |
| 30.5 | 35,587,094 | 430,183 | 0.0121 | 0.9879 | 68.51 |
| 31.5 | 33,709,062 | 417,014 | 0.0124 | 0.9876 | 67.68 |
| 32.5 | 31,986,815 | 398,363 | 0.0125 | 0.9875 | 66.84 |
| 33.5 | 30,038,630 | 558,072 | 0.0186 | 0.9814 | 66.01 |
| 34.5 | 28,310,767 | 477,406 | 0.0169 | 0.9831 | 64.79 |
| 35.5 | 26,648,113 | 333,874 | 0.0125 | 0.9875 | 63.69 |
| 36.5 | 24,788,522 | 278,050 | 0.0112 | 0.9888 | 62.89 |
| 37.5 | 23,206,558 | 453,532 | 0.0195 | 0.9805 | 62.19 |
| 38.5 | 21,509,745 | 655,293 | 0.0305 | 0.9695 | 60.97 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1932-2013 | | | EXPERIENCE BAND 1945-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 19,904,564 | 371,410 | 0.0187 | 0.9813 | 59.12 |
| 40.5 | 18,536,874 | 225,915 | 0.0122 | 0.9878 | 58.01 |
| 41.5 | 17,120,415 | 214,709 | 0.0125 | 0.9875 | 57.31 |
| 42.5 | 15,828,185 | 181,215 | 0.0114 | 0.9886 | 56.59 |
| 43.5 | 14,831,701 | 245,020 | 0.0165 | 0.9835 | 55.94 |
| 44.5 | 13,496,356 | 350,858 | 0.0260 | 0.9740 | 55.02 |
| 45.5 | 11,563,872 | 188,852 | 0.0163 | 0.9837 | 53.59 |
| 46.5 | 10,752,549 | 219,989 | 0.0205 | 0.9795 | 52.71 |
| 47.5 | 9,917,054 | 190,641 | 0.0192 | 0.9808 | 51.63 |
| 48.5 | 9,028,804 | 90,659 | 0.0100 | 0.9900 | 50.64 |
| 49.5 | 8,512,849 | 82,116 | 0.0096 | 0.9904 | 50.13 |
| 50.5 | 8,046,479 | 46,585 | 0.0058 | 0.9942 | 49.65 |
| 51.5 | 7,442,688 | 38,881 | 0.0052 | 0.9948 | 49.36 |
| 52.5 | 7,098,140 | 102,806 | 0.0145 | 0.9855 | 49.10 |
| 53.5 | 6,658,175 | 122,415 | 0.0184 | 0.9816 | 48.39 |
| 54.5 | 5,963,464 | 84,620 | 0.0142 | 0.9858 | 47.50 |
| 55.5 | 5,481,501 | 79,724 | 0.0145 | 0.9855 | 46.83 |
| 56.5 | 5,029,062 | 46,869 | 0.0093 | 0.9907 | 46.15 |
| 57.5 | 4,561,514 | 17,798 | 0.0039 | 0.9961 | 45.72 |
| 58.5 | 3,402,480 | 26,436 | 0.0078 | 0.9922 | 45.54 |
| 59.5 | 3,011,501 | 16,403 | 0.0054 | 0.9946 | 45.18 |
| 60.5 | 2,655,027 | 28,004 | 0.0105 | 0.9895 | 44.94 |
| 61.5 | 2,338,998 | 18,430 | 0.0079 | 0.9921 | 44.46 |
| 62.5 | 2,017,711 | 4,269 | 0.0021 | 0.9979 | 44.11 |
| 63.5 | 1,542,516 | 9,629 | 0.0062 | 0.9938 | 44.02 |
| 64.5 | 1,122,750 | 4,142 | 0.0037 | 0.9963 | 43.75 |
| 65.5 | 802,662 | 8,572 | 0.0107 | 0.9893 | 43.58 |
| 66.5 | | | | | 43.12 |
| 67.5 | | | | | |
| 68.5 | | | | | |
| 69.5 | | | | | |
| 70.5 | | | | | |
| 71.5 | | | | | |
| 72.5 | | | | | |
| 73.5 | | | | | |
| 74.5 | | 751 | 0.0000 | | |
| 75.5 | | 751 | 0.0000 | | |
| 76.5 | | 751 | 0.0000 | | |
| 77.5 | | 751 | 0.0000 | | |
| 78.5 | | 751 | 0.0000 | | |
| 79.5 | | 751 | 0.0000 | | |
| 80.5 | | 751 | 0.0000 | | |
| 81.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2013

EXPERIENCE BAND 1974-2013

| 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 | 229,458,499 | 889,270 | 0.0039 | 0.9961 | 100.00 |
| 0.5 | 218,920,735 | 630,959 | 0.0029 | 0.9971 | 99.61 |
| 1.5 | 214,022,842 | 597,227 | 0.0028 | 0.9972 | 99.33 |
| 2.5 | 206,125,804 | 1,010,769 | 0.0049 | 0.9951 | 99.05 |
| 3.5 | 200,068,909 | 950,976 | 0.0048 | 0.9952 | 98.56 |
| 4.5 | 192,723,195 | 706,216 | 0.0037 | 0.9963 | 98.09 |
| 5.5 | 187,789,882 | 690,577 | 0.0037 | 0.9963 | 97.73 |
| 6.5 | 181,619,692 | 690,533 | 0.0038 | 0.9962 | 97.38 |
| 7.5 | 175,337,062 | 740,809 | 0.0042 | 0.9958 | 97.00 |
| 8.5 | 169,951,387 | 816,454 | 0.0048 | 0.9952 | 96.60 |
| 9.5 | 164,011,400 | 729,489 | 0.0044 | 0.9956 | 96.13 |
| 10.5 | 152,489,642 | 795,983 | 0.0052 | 0.9948 | 95.70 |
| 11.5 | 146,901,650 | 973,645 | 0.0066 | 0.9934 | 95.20 |
| 12.5 | 141,462,648 | 962,320 | 0.0068 | 0.9932 | 94.57 |
| 13.5 | 133,303,247 | 1,724,179 | 0.0129 | 0.9871 | 93.93 |
| 14.5 | 128,067,912 | 1,431,990 | 0.0112 | 0.9888 | 92.71 |
| 15.5 | 124,710,552 | 1,104,214 | 0.0089 | 0.9911 | 91.68 |
| 16.5 | 120,129,714 | 1,088,397 | 0.0091 | 0.9909 | 90.87 |
| 17.5 | 113,851,069 | 630,505 | 0.0055 | 0.9945 | 90.04 |
| 18.5 | 109,065,187 | 1,040,307 | 0.0095 | 0.9905 | 89.54 |
| 19.5 | 103,721,604 | 1,566,607 | 0.0151 | 0.9849 | 88.69 |
| 20.5 | 95,716,997 | 1,891,427 | 0.0198 | 0.9802 | 87.35 |
| 21.5 | 88,076,046 | 1,391,148 | 0.0158 | 0.9842 | 85.62 |
| 22.5 | 79,354,017 | 1,767,712 | 0.0223 | 0.9777 | 84.27 |
| 23.5 | 71,713,552 | 1,603,779 | 0.0224 | 0.9776 | 82.39 |
| 24.5 | 62,537,337 | 1,366,633 | 0.0219 | 0.9781 | 80.55 |
| 25.5 | 55,083,796 | 1,620,169 | 0.0294 | 0.9706 | 78.79 |
| 26.5 | 50,524,880 | 973,611 | 0.0193 | 0.9807 | 76.47 |
| 27.5 | 45,552,855 | 771,148 | 0.0169 | 0.9831 | 75.00 |
| 28.5 | 41,002,054 | 652,870 | 0.0159 | 0.9841 | 73.73 |
| 29.5 | 37,640,232 | 646,015 | 0.0172 | 0.9828 | 72.56 |
| 30.5 | 35,587,094 | 430,183 | 0.0121 | 0.9879 | 71.31 |
| 31.5 | 33,709,062 | 417,014 | 0.0124 | 0.9876 | 70.45 |
| 32.5 | 31,986,815 | 398,363 | 0.0125 | 0.9875 | 69.58 |
| 33.5 | 30,038,630 | 558,072 | 0.0186 | 0.9814 | 68.71 |
| 34.5 | 28,310,767 | 477,406 | 0.0169 | 0.9831 | 67.44 |
| 35.5 | 26,648,113 | 333,874 | 0.0125 | 0.9875 | 66.30 |
| 36.5 | 24,788,522 | 278,050 | 0.0112 | 0.9888 | 65.47 |
| 37.5 | 23,206,558 | 453,532 | 0.0195 | 0.9805 | 64.73 |
| 38.5 | 21,509,745 | 655,293 | 0.0305 | 0.9695 | 63.47 |

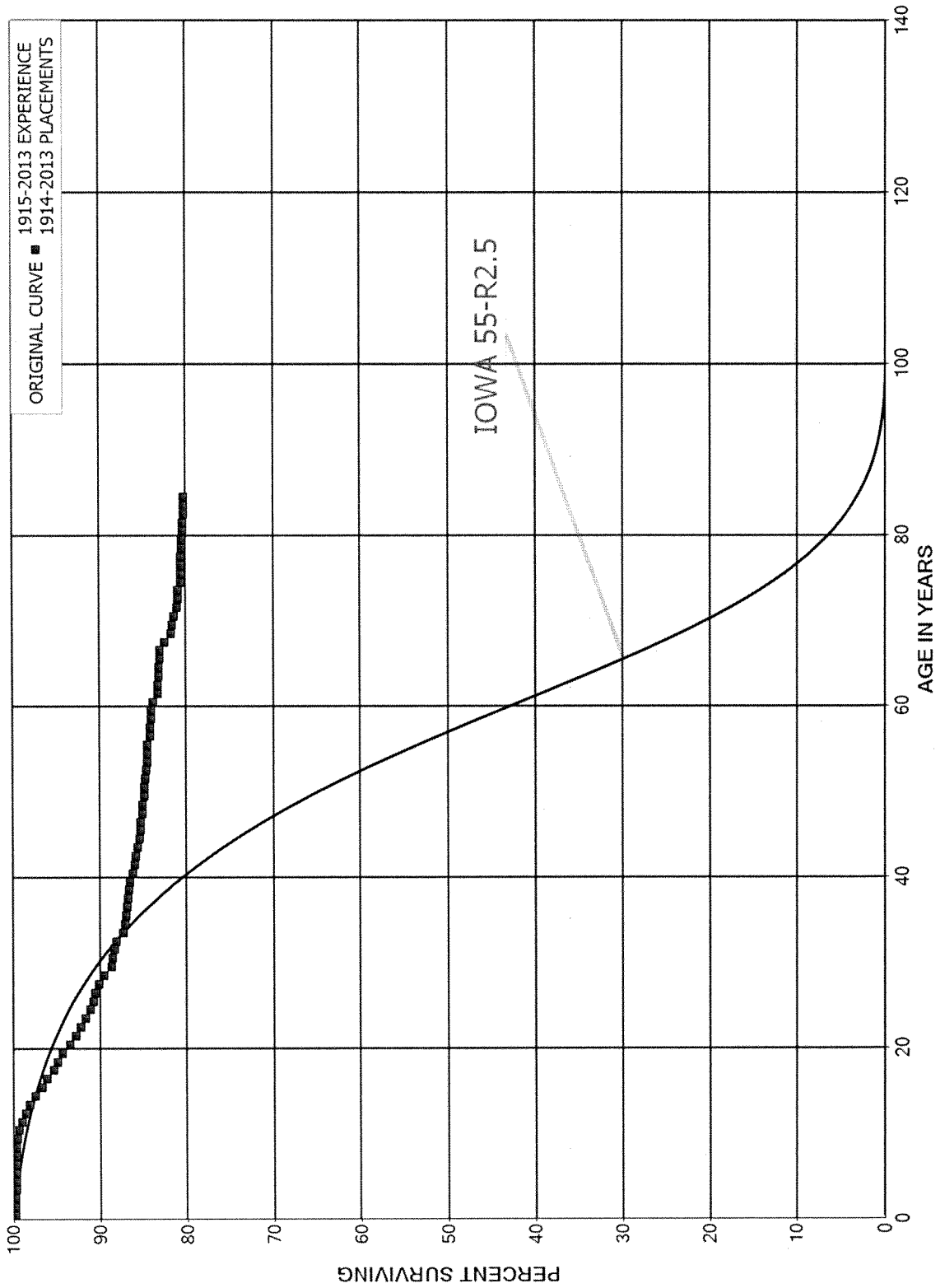
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1932-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 19,904,564 | 371,410 | 0.0187 | 0.9813 | 61.53 |
| 40.5 | 18,536,874 | 225,915 | 0.0122 | 0.9878 | 60.39 |
| 41.5 | 17,120,415 | 214,709 | 0.0125 | 0.9875 | 59.65 |
| 42.5 | 15,828,185 | 181,215 | 0.0114 | 0.9886 | 58.90 |
| 43.5 | 14,831,701 | 245,020 | 0.0165 | 0.9835 | 58.23 |
| 44.5 | 13,496,356 | 350,858 | 0.0260 | 0.9740 | 57.27 |
| 45.5 | 11,563,872 | 188,852 | 0.0163 | 0.9837 | 55.78 |
| 46.5 | 10,752,549 | 219,989 | 0.0205 | 0.9795 | 54.87 |
| 47.5 | 9,917,054 | 190,641 | 0.0192 | 0.9808 | 53.74 |
| 48.5 | 9,028,804 | 90,659 | 0.0100 | 0.9900 | 52.71 |
| 49.5 | 8,512,849 | 82,116 | 0.0096 | 0.9904 | 52.18 |
| 50.5 | 8,046,479 | 46,585 | 0.0058 | 0.9942 | 51.68 |
| 51.5 | 7,442,688 | 38,881 | 0.0052 | 0.9948 | 51.38 |
| 52.5 | 7,098,140 | 102,806 | 0.0145 | 0.9855 | 51.11 |
| 53.5 | 6,658,175 | 122,415 | 0.0184 | 0.9816 | 50.37 |
| 54.5 | 5,963,464 | 84,620 | 0.0142 | 0.9858 | 49.44 |
| 55.5 | 5,481,501 | 79,724 | 0.0145 | 0.9855 | 48.74 |
| 56.5 | 5,029,062 | 46,869 | 0.0093 | 0.9907 | 48.03 |
| 57.5 | 4,561,514 | 17,798 | 0.0039 | 0.9961 | 47.59 |
| 58.5 | 3,402,480 | 26,436 | 0.0078 | 0.9922 | 47.40 |
| 59.5 | 3,011,501 | 16,403 | 0.0054 | 0.9946 | 47.03 |
| 60.5 | 2,655,027 | 28,004 | 0.0105 | 0.9895 | 46.78 |
| 61.5 | 2,338,998 | 18,430 | 0.0079 | 0.9921 | 46.28 |
| 62.5 | 2,017,711 | 4,269 | 0.0021 | 0.9979 | 45.92 |
| 63.5 | 1,542,516 | 9,629 | 0.0062 | 0.9938 | 45.82 |
| 64.5 | 1,122,750 | 4,142 | 0.0037 | 0.9963 | 45.53 |
| 65.5 | 802,662 | 8,572 | 0.0107 | 0.9893 | 45.37 |
| 66.5 | | | | | 44.88 |
| 67.5 | | | | | |
| 68.5 | | | | | |
| 69.5 | | | | | |
| 70.5 | | | | | |
| 71.5 | | | | | |
| 72.5 | | | | | |
| 73.5 | | | | | |
| 74.5 | 751 | | 0.0000 | | |
| 75.5 | 751 | | 0.0000 | | |
| 76.5 | 751 | | 0.0000 | | |
| 77.5 | 751 | | 0.0000 | | |
| 78.5 | 751 | | 0.0000 | | |
| 79.5 | 751 | | 0.0000 | | |
| 80.5 | 751 | | 0.0000 | | |
| 81.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2013

EXPERIENCE BAND 1915-2013

| 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 | 258,314,203 | 724,725 | 0.0028 | 0.9972 | 100.00 |
| 0.5 | 249,611,992 | 113,269 | 0.0005 | 0.9995 | 99.72 |
| 1.5 | 241,403,298 | 9,524 | 0.0000 | 1.0000 | 99.67 |
| 2.5 | 232,092,904 | 11,252 | 0.0000 | 1.0000 | 99.67 |
| 3.5 | 223,733,115 | 62,457 | 0.0003 | 0.9997 | 99.67 |
| 4.5 | 206,430,096 | 23,695 | 0.0001 | 0.9999 | 99.64 |
| 5.5 | 184,411,008 | 35,224 | 0.0002 | 0.9998 | 99.63 |
| 6.5 | 164,620,783 | 23,014 | 0.0001 | 0.9999 | 99.61 |
| 7.5 | 147,436,842 | 23,060 | 0.0002 | 0.9998 | 99.59 |
| 8.5 | 137,542,833 | 122,762 | 0.0009 | 0.9991 | 99.58 |
| 9.5 | 126,393,432 | 225,805 | 0.0018 | 0.9982 | 99.49 |
| 10.5 | 113,434,937 | 402,465 | 0.0035 | 0.9965 | 99.31 |
| 11.5 | 105,643,628 | 437,033 | 0.0041 | 0.9959 | 98.96 |
| 12.5 | 101,028,378 | 515,863 | 0.0051 | 0.9949 | 98.55 |
| 13.5 | 93,461,451 | 609,644 | 0.0065 | 0.9935 | 98.05 |
| 14.5 | 89,533,690 | 698,466 | 0.0078 | 0.9922 | 97.41 |
| 15.5 | 83,423,521 | 527,356 | 0.0063 | 0.9937 | 96.65 |
| 16.5 | 79,888,611 | 609,940 | 0.0076 | 0.9924 | 96.04 |
| 17.5 | 75,517,018 | 395,739 | 0.0052 | 0.9948 | 95.30 |
| 18.5 | 71,550,387 | 427,201 | 0.0060 | 0.9940 | 94.80 |
| 19.5 | 66,564,346 | 601,998 | 0.0090 | 0.9910 | 94.24 |
| 20.5 | 61,821,150 | 471,200 | 0.0076 | 0.9924 | 93.38 |
| 21.5 | 56,276,610 | 293,075 | 0.0052 | 0.9948 | 92.67 |
| 22.5 | 51,692,046 | 336,820 | 0.0065 | 0.9935 | 92.19 |
| 23.5 | 46,802,574 | 271,471 | 0.0058 | 0.9942 | 91.59 |
| 24.5 | 42,869,738 | 146,707 | 0.0034 | 0.9966 | 91.06 |
| 25.5 | 39,477,402 | 125,876 | 0.0032 | 0.9968 | 90.75 |
| 26.5 | 34,703,521 | 167,628 | 0.0048 | 0.9952 | 90.46 |
| 27.5 | 30,859,499 | 189,863 | 0.0062 | 0.9938 | 90.02 |
| 28.5 | 26,991,422 | 253,281 | 0.0094 | 0.9906 | 89.47 |
| 29.5 | 24,432,168 | 47,399 | 0.0019 | 0.9981 | 88.63 |
| 30.5 | 23,993,756 | 44,420 | 0.0019 | 0.9981 | 88.46 |
| 31.5 | 23,826,585 | 73,098 | 0.0031 | 0.9969 | 88.29 |
| 32.5 | 23,574,238 | 206,694 | 0.0088 | 0.9912 | 88.02 |
| 33.5 | 22,783,899 | 47,007 | 0.0021 | 0.9979 | 87.25 |
| 34.5 | 21,964,614 | 26,579 | 0.0012 | 0.9988 | 87.07 |
| 35.5 | 21,621,952 | 32,933 | 0.0015 | 0.9985 | 86.96 |
| 36.5 | 20,637,490 | 18,233 | 0.0009 | 0.9991 | 86.83 |
| 37.5 | 19,809,783 | 21,720 | 0.0011 | 0.9989 | 86.75 |
| 38.5 | 18,995,699 | 36,792 | 0.0019 | 0.9981 | 86.66 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013

EXPERIENCE BAND 1915-2013

| 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 | 18,275,995 | 75,675 | 0.0041 | 0.9959 | 86.49 |
| 40.5 | 17,496,836 | 39,399 | 0.0023 | 0.9977 | 86.13 |
| 41.5 | 17,006,073 | 30,521 | 0.0018 | 0.9982 | 85.94 |
| 42.5 | 15,438,889 | 31,766 | 0.0021 | 0.9979 | 85.78 |
| 43.5 | 13,670,089 | 29,528 | 0.0022 | 0.9978 | 85.61 |
| 44.5 | 13,067,981 | 15,626 | 0.0012 | 0.9988 | 85.42 |
| 45.5 | 11,924,465 | 5,492 | 0.0005 | 0.9995 | 85.32 |
| 46.5 | 10,641,335 | 20,597 | 0.0019 | 0.9981 | 85.28 |
| 47.5 | 9,774,542 | 5,656 | 0.0006 | 0.9994 | 85.12 |
| 48.5 | 9,169,535 | 20,062 | 0.0022 | 0.9978 | 85.07 |
| 49.5 | 8,782,514 | 7,790 | 0.0009 | 0.9991 | 84.88 |
| 50.5 | 7,940,057 | 8,815 | 0.0011 | 0.9989 | 84.81 |
| 51.5 | 7,616,433 | 8,826 | 0.0012 | 0.9988 | 84.71 |
| 52.5 | 7,254,800 | 7,956 | 0.0011 | 0.9989 | 84.61 |
| 53.5 | 7,144,187 | 2,423 | 0.0003 | 0.9997 | 84.52 |
| 54.5 | 7,088,460 | 2,131 | 0.0003 | 0.9997 | 84.49 |
| 55.5 | 6,843,738 | 21,617 | 0.0032 | 0.9968 | 84.47 |
| 56.5 | 6,792,070 | 3,918 | 0.0006 | 0.9994 | 84.20 |
| 57.5 | 6,683,324 | 6,820 | 0.0010 | 0.9990 | 84.15 |
| 58.5 | 6,258,436 | 2,223 | 0.0004 | 0.9996 | 84.07 |
| 59.5 | 6,091,977 | 12,431 | 0.0020 | 0.9980 | 84.04 |
| 60.5 | 5,888,915 | 38,744 | 0.0066 | 0.9934 | 83.86 |
| 61.5 | 5,136,899 | 5,093 | 0.0010 | 0.9990 | 83.31 |
| 62.5 | 4,949,281 | 3,955 | 0.0008 | 0.9992 | 83.23 |
| 63.5 | 4,753,062 | | 0.0000 | 1.0000 | 83.16 |
| 64.5 | 4,287,402 | 3,101 | 0.0007 | 0.9993 | 83.16 |
| 65.5 | 3,978,364 | 1,084 | 0.0003 | 0.9997 | 83.10 |
| 66.5 | 3,919,976 | 27,638 | 0.0071 | 0.9929 | 83.08 |
| 67.5 | 3,836,671 | 37,877 | 0.0099 | 0.9901 | 82.50 |
| 68.5 | 3,743,871 | 4,381 | 0.0012 | 0.9988 | 81.68 |
| 69.5 | 3,737,788 | 6,778 | 0.0018 | 0.9982 | 81.59 |
| 70.5 | 3,701,244 | 17,049 | 0.0046 | 0.9954 | 81.44 |
| 71.5 | 3,682,426 | 5,358 | 0.0015 | 0.9985 | 81.06 |
| 72.5 | 3,604,142 | 2,254 | 0.0006 | 0.9994 | 80.94 |
| 73.5 | 3,591,987 | 10,544 | 0.0029 | 0.9971 | 80.89 |
| 74.5 | 3,545,952 | 390 | 0.0001 | 0.9999 | 80.66 |
| 75.5 | 3,509,950 | 777 | 0.0002 | 0.9998 | 80.65 |
| 76.5 | 3,482,316 | 2,935 | 0.0008 | 0.9992 | 80.63 |
| 77.5 | 3,463,579 | 2,558 | 0.0007 | 0.9993 | 80.56 |
| 78.5 | 3,450,433 | 1,897 | 0.0005 | 0.9995 | 80.50 |

Schedule JJS-1

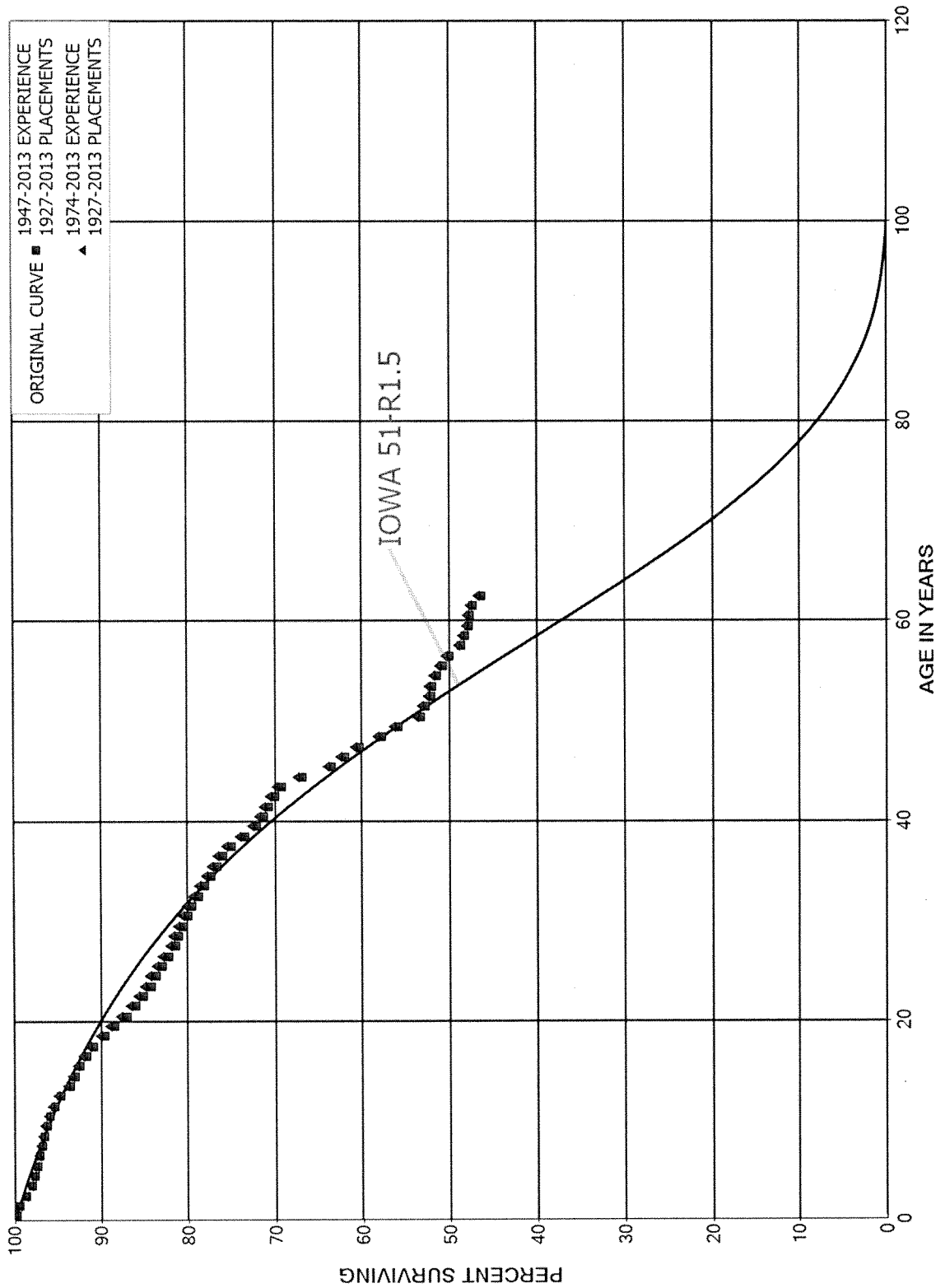
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1914-2013 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 3,434,958 | 784 | 0.0002 | 0.9998 | 80.46 |
| 80.5 | 3,223,882 | 1,152 | 0.0004 | 0.9996 | 80.44 |
| 81.5 | 3,128,533 | 2,816 | 0.0009 | 0.9991 | 80.41 |
| 82.5 | 3,033,675 | 268 | 0.0001 | 0.9999 | 80.34 |
| 83.5 | 2,854,266 | 3,559 | 0.0012 | 0.9988 | 80.33 |
| 84.5 | 2,584,607 | 4,521 | 0.0017 | 0.9983 | 80.23 |
| 85.5 | 2,288,468 | 1,610 | 0.0007 | 0.9993 | 80.09 |
| 86.5 | 2,098,161 | 47 | 0.0000 | 1.0000 | 80.03 |
| 87.5 | 2,032,597 | 1,056 | 0.0005 | 0.9995 | 80.03 |
| 88.5 | 1,603,090 | 4,837 | 0.0030 | 0.9970 | 79.99 |
| 89.5 | 1,351,651 | 561 | 0.0004 | 0.9996 | 79.75 |
| 90.5 | 1,258,063 | 1,417 | 0.0011 | 0.9989 | 79.72 |
| 91.5 | 1,010,325 | 303 | 0.0003 | 0.9997 | 79.63 |
| 92.5 | 798,013 | 1,372 | 0.0017 | 0.9983 | 79.60 |
| 93.5 | 332,426 | 723 | 0.0022 | 0.9978 | 79.47 |
| 94.5 | 324,321 | 840 | 0.0026 | 0.9974 | 79.29 |
| 95.5 | 297,977 | 264 | 0.0009 | 0.9991 | 79.09 |
| 96.5 | 297,012 | 375 | 0.0013 | 0.9987 | 79.02 |
| 97.5 | 292,076 | 316 | 0.0011 | 0.9989 | 78.92 |
| 98.5 | 289,582 | 139 | 0.0005 | 0.9995 | 78.83 |
| 99.5 | | | | | 78.79 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2013

EXPERIENCE BAND 1947-2013

| 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 | 488,503,833 | 1,110,040 | 0.0023 | 0.9977 | 100.00 |
| 0.5 | 476,815,265 | 1,990,597 | 0.0042 | 0.9958 | 99.77 |
| 1.5 | 457,887,003 | 3,565,501 | 0.0078 | 0.9922 | 99.36 |
| 2.5 | 438,229,398 | 2,656,787 | 0.0061 | 0.9939 | 98.58 |
| 3.5 | 420,091,755 | 1,538,042 | 0.0037 | 0.9963 | 97.98 |
| 4.5 | 389,793,259 | 1,192,953 | 0.0031 | 0.9969 | 97.63 |
| 5.5 | 360,989,991 | 1,167,744 | 0.0032 | 0.9968 | 97.33 |
| 6.5 | 336,724,063 | 1,070,926 | 0.0032 | 0.9968 | 97.01 |
| 7.5 | 313,444,303 | 743,459 | 0.0024 | 0.9976 | 96.70 |
| 8.5 | 292,867,773 | 820,013 | 0.0028 | 0.9972 | 96.47 |
| 9.5 | 272,921,687 | 1,157,069 | 0.0042 | 0.9958 | 96.20 |
| 10.5 | 246,882,988 | 1,207,522 | 0.0049 | 0.9951 | 95.80 |
| 11.5 | 232,295,682 | 1,666,206 | 0.0072 | 0.9928 | 95.33 |
| 12.5 | 219,422,488 | 2,573,782 | 0.0117 | 0.9883 | 94.64 |
| 13.5 | 204,751,188 | 1,266,545 | 0.0062 | 0.9938 | 93.53 |
| 14.5 | 194,223,017 | 1,238,599 | 0.0064 | 0.9936 | 92.96 |
| 15.5 | 185,728,994 | 1,420,097 | 0.0076 | 0.9924 | 92.36 |
| 16.5 | 174,429,466 | 1,496,093 | 0.0086 | 0.9914 | 91.66 |
| 17.5 | 161,802,426 | 2,396,082 | 0.0148 | 0.9852 | 90.87 |
| 18.5 | 151,262,632 | 1,849,352 | 0.0122 | 0.9878 | 89.52 |
| 19.5 | 139,633,987 | 2,314,686 | 0.0166 | 0.9834 | 88.43 |
| 20.5 | 131,500,942 | 1,569,498 | 0.0119 | 0.9881 | 86.96 |
| 21.5 | 121,270,472 | 1,281,008 | 0.0106 | 0.9894 | 85.93 |
| 22.5 | 110,323,177 | 1,056,213 | 0.0096 | 0.9904 | 85.02 |
| 23.5 | 98,855,648 | 697,919 | 0.0071 | 0.9929 | 84.20 |
| 24.5 | 88,749,384 | 730,766 | 0.0082 | 0.9918 | 83.61 |
| 25.5 | 79,514,525 | 668,508 | 0.0084 | 0.9916 | 82.92 |
| 26.5 | 69,771,470 | 699,038 | 0.0100 | 0.9900 | 82.22 |
| 27.5 | 61,341,518 | 293,163 | 0.0048 | 0.9952 | 81.40 |
| 28.5 | 56,139,097 | 369,358 | 0.0066 | 0.9934 | 81.01 |
| 29.5 | 50,980,629 | 353,673 | 0.0069 | 0.9931 | 80.48 |
| 30.5 | 48,730,007 | 279,056 | 0.0057 | 0.9943 | 79.92 |
| 31.5 | 47,337,100 | 454,379 | 0.0096 | 0.9904 | 79.46 |
| 32.5 | 45,393,862 | 360,092 | 0.0079 | 0.9921 | 78.70 |
| 33.5 | 43,009,626 | 412,217 | 0.0096 | 0.9904 | 78.08 |
| 34.5 | 41,719,143 | 356,628 | 0.0085 | 0.9915 | 77.33 |
| 35.5 | 40,121,573 | 387,995 | 0.0097 | 0.9903 | 76.67 |
| 36.5 | 37,883,794 | 480,497 | 0.0127 | 0.9873 | 75.93 |
| 37.5 | 34,608,945 | 708,728 | 0.0205 | 0.9795 | 74.96 |
| 38.5 | 31,485,602 | 592,436 | 0.0188 | 0.9812 | 73.43 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1927-2013 | | | EXPERIENCE BAND 1947-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 28,434,801 | 319,311 | 0.0112 | 0.9888 | 72.05 |
| 40.5 | 25,769,078 | 199,943 | 0.0078 | 0.9922 | 71.24 |
| 41.5 | 23,790,185 | 236,925 | 0.0100 | 0.9900 | 70.68 |
| 42.5 | 21,385,523 | 240,596 | 0.0113 | 0.9887 | 69.98 |
| 43.5 | 18,816,651 | 644,207 | 0.0342 | 0.9658 | 69.19 |
| 44.5 | 17,208,119 | 864,307 | 0.0502 | 0.9498 | 66.82 |
| 45.5 | 13,232,085 | 319,974 | 0.0242 | 0.9758 | 63.47 |
| 46.5 | 11,902,652 | 306,662 | 0.0258 | 0.9742 | 61.93 |
| 47.5 | 10,375,069 | 442,145 | 0.0426 | 0.9574 | 60.34 |
| 48.5 | 9,148,936 | 299,098 | 0.0327 | 0.9673 | 57.77 |
| 49.5 | 8,244,240 | 377,356 | 0.0458 | 0.9542 | 55.88 |
| 50.5 | 7,244,185 | 74,917 | 0.0103 | 0.9897 | 53.32 |
| 51.5 | 6,718,319 | 83,888 | 0.0125 | 0.9875 | 52.77 |
| 52.5 | 6,403,777 | 17,434 | 0.0027 | 0.9973 | 52.11 |
| 53.5 | 6,159,483 | 73,184 | 0.0119 | 0.9881 | 51.97 |
| 54.5 | 5,827,700 | 68,248 | 0.0117 | 0.9883 | 51.35 |
| 55.5 | 5,507,847 | 83,785 | 0.0152 | 0.9848 | 50.75 |
| 56.5 | 5,312,596 | 150,417 | 0.0283 | 0.9717 | 49.98 |
| 57.5 | 4,843,194 | 43,619 | 0.0090 | 0.9910 | 48.56 |
| 58.5 | 3,889,696 | 35,344 | 0.0091 | 0.9909 | 48.12 |
| 59.5 | 3,420,364 | 6,379 | 0.0019 | 0.9981 | 47.69 |
| 60.5 | 3,199,089 | 23,855 | 0.0075 | 0.9925 | 47.60 |
| 61.5 | 3,021,193 | 60,852 | 0.0201 | 0.9799 | 47.24 |
| 62.5 | 2,804,967 | 25,354 | 0.0090 | 0.9910 | 46.29 |
| 63.5 | 1,977,703 | 20,413 | 0.0103 | 0.9897 | 45.87 |
| 64.5 | 1,755,119 | 13,526 | 0.0077 | 0.9923 | 45.40 |
| 65.5 | 55,986 | | 0.0000 | 1.0000 | 45.05 |
| 66.5 | 55,986 | | 0.0000 | 1.0000 | 45.05 |
| 67.5 | 55,905 | 4,793 | 0.0857 | 0.9143 | 45.05 |
| 68.5 | 51,138 | | 0.0000 | 1.0000 | 41.19 |
| 69.5 | 51,138 | | 0.0000 | 1.0000 | 41.19 |
| 70.5 | 27 | | 0.0000 | 1.0000 | 41.19 |
| 71.5 | 27 | | 0.0000 | 1.0000 | 41.19 |
| 72.5 | 178 | | 0.0000 | 1.0000 | 41.19 |
| 73.5 | 178 | | 0.0000 | 1.0000 | 41.19 |
| 74.5 | 7,370 | | 0.0000 | 1.0000 | 41.19 |
| 75.5 | 7,343 | | 0.0000 | 1.0000 | 41.19 |
| 76.5 | 7,343 | | 0.0000 | 1.0000 | 41.19 |
| 77.5 | 7,343 | | 0.0000 | 1.0000 | 41.19 |
| 78.5 | 7,343 | | 0.0000 | 1.0000 | 41.19 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1927-2013 | | | EXPERIENCE BAND 1947-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 7,264 | | 0.0000 | 1.0000 | 41.19 |
| 80.5 | 7,264 | | 0.0000 | 1.0000 | 41.19 |
| 81.5 | 73 | | 0.0000 | 1.0000 | 41.19 |
| 82.5 | 73 | | 0.0000 | 1.0000 | 41.19 |
| 83.5 | 73 | | 0.0000 | 1.0000 | 41.19 |
| 84.5 | 73 | | 0.0000 | 1.0000 | 41.19 |
| 85.5 | 73 | | 0.0000 | 1.0000 | 41.19 |
| 86.5 | | | | | 41.19 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2013

EXPERIENCE BAND 1974-2013

| 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 | 451,543,356 | 721,017 | 0.0016 | 0.9984 | 100.00 |
| 0.5 | 436,924,308 | 1,831,178 | 0.0042 | 0.9958 | 99.84 |
| 1.5 | 424,306,239 | 3,403,883 | 0.0080 | 0.9920 | 99.42 |
| 2.5 | 407,106,598 | 2,509,114 | 0.0062 | 0.9938 | 98.62 |
| 3.5 | 392,932,810 | 1,322,908 | 0.0034 | 0.9966 | 98.02 |
| 4.5 | 364,578,212 | 1,025,909 | 0.0028 | 0.9972 | 97.69 |
| 5.5 | 340,644,214 | 881,772 | 0.0026 | 0.9974 | 97.41 |
| 6.5 | 318,294,286 | 813,487 | 0.0026 | 0.9974 | 97.16 |
| 7.5 | 298,202,299 | 645,361 | 0.0022 | 0.9978 | 96.91 |
| 8.5 | 279,166,947 | 682,444 | 0.0024 | 0.9976 | 96.70 |
| 9.5 | 259,904,045 | 1,077,786 | 0.0041 | 0.9959 | 96.46 |
| 10.5 | 234,773,609 | 1,176,776 | 0.0050 | 0.9950 | 96.06 |
| 11.5 | 221,036,870 | 1,533,783 | 0.0069 | 0.9931 | 95.58 |
| 12.5 | 208,952,320 | 2,421,534 | 0.0116 | 0.9884 | 94.92 |
| 13.5 | 194,717,389 | 1,143,074 | 0.0059 | 0.9941 | 93.82 |
| 14.5 | 184,652,376 | 1,072,087 | 0.0058 | 0.9942 | 93.27 |
| 15.5 | 176,618,071 | 1,364,104 | 0.0077 | 0.9923 | 92.73 |
| 16.5 | 165,439,256 | 1,299,034 | 0.0079 | 0.9921 | 92.01 |
| 17.5 | 153,647,200 | 2,024,376 | 0.0132 | 0.9868 | 91.29 |
| 18.5 | 144,607,411 | 1,738,466 | 0.0120 | 0.9880 | 90.09 |
| 19.5 | 133,839,335 | 1,923,393 | 0.0144 | 0.9856 | 89.00 |
| 20.5 | 126,451,425 | 1,546,867 | 0.0122 | 0.9878 | 87.72 |
| 21.5 | 116,656,091 | 1,231,993 | 0.0106 | 0.9894 | 86.65 |
| 22.5 | 105,951,113 | 1,004,239 | 0.0095 | 0.9905 | 85.74 |
| 23.5 | 96,003,073 | 659,141 | 0.0069 | 0.9931 | 84.92 |
| 24.5 | 86,400,387 | 729,786 | 0.0084 | 0.9916 | 84.34 |
| 25.5 | 79,389,490 | 668,508 | 0.0084 | 0.9916 | 83.63 |
| 26.5 | 69,770,293 | 699,038 | 0.0100 | 0.9900 | 82.92 |
| 27.5 | 61,340,340 | 293,163 | 0.0048 | 0.9952 | 82.09 |
| 28.5 | 56,139,097 | 369,358 | 0.0066 | 0.9934 | 81.70 |
| 29.5 | 50,980,629 | 353,673 | 0.0069 | 0.9931 | 81.16 |
| 30.5 | 48,730,007 | 279,056 | 0.0057 | 0.9943 | 80.60 |
| 31.5 | 47,337,100 | 454,379 | 0.0096 | 0.9904 | 80.14 |
| 32.5 | 45,393,862 | 360,092 | 0.0079 | 0.9921 | 79.37 |
| 33.5 | 43,009,626 | 412,217 | 0.0096 | 0.9904 | 78.74 |
| 34.5 | 41,719,143 | 356,628 | 0.0085 | 0.9915 | 77.98 |
| 35.5 | 40,121,573 | 387,995 | 0.0097 | 0.9903 | 77.32 |
| 36.5 | 37,883,794 | 480,497 | 0.0127 | 0.9873 | 76.57 |
| 37.5 | 34,608,945 | 708,728 | 0.0205 | 0.9795 | 75.60 |
| 38.5 | 31,485,602 | 592,436 | 0.0188 | 0.9812 | 74.05 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1927-2013 | | | EXPERIENCE BAND 1974-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 28,434,801 | 319,311 | 0.0112 | 0.9888 | 72.66 | |
| 40.5 | 25,769,078 | 199,943 | 0.0078 | 0.9922 | 71.84 | |
| 41.5 | 23,790,185 | 236,925 | 0.0100 | 0.9900 | 71.28 | |
| 42.5 | 21,385,523 | 240,596 | 0.0113 | 0.9887 | 70.57 | |
| 43.5 | 18,816,651 | 644,207 | 0.0342 | 0.9658 | 69.78 | |
| 44.5 | 17,208,119 | 864,307 | 0.0502 | 0.9498 | 67.39 | |
| 45.5 | 13,232,085 | 319,974 | 0.0242 | 0.9758 | 64.01 | |
| 46.5 | 11,902,652 | 306,662 | 0.0258 | 0.9742 | 62.46 | |
| 47.5 | 10,375,069 | 442,145 | 0.0426 | 0.9574 | 60.85 | |
| 48.5 | 9,148,936 | 299,098 | 0.0327 | 0.9673 | 58.26 | |
| 49.5 | 8,244,240 | 377,356 | 0.0458 | 0.9542 | 56.35 | |
| 50.5 | 7,244,185 | 74,917 | 0.0103 | 0.9897 | 53.77 | |
| 51.5 | 6,718,319 | 83,888 | 0.0125 | 0.9875 | 53.22 | |
| 52.5 | 6,403,777 | 17,434 | 0.0027 | 0.9973 | 52.55 | |
| 53.5 | 6,159,483 | 73,184 | 0.0119 | 0.9881 | 52.41 | |
| 54.5 | 5,827,700 | 68,248 | 0.0117 | 0.9883 | 51.79 | |
| 55.5 | 5,507,847 | 83,785 | 0.0152 | 0.9848 | 51.18 | |
| 56.5 | 5,312,596 | 150,417 | 0.0283 | 0.9717 | 50.40 | |
| 57.5 | 4,843,194 | 43,619 | 0.0090 | 0.9910 | 48.97 | |
| 58.5 | 3,889,696 | 35,344 | 0.0091 | 0.9909 | 48.53 | |
| 59.5 | 3,420,364 | 6,379 | 0.0019 | 0.9981 | 48.09 | |
| 60.5 | 3,199,089 | 23,855 | 0.0075 | 0.9925 | 48.00 | |
| 61.5 | 3,021,193 | 60,852 | 0.0201 | 0.9799 | 47.64 | |
| 62.5 | 2,804,967 | 25,354 | 0.0090 | 0.9910 | 46.68 | |
| 63.5 | 1,977,703 | 20,413 | 0.0103 | 0.9897 | 46.26 | |
| 64.5 | 1,755,119 | 13,526 | 0.0077 | 0.9923 | 45.79 | |
| 65.5 | 55,986 | | 0.0000 | 1.0000 | 45.43 | |
| 66.5 | 55,986 | | 0.0000 | 1.0000 | 45.43 | |
| 67.5 | 55,905 | 4,793 | 0.0857 | 0.9143 | 45.43 | |
| 68.5 | 51,138 | | 0.0000 | 1.0000 | 41.54 | |
| 69.5 | 51,138 | | 0.0000 | 1.0000 | 41.54 | |
| 70.5 | 27 | | 0.0000 | 1.0000 | 41.54 | |
| 71.5 | 27 | | 0.0000 | 1.0000 | 41.54 | |
| 72.5 | 178 | | 0.0000 | 1.0000 | 41.54 | |
| 73.5 | 178 | | 0.0000 | 1.0000 | 41.54 | |
| 74.5 | 7,370 | | 0.0000 | 1.0000 | 41.54 | |
| 75.5 | 7,343 | | 0.0000 | 1.0000 | 41.54 | |
| 76.5 | 7,343 | | 0.0000 | 1.0000 | 41.54 | |
| 77.5 | 7,343 | | 0.0000 | 1.0000 | 41.54 | |
| 78.5 | 7,343 | | 0.0000 | 1.0000 | 41.54 | |

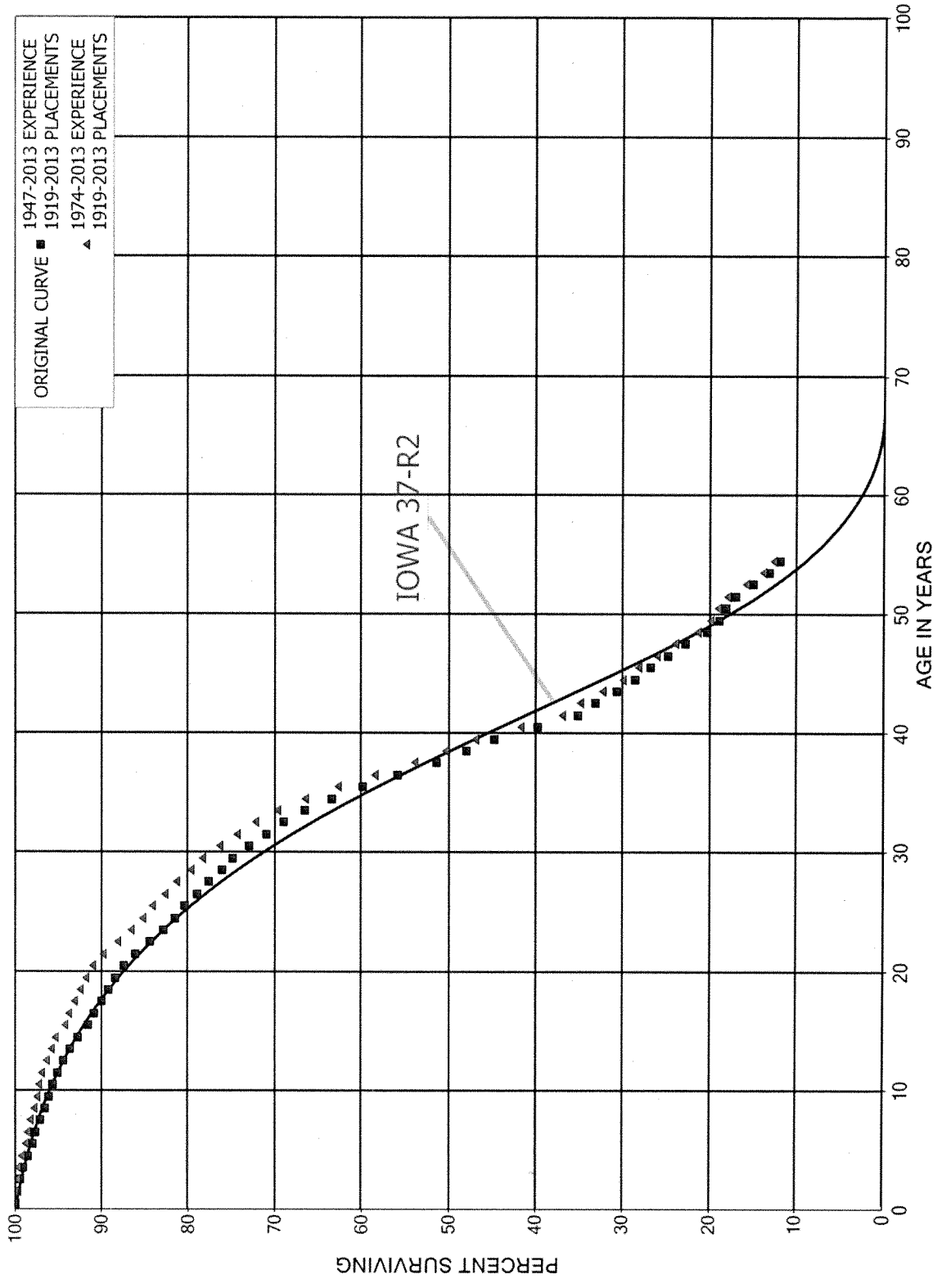
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1927-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 7,264 | | 0.0000 | 1.0000 | 41.54 |
| 80.5 | 7,264 | | 0.0000 | 1.0000 | 41.54 |
| 81.5 | 73 | | 0.0000 | 1.0000 | 41.54 |
| 82.5 | 73 | | 0.0000 | 1.0000 | 41.54 |
| 83.5 | 73 | | 0.0000 | 1.0000 | 41.54 |
| 84.5 | 73 | | 0.0000 | 1.0000 | 41.54 |
| 85.5 | 73 | | 0.0000 | 1.0000 | 41.54 |
| 86.5 | | | | | 41.54 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 368 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1947-2013

| 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 | 333,858,412 | 313,539 | 0.0009 | 0.9991 | 100.00 |
| 0.5 | 323,819,961 | 712,850 | 0.0022 | 0.9978 | 99.91 |
| 1.5 | 314,496,607 | 755,674 | 0.0024 | 0.9976 | 99.69 |
| 2.5 | 304,682,263 | 1,067,329 | 0.0035 | 0.9965 | 99.45 |
| 3.5 | 294,520,289 | 1,633,460 | 0.0055 | 0.9945 | 99.10 |
| 4.5 | 285,026,323 | 1,572,214 | 0.0055 | 0.9945 | 98.55 |
| 5.5 | 271,428,837 | 1,144,220 | 0.0042 | 0.9958 | 98.01 |
| 6.5 | 257,808,307 | 1,307,192 | 0.0051 | 0.9949 | 97.59 |
| 7.5 | 246,446,766 | 1,525,572 | 0.0062 | 0.9938 | 97.10 |
| 8.5 | 235,693,496 | 1,119,341 | 0.0047 | 0.9953 | 96.50 |
| 9.5 | 228,100,391 | 949,889 | 0.0042 | 0.9958 | 96.04 |
| 10.5 | 219,076,653 | 1,404,908 | 0.0064 | 0.9936 | 95.64 |
| 11.5 | 206,458,292 | 1,473,802 | 0.0071 | 0.9929 | 95.02 |
| 12.5 | 198,887,556 | 1,616,631 | 0.0081 | 0.9919 | 94.35 |
| 13.5 | 189,655,796 | 1,671,806 | 0.0088 | 0.9912 | 93.58 |
| 14.5 | 183,404,473 | 2,406,420 | 0.0131 | 0.9869 | 92.75 |
| 15.5 | 173,148,211 | 1,381,936 | 0.0080 | 0.9920 | 91.54 |
| 16.5 | 166,433,095 | 1,613,587 | 0.0097 | 0.9903 | 90.81 |
| 17.5 | 158,061,930 | 1,228,722 | 0.0078 | 0.9922 | 89.93 |
| 18.5 | 149,311,594 | 1,447,415 | 0.0097 | 0.9903 | 89.23 |
| 19.5 | 142,362,515 | 1,485,010 | 0.0104 | 0.9896 | 88.36 |
| 20.5 | 134,742,398 | 2,053,474 | 0.0152 | 0.9848 | 87.44 |
| 21.5 | 125,455,125 | 2,420,813 | 0.0193 | 0.9807 | 86.11 |
| 22.5 | 117,641,481 | 2,225,192 | 0.0189 | 0.9811 | 84.45 |
| 23.5 | 108,673,768 | 1,732,112 | 0.0159 | 0.9841 | 82.85 |
| 24.5 | 100,096,392 | 1,386,178 | 0.0138 | 0.9862 | 81.53 |
| 25.5 | 90,149,951 | 1,686,163 | 0.0187 | 0.9813 | 80.40 |
| 26.5 | 81,302,684 | 1,289,314 | 0.0159 | 0.9841 | 78.90 |
| 27.5 | 75,174,821 | 1,530,411 | 0.0204 | 0.9796 | 77.64 |
| 28.5 | 68,658,223 | 1,150,051 | 0.0168 | 0.9832 | 76.06 |
| 29.5 | 62,164,966 | 1,553,080 | 0.0250 | 0.9750 | 74.79 |
| 30.5 | 56,613,536 | 1,530,401 | 0.0270 | 0.9730 | 72.92 |
| 31.5 | 52,500,504 | 1,486,560 | 0.0283 | 0.9717 | 70.95 |
| 32.5 | 48,692,713 | 1,733,976 | 0.0356 | 0.9644 | 68.94 |
| 33.5 | 44,190,396 | 2,058,078 | 0.0466 | 0.9534 | 66.49 |
| 34.5 | 39,080,837 | 2,198,637 | 0.0563 | 0.9437 | 63.39 |
| 35.5 | 34,062,304 | 2,286,750 | 0.0671 | 0.9329 | 59.82 |
| 36.5 | 29,149,191 | 2,312,192 | 0.0793 | 0.9207 | 55.81 |
| 37.5 | 24,539,149 | 1,620,730 | 0.0660 | 0.9340 | 51.38 |
| 38.5 | 21,618,015 | 1,485,697 | 0.0687 | 0.9313 | 47.99 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1919-2013 | | | EXPERIENCE BAND 1947-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 18,433,142 | 2,043,619 | 0.1109 | 0.8891 | 44.69 |
| 40.5 | 14,295,201 | 1,664,309 | 0.1164 | 0.8836 | 39.73 |
| 41.5 | 11,229,249 | 644,683 | 0.0574 | 0.9426 | 35.11 |
| 42.5 | 9,641,483 | 713,602 | 0.0740 | 0.9260 | 33.09 |
| 43.5 | 7,567,684 | 534,958 | 0.0707 | 0.9293 | 30.64 |
| 44.5 | 6,511,190 | 403,079 | 0.0619 | 0.9381 | 28.48 |
| 45.5 | 5,759,372 | 422,908 | 0.0734 | 0.9266 | 26.71 |
| 46.5 | 4,746,209 | 385,327 | 0.0812 | 0.9188 | 24.75 |
| 47.5 | 4,075,248 | 448,681 | 0.1101 | 0.8899 | 22.74 |
| 48.5 | 3,353,554 | 233,204 | 0.0695 | 0.9305 | 20.24 |
| 49.5 | 2,784,591 | 118,922 | 0.0427 | 0.9573 | 18.83 |
| 50.5 | 2,385,078 | 137,462 | 0.0576 | 0.9424 | 18.03 |
| 51.5 | 2,048,762 | 242,027 | 0.1181 | 0.8819 | 16.99 |
| 52.5 | 1,668,351 | 218,124 | 0.1307 | 0.8693 | 14.98 |
| 53.5 | 1,258,791 | 109,886 | 0.0873 | 0.9127 | 13.02 |
| 54.5 | 1,053,858 | 36,309 | 0.0345 | 0.9655 | 11.89 |
| 55.5 | 965,102 | 54,616 | 0.0566 | 0.9434 | 11.48 |
| 56.5 | 817,265 | 45,586 | 0.0558 | 0.9442 | 10.83 |
| 57.5 | 706,622 | 6,371 | 0.0090 | 0.9910 | 10.22 |
| 58.5 | 346,857 | 13,670 | 0.0394 | 0.9606 | 10.13 |
| 59.5 | 310,625 | 6,078 | 0.0196 | 0.9804 | 9.73 |
| 60.5 | 166,932 | 4,055 | 0.0243 | 0.9757 | 9.54 |
| 61.5 | 159,983 | 2,805 | 0.0175 | 0.9825 | 9.31 |
| 62.5 | 125,427 | 3,204 | 0.0255 | 0.9745 | 9.15 |
| 63.5 | 56,450 | 1,226 | 0.0217 | 0.9783 | 8.91 |
| 64.5 | 42,662 | 576 | 0.0135 | 0.9865 | 8.72 |
| 65.5 | 19,646 | 345 | 0.0176 | 0.9824 | 8.60 |
| 66.5 | 4,499 | | 0.0000 | 1.0000 | 8.45 |
| 67.5 | 3,501 | 562 | 0.1605 | 0.8395 | 8.45 |
| 68.5 | 4,632 | | 0.0000 | 1.0000 | 7.09 |
| 69.5 | 4,632 | | 0.0000 | 1.0000 | 7.09 |
| 70.5 | 4,632 | | 0.0000 | 1.0000 | 7.09 |
| 71.5 | 4,632 | | 0.0000 | 1.0000 | 7.09 |
| 72.5 | 4,632 | 3,501 | 0.7558 | 0.2442 | 7.09 |
| 73.5 | 1,131 | 309 | 0.2731 | 0.7269 | 1.73 |
| 74.5 | 1,131 | | 0.0000 | 1.0000 | 1.26 |
| 75.5 | | | | | 1.26 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1974-2013

| 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 | 277,031,871 | 277,252 | 0.0010 | 0.9990 | 100.00 |
| 0.5 | 267,782,626 | 293,540 | 0.0011 | 0.9989 | 99.90 |
| 1.5 | 262,096,543 | 458,137 | 0.0017 | 0.9983 | 99.79 |
| 2.5 | 255,629,595 | 391,917 | 0.0015 | 0.9985 | 99.62 |
| 3.5 | 249,814,390 | 1,097,302 | 0.0044 | 0.9956 | 99.46 |
| 4.5 | 241,865,108 | 900,068 | 0.0037 | 0.9963 | 99.03 |
| 5.5 | 230,726,619 | 691,096 | 0.0030 | 0.9970 | 98.66 |
| 6.5 | 222,377,536 | 727,900 | 0.0033 | 0.9967 | 98.36 |
| 7.5 | 213,434,433 | 968,810 | 0.0045 | 0.9955 | 98.04 |
| 8.5 | 204,966,875 | 594,047 | 0.0029 | 0.9971 | 97.60 |
| 9.5 | 199,356,774 | 491,336 | 0.0025 | 0.9975 | 97.31 |
| 10.5 | 192,258,565 | 715,453 | 0.0037 | 0.9963 | 97.07 |
| 11.5 | 181,889,380 | 938,368 | 0.0052 | 0.9948 | 96.71 |
| 12.5 | 175,925,330 | 1,023,158 | 0.0058 | 0.9942 | 96.21 |
| 13.5 | 168,635,289 | 930,165 | 0.0055 | 0.9945 | 95.65 |
| 14.5 | 165,371,975 | 1,794,842 | 0.0109 | 0.9891 | 95.13 |
| 15.5 | 157,057,406 | 845,836 | 0.0054 | 0.9946 | 94.09 |
| 16.5 | 151,902,803 | 1,105,873 | 0.0073 | 0.9927 | 93.59 |
| 17.5 | 146,367,996 | 892,011 | 0.0061 | 0.9939 | 92.90 |
| 18.5 | 142,019,113 | 1,105,002 | 0.0078 | 0.9922 | 92.34 |
| 19.5 | 136,942,433 | 1,223,417 | 0.0089 | 0.9911 | 91.62 |
| 20.5 | 130,580,344 | 1,756,747 | 0.0135 | 0.9865 | 90.80 |
| 21.5 | 122,271,834 | 2,150,985 | 0.0176 | 0.9824 | 89.58 |
| 22.5 | 115,098,411 | 2,078,628 | 0.0181 | 0.9819 | 88.00 |
| 23.5 | 106,721,665 | 1,613,005 | 0.0151 | 0.9849 | 86.41 |
| 24.5 | 98,830,398 | 1,300,901 | 0.0132 | 0.9868 | 85.11 |
| 25.5 | 89,446,522 | 1,621,423 | 0.0181 | 0.9819 | 83.99 |
| 26.5 | 81,213,156 | 1,289,314 | 0.0159 | 0.9841 | 82.47 |
| 27.5 | 75,127,984 | 1,530,411 | 0.0204 | 0.9796 | 81.16 |
| 28.5 | 68,654,722 | 1,150,051 | 0.0168 | 0.9832 | 79.50 |
| 29.5 | 62,161,465 | 1,553,080 | 0.0250 | 0.9750 | 78.17 |
| 30.5 | 56,610,036 | 1,530,401 | 0.0270 | 0.9730 | 76.22 |
| 31.5 | 52,497,004 | 1,486,560 | 0.0283 | 0.9717 | 74.16 |
| 32.5 | 48,689,212 | 1,733,976 | 0.0356 | 0.9644 | 72.06 |
| 33.5 | 44,186,896 | 2,058,078 | 0.0466 | 0.9534 | 69.49 |
| 34.5 | 39,077,336 | 2,198,637 | 0.0563 | 0.9437 | 66.26 |
| 35.5 | 34,058,803 | 2,286,750 | 0.0671 | 0.9329 | 62.53 |
| 36.5 | 29,145,690 | 2,312,192 | 0.0793 | 0.9207 | 58.33 |
| 37.5 | 24,535,648 | 1,620,730 | 0.0661 | 0.9339 | 53.70 |
| 38.5 | 21,614,514 | 1,485,697 | 0.0687 | 0.9313 | 50.15 |

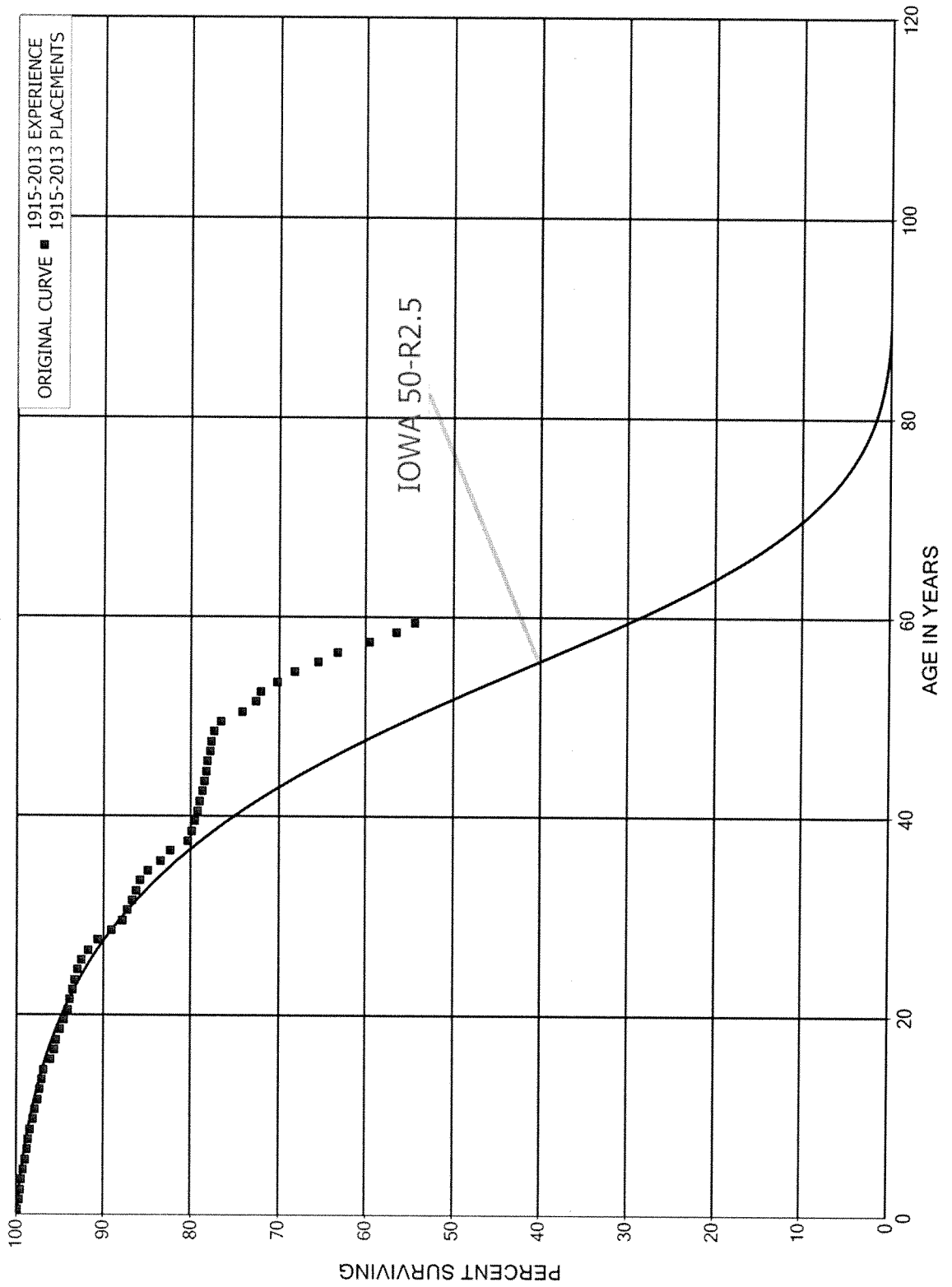
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1919-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 18,429,641 | 2,043,619 | 0.1109 | 0.8891 | 46.71 |
| 40.5 | 14,291,700 | 1,664,309 | 0.1165 | 0.8835 | 41.53 |
| 41.5 | 11,225,748 | 644,683 | 0.0574 | 0.9426 | 36.69 |
| 42.5 | 9,637,982 | 713,602 | 0.0740 | 0.9260 | 34.58 |
| 43.5 | 7,564,183 | 534,958 | 0.0707 | 0.9293 | 32.02 |
| 44.5 | 6,511,190 | 403,079 | 0.0619 | 0.9381 | 29.76 |
| 45.5 | 5,759,372 | 422,908 | 0.0734 | 0.9266 | 27.92 |
| 46.5 | 4,746,209 | 385,327 | 0.0812 | 0.9188 | 25.87 |
| 47.5 | 4,075,248 | 448,681 | 0.1101 | 0.8899 | 23.77 |
| 48.5 | 3,353,554 | 233,204 | 0.0695 | 0.9305 | 21.15 |
| 49.5 | 2,784,591 | 118,922 | 0.0427 | 0.9573 | 19.68 |
| 50.5 | 2,385,078 | 137,462 | 0.0576 | 0.9424 | 18.84 |
| 51.5 | 2,048,762 | 242,027 | 0.1181 | 0.8819 | 17.75 |
| 52.5 | 1,668,351 | 218,124 | 0.1307 | 0.8693 | 15.66 |
| 53.5 | 1,258,791 | 109,886 | 0.0873 | 0.9127 | 13.61 |
| 54.5 | 1,053,858 | 36,309 | 0.0345 | 0.9655 | 12.42 |
| 55.5 | 965,102 | 54,616 | 0.0566 | 0.9434 | 11.99 |
| 56.5 | 817,265 | 45,586 | 0.0558 | 0.9442 | 11.31 |
| 57.5 | 706,622 | 6,371 | 0.0090 | 0.9910 | 10.68 |
| 58.5 | 346,857 | 13,670 | 0.0394 | 0.9606 | 10.59 |
| 59.5 | 310,625 | 6,078 | 0.0196 | 0.9804 | 10.17 |
| 60.5 | 166,932 | 4,055 | 0.0243 | 0.9757 | 9.97 |
| 61.5 | 159,983 | 2,805 | 0.0175 | 0.9825 | 9.73 |
| 62.5 | 125,427 | 3,204 | 0.0255 | 0.9745 | 9.56 |
| 63.5 | 56,450 | 1,226 | 0.0217 | 0.9783 | 9.31 |
| 64.5 | 42,662 | 576 | 0.0135 | 0.9865 | 9.11 |
| 65.5 | 19,646 | 345 | 0.0176 | 0.9824 | 8.99 |
| 66.5 | 4,499 | | 0.0000 | 1.0000 | 8.83 |
| 67.5 | 3,501 | 562 | 0.1605 | 0.8395 | 8.83 |
| 68.5 | 4,632 | | 0.0000 | 1.0000 | 7.41 |
| 69.5 | 4,632 | | 0.0000 | 1.0000 | 7.41 |
| 70.5 | 4,632 | | 0.0000 | 1.0000 | 7.41 |
| 71.5 | 4,632 | | 0.0000 | 1.0000 | 7.41 |
| 72.5 | 4,632 | 3,501 | 0.7558 | 0.2442 | 7.41 |
| 73.5 | 1,131 | 309 | 0.2731 | 0.7269 | 1.81 |
| 74.5 | 1,131 | | 0.0000 | 1.0000 | 1.32 |
| 75.5 | | | | | 1.32 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 369 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2013

EXPERIENCE BAND 1915-2013

| 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 | 123,598,901 | 229,505 | 0.0019 | 0.9981 | 100.00 |
| 0.5 | 116,941,529 | 244,688 | 0.0021 | 0.9979 | 99.81 |
| 1.5 | 107,078,097 | 148,313 | 0.0014 | 0.9986 | 99.61 |
| 2.5 | 101,275,846 | 104,965 | 0.0010 | 0.9990 | 99.47 |
| 3.5 | 94,303,806 | 172,924 | 0.0018 | 0.9982 | 99.36 |
| 4.5 | 90,249,712 | 233,335 | 0.0026 | 0.9974 | 99.18 |
| 5.5 | 83,194,112 | 138,352 | 0.0017 | 0.9983 | 98.93 |
| 6.5 | 82,076,091 | 136,437 | 0.0017 | 0.9983 | 98.76 |
| 7.5 | 80,489,289 | 137,891 | 0.0017 | 0.9983 | 98.60 |
| 8.5 | 79,550,356 | 254,481 | 0.0032 | 0.9968 | 98.43 |
| 9.5 | 77,416,847 | 194,074 | 0.0025 | 0.9975 | 98.11 |
| 10.5 | 72,536,664 | 291,404 | 0.0040 | 0.9960 | 97.87 |
| 11.5 | 71,287,965 | 100,083 | 0.0014 | 0.9986 | 97.47 |
| 12.5 | 71,010,581 | 175,748 | 0.0025 | 0.9975 | 97.34 |
| 13.5 | 56,973,741 | 155,862 | 0.0027 | 0.9973 | 97.10 |
| 14.5 | 56,527,227 | 443,595 | 0.0078 | 0.9922 | 96.83 |
| 15.5 | 55,556,397 | 247,544 | 0.0045 | 0.9955 | 96.07 |
| 16.5 | 55,210,934 | 167,766 | 0.0030 | 0.9970 | 95.64 |
| 17.5 | 54,200,100 | 240,137 | 0.0044 | 0.9956 | 95.35 |
| 18.5 | 52,760,926 | 209,754 | 0.0040 | 0.9960 | 94.93 |
| 19.5 | 51,685,733 | 241,925 | 0.0047 | 0.9953 | 94.55 |
| 20.5 | 48,838,785 | 168,832 | 0.0035 | 0.9965 | 94.11 |
| 21.5 | 45,628,774 | 116,606 | 0.0026 | 0.9974 | 93.78 |
| 22.5 | 42,709,952 | 111,277 | 0.0026 | 0.9974 | 93.54 |
| 23.5 | 40,046,600 | 141,149 | 0.0035 | 0.9965 | 93.30 |
| 24.5 | 37,788,482 | 182,979 | 0.0048 | 0.9952 | 92.97 |
| 25.5 | 36,280,641 | 302,156 | 0.0083 | 0.9917 | 92.52 |
| 26.5 | 34,586,044 | 428,550 | 0.0124 | 0.9876 | 91.75 |
| 27.5 | 33,609,870 | 558,781 | 0.0166 | 0.9834 | 90.61 |
| 28.5 | 31,483,338 | 467,533 | 0.0149 | 0.9851 | 89.11 |
| 29.5 | 29,284,161 | 170,270 | 0.0058 | 0.9942 | 87.78 |
| 30.5 | 27,757,046 | 171,593 | 0.0062 | 0.9938 | 87.27 |
| 31.5 | 27,446,721 | 139,539 | 0.0051 | 0.9949 | 86.73 |
| 32.5 | 26,221,839 | 145,422 | 0.0055 | 0.9945 | 86.29 |
| 33.5 | 25,015,954 | 245,762 | 0.0098 | 0.9902 | 85.82 |
| 34.5 | 23,451,212 | 401,735 | 0.0171 | 0.9829 | 84.97 |
| 35.5 | 14,107,083 | 192,697 | 0.0137 | 0.9863 | 83.52 |
| 36.5 | 12,861,442 | 301,358 | 0.0234 | 0.9766 | 82.38 |
| 37.5 | 11,723,760 | 74,529 | 0.0064 | 0.9936 | 80.45 |
| 38.5 | 10,768,940 | 42,861 | 0.0040 | 0.9960 | 79.93 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013

EXPERIENCE BAND 1915-2013

| 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 | 10,239,204 | 40,135 | 0.0039 | 0.9961 | 79.62 |
| 40.5 | 9,793,175 | 31,507 | 0.0032 | 0.9968 | 79.30 |
| 41.5 | 9,232,584 | 33,175 | 0.0036 | 0.9964 | 79.05 |
| 42.5 | 8,623,819 | 26,249 | 0.0030 | 0.9970 | 78.76 |
| 43.5 | 7,918,558 | 22,636 | 0.0029 | 0.9971 | 78.53 |
| 44.5 | 7,318,206 | 11,929 | 0.0016 | 0.9984 | 78.30 |
| 45.5 | 6,299,128 | 29,626 | 0.0047 | 0.9953 | 78.17 |
| 46.5 | 5,563,097 | 3,634 | 0.0007 | 0.9993 | 77.81 |
| 47.5 | 5,060,792 | 22,844 | 0.0045 | 0.9955 | 77.75 |
| 48.5 | 4,818,765 | 48,037 | 0.0100 | 0.9900 | 77.40 |
| 49.5 | 4,479,415 | 140,988 | 0.0315 | 0.9685 | 76.63 |
| 50.5 | 4,047,605 | 88,138 | 0.0218 | 0.9782 | 74.22 |
| 51.5 | 3,567,150 | 25,866 | 0.0073 | 0.9927 | 72.60 |
| 52.5 | 3,289,058 | 87,729 | 0.0267 | 0.9733 | 72.08 |
| 53.5 | 2,848,991 | 80,905 | 0.0284 | 0.9716 | 70.15 |
| 54.5 | 2,446,165 | 94,933 | 0.0388 | 0.9612 | 68.16 |
| 55.5 | 1,980,086 | 65,979 | 0.0333 | 0.9667 | 65.52 |
| 56.5 | 1,621,761 | 95,701 | 0.0590 | 0.9410 | 63.33 |
| 57.5 | 1,241,933 | 63,303 | 0.0510 | 0.9490 | 59.60 |
| 58.5 | 745,762 | 29,170 | 0.0391 | 0.9609 | 56.56 |
| 59.5 | 456,964 | 29,481 | 0.0645 | 0.9355 | 54.35 |
| 60.5 | 245,610 | 27,770 | 0.1131 | 0.8869 | 50.84 |
| 61.5 | 90,734 | | 0.0000 | 1.0000 | 45.09 |
| 62.5 | 70,409 | | 0.0000 | 1.0000 | 45.09 |
| 63.5 | 42,688 | | 0.0000 | 1.0000 | 45.09 |
| 64.5 | 19,543 | | 0.0000 | 1.0000 | 45.09 |
| 65.5 | 1,229 | | 0.0000 | 1.0000 | 45.09 |
| 66.5 | 1,229 | | 0.0000 | 1.0000 | 45.09 |
| 67.5 | 1,229 | 32 | 0.0262 | 0.9738 | 45.09 |
| 68.5 | 1,164 | | 0.0000 | 1.0000 | 43.91 |
| 69.5 | 1,164 | 490 | 0.4213 | 0.5787 | 43.91 |
| 70.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 71.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 72.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 73.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 74.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 75.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 76.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 77.5 | 674 | | 0.0000 | 1.0000 | 25.41 |
| 78.5 | 234 | | 0.0000 | 1.0000 | 25.41 |

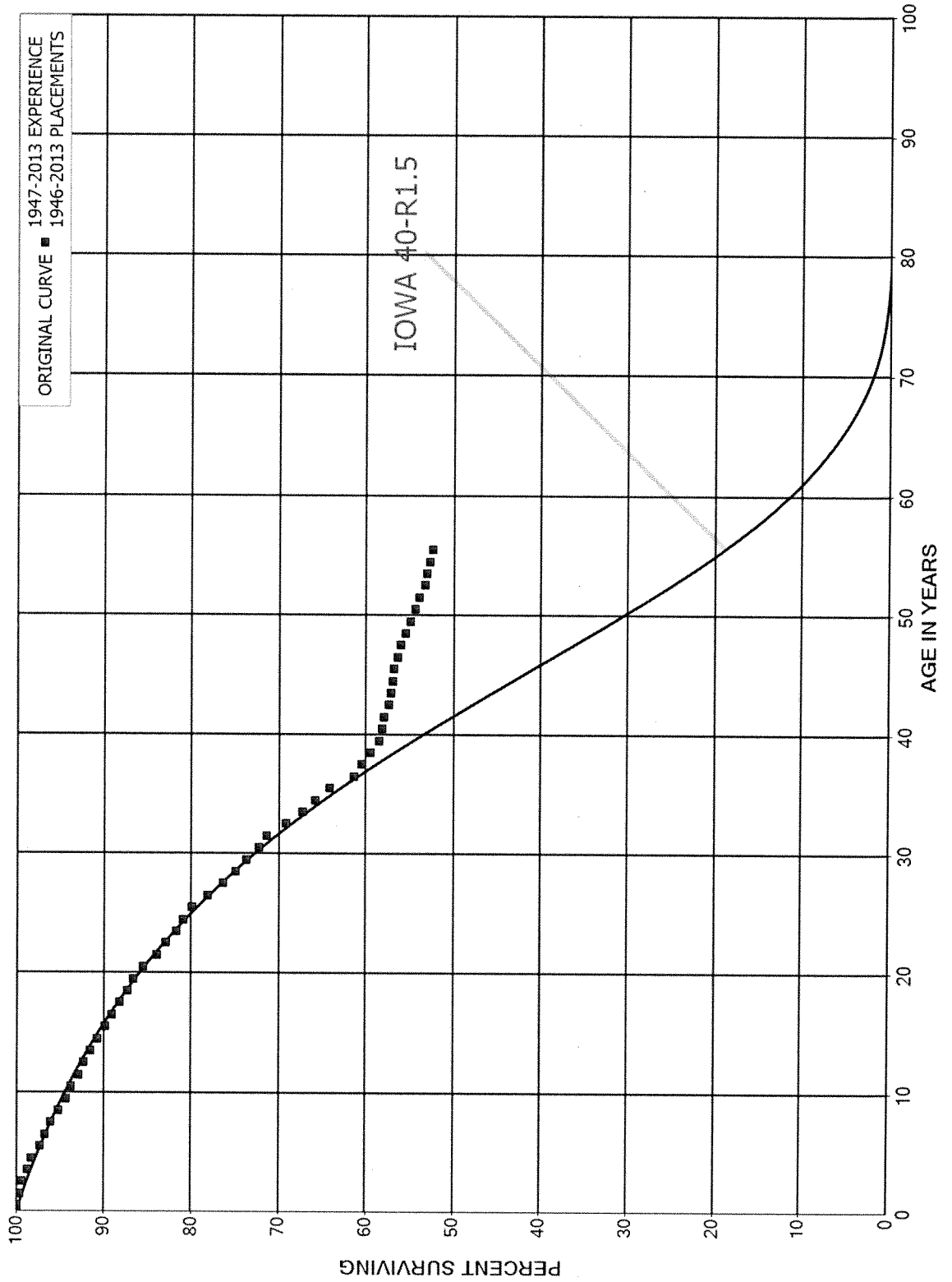
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2013 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 234 | | 0.0000 | 1.0000 | 25.41 |
| 80.5 | 234 | | 0.0000 | 1.0000 | 25.41 |
| 81.5 | 234 | | 0.0000 | 1.0000 | 25.41 |
| 82.5 | | | | | 25.41 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNTS 370 AND 370.1 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1947-2013

| 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 | 112,005,162 | 88,869 | 0.0008 | 0.9992 | 100.00 |
| 0.5 | 112,530,134 | 362,244 | 0.0032 | 0.9968 | 99.92 |
| 1.5 | 111,049,781 | 279,465 | 0.0025 | 0.9975 | 99.60 |
| 2.5 | 109,215,042 | 701,557 | 0.0064 | 0.9936 | 99.35 |
| 3.5 | 106,863,710 | 516,483 | 0.0048 | 0.9952 | 98.71 |
| 4.5 | 104,619,349 | 959,973 | 0.0092 | 0.9908 | 98.23 |
| 5.5 | 102,999,633 | 629,470 | 0.0061 | 0.9939 | 97.33 |
| 6.5 | 100,142,411 | 641,170 | 0.0064 | 0.9936 | 96.74 |
| 7.5 | 84,376,695 | 809,308 | 0.0096 | 0.9904 | 96.12 |
| 8.5 | 82,029,463 | 760,118 | 0.0093 | 0.9907 | 95.20 |
| 9.5 | 80,143,559 | 479,951 | 0.0060 | 0.9940 | 94.31 |
| 10.5 | 78,149,088 | 728,247 | 0.0093 | 0.9907 | 93.75 |
| 11.5 | 76,480,842 | 508,317 | 0.0066 | 0.9934 | 92.88 |
| 12.5 | 74,435,930 | 602,498 | 0.0081 | 0.9919 | 92.26 |
| 13.5 | 71,110,023 | 601,958 | 0.0085 | 0.9915 | 91.51 |
| 14.5 | 69,455,851 | 728,438 | 0.0105 | 0.9895 | 90.74 |
| 15.5 | 65,068,886 | 557,149 | 0.0086 | 0.9914 | 89.78 |
| 16.5 | 63,372,659 | 614,643 | 0.0097 | 0.9903 | 89.02 |
| 17.5 | 61,532,703 | 580,439 | 0.0094 | 0.9906 | 88.15 |
| 18.5 | 59,773,731 | 500,920 | 0.0084 | 0.9916 | 87.32 |
| 19.5 | 57,830,072 | 700,908 | 0.0121 | 0.9879 | 86.59 |
| 20.5 | 56,105,896 | 1,032,366 | 0.0184 | 0.9816 | 85.54 |
| 21.5 | 53,416,537 | 654,175 | 0.0122 | 0.9878 | 83.97 |
| 22.5 | 51,549,641 | 757,276 | 0.0147 | 0.9853 | 82.94 |
| 23.5 | 48,525,498 | 449,380 | 0.0093 | 0.9907 | 81.72 |
| 24.5 | 46,198,539 | 609,518 | 0.0132 | 0.9868 | 80.96 |
| 25.5 | 43,577,814 | 922,078 | 0.0212 | 0.9788 | 79.89 |
| 26.5 | 39,748,315 | 919,949 | 0.0231 | 0.9769 | 78.20 |
| 27.5 | 35,168,327 | 640,247 | 0.0182 | 0.9818 | 76.39 |
| 28.5 | 31,132,881 | 547,548 | 0.0176 | 0.9824 | 75.00 |
| 29.5 | 27,634,863 | 544,796 | 0.0197 | 0.9803 | 73.68 |
| 30.5 | 24,555,246 | 266,196 | 0.0108 | 0.9892 | 72.23 |
| 31.5 | 22,630,739 | 725,283 | 0.0320 | 0.9680 | 71.45 |
| 32.5 | 20,118,653 | 541,966 | 0.0269 | 0.9731 | 69.16 |
| 33.5 | 17,692,452 | 370,325 | 0.0209 | 0.9791 | 67.30 |
| 34.5 | 15,032,746 | 390,801 | 0.0260 | 0.9740 | 65.89 |
| 35.5 | 12,578,646 | 549,928 | 0.0437 | 0.9563 | 64.17 |
| 36.5 | 10,444,332 | 148,700 | 0.0142 | 0.9858 | 61.37 |
| 37.5 | 8,871,193 | 143,081 | 0.0161 | 0.9839 | 60.49 |
| 38.5 | 7,830,456 | 133,748 | 0.0171 | 0.9829 | 59.52 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

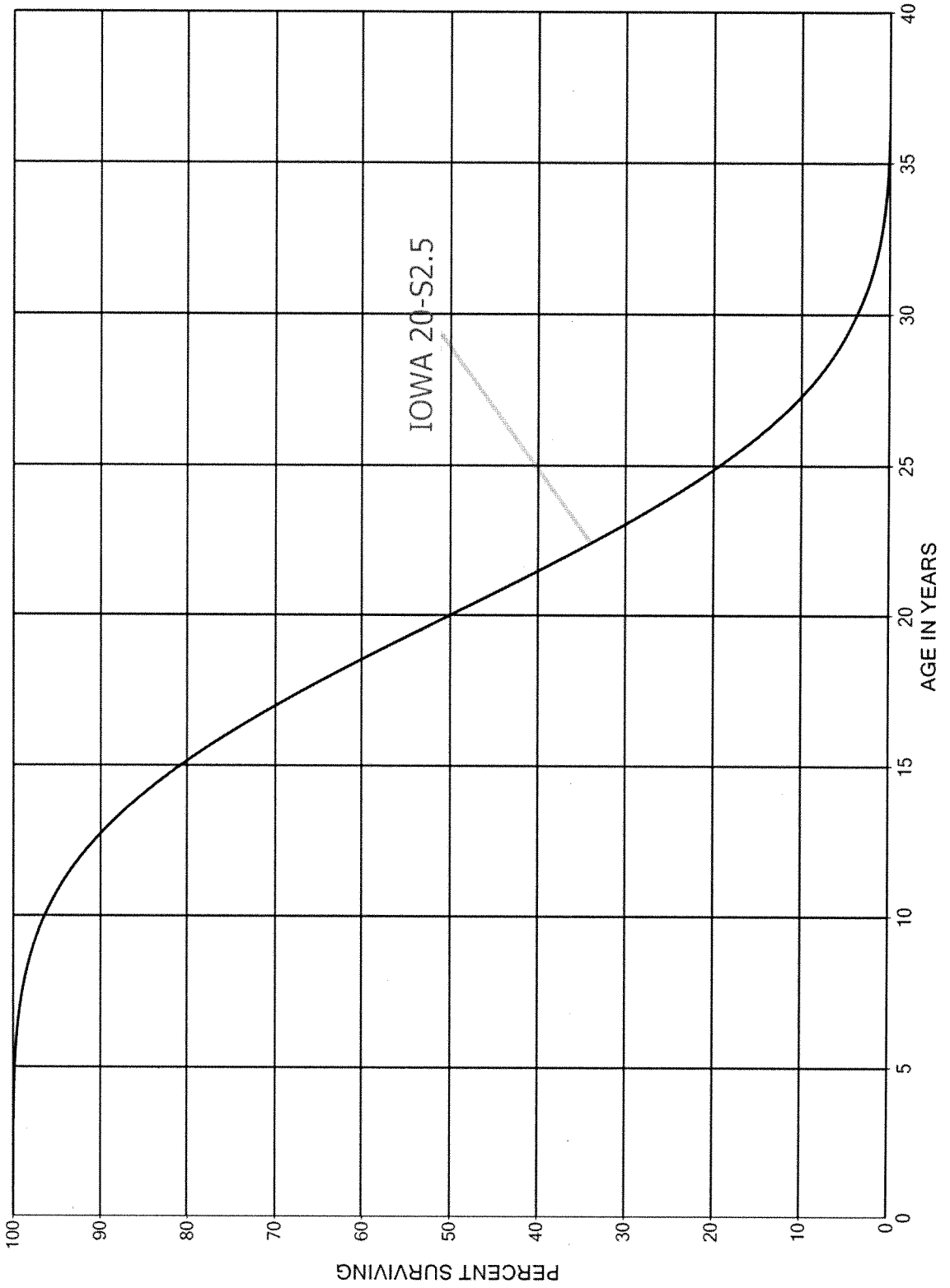
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2013

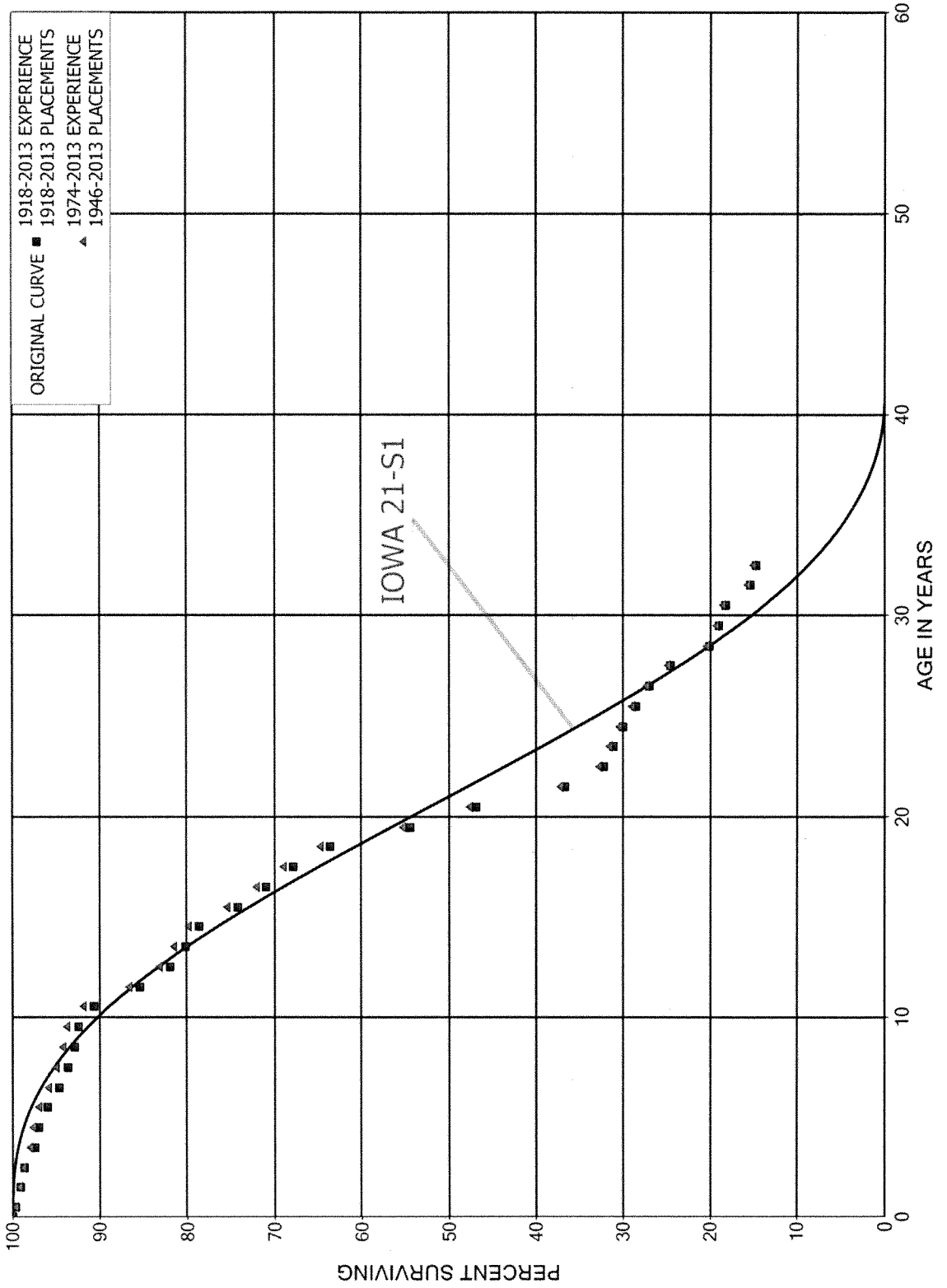
EXPERIENCE BAND 1947-2013

| 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 | 7,106,598 | 36,930 | 0.0052 | 0.9948 | 58.50 |
| 40.5 | 6,587,308 | 24,465 | 0.0037 | 0.9963 | 58.20 |
| 41.5 | 6,059,003 | 56,591 | 0.0093 | 0.9907 | 57.98 |
| 42.5 | 5,510,177 | 27,195 | 0.0049 | 0.9951 | 57.44 |
| 43.5 | 5,033,332 | 16,847 | 0.0033 | 0.9967 | 57.16 |
| 44.5 | 4,614,141 | 12,906 | 0.0028 | 0.9972 | 56.97 |
| 45.5 | 4,155,134 | 30,965 | 0.0075 | 0.9925 | 56.81 |
| 46.5 | 3,835,495 | 23,873 | 0.0062 | 0.9938 | 56.38 |
| 47.5 | 3,535,291 | 34,787 | 0.0098 | 0.9902 | 56.03 |
| 48.5 | 3,290,772 | 33,271 | 0.0101 | 0.9899 | 55.48 |
| 49.5 | 3,037,474 | 28,790 | 0.0095 | 0.9905 | 54.92 |
| 50.5 | 2,798,780 | 21,615 | 0.0077 | 0.9923 | 54.40 |
| 51.5 | 2,538,719 | 30,447 | 0.0120 | 0.9880 | 53.98 |
| 52.5 | 2,358,020 | 12,733 | 0.0054 | 0.9946 | 53.33 |
| 53.5 | 2,169,875 | 13,527 | 0.0062 | 0.9938 | 53.04 |
| 54.5 | 1,952,915 | 12,419 | 0.0064 | 0.9936 | 52.71 |
| 55.5 | 1,751,848 | 6,769 | 0.0039 | 0.9961 | 52.38 |
| 56.5 | 1,560,974 | 3,061 | 0.0020 | 0.9980 | 52.18 |
| 57.5 | 1,325,023 | 33,113 | 0.0250 | 0.9750 | 52.07 |
| 58.5 | 1,139,972 | 1,126 | 0.0010 | 0.9990 | 50.77 |
| 59.5 | 1,015,025 | 466 | 0.0005 | 0.9995 | 50.72 |
| 60.5 | 928,786 | 2,548 | 0.0027 | 0.9973 | 50.70 |
| 61.5 | 822,621 | 82 | 0.0001 | 0.9999 | 50.56 |
| 62.5 | 759,855 | 2,478 | 0.0033 | 0.9967 | 50.55 |
| 63.5 | 589,098 | | 0.0000 | 1.0000 | 50.39 |
| 64.5 | 486,152 | 140 | 0.0003 | 0.9997 | 50.39 |
| 65.5 | 396,212 | 85 | 0.0002 | 0.9998 | 50.37 |
| 66.5 | 127 | | 0.0000 | 1.0000 | 50.36 |
| 67.5 | | | | | 50.36 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 370.2 METERS - AMI
 SMOOTH SURVIVOR CURVE



KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2013

EXPERIENCE BAND 1918-2013

| 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 | 16,089,799 | 67,087 | 0.0042 | 0.9958 | 100.00 |
| 0.5 | 15,319,662 | 83,078 | 0.0054 | 0.9946 | 99.58 |
| 1.5 | 14,972,941 | 67,750 | 0.0045 | 0.9955 | 99.04 |
| 2.5 | 13,486,598 | 169,636 | 0.0126 | 0.9874 | 98.59 |
| 3.5 | 13,094,735 | 60,069 | 0.0046 | 0.9954 | 97.35 |
| 4.5 | 12,928,020 | 130,294 | 0.0101 | 0.9899 | 96.91 |
| 5.5 | 12,604,700 | 165,840 | 0.0132 | 0.9868 | 95.93 |
| 6.5 | 12,353,632 | 132,204 | 0.0107 | 0.9893 | 94.67 |
| 7.5 | 11,770,843 | 104,731 | 0.0089 | 0.9911 | 93.66 |
| 8.5 | 11,286,365 | 48,115 | 0.0043 | 0.9957 | 92.82 |
| 9.5 | 10,512,409 | 211,299 | 0.0201 | 0.9799 | 92.43 |
| 10.5 | 8,477,773 | 481,613 | 0.0568 | 0.9432 | 90.57 |
| 11.5 | 8,029,355 | 323,983 | 0.0403 | 0.9597 | 85.42 |
| 12.5 | 7,724,361 | 169,771 | 0.0220 | 0.9780 | 81.98 |
| 13.5 | 4,772,418 | 95,801 | 0.0201 | 0.9799 | 80.18 |
| 14.5 | 4,677,148 | 261,788 | 0.0560 | 0.9440 | 78.57 |
| 15.5 | 4,395,385 | 193,215 | 0.0440 | 0.9560 | 74.17 |
| 16.5 | 4,202,179 | 183,087 | 0.0436 | 0.9564 | 70.91 |
| 17.5 | 4,018,442 | 246,640 | 0.0614 | 0.9386 | 67.82 |
| 18.5 | 3,761,975 | 548,932 | 0.1459 | 0.8541 | 63.66 |
| 19.5 | 2,922,704 | 402,788 | 0.1378 | 0.8622 | 54.37 |
| 20.5 | 2,287,315 | 502,814 | 0.2198 | 0.7802 | 46.88 |
| 21.5 | 1,538,572 | 184,581 | 0.1200 | 0.8800 | 36.57 |
| 22.5 | 1,207,226 | 43,360 | 0.0359 | 0.9641 | 32.18 |
| 23.5 | 1,062,976 | 37,558 | 0.0353 | 0.9647 | 31.03 |
| 24.5 | 928,234 | 44,784 | 0.0482 | 0.9518 | 29.93 |
| 25.5 | 725,014 | 40,311 | 0.0556 | 0.9444 | 28.49 |
| 26.5 | 604,768 | 53,739 | 0.0889 | 0.9111 | 26.90 |
| 27.5 | 389,160 | 69,986 | 0.1798 | 0.8202 | 24.51 |
| 28.5 | 296,276 | 16,312 | 0.0551 | 0.9449 | 20.10 |
| 29.5 | 254,289 | 10,931 | 0.0430 | 0.9570 | 19.00 |
| 30.5 | 212,687 | 32,164 | 0.1512 | 0.8488 | 18.18 |
| 31.5 | 140,115 | 5,940 | 0.0424 | 0.9576 | 15.43 |
| 32.5 | 104,977 | 254 | 0.0024 | 0.9976 | 14.78 |
| 33.5 | 83,269 | 910 | 0.0109 | 0.9891 | 14.74 |
| 34.5 | 72,608 | | 0.0000 | 1.0000 | 14.58 |
| 35.5 | 70,328 | | 0.0000 | 1.0000 | 14.58 |
| 36.5 | 55,821 | | 0.0000 | 1.0000 | 14.58 |
| 37.5 | 41,125 | | 0.0000 | 1.0000 | 14.58 |
| 38.5 | 15,819 | | 0.0000 | 1.0000 | 14.58 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1918-2013 | | | EXPERIENCE BAND 1918-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 8,856 | 38 | 0.0043 | 0.9957 | 14.58 | |
| 40.5 | 6,079 | | 0.0000 | 1.0000 | 14.52 | |
| 41.5 | 6,079 | | 0.0000 | 1.0000 | 14.52 | |
| 42.5 | 6,079 | | 0.0000 | 1.0000 | 14.52 | |
| 43.5 | 6,079 | | 0.0000 | 1.0000 | 14.52 | |
| 44.5 | 5,029 | | 0.0000 | 1.0000 | 14.52 | |
| 45.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 46.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 47.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 48.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 49.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 50.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 51.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 52.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 53.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 54.5 | 4,959 | | 0.0000 | 1.0000 | 14.52 | |
| 55.5 | 4,959 | 651 | 0.1313 | 0.8687 | 14.52 | |
| 56.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 57.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 58.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 59.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 60.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 61.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 62.5 | 4,308 | | 0.0000 | 1.0000 | 12.61 | |
| 63.5 | 4,113 | | 0.0000 | 1.0000 | 12.61 | |
| 64.5 | 4,113 | | 0.0000 | 1.0000 | 12.61 | |
| 65.5 | 4,027 | 30 | 0.0075 | 0.9925 | 12.61 | |
| 66.5 | 3,997 | | 0.0000 | 1.0000 | 12.52 | |
| 67.5 | | | | | 12.52 | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1974-2013

| 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 | 15,017,196 | 66,877 | 0.0045 | 0.9955 | 100.00 |
| 0.5 | 14,423,452 | 78,617 | 0.0055 | 0.9945 | 99.55 |
| 1.5 | 14,192,179 | 60,029 | 0.0042 | 0.9958 | 99.01 |
| 2.5 | 12,836,862 | 101,806 | 0.0079 | 0.9921 | 98.59 |
| 3.5 | 12,559,515 | 45,946 | 0.0037 | 0.9963 | 97.81 |
| 4.5 | 12,488,236 | 85,471 | 0.0068 | 0.9932 | 97.45 |
| 5.5 | 12,409,678 | 129,245 | 0.0104 | 0.9896 | 96.79 |
| 6.5 | 12,303,172 | 122,969 | 0.0100 | 0.9900 | 95.78 |
| 7.5 | 11,731,625 | 99,964 | 0.0085 | 0.9915 | 94.82 |
| 8.5 | 11,256,732 | 46,428 | 0.0041 | 0.9959 | 94.01 |
| 9.5 | 10,491,785 | 211,299 | 0.0201 | 0.9799 | 93.63 |
| 10.5 | 8,457,148 | 481,598 | 0.0569 | 0.9431 | 91.74 |
| 11.5 | 8,008,757 | 322,635 | 0.0403 | 0.9597 | 86.52 |
| 12.5 | 7,704,984 | 156,425 | 0.0203 | 0.9797 | 83.03 |
| 13.5 | 4,766,546 | 95,801 | 0.0201 | 0.9799 | 81.34 |
| 14.5 | 4,671,276 | 261,788 | 0.0560 | 0.9440 | 79.71 |
| 15.5 | 4,389,514 | 192,967 | 0.0440 | 0.9560 | 75.24 |
| 16.5 | 4,196,538 | 183,087 | 0.0436 | 0.9564 | 71.93 |
| 17.5 | 4,012,801 | 246,640 | 0.0615 | 0.9385 | 68.80 |
| 18.5 | 3,756,334 | 548,932 | 0.1461 | 0.8539 | 64.57 |
| 19.5 | 2,917,063 | 402,788 | 0.1381 | 0.8619 | 55.13 |
| 20.5 | 2,281,817 | 502,814 | 0.2204 | 0.7796 | 47.52 |
| 21.5 | 1,533,075 | 184,581 | 0.1204 | 0.8796 | 37.05 |
| 22.5 | 1,201,729 | 43,360 | 0.0361 | 0.9639 | 32.59 |
| 23.5 | 1,057,479 | 37,558 | 0.0355 | 0.9645 | 31.41 |
| 24.5 | 922,737 | 44,784 | 0.0485 | 0.9515 | 30.30 |
| 25.5 | 719,603 | 40,311 | 0.0560 | 0.9440 | 28.83 |
| 26.5 | 599,357 | 53,739 | 0.0897 | 0.9103 | 27.21 |
| 27.5 | 388,660 | 69,986 | 0.1801 | 0.8199 | 24.77 |
| 28.5 | 295,775 | 16,312 | 0.0551 | 0.9449 | 20.31 |
| 29.5 | 253,789 | 10,431 | 0.0411 | 0.9589 | 19.19 |
| 30.5 | 212,687 | 32,164 | 0.1512 | 0.8488 | 18.40 |
| 31.5 | 140,115 | 5,940 | 0.0424 | 0.9576 | 15.62 |
| 32.5 | 104,977 | 254 | 0.0024 | 0.9976 | 14.96 |
| 33.5 | 83,269 | 910 | 0.0109 | 0.9891 | 14.92 |
| 34.5 | 72,608 | | 0.0000 | 1.0000 | 14.76 |
| 35.5 | 70,328 | | 0.0000 | 1.0000 | 14.76 |
| 36.5 | 55,821 | | 0.0000 | 1.0000 | 14.76 |
| 37.5 | 41,125 | | 0.0000 | 1.0000 | 14.76 |
| 38.5 | 15,819 | | 0.0000 | 1.0000 | 14.76 |

Schedule JJS-1

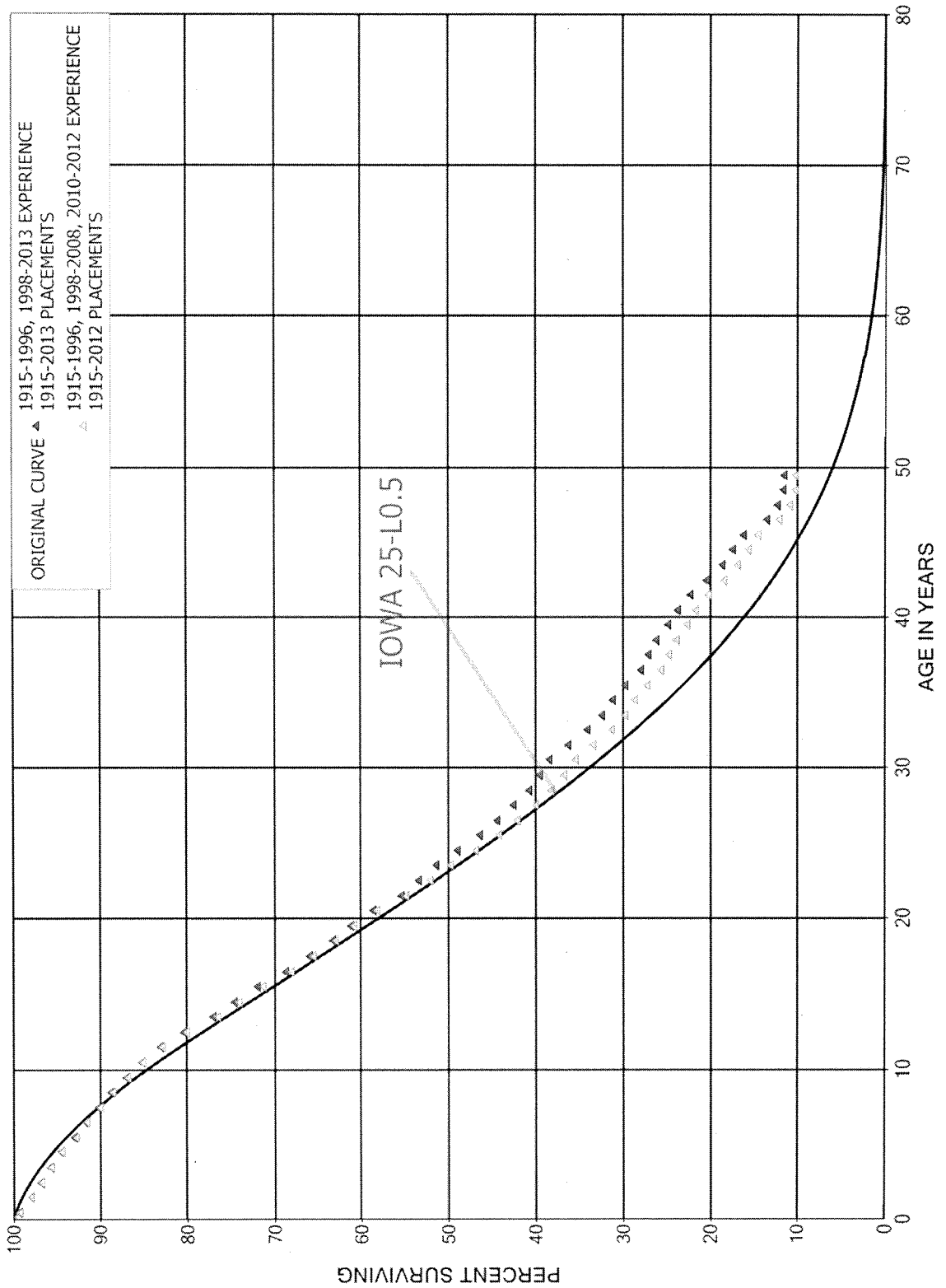
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1946-2013 | | | EXPERIENCE BAND 1974-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 8,856 | 38 | 0.0043 | 0.9957 | 14.76 | |
| 40.5 | 6,079 | | 0.0000 | 1.0000 | 14.69 | |
| 41.5 | 6,079 | | 0.0000 | 1.0000 | 14.69 | |
| 42.5 | 6,079 | | 0.0000 | 1.0000 | 14.69 | |
| 43.5 | 6,079 | | 0.0000 | 1.0000 | 14.69 | |
| 44.5 | 5,029 | | 0.0000 | 1.0000 | 14.69 | |
| 45.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 46.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 47.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 48.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 49.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 50.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 51.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 52.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 53.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 54.5 | 4,959 | | 0.0000 | 1.0000 | 14.69 | |
| 55.5 | 4,959 | 651 | 0.1313 | 0.8687 | 14.69 | |
| 56.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 57.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 58.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 59.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 60.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 61.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 62.5 | 4,308 | | 0.0000 | 1.0000 | 12.77 | |
| 63.5 | 4,113 | | 0.0000 | 1.0000 | 12.77 | |
| 64.5 | 4,113 | | 0.0000 | 1.0000 | 12.77 | |
| 65.5 | 4,027 | 30 | 0.0075 | 0.9925 | 12.77 | |
| 66.5 | 3,997 | | 0.0000 | 1.0000 | 12.67 | |
| 67.5 | | | | | 12.67 | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1915-2013 | | | EXPERIENCE BAND 1915-1996, 1998-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|-----------------------------------------|---------------|----------------------------------|
| 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 | 114,247,141 | 879,043 | 0.0077 | 0.9923 | 100.00 |
| 0.5 | 111,553,560 | 1,529,782 | 0.0137 | 0.9863 | 99.23 |
| 1.5 | 105,395,143 | 1,201,902 | 0.0114 | 0.9886 | 97.87 |
| 2.5 | 99,379,553 | 1,190,563 | 0.0120 | 0.9880 | 96.75 |
| 3.5 | 96,140,533 | 1,185,756 | 0.0123 | 0.9877 | 95.59 |
| 4.5 | 91,395,300 | 1,565,960 | 0.0171 | 0.9829 | 94.42 |
| 5.5 | 88,042,146 | 1,125,020 | 0.0128 | 0.9872 | 92.80 |
| 6.5 | 84,469,634 | 1,427,213 | 0.0169 | 0.9831 | 91.61 |
| 7.5 | 79,533,060 | 1,243,267 | 0.0156 | 0.9844 | 90.06 |
| 8.5 | 74,290,127 | 1,501,971 | 0.0202 | 0.9798 | 88.66 |
| 9.5 | 67,466,630 | 1,389,143 | 0.0206 | 0.9794 | 86.86 |
| 10.5 | 63,523,203 | 1,543,992 | 0.0243 | 0.9757 | 85.08 |
| 11.5 | 58,934,936 | 1,953,040 | 0.0331 | 0.9669 | 83.01 |
| 12.5 | 53,782,061 | 2,201,124 | 0.0409 | 0.9591 | 80.26 |
| 13.5 | 47,562,048 | 1,555,843 | 0.0327 | 0.9673 | 76.97 |
| 14.5 | 43,986,843 | 1,572,359 | 0.0357 | 0.9643 | 74.45 |
| 15.5 | 39,993,821 | 1,783,237 | 0.0446 | 0.9554 | 71.79 |
| 16.5 | 35,116,473 | 1,422,104 | 0.0405 | 0.9595 | 68.59 |
| 17.5 | 31,824,934 | 1,270,444 | 0.0399 | 0.9601 | 65.81 |
| 18.5 | 28,639,583 | 971,293 | 0.0339 | 0.9661 | 63.19 |
| 19.5 | 26,639,951 | 1,113,591 | 0.0418 | 0.9582 | 61.04 |
| 20.5 | 24,614,120 | 1,337,744 | 0.0543 | 0.9457 | 58.49 |
| 21.5 | 21,994,799 | 800,803 | 0.0364 | 0.9636 | 55.31 |
| 22.5 | 19,742,745 | 764,225 | 0.0387 | 0.9613 | 53.30 |
| 23.5 | 17,876,482 | 833,570 | 0.0466 | 0.9534 | 51.24 |
| 24.5 | 15,833,386 | 847,438 | 0.0535 | 0.9465 | 48.85 |
| 25.5 | 14,068,360 | 591,472 | 0.0420 | 0.9580 | 46.23 |
| 26.5 | 12,470,854 | 548,027 | 0.0439 | 0.9561 | 44.29 |
| 27.5 | 11,317,748 | 447,495 | 0.0395 | 0.9605 | 42.34 |
| 28.5 | 9,948,466 | 301,808 | 0.0303 | 0.9697 | 40.67 |
| 29.5 | 9,168,048 | 279,741 | 0.0305 | 0.9695 | 39.43 |
| 30.5 | 8,533,420 | 453,437 | 0.0531 | 0.9469 | 38.23 |
| 31.5 | 7,599,023 | 480,965 | 0.0633 | 0.9367 | 36.20 |
| 32.5 | 6,924,469 | 334,242 | 0.0483 | 0.9517 | 33.91 |
| 33.5 | 6,269,835 | 226,715 | 0.0362 | 0.9638 | 32.27 |
| 34.5 | 5,792,589 | 276,167 | 0.0477 | 0.9523 | 31.10 |
| 35.5 | 5,398,819 | 318,416 | 0.0590 | 0.9410 | 29.62 |
| 36.5 | 5,018,945 | 156,546 | 0.0312 | 0.9688 | 27.87 |
| 37.5 | 4,536,965 | 163,475 | 0.0360 | 0.9640 | 27.01 |
| 38.5 | 4,278,431 | 221,202 | 0.0517 | 0.9483 | 26.03 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2013 | | | EXPERIENCE BAND 1915-1996, 1998-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|-----------------------------------------|---------------|----------------------------------|
| 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 | 3,849,030 | 171,265 | 0.0445 | 0.9555 | 24.69 |
| 40.5 | 3,396,866 | 209,533 | 0.0617 | 0.9383 | 23.59 |
| 41.5 | 3,303,642 | 274,930 | 0.0832 | 0.9168 | 22.13 |
| 42.5 | 2,939,048 | 258,386 | 0.0879 | 0.9121 | 20.29 |
| 43.5 | 2,409,952 | 162,237 | 0.0673 | 0.9327 | 18.51 |
| 44.5 | 2,137,292 | 151,543 | 0.0709 | 0.9291 | 17.26 |
| 45.5 | 1,756,529 | 287,945 | 0.1639 | 0.8361 | 16.04 |
| 46.5 | 1,379,957 | 127,413 | 0.0923 | 0.9077 | 13.41 |
| 47.5 | 1,198,593 | 65,475 | 0.0546 | 0.9454 | 12.17 |
| 48.5 | 1,087,838 | 7,206 | 0.0066 | 0.9934 | 11.51 |
| 49.5 | 1,006,587 | 8,207 | 0.0082 | 0.9918 | 11.43 |
| 50.5 | 1,000,701 | 13,894 | 0.0139 | 0.9861 | 11.34 |
| 51.5 | 883,526 | 8,903 | 0.0101 | 0.9899 | 11.18 |
| 52.5 | 804,707 | 24,998 | 0.0311 | 0.9689 | 11.07 |
| 53.5 | 743,582 | 43,314 | 0.0583 | 0.9417 | 10.72 |
| 54.5 | 575,543 | 39,271 | 0.0682 | 0.9318 | 10.10 |
| 55.5 | 470,604 | 27,870 | 0.0592 | 0.9408 | 9.41 |
| 56.5 | 330,977 | 39,667 | 0.1198 | 0.8802 | 8.85 |
| 57.5 | 114,871 | 9,659 | 0.0841 | 0.9159 | 7.79 |
| 58.5 | 72,436 | 2,137 | 0.0295 | 0.9705 | 7.14 |
| 59.5 | 68,611 | 3,637 | 0.0530 | 0.9470 | 6.93 |
| 60.5 | 46,136 | 154 | 0.0033 | 0.9967 | 6.56 |
| 61.5 | 42,702 | 381 | 0.0089 | 0.9911 | 6.54 |
| 62.5 | 41,690 | | 0.0000 | 1.0000 | 6.48 |
| 63.5 | 40,482 | 124 | 0.0031 | 0.9969 | 6.48 |
| 64.5 | 38,478 | | 0.0000 | 1.0000 | 6.46 |
| 65.5 | 37,309 | 351 | 0.0094 | 0.9906 | 6.46 |
| 66.5 | 89 | | 0.0000 | 1.0000 | 6.40 |
| 67.5 | 89 | | 0.0000 | 1.0000 | 6.40 |
| 68.5 | 19 | | 0.0000 | 1.0000 | 6.40 |
| 69.5 | 19 | 19 | 1.0000 | | 6.40 |
| 70.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1915-2012 | | | EXPERIENCE BAND 1915-1996, 1998-2008, 2010-2012 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|----------------------------------------------------|---------------|----------------------------------|
| 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 | 110,688,055 | 879,043 | 0.0079 | 0.9921 | 100.00 |
| 0.5 | 109,681,212 | 1,542,275 | 0.0141 | 0.9859 | 99.21 |
| 1.5 | 100,452,104 | 1,179,913 | 0.0117 | 0.9883 | 97.81 |
| 2.5 | 95,776,406 | 1,177,928 | 0.0123 | 0.9877 | 96.66 |
| 3.5 | 93,063,601 | 1,177,438 | 0.0127 | 0.9873 | 95.47 |
| 4.5 | 87,770,251 | 1,544,766 | 0.0176 | 0.9824 | 94.27 |
| 5.5 | 84,618,039 | 1,083,889 | 0.0128 | 0.9872 | 92.61 |
| 6.5 | 81,866,905 | 1,399,836 | 0.0171 | 0.9829 | 91.42 |
| 7.5 | 76,602,736 | 1,212,453 | 0.0158 | 0.9842 | 89.86 |
| 8.5 | 69,597,563 | 1,432,189 | 0.0206 | 0.9794 | 88.43 |
| 9.5 | 64,761,709 | 1,284,738 | 0.0198 | 0.9802 | 86.61 |
| 10.5 | 61,385,439 | 1,548,981 | 0.0252 | 0.9748 | 84.90 |
| 11.5 | 56,808,935 | 1,899,468 | 0.0334 | 0.9666 | 82.75 |
| 12.5 | 49,919,176 | 2,262,463 | 0.0453 | 0.9547 | 79.99 |
| 13.5 | 44,720,275 | 1,446,737 | 0.0324 | 0.9676 | 76.36 |
| 14.5 | 41,523,445 | 1,515,765 | 0.0365 | 0.9635 | 73.89 |
| 15.5 | 38,290,876 | 1,739,271 | 0.0454 | 0.9546 | 71.19 |
| 16.5 | 32,456,421 | 1,224,598 | 0.0377 | 0.9623 | 67.96 |
| 17.5 | 29,457,489 | 1,144,924 | 0.0389 | 0.9611 | 65.40 |
| 18.5 | 27,062,647 | 932,562 | 0.0345 | 0.9655 | 62.85 |
| 19.5 | 25,115,873 | 1,086,107 | 0.0432 | 0.9568 | 60.69 |
| 20.5 | 22,882,349 | 1,334,266 | 0.0583 | 0.9417 | 58.06 |
| 21.5 | 20,094,058 | 1,021,396 | 0.0508 | 0.9492 | 54.68 |
| 22.5 | 18,664,472 | 831,810 | 0.0446 | 0.9554 | 51.90 |
| 23.5 | 16,201,076 | 917,283 | 0.0566 | 0.9434 | 49.59 |
| 24.5 | 14,545,880 | 837,714 | 0.0576 | 0.9424 | 46.78 |
| 25.5 | 12,818,953 | 617,061 | 0.0481 | 0.9519 | 44.08 |
| 26.5 | 11,557,102 | 576,182 | 0.0499 | 0.9501 | 41.96 |
| 27.5 | 10,473,362 | 477,328 | 0.0456 | 0.9544 | 39.87 |
| 28.5 | 9,128,511 | 350,816 | 0.0384 | 0.9616 | 38.05 |
| 29.5 | 8,740,631 | 312,852 | 0.0358 | 0.9642 | 36.59 |
| 30.5 | 8,100,243 | 447,069 | 0.0552 | 0.9448 | 35.28 |
| 31.5 | 7,306,277 | 473,771 | 0.0648 | 0.9352 | 33.33 |
| 32.5 | 6,456,127 | 326,158 | 0.0505 | 0.9495 | 31.17 |
| 33.5 | 6,025,445 | 225,096 | 0.0374 | 0.9626 | 29.60 |
| 34.5 | 5,598,717 | 272,736 | 0.0487 | 0.9513 | 28.49 |
| 35.5 | 5,177,665 | 314,506 | 0.0607 | 0.9393 | 27.10 |
| 36.5 | 4,788,751 | 152,560 | 0.0319 | 0.9681 | 25.46 |
| 37.5 | 4,330,506 | 158,662 | 0.0366 | 0.9634 | 24.65 |
| 38.5 | 4,059,864 | 215,831 | 0.0532 | 0.9468 | 23.74 |

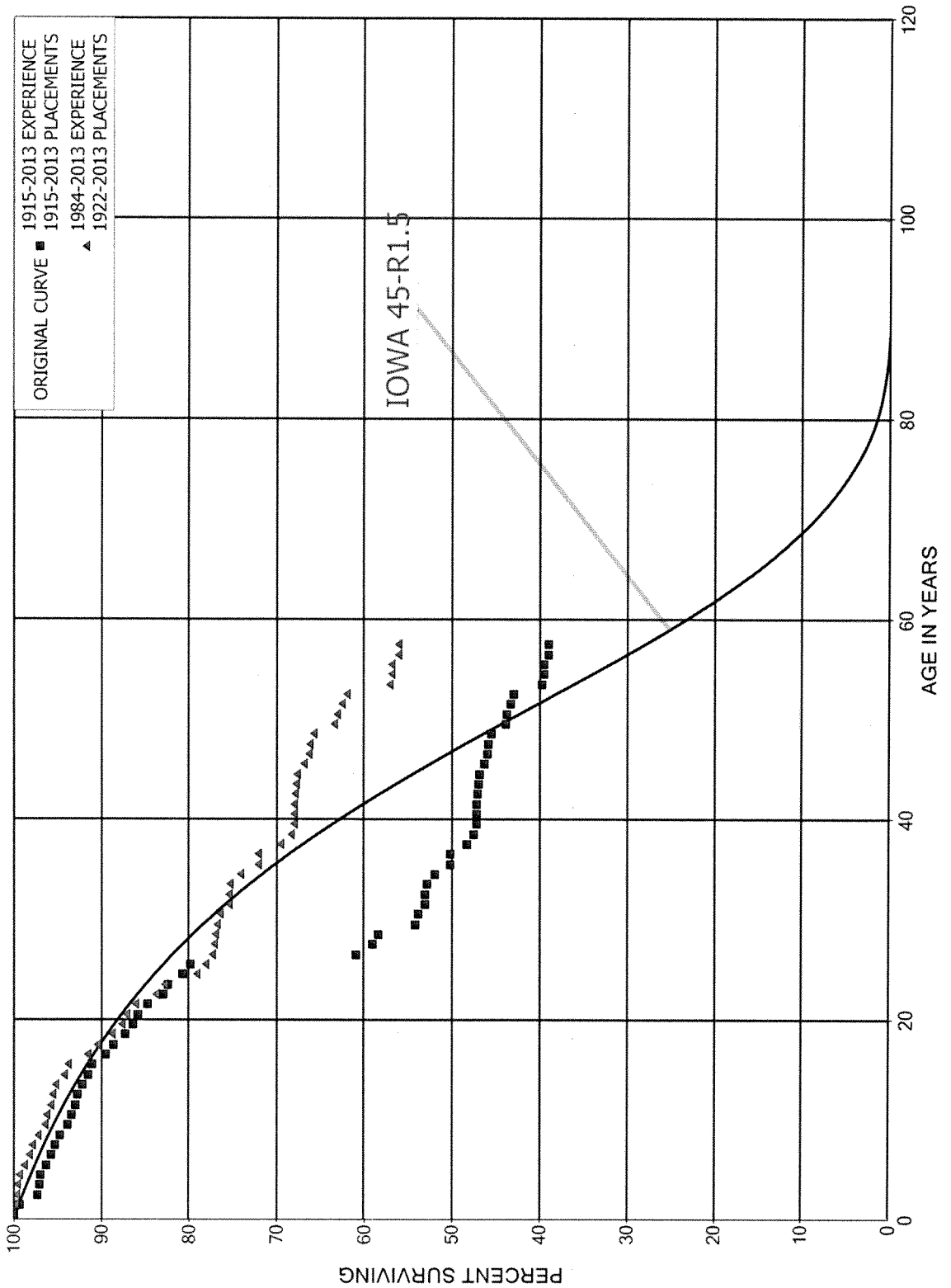
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2012 | | | EXPERIENCE BAND 1915-1996, 1998-2008, 2010-2012 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|----------------------------------------------------|---------------|----------------------------------|
| 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 | 3,658,431 | 166,466 | 0.0455 | 0.9545 | 22.48 |
| 40.5 | 3,111,255 | 205,881 | 0.0662 | 0.9338 | 21.46 |
| 41.5 | 3,170,959 | 272,265 | 0.0859 | 0.9141 | 20.04 |
| 42.5 | 2,834,585 | 253,400 | 0.0894 | 0.9106 | 18.32 |
| 43.5 | 2,294,590 | 157,414 | 0.0686 | 0.9314 | 16.68 |
| 44.5 | 1,886,731 | 136,702 | 0.0725 | 0.9275 | 15.54 |
| 45.5 | 1,645,341 | 283,530 | 0.1723 | 0.8277 | 14.41 |
| 46.5 | 1,254,516 | 125,853 | 0.1003 | 0.8997 | 11.93 |
| 47.5 | 1,076,025 | 62,940 | 0.0585 | 0.9415 | 10.73 |
| 48.5 | 1,011,095 | 5,120 | 0.0051 | 0.9949 | 10.10 |
| 49.5 | 808,988 | 5,744 | 0.0071 | 0.9929 | 10.05 |
| 50.5 | 790,319 | 5,673 | 0.0072 | 0.9928 | 9.98 |
| 51.5 | 664,397 | 3,972 | 0.0060 | 0.9940 | 9.91 |
| 52.5 | 530,711 | 19,357 | 0.0365 | 0.9635 | 9.85 |
| 53.5 | 546,146 | 13,903 | 0.0255 | 0.9745 | 9.49 |
| 54.5 | 484,816 | 23,765 | 0.0490 | 0.9510 | 9.25 |
| 55.5 | 310,567 | 2,398 | 0.0077 | 0.9923 | 8.80 |
| 56.5 | 118,814 | 1,590 | 0.0134 | 0.9866 | 8.73 |
| 57.5 | 71,380 | 624 | 0.0087 | 0.9913 | 8.61 |
| 58.5 | 69,540 | 2,137 | 0.0307 | 0.9693 | 8.54 |
| 59.5 | 44,326 | | 0.0000 | 1.0000 | 8.27 |
| 60.5 | 41,596 | 134 | 0.0032 | 0.9968 | 8.27 |
| 61.5 | 4,672 | 326 | 0.0698 | 0.9302 | 8.25 |
| 62.5 | 40,482 | | 0.0000 | 1.0000 | 7.67 |
| 63.5 | 38,602 | 124 | 0.0032 | 0.9968 | 7.67 |
| 64.5 | 37,309 | | 0.0000 | 1.0000 | 7.65 |
| 65.5 | 89 | | 0.0000 | 1.0000 | 7.65 |
| 66.5 | 89 | | 0.0000 | 1.0000 | 7.65 |
| 67.5 | 89 | | 0.0000 | 1.0000 | 7.65 |
| 68.5 | 19 | | 0.0000 | 1.0000 | 7.65 |
| 69.5 | 19 | 19 | 1.0000 | | 7.65 |
| 70.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2013

EXPERIENCE BAND 1915-2013

| 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 | 95,349,270 | 19,333 | 0.0002 | 0.9998 | 100.00 |
| 0.5 | 93,316,378 | 670,061 | 0.0072 | 0.9928 | 99.98 |
| 1.5 | 89,869,140 | 1,786,167 | 0.0199 | 0.9801 | 99.26 |
| 2.5 | 83,510,785 | 162,842 | 0.0019 | 0.9981 | 97.29 |
| 3.5 | 79,000,830 | 157,717 | 0.0020 | 0.9980 | 97.10 |
| 4.5 | 77,853,826 | 508,494 | 0.0065 | 0.9935 | 96.91 |
| 5.5 | 70,583,723 | 440,691 | 0.0062 | 0.9938 | 96.27 |
| 6.5 | 66,502,232 | 284,340 | 0.0043 | 0.9957 | 95.67 |
| 7.5 | 64,672,899 | 394,694 | 0.0061 | 0.9939 | 95.26 |
| 8.5 | 63,880,294 | 566,265 | 0.0089 | 0.9911 | 94.68 |
| 9.5 | 53,557,305 | 237,837 | 0.0044 | 0.9956 | 93.84 |
| 10.5 | 53,347,912 | 258,846 | 0.0049 | 0.9951 | 93.42 |
| 11.5 | 51,542,803 | 151,628 | 0.0029 | 0.9971 | 92.97 |
| 12.5 | 51,188,226 | 268,124 | 0.0052 | 0.9948 | 92.70 |
| 13.5 | 50,571,121 | 406,841 | 0.0080 | 0.9920 | 92.21 |
| 14.5 | 50,110,915 | 203,041 | 0.0041 | 0.9959 | 91.47 |
| 15.5 | 49,876,269 | 877,817 | 0.0176 | 0.9824 | 91.10 |
| 16.5 | 48,631,662 | 474,704 | 0.0098 | 0.9902 | 89.50 |
| 17.5 | 46,831,624 | 714,076 | 0.0152 | 0.9848 | 88.62 |
| 18.5 | 45,227,706 | 436,851 | 0.0097 | 0.9903 | 87.27 |
| 19.5 | 37,453,087 | 269,791 | 0.0072 | 0.9928 | 86.43 |
| 20.5 | 31,126,245 | 387,944 | 0.0125 | 0.9875 | 85.81 |
| 21.5 | 18,524,490 | 400,346 | 0.0216 | 0.9784 | 84.74 |
| 22.5 | 17,515,279 | 101,817 | 0.0058 | 0.9942 | 82.91 |
| 23.5 | 16,542,692 | 330,691 | 0.0200 | 0.9800 | 82.42 |
| 24.5 | 15,718,391 | 185,984 | 0.0118 | 0.9882 | 80.78 |
| 25.5 | 15,303,712 | 3,607,711 | 0.2357 | 0.7643 | 79.82 |
| 26.5 | 11,641,224 | 360,396 | 0.0310 | 0.9690 | 61.00 |
| 27.5 | 11,115,137 | 135,304 | 0.0122 | 0.9878 | 59.11 |
| 28.5 | 10,863,321 | 783,898 | 0.0722 | 0.9278 | 58.40 |
| 29.5 | 10,024,387 | 67,235 | 0.0067 | 0.9933 | 54.18 |
| 30.5 | 9,956,797 | 133,372 | 0.0134 | 0.9866 | 53.82 |
| 31.5 | 8,693,780 | 4,026 | 0.0005 | 0.9995 | 53.10 |
| 32.5 | 8,430,442 | 42,965 | 0.0051 | 0.9949 | 53.07 |
| 33.5 | 8,270,657 | 137,976 | 0.0167 | 0.9833 | 52.80 |
| 34.5 | 8,101,655 | 274,342 | 0.0339 | 0.9661 | 51.92 |
| 35.5 | 7,824,006 | 3,774 | 0.0005 | 0.9995 | 50.16 |
| 36.5 | 7,764,773 | 294,061 | 0.0379 | 0.9621 | 50.14 |
| 37.5 | 7,433,287 | 121,366 | 0.0163 | 0.9837 | 48.24 |
| 38.5 | 6,900,590 | 33,635 | 0.0049 | 0.9951 | 47.45 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013

EXPERIENCE BAND 1915-2013

| 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 | 6,851,841 | 4,674 | 0.0007 | 0.9993 | 47.22 |
| 40.5 | 6,382,099 | 2,573 | 0.0004 | 0.9996 | 47.19 |
| 41.5 | 6,349,291 | 12,578 | 0.0020 | 0.9980 | 47.17 |
| 42.5 | 6,295,848 | 10,883 | 0.0017 | 0.9983 | 47.08 |
| 43.5 | 6,274,346 | 24,928 | 0.0040 | 0.9960 | 46.99 |
| 44.5 | 6,215,287 | 69,215 | 0.0111 | 0.9889 | 46.81 |
| 45.5 | 6,088,386 | 46,420 | 0.0076 | 0.9924 | 46.29 |
| 46.5 | 6,042,738 | 8,373 | 0.0014 | 0.9986 | 45.93 |
| 47.5 | 6,034,365 | 47,293 | 0.0078 | 0.9922 | 45.87 |
| 48.5 | 5,980,410 | 214,318 | 0.0358 | 0.9642 | 45.51 |
| 49.5 | 5,520,711 | 25,923 | 0.0047 | 0.9953 | 43.88 |
| 50.5 | 5,466,330 | 44,169 | 0.0081 | 0.9919 | 43.67 |
| 51.5 | 5,419,411 | 49,985 | 0.0092 | 0.9908 | 43.32 |
| 52.5 | 5,362,801 | 405,422 | 0.0756 | 0.9244 | 42.92 |
| 53.5 | 4,957,291 | 21,506 | 0.0043 | 0.9957 | 39.68 |
| 54.5 | 793,188 | | 0.0000 | 1.0000 | 39.50 |
| 55.5 | 791,776 | 11,036 | 0.0139 | 0.9861 | 39.50 |
| 56.5 | 776,712 | 221 | 0.0003 | 0.9997 | 38.95 |
| 57.5 | 175,936 | 772 | 0.0044 | 0.9956 | 38.94 |
| 58.5 | 175,139 | | 0.0000 | 1.0000 | 38.77 |
| 59.5 | 174,924 | | 0.0000 | 1.0000 | 38.77 |
| 60.5 | 174,924 | 1,201 | 0.0069 | 0.9931 | 38.77 |
| 61.5 | 173,765 | | 0.0000 | 1.0000 | 38.51 |
| 62.5 | 173,732 | 3,360 | 0.0193 | 0.9807 | 38.51 |
| 63.5 | 56,264 | | 0.0000 | 1.0000 | 37.76 |
| 64.5 | 56,264 | | 0.0000 | 1.0000 | 37.76 |
| 65.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 66.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 67.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 68.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 69.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 70.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 71.5 | 56,063 | | 0.0000 | 1.0000 | 37.76 |
| 72.5 | 56,063 | 43 | 0.0008 | 0.9992 | 37.76 |
| 73.5 | 56,021 | | 0.0000 | 1.0000 | 37.73 |
| 74.5 | 56,021 | 55,045 | 0.9826 | 0.0174 | 37.73 |
| 75.5 | 975 | | 0.0000 | 1.0000 | 0.66 |
| 76.5 | 446 | | 0.0000 | 1.0000 | 0.66 |
| 77.5 | 446 | | 0.0000 | 1.0000 | 0.66 |
| 78.5 | 446 | | 0.0000 | 1.0000 | 0.66 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2013 | | | EXPERIENCE BAND 1915-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 411 | | 0.0000 | 1.0000 | 0.66 |
| 80.5 | 411 | | 0.0000 | 1.0000 | 0.66 |
| 81.5 | 411 | | 0.0000 | 1.0000 | 0.66 |
| 82.5 | 322 | | 0.0000 | 1.0000 | 0.66 |
| 83.5 | 322 | | 0.0000 | 1.0000 | 0.66 |
| 84.5 | 322 | | 0.0000 | 1.0000 | 0.66 |
| 85.5 | 292 | | 0.0000 | 1.0000 | 0.66 |
| 86.5 | 292 | | 0.0000 | 1.0000 | 0.66 |
| 87.5 | 292 | | 0.0000 | 1.0000 | 0.66 |
| 88.5 | 292 | | 0.0000 | 1.0000 | 0.66 |
| 89.5 | 292 | | 0.0000 | 1.0000 | 0.66 |
| 90.5 | | | | | 0.66 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2013

EXPERIENCE BAND 1984-2013

| 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 | 73,849,781 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 71,955,324 | 254,137 | 0.0035 | 0.9965 | 100.00 |
| 1.5 | 70,372,057 | 90,319 | 0.0013 | 0.9987 | 99.65 |
| 2.5 | 66,085,427 | 90,734 | 0.0014 | 0.9986 | 99.52 |
| 3.5 | 61,748,979 | 112,048 | 0.0018 | 0.9982 | 99.38 |
| 4.5 | 60,615,078 | 354,101 | 0.0058 | 0.9942 | 99.20 |
| 5.5 | 53,849,331 | 285,454 | 0.0053 | 0.9947 | 98.62 |
| 6.5 | 50,129,661 | 217,672 | 0.0043 | 0.9957 | 98.10 |
| 7.5 | 48,746,176 | 292,301 | 0.0060 | 0.9940 | 97.67 |
| 8.5 | 48,701,304 | 415,940 | 0.0085 | 0.9915 | 97.09 |
| 9.5 | 38,691,615 | 84,603 | 0.0022 | 0.9978 | 96.26 |
| 10.5 | 38,626,001 | 160,583 | 0.0042 | 0.9958 | 96.05 |
| 11.5 | 37,339,645 | 86,708 | 0.0023 | 0.9977 | 95.65 |
| 12.5 | 37,161,156 | 156,803 | 0.0042 | 0.9958 | 95.43 |
| 13.5 | 36,701,890 | 369,379 | 0.0101 | 0.9899 | 95.02 |
| 14.5 | 36,328,109 | 179,219 | 0.0049 | 0.9951 | 94.07 |
| 15.5 | 36,296,663 | 848,694 | 0.0234 | 0.9766 | 93.60 |
| 16.5 | 35,124,411 | 441,659 | 0.0126 | 0.9874 | 91.42 |
| 17.5 | 33,370,817 | 604,644 | 0.0181 | 0.9819 | 90.27 |
| 18.5 | 31,926,115 | 394,560 | 0.0124 | 0.9876 | 88.63 |
| 19.5 | 24,512,709 | 154,526 | 0.0063 | 0.9937 | 87.53 |
| 20.5 | 18,890,506 | 224,550 | 0.0119 | 0.9881 | 86.98 |
| 21.5 | 6,480,910 | 174,168 | 0.0269 | 0.9731 | 85.95 |
| 22.5 | 5,732,821 | 72,500 | 0.0126 | 0.9874 | 83.64 |
| 23.5 | 4,793,449 | 211,424 | 0.0441 | 0.9559 | 82.58 |
| 24.5 | 9,484,454 | 124,747 | 0.0132 | 0.9868 | 78.94 |
| 25.5 | 9,243,770 | 88,578 | 0.0096 | 0.9904 | 77.90 |
| 26.5 | 9,170,324 | 28,628 | 0.0031 | 0.9969 | 77.15 |
| 27.5 | 9,826,374 | 12,937 | 0.0013 | 0.9987 | 76.91 |
| 28.5 | 9,705,281 | 18,876 | 0.0019 | 0.9981 | 76.81 |
| 29.5 | 9,631,470 | 45,692 | 0.0047 | 0.9953 | 76.66 |
| 30.5 | 9,585,642 | 127,769 | 0.0133 | 0.9867 | 76.30 |
| 31.5 | 8,331,317 | 3,039 | 0.0004 | 0.9996 | 75.28 |
| 32.5 | 8,078,844 | 12,494 | 0.0015 | 0.9985 | 75.25 |
| 33.5 | 7,949,240 | 129,617 | 0.0163 | 0.9837 | 75.14 |
| 34.5 | 7,788,598 | 201,991 | 0.0259 | 0.9741 | 73.91 |
| 35.5 | 7,588,575 | 3,774 | 0.0005 | 0.9995 | 72.00 |
| 36.5 | 7,529,484 | 270,606 | 0.0359 | 0.9641 | 71.96 |
| 37.5 | 7,221,453 | 121,248 | 0.0168 | 0.9832 | 69.37 |
| 38.5 | 6,688,875 | 33,014 | 0.0049 | 0.9951 | 68.21 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

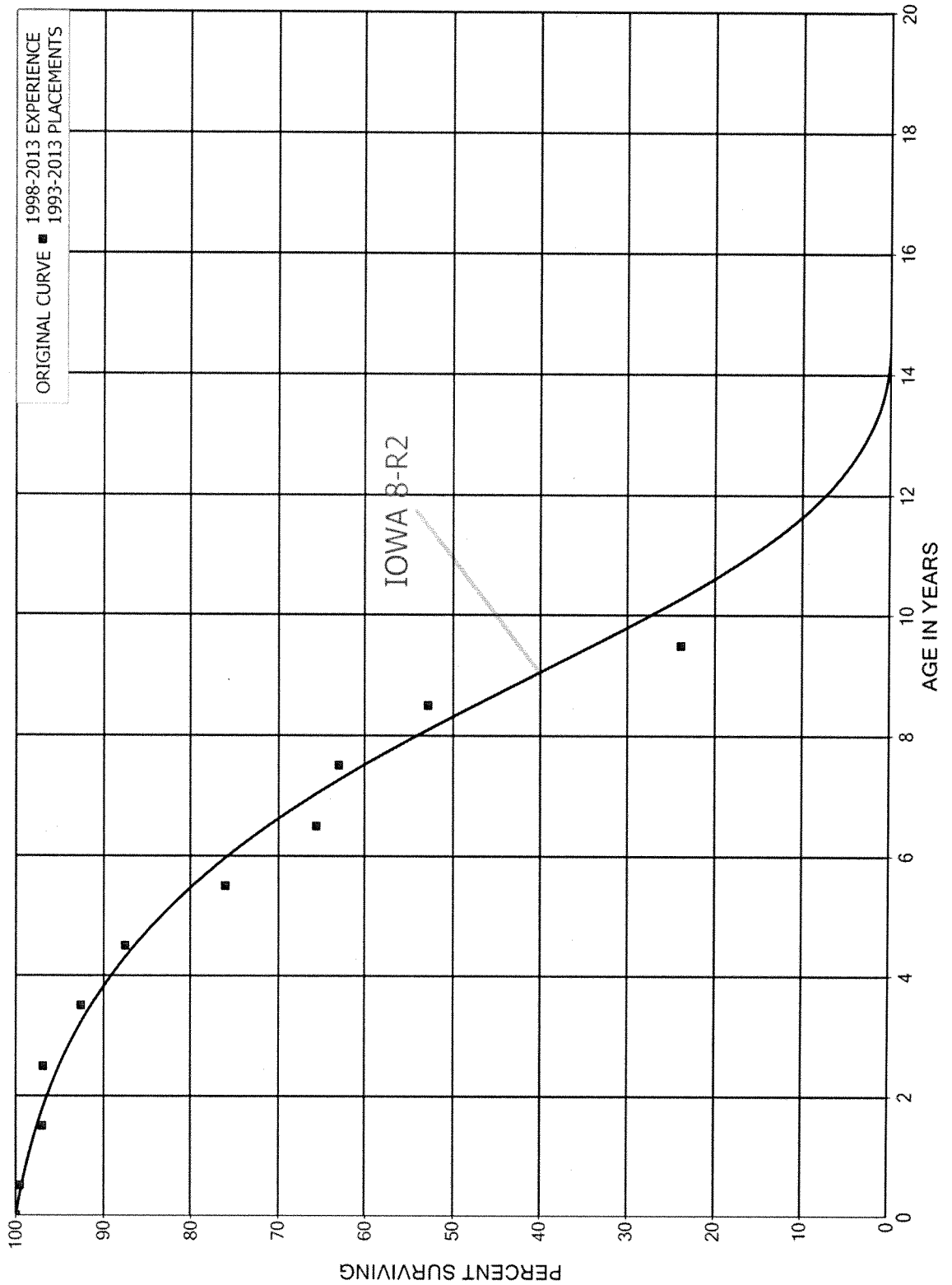
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 6,640,747 | 4,257 | 0.0006 | 0.9994 | 67.87 |
| 40.5 | 6,171,421 | 1,237 | 0.0002 | 0.9998 | 67.83 |
| 41.5 | 6,139,949 | 12,538 | 0.0020 | 0.9980 | 67.82 |
| 42.5 | 6,087,355 | 10,474 | 0.0017 | 0.9983 | 67.68 |
| 43.5 | 6,066,365 | 7,215 | 0.0012 | 0.9988 | 67.56 |
| 44.5 | 6,025,108 | 69,215 | 0.0115 | 0.9885 | 67.48 |
| 45.5 | 5,898,206 | 46,204 | 0.0078 | 0.9922 | 66.71 |
| 46.5 | 5,854,714 | 7,075 | 0.0012 | 0.9988 | 66.18 |
| 47.5 | 5,847,640 | 38,903 | 0.0067 | 0.9933 | 66.10 |
| 48.5 | 5,806,004 | 214,318 | 0.0369 | 0.9631 | 65.66 |
| 49.5 | 5,346,366 | 25,923 | 0.0048 | 0.9952 | 63.24 |
| 50.5 | 5,291,984 | 44,169 | 0.0083 | 0.9917 | 62.93 |
| 51.5 | 5,245,066 | 49,985 | 0.0095 | 0.9905 | 62.41 |
| 52.5 | 5,188,545 | 405,422 | 0.0781 | 0.9219 | 61.81 |
| 53.5 | 4,783,068 | 21,246 | 0.0044 | 0.9956 | 56.98 |
| 54.5 | 788,378 | | 0.0000 | 1.0000 | 56.73 |
| 55.5 | 787,218 | 11,036 | 0.0140 | 0.9860 | 56.73 |
| 56.5 | 772,154 | 221 | 0.0003 | 0.9997 | 55.93 |
| 57.5 | 171,378 | 772 | 0.0045 | 0.9955 | 55.92 |
| 58.5 | 170,581 | | 0.0000 | 1.0000 | 55.67 |
| 59.5 | 171,272 | | 0.0000 | 1.0000 | 55.67 |
| 60.5 | 171,564 | 1,201 | 0.0070 | 0.9930 | 55.67 |
| 61.5 | 173,765 | | 0.0000 | 1.0000 | 55.28 |
| 62.5 | 173,732 | 3,360 | 0.0193 | 0.9807 | 55.28 |
| 63.5 | 56,264 | | 0.0000 | 1.0000 | 54.21 |
| 64.5 | 56,264 | | 0.0000 | 1.0000 | 54.21 |
| 65.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 66.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 67.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 68.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 69.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 70.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 71.5 | 56,063 | | 0.0000 | 1.0000 | 54.21 |
| 72.5 | 56,063 | 43 | 0.0008 | 0.9992 | 54.21 |
| 73.5 | 56,021 | | 0.0000 | 1.0000 | 54.17 |
| 74.5 | 56,021 | 55,045 | 0.9826 | 0.0174 | 54.17 |
| 75.5 | 975 | | 0.0000 | 1.0000 | 0.94 |
| 76.5 | 446 | | 0.0000 | 1.0000 | 0.94 |
| 77.5 | 446 | | 0.0000 | 1.0000 | 0.94 |
| 78.5 | 446 | | 0.0000 | 1.0000 | 0.94 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 411 | | 0.0000 | 1.0000 | 0.94 |
| 80.5 | 411 | | 0.0000 | 1.0000 | 0.94 |
| 81.5 | 411 | | 0.0000 | 1.0000 | 0.94 |
| 82.5 | 322 | | 0.0000 | 1.0000 | 0.94 |
| 83.5 | 322 | | 0.0000 | 1.0000 | 0.94 |
| 84.5 | 322 | | 0.0000 | 1.0000 | 0.94 |
| 85.5 | 292 | | 0.0000 | 1.0000 | 0.94 |
| 86.5 | 292 | | 0.0000 | 1.0000 | 0.94 |
| 87.5 | 292 | | 0.0000 | 1.0000 | 0.94 |
| 88.5 | 292 | | 0.0000 | 1.0000 | 0.94 |
| 89.5 | 292 | | 0.0000 | 1.0000 | 0.94 |
| 90.5 | | | | | 0.94 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

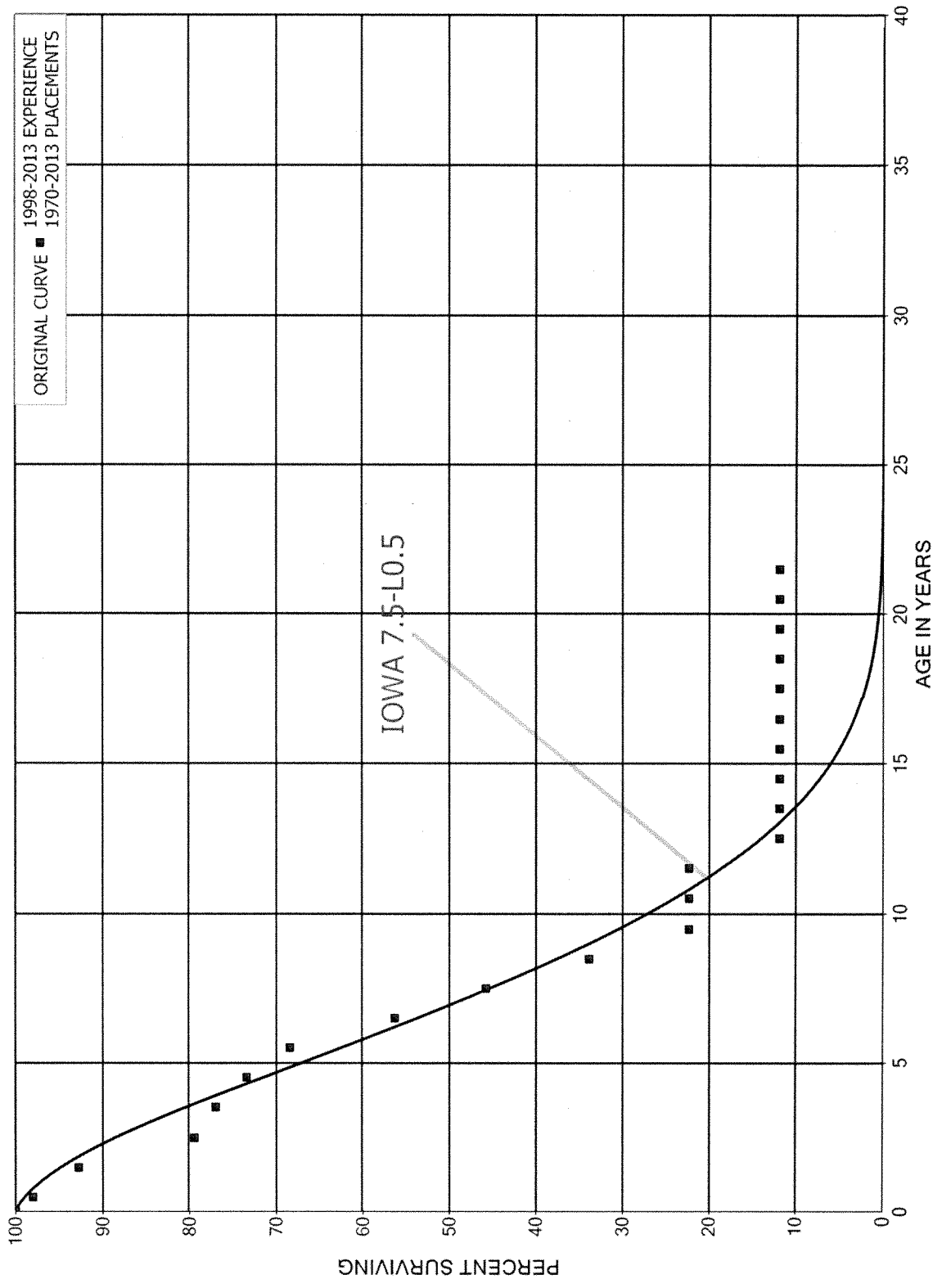
ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2013

EXPERIENCE BAND 1998-2013

| 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 | 1,094,284 | 5,870 | 0.0054 | 0.9946 | 100.00 |
| 0.5 | 1,060,706 | 27,315 | 0.0258 | 0.9742 | 99.46 |
| 1.5 | 1,061,840 | 696 | 0.0007 | 0.9993 | 96.90 |
| 2.5 | 1,061,144 | 47,854 | 0.0451 | 0.9549 | 96.84 |
| 3.5 | 731,574 | 39,473 | 0.0540 | 0.9460 | 92.47 |
| 4.5 | 634,003 | 82,961 | 0.1309 | 0.8691 | 87.48 |
| 5.5 | 551,042 | 75,904 | 0.1377 | 0.8623 | 76.03 |
| 6.5 | 461,095 | 17,229 | 0.0374 | 0.9626 | 65.56 |
| 7.5 | 423,195 | 68,772 | 0.1625 | 0.8375 | 63.11 |
| 8.5 | 136,687 | 75,147 | 0.5498 | 0.4502 | 52.86 |
| 9.5 | | | | | 23.80 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

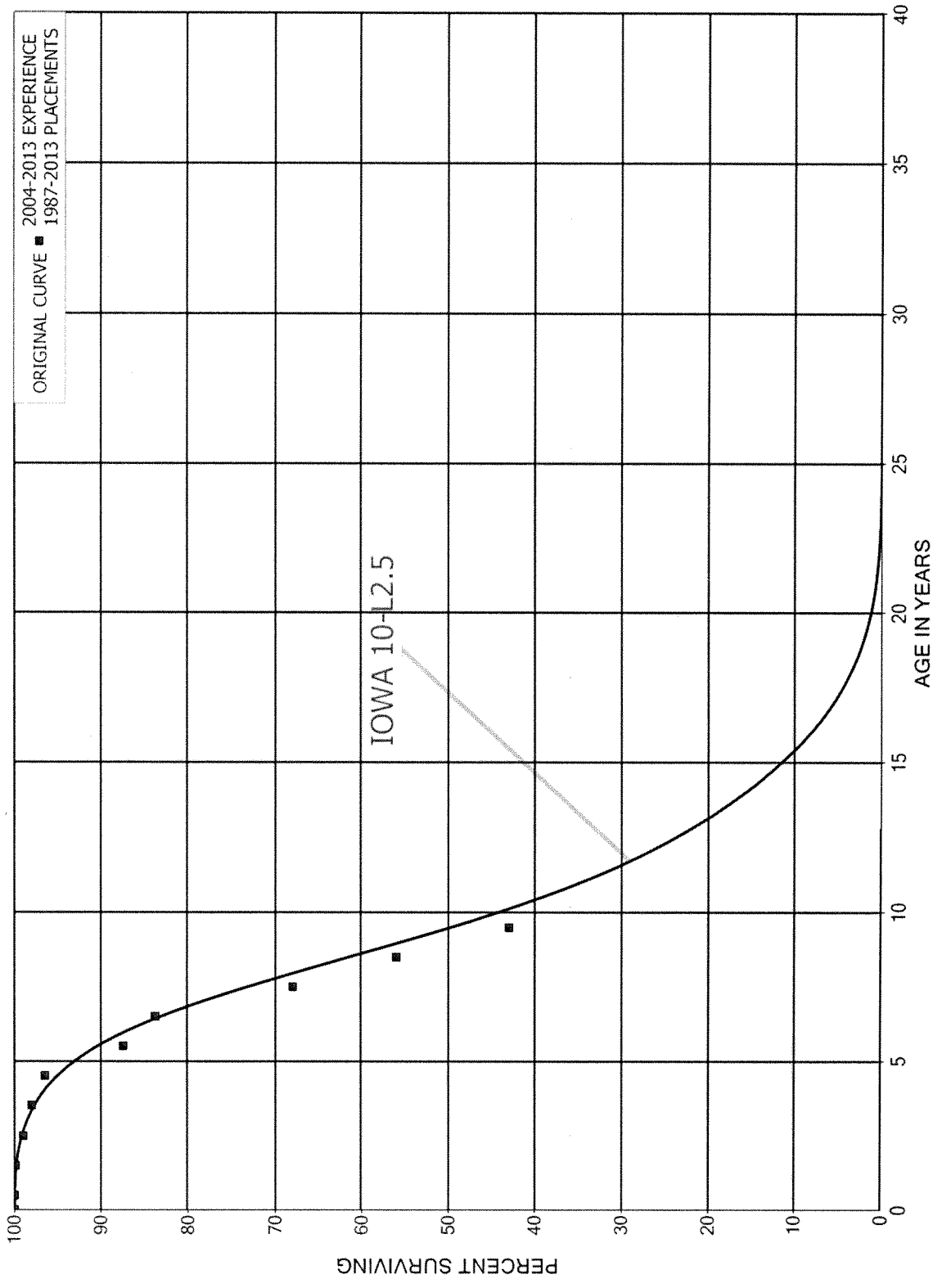
PLACEMENT BAND 1970-2013

EXPERIENCE BAND 1998-2013

| 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 | 15,682,217 | 321,368 | 0.0205 | 0.9795 | 100.00 |
| 0.5 | 13,392,943 | 712,528 | 0.0532 | 0.9468 | 97.95 |
| 1.5 | 11,612,252 | 1,667,657 | 0.1436 | 0.8564 | 92.74 |
| 2.5 | 9,995,628 | 304,684 | 0.0305 | 0.9695 | 79.42 |
| 3.5 | 8,479,367 | 398,389 | 0.0470 | 0.9530 | 77.00 |
| 4.5 | 7,854,329 | 539,558 | 0.0687 | 0.9313 | 73.38 |
| 5.5 | 6,827,586 | 1,204,321 | 0.1764 | 0.8236 | 68.34 |
| 6.5 | 4,912,167 | 926,113 | 0.1885 | 0.8115 | 56.29 |
| 7.5 | 2,782,013 | 723,812 | 0.2602 | 0.7398 | 45.67 |
| 8.5 | 1,210,504 | 410,263 | 0.3389 | 0.6611 | 33.79 |
| 9.5 | 135,319 | | 0.0000 | 1.0000 | 22.34 |
| 10.5 | 288,450 | | 0.0000 | 1.0000 | 22.34 |
| 11.5 | 288,450 | 135,319 | 0.4691 | 0.5309 | 22.34 |
| 12.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 13.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 14.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 15.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 16.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 17.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 18.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 19.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 20.5 | 153,131 | | 0.0000 | 1.0000 | 11.86 |
| 21.5 | | | | | 11.86 |
| 22.5 | | | | | |
| 23.5 | | | | | |
| 24.5 | | | | | |
| 25.5 | | | | | |
| 26.5 | | | | | |
| 27.5 | 20,391 | | 0.0000 | | |
| 28.5 | 20,391 | | 0.0000 | | |
| 29.5 | 20,391 | | 0.0000 | | |
| 30.5 | 20,391 | | 0.0000 | | |
| 31.5 | 20,391 | | 0.0000 | | |
| 32.5 | 20,391 | | 0.0000 | | |
| 33.5 | 20,391 | | 0.0000 | | |
| 34.5 | 20,391 | 20,391 | 1.0000 | | |
| 35.5 | | | | | |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



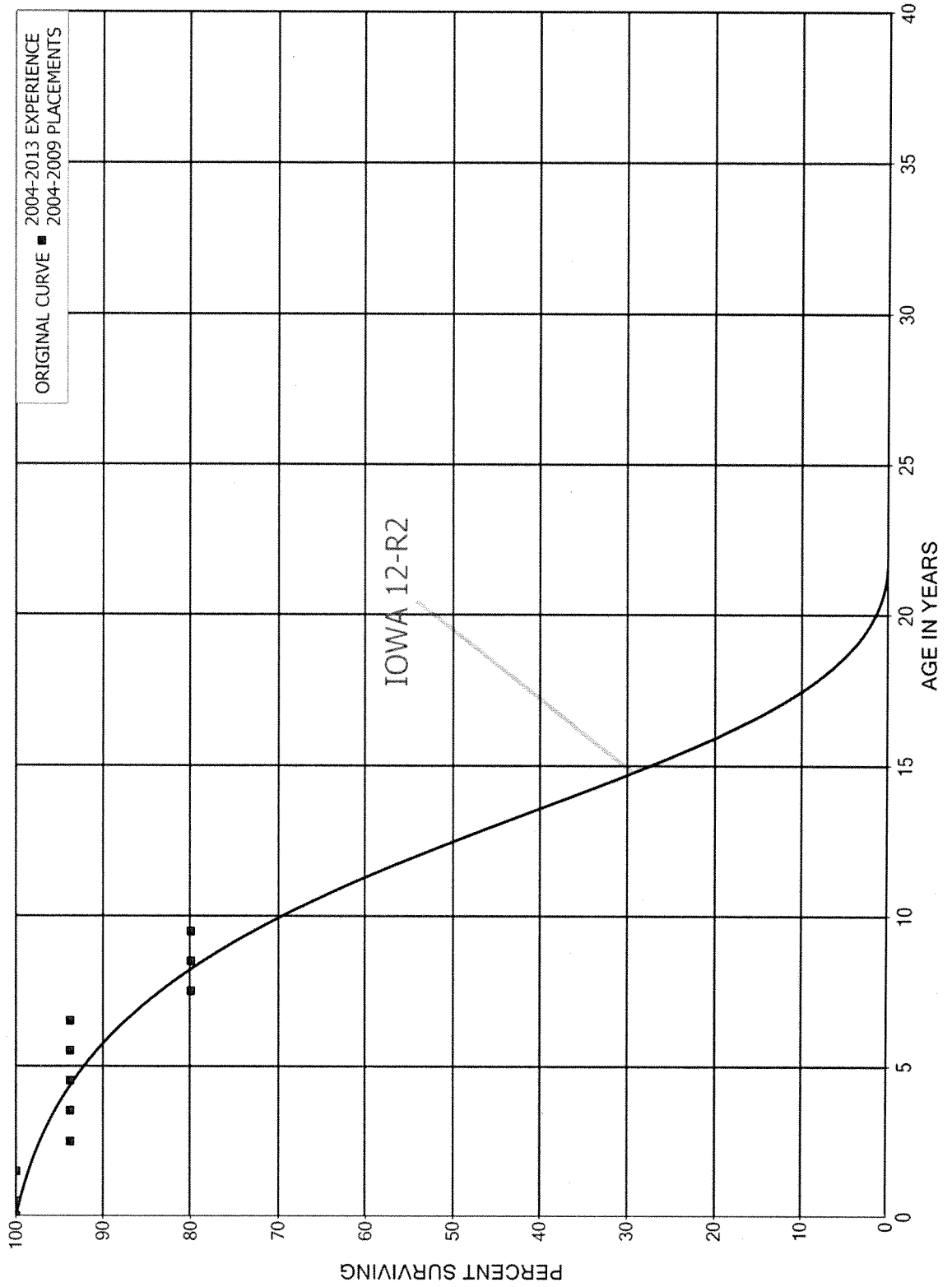
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1987-2013 | | | EXPERIENCE BAND 2004-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 48,139,848 | 15,469 | 0.0003 | 0.9997 | 100.00 |
| 0.5 | 41,352,100 | 51,810 | 0.0013 | 0.9987 | 99.97 |
| 1.5 | 37,238,277 | 336,232 | 0.0090 | 0.9910 | 99.84 |
| 2.5 | 31,211,672 | 306,066 | 0.0098 | 0.9902 | 98.94 |
| 3.5 | 26,230,867 | 419,046 | 0.0160 | 0.9840 | 97.97 |
| 4.5 | 22,852,577 | 2,135,765 | 0.0935 | 0.9065 | 96.41 |
| 5.5 | 16,657,075 | 698,948 | 0.0420 | 0.9580 | 87.40 |
| 6.5 | 15,340,436 | 2,884,722 | 0.1880 | 0.8120 | 83.73 |
| 7.5 | 9,944,004 | 1,755,272 | 0.1765 | 0.8235 | 67.98 |
| 8.5 | 7,669,388 | 1,789,643 | 0.2333 | 0.7667 | 55.98 |
| 9.5 | | | | | 42.92 |
| 10.5 | | | | | |
| 11.5 | | | | | |
| 12.5 | | | | | |
| 13.5 | | | | | |
| 14.5 | | | | | |
| 15.5 | | | | | |
| 16.5 | | | | | |
| 17.5 | | | | | |
| 18.5 | | | | | |
| 19.5 | | | | | |
| 20.5 | | | | | |
| 21.5 | 153,131 | | 0.0000 | | |
| 22.5 | 153,131 | | 0.0000 | | |
| 23.5 | 153,131 | | 0.0000 | | |
| 24.5 | 153,131 | | 0.0000 | | |
| 25.5 | 153,131 | 153,131 | 1.0000 | | |
| 26.5 | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



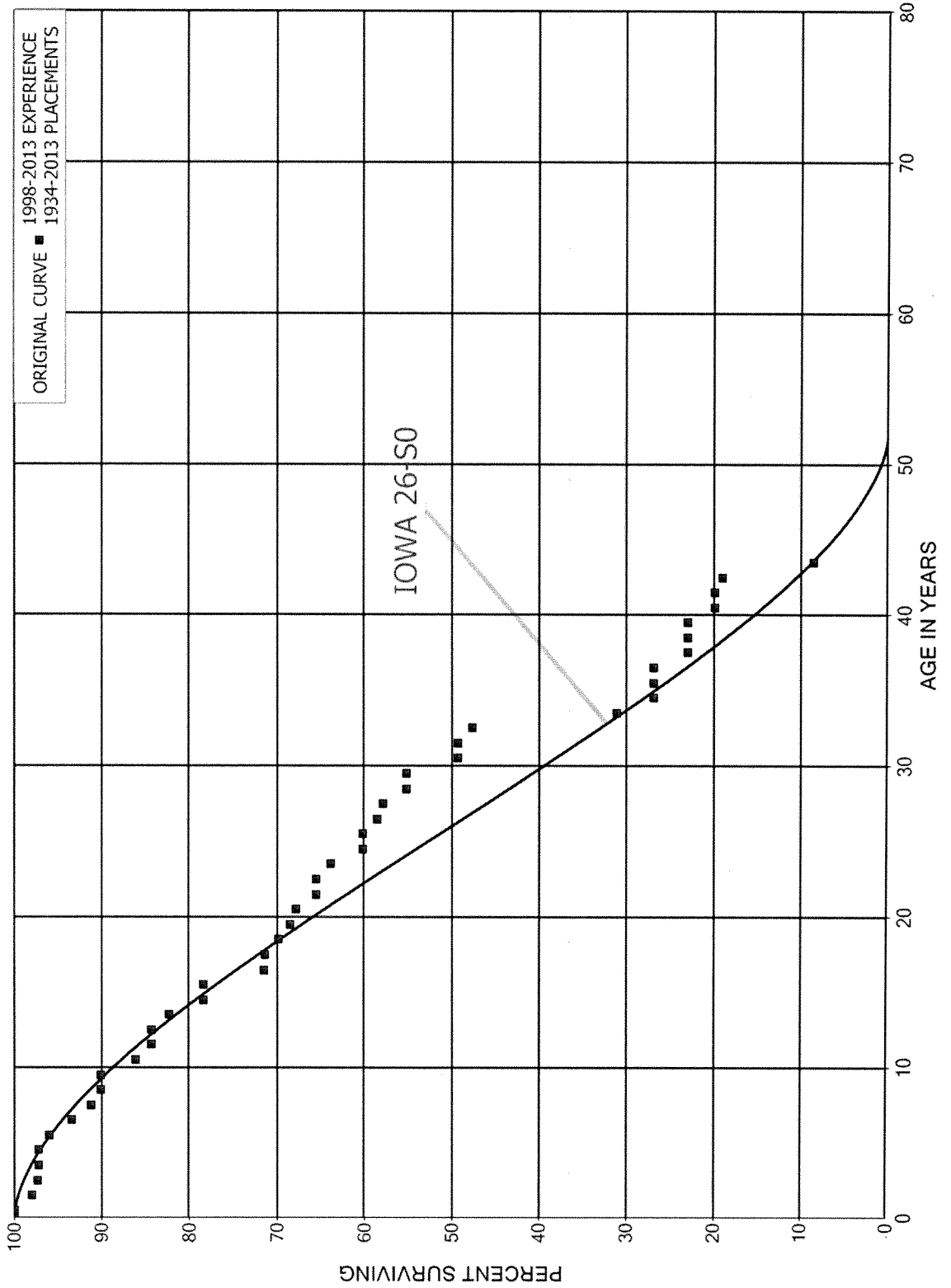
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2004-2009 | | | EXPERIENCE BAND 2004-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 1,753,434 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,753,434 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 731,074 | 45,933 | 0.0628 | 0.9372 | 100.00 |
| 2.5 | 685,141 | | 0.0000 | 1.0000 | 93.72 |
| 3.5 | 685,141 | | 0.0000 | 1.0000 | 93.72 |
| 4.5 | 685,141 | | 0.0000 | 1.0000 | 93.72 |
| 5.5 | 685,141 | 1 | 0.0000 | 1.0000 | 93.72 |
| 6.5 | 685,140 | 101,079 | 0.1475 | 0.8525 | 93.72 |
| 7.5 | 482,982 | | 0.0000 | 1.0000 | 79.89 |
| 8.5 | 482,982 | | 0.0000 | 1.0000 | 79.89 |
| 9.5 | | | | | 79.89 |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2013

EXPERIENCE BAND 1998-2013

| 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 | 1,516,411 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,431,985 | 28,637 | 0.0200 | 0.9800 | 100.00 |
| 1.5 | 1,416,023 | 9,864 | 0.0070 | 0.9930 | 98.00 |
| 2.5 | 1,429,579 | 1,798 | 0.0013 | 0.9987 | 97.32 |
| 3.5 | 1,117,569 | | 0.0000 | 1.0000 | 97.20 |
| 4.5 | 1,254,202 | 15,425 | 0.0123 | 0.9877 | 97.20 |
| 5.5 | 1,203,961 | 32,241 | 0.0268 | 0.9732 | 96.00 |
| 6.5 | 1,168,332 | 28,628 | 0.0245 | 0.9755 | 93.43 |
| 7.5 | 1,074,063 | 12,077 | 0.0112 | 0.9888 | 91.14 |
| 8.5 | 992,752 | | 0.0000 | 1.0000 | 90.11 |
| 9.5 | 172,894 | 7,674 | 0.0444 | 0.9556 | 90.11 |
| 10.5 | 173,076 | 3,586 | 0.0207 | 0.9793 | 86.12 |
| 11.5 | 173,432 | | 0.0000 | 1.0000 | 84.33 |
| 12.5 | 173,432 | 4,200 | 0.0242 | 0.9758 | 84.33 |
| 13.5 | 279,123 | 13,215 | 0.0473 | 0.9527 | 82.29 |
| 14.5 | 268,611 | | 0.0000 | 1.0000 | 78.39 |
| 15.5 | 268,611 | 23,567 | 0.0877 | 0.9123 | 78.39 |
| 16.5 | 245,043 | 495 | 0.0020 | 0.9980 | 71.51 |
| 17.5 | 244,548 | 5,247 | 0.0215 | 0.9785 | 71.37 |
| 18.5 | 242,130 | 4,561 | 0.0188 | 0.9812 | 69.84 |
| 19.5 | 234,018 | 2,500 | 0.0107 | 0.9893 | 68.52 |
| 20.5 | 214,339 | 7,351 | 0.0343 | 0.9657 | 67.79 |
| 21.5 | 185,993 | | 0.0000 | 1.0000 | 65.47 |
| 22.5 | 166,222 | 4,277 | 0.0257 | 0.9743 | 65.47 |
| 23.5 | 150,965 | 8,436 | 0.0559 | 0.9441 | 63.78 |
| 24.5 | 146,688 | | 0.0000 | 1.0000 | 60.22 |
| 25.5 | 149,483 | 4,242 | 0.0284 | 0.9716 | 60.22 |
| 26.5 | 142,672 | 1,762 | 0.0123 | 0.9877 | 58.51 |
| 27.5 | 137,592 | 6,089 | 0.0443 | 0.9557 | 57.79 |
| 28.5 | 145,522 | | 0.0000 | 1.0000 | 55.23 |
| 29.5 | 39,828 | 4,257 | 0.1069 | 0.8931 | 55.23 |
| 30.5 | 48,581 | | 0.0000 | 1.0000 | 49.33 |
| 31.5 | 48,581 | 1,705 | 0.0351 | 0.9649 | 49.33 |
| 32.5 | 46,876 | 16,330 | 0.3484 | 0.6516 | 47.59 |
| 33.5 | 32,398 | 4,417 | 0.1363 | 0.8637 | 31.01 |
| 34.5 | 30,116 | | 0.0000 | 1.0000 | 26.79 |
| 35.5 | 35,582 | | 0.0000 | 1.0000 | 26.79 |
| 36.5 | 35,582 | 5,159 | 0.1450 | 0.8550 | 26.79 |
| 37.5 | 29,956 | | 0.0000 | 1.0000 | 22.90 |
| 38.5 | 31,412 | | 0.0000 | 1.0000 | 22.90 |

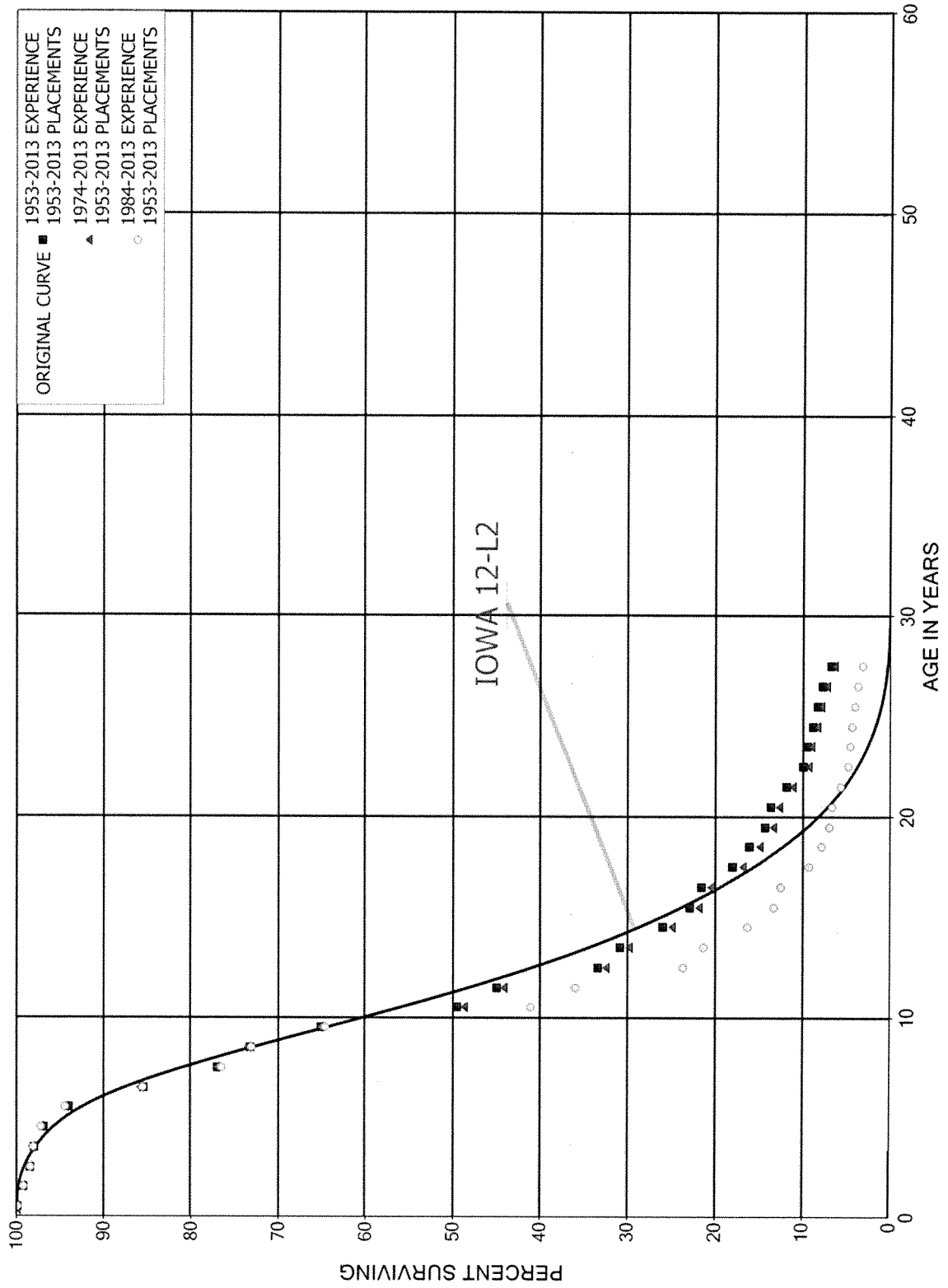
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1934-2013 | | | EXPERIENCE BAND 1998-2013 | | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| 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 | 31,412 | 4,257 | 0.1355 | 0.8645 | 22.90 | |
| 40.5 | 24,555 | | 0.0000 | 1.0000 | 19.80 | |
| 41.5 | 24,555 | 1,002 | 0.0408 | 0.9592 | 19.80 | |
| 42.5 | 23,553 | 13,021 | 0.5528 | 0.4472 | 18.99 | |
| 43.5 | 9,908 | | 0.0000 | 1.0000 | 8.49 | |
| 44.5 | 9,908 | | 0.0000 | 1.0000 | 8.49 | |
| 45.5 | 10,636 | | 0.0000 | 1.0000 | 8.49 | |
| 46.5 | 11,291 | 3,592 | 0.3181 | 0.6819 | 8.49 | |
| 47.5 | 8,226 | | 0.0000 | 1.0000 | 5.79 | |
| 48.5 | 8,226 | 1,875 | 0.2279 | 0.7721 | 5.79 | |
| 49.5 | 4,499 | 1,456 | 0.3236 | 0.6764 | 4.47 | |
| 50.5 | 3,904 | | 0.0000 | 1.0000 | 3.02 | |
| 51.5 | 3,904 | | 0.0000 | 1.0000 | 3.02 | |
| 52.5 | 3,904 | | 0.0000 | 1.0000 | 3.02 | |
| 53.5 | 3,904 | | 0.0000 | 1.0000 | 3.02 | |
| 54.5 | 3,904 | | 0.0000 | 1.0000 | 3.02 | |
| 55.5 | 3,904 | | 0.0000 | 1.0000 | 3.02 | |
| 56.5 | 3,904 | 728 | 0.1865 | 0.8135 | 3.02 | |
| 57.5 | 3,176 | | 0.0000 | 1.0000 | 2.46 | |
| 58.5 | 3,176 | | 0.0000 | 1.0000 | 2.46 | |
| 59.5 | 3,176 | 526 | 0.1658 | 0.8342 | 2.46 | |
| 60.5 | 2,649 | | 0.0000 | 1.0000 | 2.05 | |
| 61.5 | 2,649 | | 0.0000 | 1.0000 | 2.05 | |
| 62.5 | 1,994 | | 0.0000 | 1.0000 | 2.05 | |
| 63.5 | 2,042 | | 0.0000 | 1.0000 | 2.05 | |
| 64.5 | 2,042 | 1,994 | 0.9767 | 0.0233 | 2.05 | |
| 65.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 66.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 67.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 68.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 69.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 70.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 71.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 72.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 73.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 74.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 75.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 76.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 77.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 78.5 | 48 | | 0.0000 | 1.0000 | 0.05 | |
| 79.5 | | | | | 0.05 | |

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNT 396 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2013

EXPERIENCE BAND 1953-2013

| 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 | 30,640,323 | 49,091 | 0.0016 | 0.9984 | 100.00 |
| 0.5 | 28,634,553 | 202,489 | 0.0071 | 0.9929 | 99.84 |
| 1.5 | 27,765,410 | 217,463 | 0.0078 | 0.9922 | 99.13 |
| 2.5 | 26,898,054 | 109,880 | 0.0041 | 0.9959 | 98.36 |
| 3.5 | 19,201,811 | 215,243 | 0.0112 | 0.9888 | 97.96 |
| 4.5 | 16,258,030 | 482,160 | 0.0297 | 0.9703 | 96.86 |
| 5.5 | 15,113,566 | 1,385,624 | 0.0917 | 0.9083 | 93.99 |
| 6.5 | 11,584,876 | 1,144,974 | 0.0988 | 0.9012 | 85.37 |
| 7.5 | 9,196,643 | 455,493 | 0.0495 | 0.9505 | 76.93 |
| 8.5 | 8,403,451 | 931,493 | 0.1108 | 0.8892 | 73.12 |
| 9.5 | 1,849,057 | 440,986 | 0.2385 | 0.7615 | 65.02 |
| 10.5 | 1,638,356 | 150,994 | 0.0922 | 0.9078 | 49.51 |
| 11.5 | 1,745,798 | 449,126 | 0.2573 | 0.7427 | 44.95 |
| 12.5 | 1,356,478 | 105,169 | 0.0775 | 0.9225 | 33.38 |
| 13.5 | 1,022,164 | 159,530 | 0.1561 | 0.8439 | 30.80 |
| 14.5 | 938,780 | 112,795 | 0.1202 | 0.8798 | 25.99 |
| 15.5 | 801,004 | 46,277 | 0.0578 | 0.9422 | 22.87 |
| 16.5 | 749,743 | 124,837 | 0.1665 | 0.8335 | 21.55 |
| 17.5 | 624,937 | 67,716 | 0.1084 | 0.8916 | 17.96 |
| 18.5 | 560,319 | 61,226 | 0.1093 | 0.8907 | 16.01 |
| 19.5 | 467,715 | 22,907 | 0.0490 | 0.9510 | 14.26 |
| 20.5 | 450,094 | 56,674 | 0.1259 | 0.8741 | 13.56 |
| 21.5 | 387,377 | 60,656 | 0.1566 | 0.8434 | 11.86 |
| 22.5 | 321,237 | 15,409 | 0.0480 | 0.9520 | 10.00 |
| 23.5 | 304,803 | 20,605 | 0.0676 | 0.9324 | 9.52 |
| 24.5 | 284,198 | 17,374 | 0.0611 | 0.9389 | 8.88 |
| 25.5 | 262,597 | 20,756 | 0.0790 | 0.9210 | 8.33 |
| 26.5 | 240,058 | 29,266 | 0.1219 | 0.8781 | 7.68 |
| 27.5 | 198,009 | 49,494 | 0.2500 | 0.7500 | 6.74 |
| 28.5 | 147,940 | 6,969 | 0.0471 | 0.9529 | 5.05 |
| 29.5 | 134,097 | | 0.0000 | 1.0000 | 4.82 |
| 30.5 | 127,726 | 408 | 0.0032 | 0.9968 | 4.82 |
| 31.5 | 121,841 | 350 | 0.0029 | 0.9971 | 4.80 |
| 32.5 | 117,158 | 175 | 0.0015 | 0.9985 | 4.79 |
| 33.5 | 112,887 | 1,252 | 0.0111 | 0.9889 | 4.78 |
| 34.5 | 109,012 | 802 | 0.0074 | 0.9926 | 4.73 |
| 35.5 | 100,722 | 1,065 | 0.0106 | 0.9894 | 4.69 |
| 36.5 | 90,159 | 818 | 0.0091 | 0.9909 | 4.64 |
| 37.5 | 83,132 | 13,285 | 0.1598 | 0.8402 | 4.60 |
| 38.5 | 69,338 | | 0.0000 | 1.0000 | 3.87 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1953-2013 | | | EXPERIENCE BAND 1953-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 67,928 | | 0.0000 | 1.0000 | 3.87 |
| 40.5 | 58,862 | | 0.0000 | 1.0000 | 3.87 |
| 41.5 | 58,862 | | 0.0000 | 1.0000 | 3.87 |
| 42.5 | 58,862 | | 0.0000 | 1.0000 | 3.87 |
| 43.5 | 55,791 | | 0.0000 | 1.0000 | 3.87 |
| 44.5 | 55,791 | | 0.0000 | 1.0000 | 3.87 |
| 45.5 | 55,791 | 3,445 | 0.0617 | 0.9383 | 3.87 |
| 46.5 | 49,334 | | 0.0000 | 1.0000 | 3.63 |
| 47.5 | 41,307 | | 0.0000 | 1.0000 | 3.63 |
| 48.5 | 32,404 | | 0.0000 | 1.0000 | 3.63 |
| 49.5 | 30,510 | | 0.0000 | 1.0000 | 3.63 |
| 50.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 51.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 52.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 53.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 54.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 55.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 56.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 57.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 58.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 59.5 | 12,453 | | 0.0000 | 1.0000 | 3.63 |
| 60.5 | | | | | 3.63 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2013

EXPERIENCE BAND 1974-2013

| 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 | 29,506,498 | 45,889 | 0.0016 | 0.9984 | 100.00 |
| 0.5 | 27,616,840 | 192,877 | 0.0070 | 0.9930 | 99.84 |
| 1.5 | 26,923,912 | 206,063 | 0.0077 | 0.9923 | 99.15 |
| 2.5 | 26,126,706 | 87,386 | 0.0033 | 0.9967 | 98.39 |
| 3.5 | 18,514,982 | 181,593 | 0.0098 | 0.9902 | 98.06 |
| 4.5 | 15,684,138 | 464,541 | 0.0296 | 0.9704 | 97.10 |
| 5.5 | 14,601,173 | 1,340,497 | 0.0918 | 0.9082 | 94.22 |
| 6.5 | 11,182,528 | 1,130,697 | 0.1011 | 0.8989 | 85.57 |
| 7.5 | 8,840,218 | 422,422 | 0.0478 | 0.9522 | 76.92 |
| 8.5 | 8,195,028 | 920,878 | 0.1124 | 0.8876 | 73.24 |
| 9.5 | 1,710,863 | 433,900 | 0.2536 | 0.7464 | 65.01 |
| 10.5 | 1,568,273 | 147,058 | 0.0938 | 0.9062 | 48.52 |
| 11.5 | 1,684,105 | 449,126 | 0.2667 | 0.7333 | 43.97 |
| 12.5 | 1,294,785 | 105,169 | 0.0812 | 0.9188 | 32.25 |
| 13.5 | 969,661 | 159,530 | 0.1645 | 0.8355 | 29.63 |
| 14.5 | 886,627 | 112,795 | 0.1272 | 0.8728 | 24.75 |
| 15.5 | 749,026 | 46,277 | 0.0618 | 0.9382 | 21.60 |
| 16.5 | 699,437 | 124,837 | 0.1785 | 0.8215 | 20.27 |
| 17.5 | 589,373 | 67,716 | 0.1149 | 0.8851 | 16.65 |
| 18.5 | 525,820 | 54,849 | 0.1043 | 0.8957 | 14.74 |
| 19.5 | 441,279 | 22,907 | 0.0519 | 0.9481 | 13.20 |
| 20.5 | 450,094 | 56,674 | 0.1259 | 0.8741 | 12.52 |
| 21.5 | 387,377 | 60,656 | 0.1566 | 0.8434 | 10.94 |
| 22.5 | 321,237 | 15,409 | 0.0480 | 0.9520 | 9.23 |
| 23.5 | 304,803 | 20,605 | 0.0676 | 0.9324 | 8.78 |
| 24.5 | 284,198 | 17,374 | 0.0611 | 0.9389 | 8.19 |
| 25.5 | 262,597 | 20,756 | 0.0790 | 0.9210 | 7.69 |
| 26.5 | 240,058 | 29,266 | 0.1219 | 0.8781 | 7.08 |
| 27.5 | 198,009 | 49,494 | 0.2500 | 0.7500 | 6.22 |
| 28.5 | 147,940 | 6,969 | 0.0471 | 0.9529 | 4.66 |
| 29.5 | 134,097 | | 0.0000 | 1.0000 | 4.44 |
| 30.5 | 127,726 | 408 | 0.0032 | 0.9968 | 4.44 |
| 31.5 | 121,841 | 350 | 0.0029 | 0.9971 | 4.43 |
| 32.5 | 117,158 | 175 | 0.0015 | 0.9985 | 4.42 |
| 33.5 | 112,887 | 1,252 | 0.0111 | 0.9889 | 4.41 |
| 34.5 | 109,012 | 802 | 0.0074 | 0.9926 | 4.36 |
| 35.5 | 100,722 | 1,065 | 0.0106 | 0.9894 | 4.33 |
| 36.5 | 90,159 | 818 | 0.0091 | 0.9909 | 4.28 |
| 37.5 | 83,132 | 13,285 | 0.1598 | 0.8402 | 4.25 |
| 38.5 | 69,338 | | 0.0000 | 1.0000 | 3.57 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1953-2013 | | | EXPERIENCE BAND 1974-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 67,928 | | 0.0000 | 1.0000 | 3.57 |
| 40.5 | 58,862 | | 0.0000 | 1.0000 | 3.57 |
| 41.5 | 58,862 | | 0.0000 | 1.0000 | 3.57 |
| 42.5 | 58,862 | | 0.0000 | 1.0000 | 3.57 |
| 43.5 | 55,791 | | 0.0000 | 1.0000 | 3.57 |
| 44.5 | 55,791 | | 0.0000 | 1.0000 | 3.57 |
| 45.5 | 55,791 | 3,445 | 0.0617 | 0.9383 | 3.57 |
| 46.5 | 49,334 | | 0.0000 | 1.0000 | 3.35 |
| 47.5 | 41,307 | | 0.0000 | 1.0000 | 3.35 |
| 48.5 | 32,404 | | 0.0000 | 1.0000 | 3.35 |
| 49.5 | 30,510 | | 0.0000 | 1.0000 | 3.35 |
| 50.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 51.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 52.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 53.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 54.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 55.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 56.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 57.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 58.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 59.5 | 12,453 | | 0.0000 | 1.0000 | 3.35 |
| 60.5 | | | | | 3.35 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2013

EXPERIENCE BAND 1984-2013

| 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 | 28,807,691 | 45,889 | 0.0016 | 0.9984 | 100.00 |
| 0.5 | 26,828,620 | 192,464 | 0.0072 | 0.9928 | 99.84 |
| 1.5 | 25,982,366 | 183,532 | 0.0071 | 0.9929 | 99.12 |
| 2.5 | 25,174,342 | 83,172 | 0.0033 | 0.9967 | 98.42 |
| 3.5 | 17,532,208 | 169,495 | 0.0097 | 0.9903 | 98.10 |
| 4.5 | 14,736,013 | 413,976 | 0.0281 | 0.9719 | 97.15 |
| 5.5 | 13,856,641 | 1,311,224 | 0.0946 | 0.9054 | 94.42 |
| 6.5 | 10,567,258 | 1,111,898 | 0.1052 | 0.8948 | 85.49 |
| 7.5 | 8,270,695 | 369,932 | 0.0447 | 0.9553 | 76.49 |
| 8.5 | 7,591,605 | 877,471 | 0.1156 | 0.8844 | 73.07 |
| 9.5 | 1,149,759 | 419,649 | 0.3650 | 0.6350 | 64.62 |
| 10.5 | 1,048,877 | 130,258 | 0.1242 | 0.8758 | 41.04 |
| 11.5 | 1,223,683 | 420,054 | 0.3433 | 0.6567 | 35.94 |
| 12.5 | 872,885 | 85,161 | 0.0976 | 0.9024 | 23.60 |
| 13.5 | 593,767 | 139,519 | 0.2350 | 0.7650 | 21.30 |
| 14.5 | 571,718 | 107,238 | 0.1876 | 0.8124 | 16.30 |
| 15.5 | 454,582 | 25,506 | 0.0561 | 0.9439 | 13.24 |
| 16.5 | 439,082 | 113,765 | 0.2591 | 0.7409 | 12.50 |
| 17.5 | 347,540 | 51,547 | 0.1483 | 0.8517 | 9.26 |
| 18.5 | 363,574 | 41,661 | 0.1146 | 0.8854 | 7.89 |
| 19.5 | 329,795 | 19,041 | 0.0577 | 0.9423 | 6.98 |
| 20.5 | 369,458 | 53,908 | 0.1459 | 0.8541 | 6.58 |
| 21.5 | 330,602 | 53,553 | 0.1620 | 0.8380 | 5.62 |
| 22.5 | 271,564 | 10,825 | 0.0399 | 0.9601 | 4.71 |
| 23.5 | 252,975 | 12,061 | 0.0477 | 0.9523 | 4.52 |
| 24.5 | 244,026 | 17,374 | 0.0712 | 0.9288 | 4.31 |
| 25.5 | 222,600 | 20,756 | 0.0932 | 0.9068 | 4.00 |
| 26.5 | 201,313 | 29,266 | 0.1454 | 0.8546 | 3.63 |
| 27.5 | 169,563 | 49,494 | 0.2919 | 0.7081 | 3.10 |
| 28.5 | 120,560 | 6,653 | 0.0552 | 0.9448 | 2.19 |
| 29.5 | 108,237 | | 0.0000 | 1.0000 | 2.07 |
| 30.5 | 127,726 | 408 | 0.0032 | 0.9968 | 2.07 |
| 31.5 | 121,841 | 350 | 0.0029 | 0.9971 | 2.07 |
| 32.5 | 117,158 | 175 | 0.0015 | 0.9985 | 2.06 |
| 33.5 | 112,887 | 1,252 | 0.0111 | 0.9889 | 2.06 |
| 34.5 | 109,012 | 802 | 0.0074 | 0.9926 | 2.03 |
| 35.5 | 100,722 | 1,065 | 0.0106 | 0.9894 | 2.02 |
| 36.5 | 90,159 | 818 | 0.0091 | 0.9909 | 2.00 |
| 37.5 | 83,132 | 13,285 | 0.1598 | 0.8402 | 1.98 |
| 38.5 | 69,338 | | 0.0000 | 1.0000 | 1.66 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1953-2013 | | | EXPERIENCE BAND 1984-2013 | | |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------|---------------|----------------------------------|
| 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 | 67,928 | | 0.0000 | 1.0000 | 1.66 |
| 40.5 | 58,862 | | 0.0000 | 1.0000 | 1.66 |
| 41.5 | 58,862 | | 0.0000 | 1.0000 | 1.66 |
| 42.5 | 58,862 | | 0.0000 | 1.0000 | 1.66 |
| 43.5 | 55,791 | | 0.0000 | 1.0000 | 1.66 |
| 44.5 | 55,791 | | 0.0000 | 1.0000 | 1.66 |
| 45.5 | 55,791 | 3,445 | 0.0617 | 0.9383 | 1.66 |
| 46.5 | 49,334 | | 0.0000 | 1.0000 | 1.56 |
| 47.5 | 41,307 | | 0.0000 | 1.0000 | 1.56 |
| 48.5 | 32,404 | | 0.0000 | 1.0000 | 1.56 |
| 49.5 | 30,510 | | 0.0000 | 1.0000 | 1.56 |
| 50.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 51.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 52.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 53.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 54.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 55.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 56.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 57.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 58.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 59.5 | 12,453 | | 0.0000 | 1.0000 | 1.56 |
| 60.5 | | | | | 1.56 |

PART VIII. NET SALVAGE STATISTICS

KANSAS CITY POWER AND LIGHT COMPANY
TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

| ACCOUNT (1) | TERMINAL RETIREMENTS | | INTERIM RETIREMENTS | | TOTAL NET SALVAGE | | ESTIMATED NET SALVAGE (10)=(9)/(9) |
|------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------------|---------------------------------------|
| | RETIREMENTS (\$) (2) | NET SALVAGE (\$) (3) | RETIREMENTS (\$) (5) | NET SALVAGE (\$) (6) | RETIREMENTS (\$) (9)=(3)+(7) | TOTAL RETIREMENTS (\$) (9)=(2)+(5) | |
| STEAM PRODUCTION PLANT | | | | | | | |
| HAWTHORN UNIT 5 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 7,385,489 | 173,449 | 1,805,102 | 541,531 | 714,979 | 9,190,591 | (8) |
| 311.02 STRUCTURES AND IMPROVEMENTS - REBUILD | 4,128,255 | 96,953 | 751,344 | 225,403 | 322,356 | 4,879,609 | (7) |
| 312.00 BOILER PLANT EQUIPMENT - AOC | 27,660,994 | 649,621 | 17,308,783 | 3,461,757 | 4,111,377 | 44,969,778 | (9) |
| 312.02 BOILER PLANT EQUIPMENT - REBUILD | 265 | 6 | 145 | 29 | 35 | 410 | (9) |
| 312.03 TURBOGENERATOR UNITS | 71,472,813 | 1,678,545 | 49,920,996 | 9,984,199 | 11,662,744 | 121,393,810 | (10) |
| 314.00 ACCESSORY ELECTRIC EQUIPMENT - REBUILD | 24,667,141 | 579,310 | 18,148,685 | 2,722,330 | 3,301,640 | 42,816,006 | (8) |
| 315.01 ACCESSORY ELECTRIC EQUIPMENT - REBUILD | 3,909,561 | 91,816 | 2,915,978 | 437,352 | 529,168 | 6,825,239 | (8) |
| 315.02 ACCESSORY ELECTRIC EQUIPMENT | 9,274,522 | 217,813 | 12,269,320 | 1,840,398 | 2,098,211 | 21,543,842 | (10) |
| 316.01 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD | 1,378,081 | 32,384 | 1,763,481 | 32,384 | 32,384 | 3,141,562 | (1) |
| 316.02 MISCELLANEOUS POWER PLANT EQUIPMENT | 622,378 | 14,617 | 638,177 | 0 | 14,617 | 1,260,554 | (1) |
| TOTAL HAWTHORN UNIT 5 | 150,499,510 | 3,534,494 | 105,521,890 | 19,212,998 | 22,747,492 | 256,021,400 | (9) |
| HAWTHORN UNIT 9 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 1,174,006 | 28,332 | 127,505 | 38,252 | 66,583 | 1,301,511 | (5) |
| 312.00 BOILER PLANT EQUIPMENT | 16,654,491 | 401,913 | 6,586,185 | 1,317,237 | 1,719,149 | 23,240,676 | (7) |
| 314.00 TURBOGENERATOR UNITS | 7,405,776 | 178,719 | 2,111,758 | 316,764 | 495,483 | 9,517,534 | (5) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 6,105,243 | 147,334 | 2,746,122 | 411,918 | 559,252 | 8,651,364 | (6) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 66,784 | 1,612 | 31,851 | 0 | 1,612 | 98,635 | (2) |
| TOTAL HAWTHORN UNIT 9 | 31,406,299 | 757,909 | 11,603,421 | 2,084,170 | 2,842,079 | 43,009,720 | (7) |
| HAWTHORN COMMON | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 6,155,191 | 144,555 | 975,183 | 292,555 | 437,110 | 7,130,374 | (6) |
| 312.00 BOILER PLANT EQUIPMENT | 1,285,953 | 30,201 | 594,062 | 118,812 | 149,013 | 1,880,015 | (8) |
| 314.00 TURBOGENERATOR UNITS | 312,102 | 7,330 | 104,940 | 15,741 | 23,071 | 417,042 | (6) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 488,983 | 11,484 | 308,998 | 46,050 | 57,533 | 795,981 | (7) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 1,187,875 | 27,897 | 758,681 | 0 | 27,897 | 1,944,796 | (1) |
| TOTAL HAWTHORN COMMON | 9,430,105 | 221,467 | 2,738,063 | 473,158 | 694,625 | 12,168,168 | (6) |
| IATAN UNIT 1 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 3,614,022 | 27,965 | 356,642 | 106,993 | 134,957 | 3,970,664 | (3) |
| 312.00 BOILER PLANT EQUIPMENT | 160,928,302 | 1,245,230 | 48,451,681 | 9,690,336 | 10,935,566 | 209,379,964 | (5) |
| 314.00 TURBOGENERATOR UNITS | 23,798,325 | 184,147 | 8,269,569 | 1,240,435 | 1,424,582 | 32,067,894 | (4) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 19,457,452 | 150,558 | 7,428,215 | 1,114,232 | 1,264,700 | 28,885,667 | (5) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 2,473,216 | 19,137 | 514,224 | 0 | 19,137 | 3,287,440 | (1) |
| TOTAL IATAN UNIT 1 | 210,271,318 | 1,627,036 | 65,320,332 | 12,151,996 | 13,779,033 | 275,591,649 | (5) |
| IATAN UNIT 2 | | | | | | | |
| 311.04 STRUCTURES AND IMPROVEMENTS - IATAN 2 | 40,023,261 | 649,599 | 9,866,904 | 2,960,071 | 3,609,671 | 49,890,166 | (7) |
| 312.04 BOILER PLANT EQUIPMENT - IATAN 2 | 158,150,336 | 2,566,866 | 174,588,888 | 34,917,778 | 37,484,644 | 332,739,224 | (11) |
| 314.04 TURBOGENERATOR UNITS - IATAN 2 | 67,053,821 | 1,088,320 | 55,327,923 | 8,399,188 | 9,387,509 | 122,381,744 | (8) |
| 315.04 ACCESSORY ELECTRIC EQUIPMENT - IATAN 2 | 13,244,812 | 214,971 | 17,139,086 | 2,570,863 | 2,785,833 | 30,383,898 | (9) |
| 316.04 MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2 | 903,545 | 14,665 | 1,163,197 | 0 | 14,665 | 2,066,742 | (1) |
| TOTAL IATAN UNIT 2 | 279,375,775 | 4,534,422 | 258,085,999 | 48,747,900 | 53,282,322 | 537,461,774 | (10) |
| IATAN COMMON | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 48,623,064 | 659,335 | 11,695,299 | 3,509,790 | 4,169,124 | 52,322,363 | (8) |
| 312.00 BOILER PLANT EQUIPMENT | 46,078,563 | 780,341 | 62,149,978 | 12,429,996 | 13,210,337 | 110,228,541 | (12) |
| 314.00 TURBOGENERATOR UNITS | 1,717,085 | 27,869 | 1,493,604 | 224,041 | 251,910 | 3,210,689 | (8) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 5,959,271 | 96,722 | 8,098,823 | 1,214,823 | 1,311,546 | 14,056,093 | (9) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 830,046 | 13,472 | 1,431,491 | 0 | 13,472 | 2,251,537 | (1) |
| TOTAL IATAN COMMON | 97,208,028 | 1,577,739 | 84,873,195 | 17,378,649 | 18,956,389 | 182,081,223 | (10) |

KANSAS CITY POWER AND LIGHT COMPANY

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

| ACCOUNT (1) | TERMINAL RETIREMENTS | | INTERIM RETIREMENTS | | TOTAL NET SALVAGE | | ESTIMATED NET SALVAGE (%) (10)=(9)/(9) |
|--------------------------------------------|-------------------------|-------------------------|-------------------------|------------------------|---------------------------------|---------------------------------------|-------------------------------------------|
| | RETIREMENTS (\$) (2) | NET SALVAGE (\$) (3) | RETIREMENTS (\$) (5) | NET SALVAGE (%) (6) | RETIREMENTS (\$) (8)=(3)+(7) | TOTAL RETIREMENTS (\$) (9)=(2)+(5) | |
| LACYGNE UNIT 1 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 9,324,218 | 1,185,238 | 1,283,484 | (30) | 385,045 | 1,570,284 | 10,607,703 (15) |
| 312.00 BOILER PLANT EQUIPMENT | 74,873,732 | 9,517,496 | 23,754,158 | (20) | 4,750,832 | 14,268,327 | 98,627,890 (14) |
| 312.02 BOILER PLANT EQUIPMENT - AOC | 11,498,216 | 1,461,584 | 6,878,944 | (20) | 1,375,789 | 2,837,372 | 18,377,160 (15) |
| 314.00 TURBOGENERATOR UNITS | 13,269,644 | 1,686,757 | 4,816,163 | (15) | 722,424 | 2,409,181 | 18,085,806 (13) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 7,347,095 | 933,918 | 3,459,970 | (15) | 518,995 | 1,452,914 | 10,807,065 (13) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 1,238,327 | 157,409 | 452,670 | 0 | - | 157,409 | 1,690,997 (9) |
| TOTAL LACYGNE UNIT 1 | 117,551,232 | 14,942,401 | 40,645,388 | | 7,755,086 | 22,695,487 | 158,196,620 (14) |
| LACYGNE UNIT 2 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 2,033,333 | 258,465 | 229,500 | (30) | 68,850 | 327,315 | 2,262,833 (14) |
| 312.00 BOILER PLANT EQUIPMENT | 46,176,746 | 5,869,709 | 22,702,471 | (20) | 4,540,494 | 10,410,203 | 66,879,216 (15) |
| 314.00 TURBOGENERATOR UNITS | 8,860,928 | 1,126,348 | 3,812,789 | (15) | 571,918 | 1,698,266 | 12,673,717 (13) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 10,544,534 | 1,340,357 | 3,918,478 | (15) | 587,772 | 1,928,129 | 14,463,013 (13) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 503,079 | 63,948 | 311,741 | 0 | - | 63,948 | 814,820 (8) |
| TOTAL LACYGNE UNIT 2 | 68,118,620 | 8,658,827 | 30,974,979 | | 5,769,034 | 14,427,861 | 99,093,599 (15) |
| LACYGNE COMMON | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 5,504,808 | 699,736 | 374,659 | (30) | 112,398 | 812,136 | 5,679,467 (14) |
| 312.00 BOILER PLANT EQUIPMENT | 3,682,552 | 468,104 | 1,086,542 | (20) | 217,308 | 685,412 | 4,769,094 (14) |
| 314.00 TURBOGENERATOR UNITS | 31,930 | 4,059 | 7,910 | (15) | 1,187 | 5,245 | 39,840 (13) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 620,798 | 78,912 | 247,455 | (15) | 37,118 | 116,030 | 868,253 (13) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 2,291,529 | 291,285 | 614,001 | 0 | - | 291,285 | 2,905,530 (10) |
| TOTAL LACYGNE COMMON | 12,131,617 | 1,542,098 | 2,330,567 | | 368,011 | 1,910,109 | 14,462,184 (13) |
| MONITROSE UNIT 1 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 1,978,738 | 38,834 | 21,864 | (30) | 6,559 | 45,393 | 2,000,602 (2) |
| 312.00 BOILER PLANT EQUIPMENT | 23,288,364 | 467,047 | 506,019 | (20) | 101,204 | 558,251 | 23,746,383 (2) |
| 314.00 TURBOGENERATOR UNITS | 6,345,196 | 124,528 | 176,177 | (15) | 26,427 | 150,954 | 6,521,373 (2) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 4,351,446 | 85,399 | 69,948 | (15) | 10,492 | 95,892 | 4,421,394 (2) |
| 316.00 ACCESSORY ELECTRIC EQUIPMENT | 95,662 | 1,877 | 2,994 | 0 | - | 1,877 | 96,655 (2) |
| TOTAL MONITROSE UNIT 1 | 36,059,406 | 707,685 | 777,002 | | 144,682 | 852,367 | 36,836,408 (2) |
| MONITROSE UNIT 2 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 80,983 | 1,798 | 2,278 | (30) | 683 | 2,482 | 83,261 (3) |
| 312.00 BOILER PLANT EQUIPMENT | 21,659,091 | 480,929 | 1,646,018 | (20) | 329,204 | 810,133 | 23,305,108 (3) |
| 314.00 TURBOGENERATOR UNITS | 7,878,004 | 174,927 | 524,451 | (15) | 78,668 | 253,595 | 8,402,454 (3) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 2,578,141 | 57,246 | 217,730 | (15) | 32,660 | 89,906 | 2,795,871 (3) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 19,179 | 426 | 4,227 | 0 | - | 426 | 23,406 (2) |
| TOTAL MONITROSE UNIT 2 | 32,215,397 | 715,327 | 2,394,704 | | 441,214 | 1,156,541 | 34,610,101 (3) |
| MONITROSE UNIT 3 | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 181,945 | 4,282 | 7,205 | (30) | 2,161 | 6,423 | 189,150 (3) |
| 312.00 BOILER PLANT EQUIPMENT | 23,082,732 | 512,763 | 1,790,189 | (20) | 358,038 | 870,800 | 24,862,921 (3) |
| 314.00 TURBOGENERATOR UNITS | 10,406,799 | 231,078 | 631,097 | (15) | 94,665 | 325,742 | 11,037,896 (3) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 3,653,163 | 81,117 | 276,877 | (15) | 41,532 | 122,648 | 3,930,040 (2) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 26,910 | 598 | 5,310 | 0 | - | 598 | 32,220 (2) |
| TOTAL MONITROSE UNIT 3 | 37,371,549 | 829,817 | 2,710,678 | | 496,395 | 1,326,212 | 40,082,226 (3) |
| MONITROSE COMMON | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | 7,296,171 | 162,008 | 123,774 | (30) | 37,132 | 199,140 | 7,419,945 (3) |
| 312.00 BOILER PLANT EQUIPMENT | 14,772,963 | 328,026 | 783,442 | (20) | 156,688 | 484,715 | 15,556,405 (3) |
| 314.00 TURBOGENERATOR UNITS | 479,422 | 10,645 | 1,865 | (15) | 1,865 | 12,510 | 481,855 (3) |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | 1,880,297 | 41,751 | 104,501 | (15) | 15,675 | 57,426 | 1,984,798 (3) |
| 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 2,691,655 | 59,767 | 147,504 | 0 | - | 59,767 | 2,839,159 (2) |
| TOTAL MONITROSE COMMON | 27,120,508 | 602,197 | 1,171,654 | | 211,361 | 813,558 | 28,292,162 (3) |
| TOTAL STEAM PRODUCTION PLANT | 1,108,759,384 | 40,251,419 | 609,147,870 | | 115,232,655 | 155,484,074 | 1,717,907,235 |

KANSAS CITY POWER AND LIGHT COMPANY

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

| ACCOUNT (1) | TERMINAL RETIREMENTS | | INTERIM RETIREMENTS | | TOTAL NET SALVAGE | | ESTIMATED NET SALVAGE (%) (10)=(9)/(9) |
|------------------------------------------------|-------------------------|-------------------------|-------------------------|------------------------|---------------------------------|-----------------------------------|-------------------------------------------|
| | RETIREMENTS (\$) (2) | NET SALVAGE (\$) (3) | RETIREMENTS (\$) (5) | NET SALVAGE (%) (6) | RETIREMENTS (\$) (8)=(3)+(7) | TOTAL SALVAGE (\$) (9)=(2)+(5) | |
| NUCLEAR PRODUCTION PLANT | | | | | | | |
| WOLF CREEK UNIT 1 | | | | | | | |
| 321.00 STRUCTURES AND IMPROVEMENTS | 203,441,485 | - | 37,234,851 | (7) | 2,606,440 | 240,676,337 | (1) |
| 322.00 REACTOR PLANT EQUIPMENT | 229,697,388 | - | 122,274,605 | (5) | 6,113,730 | 351,971,983 | (2) |
| 323.00 TURBOGENERATOR UNITS | 68,649,988 | - | 55,066,796 | (3) | 1,652,604 | 118,716,784 | (1) |
| 324.00 ACCESSORY ELECTRIC EQUIPMENT | 30,712,135 | - | 46,316,028 | 0 | - | 77,030,163 | 0 |
| 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 29,152,033 | - | 31,462,125 | 0 | - | 61,214,758 | 0 |
| TOTAL NUCLEAR PRODUCTION PLANT | 557,253,009 | - | 292,377,006 | 0 | 10,372,774 | 849,630,015 | |
| OTHER PRODUCTION PLANT | | | | | | | |
| NORTHEAST COMBUSTION TURBINES | | | | | | | |
| 341.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 750,071 | 64,976 | 89,206 | (5) | 4,460 | 69,437 | (8) |
| 342.00 GENERATORS | 10,257,473 | 888,572 | 12,082,652 | (10) | 41,724 | 103,721 | (9) |
| 343.00 ACCESSORY ELECTRIC EQUIPMENT | 670,538 | 58,087 | 3,302,494 | (10) | 1,208,265 | 2,096,837 | (9) |
| 344.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 103,465 | 8,953 | 43,387 | 0 | - | 388,336 | (10) |
| TOTAL NORTHEAST COMBUSTION TURBINES | 12,497,233 | 1,082,595 | 15,834,976 | (9) | 1,584,699 | 28,432,210 | (9) |
| WEST GARDNER COMBUSTION TURBINES | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 1,695,827 | 18,987 | 222,163 | (5) | 11,108 | 30,095 | (2) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 1,219,727 | 13,656 | 556,176 | (10) | 55,618 | 69,274 | (4) |
| 343.00 GENERATORS | 40,105,760 | 449,034 | 20,812,260 | (10) | 2,081,228 | 2,530,260 | (4) |
| 344.00 ACCESSORY ELECTRIC EQUIPMENT | 2,165,134 | 24,241 | 1,606,328 | (10) | 160,633 | 184,874 | (5) |
| 345.00 MISCELLANEOUS POWER PLANT EQUIPMENT | 3,920 | 66 | 1,943 | 0 | - | 66 | (1) |
| TOTAL WEST GARDNER COMBUSTION TURBINES | 45,192,368 | 505,985 | 23,198,669 | (1) | 2,308,584 | 68,391,237 | (4) |
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 756,799 | 22,668 | 112,068 | (5) | 5,603 | 28,271 | (3) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 9,530,382 | 22,387 | 349,962 | (10) | 34,996 | 57,384 | (5) |
| 343.00 GENERATORS | 562,207 | 16,839 | 4,965,504 | (10) | 496,550 | 782,007 | (5) |
| 344.00 ACCESSORY ELECTRIC EQUIPMENT | 11,596,826 | 347,351 | 420,570 | (10) | 42,057 | 58,896 | (6) |
| TOTAL MIAMI COUNTY COMBUSTION TURBINES | 11,596,826 | 347,351 | 5,848,105 | (3) | 579,207 | 17,444,931 | (5) |
| HAWTHORN UNIT 6 | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 74,066 | 1,787 | 10,173 | (5) | 509 | 2,296 | (3) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 411,136 | 9,922 | 172,690 | (10) | 17,269 | 27,191 | (5) |
| 343.00 GENERATORS | 18,066,044 | 435,977 | 7,238,162 | (10) | 723,816 | 1,159,793 | (5) |
| 344.00 ACCESSORY ELECTRIC EQUIPMENT | 847,250 | 20,446 | 554,330 | (10) | 55,433 | 75,879 | (5) |
| TOTAL HAWTHORN UNIT 6 | 19,388,495 | 468,132 | 7,875,354 | (2) | 797,027 | 1,265,159 | (5) |
| HAWTHORN UNIT 7 | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 336,358 | 6,820 | 48,493 | (5) | 2,425 | 9,244 | (2) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 1,077,255 | 21,842 | 490,887 | (10) | 49,089 | 70,931 | (5) |
| 343.00 GENERATORS | 8,305,364 | 168,396 | 4,096,687 | (10) | 409,688 | 578,065 | (5) |
| 344.00 ACCESSORY ELECTRIC EQUIPMENT | 736,046 | 14,924 | 494,466 | (10) | 49,449 | 64,372 | (5) |
| TOTAL HAWTHORN UNIT 7 | 10,455,042 | 211,981 | 5,130,553 | (2) | 510,631 | 722,612 | (5) |
| HAWTHORN UNIT 8 | | | | | | | |
| 341.00 STRUCTURES AND IMPROVEMENTS | 40,477 | 821 | 5,676 | (5) | 294 | 1,114 | (2) |
| 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 213,125 | 4,321 | 97,547 | (10) | 9,755 | 14,076 | (5) |
| 343.00 GENERATORS | 8,789,562 | 178,213 | 4,344,264 | (10) | 434,426 | 612,639 | (5) |
| 344.00 ACCESSORY ELECTRIC EQUIPMENT | 475,476 | 9,641 | 308,293 | (10) | 30,829 | 40,470 | (5) |
| TOTAL HAWTHORN UNIT 8 | 9,518,639 | 192,995 | 4,755,980 | (2) | 475,304 | 668,300 | (5) |
| SUBTOTAL OTHER PRODUCTION PLANT | 108,658,604 | 2,809,039 | 62,843,838 | (2) | 6,255,452 | 9,064,491 | (5) |

KANSAS CITY POWER AND LIGHT COMPANY

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

| ACCOUNT (1) | TERMINAL RETIREMENTS | | | INTERIM RETIREMENTS | | | TOTAL NET SALVAGE | | | ESTIMATED NET SALVAGE (%) (10)=(9)/(9) |
|---------------------------------------------------|-------------------------|-------------------------|--------------------------------|-------------------------|------------------------|---------------------------------|---------------------------------|---------------------------------------|-------------|-------------------------------------------|
| | RETIREMENTS (\$) (2) | NET SALVAGE (\$) (3) | NET SALVAGE (%) (4)=(3)/(2) | RETIREMENTS (\$) (5) | NET SALVAGE (%) (6) | NET SALVAGE (\$) (7)=(5)*(6) | RETIREMENTS (\$) (8)=(3)+(7) | TOTAL RETIREMENTS (\$) (9)=(2)+(5) | | |
| WIND PRODUCTION PLANT | | | | | | | | | | |
| SPEARVILLE COMMON | | | | | | | | | | |
| 341.02 STRUCTURES AND IMPROVEMENTS - WIND | 1,932,191 | 377,463 | (20) | 60,942 | 0 | - | 377,463 | 1,993,133 | (19) | |
| 344.02 GENERATORS - WIND | 443,707 | 86,680 | (20) | 39,849 | (10) | 3,985 | 90,665 | 483,556 | (19) | |
| 345.02 ACCESSORY ELECTRIC EQUIPMENT - WIND | 298,181 | 58,446 | (20) | 17,383 | 0 | - | 58,446 | 316,564 | (18) | |
| 346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | 184,379 | 36,019 | (20) | 7,043 | 0 | - | 36,019 | 191,422 | (19) | |
| TOTAL SPEARVILLE COMMON | 2,675,079 | 522,590 | (20) | 118,174 | | 3,985 | 526,575 | 2,793,253 | (19) | |
| SPEARVILLE UNIT 1 | | | | | | | | | | |
| 344.02 GENERATORS - WIND | 79,899,528 | 14,140,766 | (18) | 5,529,415 | (10) | 552,942 | 14,693,708 | 85,428,943 | (17) | |
| 345.02 ACCESSORY ELECTRIC EQUIPMENT - WIND | 65,710 | 11,629 | (18) | 4,461 | 0 | - | 11,629 | 70,171 | (17) | |
| TOTAL SPEARVILLE UNIT 1 | 79,965,238 | 14,152,396 | (18) | 5,533,877 | | 552,942 | 14,705,337 | 85,499,114 | (17) | |
| SPEARVILLE UNIT 2 | | | | | | | | | | |
| 341.02 STRUCTURES AND IMPROVEMENTS - WIND | 542,445 | 105,969 | (20) | 13,763 | 0 | - | 105,969 | 556,207 | (19) | |
| 344.02 GENERATORS - WIND | 51,369,738 | 10,035,339 | (20) | 4,269,171 | (10) | 426,917 | 10,462,256 | 55,638,988 | (19) | |
| TOTAL SPEARVILLE UNIT 2 | 51,912,242 | 10,141,308 | (20) | 4,282,934 | | 426,917 | 10,568,225 | 56,195,176 | (19) | |
| TOTAL WIND PRODUCTION PLANT | 134,736,938 | 24,852,313 | | 9,942,027 | | 983,843 | 25,836,156 | 144,678,965 | | |
| TOTAL OTHER PRODUCTION PLANT | 243,395,542 | 27,661,352 | | 72,785,864 | | 7,239,295 | 34,900,648 | 316,181,406 | | |
| TOTAL DEPRECIABLE PRODUCTION PLANT | 1,909,407,915 | 67,912,771 | | 974,310,740 | | 132,844,724 | 200,757,495 | 2,883,718,656 | | |

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

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1977 | 7,465 | | 0 | 1,069 | 14 | 1,069 | 14 |
| 1978 | 994 | 450 | 45 | | 0 | 450- | 45- |
| 1979 | 192 | | 0 | | 0 | | 0 |
| 1980 | 5,281 | 861 | 16 | | 0 | 861- | 16- |
| 1981 | 229 | | 0 | 27 | 12 | 27 | 12 |
| 1982 | 5,643 | 843 | 15 | | 0 | 843- | 15- |
| 1983 | 222,860 | 3,084 | 1 | | 0 | 3,084- | 1- |
| 1984 | 9,856 | 2,702 | 27 | | 0 | 2,702- | 27- |
| 1985 | 46,927 | 1,666 | 4 | | 0 | 1,666- | 4- |
| 1986 | 8,167 | | 0 | | 0 | | 0 |
| 1987 | 4,881,008 | 597,531 | 12 | | 0 | 597,531- | 12- |
| 1988 | 21,625 | 51,927 | 240 | | 0 | 51,927- | 240- |
| 1989 | 25,969 | 69,008 | 266 | 30 | 0 | 68,978- | 266- |
| 1990 | 68,202 | 63,793 | 94 | | 0 | 63,793- | 94- |
| 1991 | 933 | 92,160 | | 24,593 | | 67,567- | |
| 1992 | | 40,718 | | 906 | | 39,813- | |
| 1993 | 78,518 | 382,200 | 487 | 8,670 | 11 | 373,530- | 476- |
| 1994 | 420,175 | 24,296 | 6 | 259,956 | 62 | 235,660 | 56 |
| 1995 | 300,547 | 6,689 | 2 | 26,077 | 9 | 19,388 | 6 |
| 1996 | 598,952 | 93,679 | 16 | 14,041 | 2 | 79,638- | 13- |
| 1997 | 276,914 | 87,984 | 32 | | 0 | 87,984- | 32- |
| 1998 | 388,949 | 27,366 | 7 | 22 | 0 | 27,344- | 7- |
| 1999 | 51,649 | 45,656 | 88 | 13,015 | 25 | 32,641- | 63- |
| 2000 | 10,581 | 3,546 | 34 | | 0 | 3,546- | 34- |
| 2001 | 817 | 24,107- | | 10,094 | | 34,201 | |
| 2002 | 9,072 | 1,979,195 | | | 0 | 1,979,195- | |
| 2003 | 77,324 | 950 | 1 | | 0 | 950- | 1- |
| 2004 | 165,620 | 5,119 | 3 | 57,203 | 35 | 52,085 | 31 |
| 2005 | 277,023 | 25,152 | 9 | 5,221 | 2 | 19,931- | 7- |
| 2006 | 21,322 | 11,045 | 52 | 1,897 | 9 | 9,149- | 43- |
| 2007 | 57,311 | 140,337 | 245 | 15,703 | 27 | 124,634- | 217- |
| 2008 | 944,831 | 203,882 | 22 | | 0 | 203,882- | 22- |
| 2009 | 118,027 | 11,509 | 10 | 16,206 | 14 | 4,697 | 4 |
| 2010 | 54,992 | 3,734 | 7 | 13,344 | 24 | 9,610 | 17 |
| 2011 | 69,047 | 303 | 0 | 11,223 | 16 | 10,920 | 16 |
| 2012 | 22,099 | 25,121 | 114 | 67,194 | 304 | 42,072 | 190 |
| 2013 | 104,322 | 471,231 | 452 | 13,856 | 13 | 457,375- | 438- |
| TOTAL | 9,353,442 | 4,449,627 | 48 | 560,344 | 6 | 3,889,283- | 42- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 77-79 | 2,884 | 150 | 5 | 356 | 12 | 206 | 7 |
| 78-80 | 2,156 | 437 | 20 | | 0 | 437- | 20- |
| 79-81 | 1,901 | 287 | 15 | 9 | 0 | 278- | 15- |
| 80-82 | 3,717 | 568 | 15 | 9 | 0 | 559- | 15- |
| 81-83 | 76,244 | 1,309 | 2 | 9 | 0 | 1,300- | 2- |
| 82-84 | 79,453 | 2,210 | 3 | | 0 | 2,210- | 3- |
| 83-85 | 93,214 | 2,484 | 3 | | 0 | 2,484- | 3- |
| 84-86 | 21,650 | 1,456 | 7 | | 0 | 1,456- | 7- |
| 85-87 | 1,645,367 | 199,732 | 12 | | 0 | 199,732- | 12- |
| 86-88 | 1,636,933 | 216,486 | 13 | | 0 | 216,486- | 13- |
| 87-89 | 1,642,867 | 239,489 | 15 | 10 | 0 | 239,479- | 15- |
| 88-90 | 38,599 | 61,576 | 160 | 10 | 0 | 61,566- | 160- |
| 89-91 | 31,702 | 74,987 | 237 | 8,208 | 26 | 66,779- | 211- |
| 90-92 | 23,045 | 65,557 | 284 | 8,500 | 37 | 57,058- | 248- |
| 91-93 | 26,484 | 171,692 | 648 | 11,389 | 43 | 160,303- | 605- |
| 92-94 | 166,231 | 149,071 | 90 | 89,844 | 54 | 59,228- | 36- |
| 93-95 | 266,413 | 137,728 | 52 | 98,234 | 37 | 39,494- | 15- |
| 94-96 | 439,891 | 41,555 | 9 | 100,025 | 23 | 58,470 | 13 |
| 95-97 | 392,138 | 62,784 | 16 | 13,373 | 3 | 49,411- | 13- |
| 96-98 | 421,605 | 69,676 | 17 | 4,688 | 1 | 64,989- | 15- |
| 97-99 | 239,171 | 53,669 | 22 | 4,346 | 2 | 49,323- | 21- |
| 98-00 | 150,393 | 25,523 | 17 | 4,346 | 3 | 21,177- | 14- |
| 99-01 | 21,016 | 8,365 | 40 | 7,703 | 37 | 662- | 3- |
| 00-02 | 6,823 | 652,878 | | 3,365 | 49 | 649,513- | |
| 01-03 | 29,071 | 652,013 | | 3,365 | 12 | 648,648- | |
| 02-04 | 84,005 | 661,754 | 788 | 19,068 | 23 | 642,687- | 765- |
| 03-05 | 173,322 | 10,407 | 6 | 20,808 | 12 | 10,401 | 6 |
| 04-06 | 154,655 | 13,772 | 9 | 21,440 | 14 | 7,668 | 5 |
| 05-07 | 118,552 | 58,845 | 50 | 7,607 | 6 | 51,238- | 43- |
| 06-08 | 341,154 | 118,421 | 35 | 5,867 | 2 | 112,555- | 33- |
| 07-09 | 373,389 | 118,576 | 32 | 10,637 | 3 | 107,940- | 29- |
| 08-10 | 372,617 | 73,042 | 20 | 9,850 | 3 | 63,192- | 17- |
| 09-11 | 80,689 | 5,182 | 6 | 13,591 | 17 | 8,409 | 10 |
| 10-12 | 48,713 | 9,719 | 20 | 30,587 | 63 | 20,867 | 43 |
| 11-13 | 65,156 | 165,552 | 254 | 30,757 | 47 | 134,794- | 207- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|---------|-----|--------|----|---------|------|
| 09-13 | 73,698 | 102,380 | 139 | 24,364 | 33 | 78,015- | 106- |
|-------|--------|---------|-----|--------|----|---------|------|

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 113,685 | 15,193 | 13 | 4,544 | 4 | 10,649- | 9- |
| 1977 | 501,108 | | 0 | 7,351 | 1 | 7,351 | 1 |
| 1978 | | 65,079 | | | | 65,079- | |
| 1979 | 3,234,867 | 88,942 | 3 | 4,500 | 0 | 84,442- | 3- |
| 1980 | 128,204 | 68,664 | 54 | 38,120 | 30 | 30,544- | 24- |
| 1981 | 1,438,893 | 20,501 | 1 | 3,925 | 0 | 16,576- | 1- |
| 1982 | 514,380 | 297,297 | 58 | 389,967 | 76 | 92,670 | 18 |
| 1983 | 6,230,045 | 2,853,603 | 46 | 2,125,081 | 34 | 728,522- | 12- |
| 1984 | 1,902,660 | 847,815 | 45 | 53,971 | 3 | 793,845- | 42- |
| 1985 | 746,172 | 10,790 | 1 | 20,510 | 3 | 9,719 | 1 |
| 1986 | 447,263 | 15,794 | 4 | 49,344 | 11 | 33,550 | 8 |
| 1987 | 8,004,610 | 650,973 | 8 | 2,318,284 | 29 | 1,667,311 | 21 |
| 1988 | 806,115 | 37,025 | 5 | 83,656- | 10- | 120,681- | 15- |
| 1989 | 1,587,216 | 188,427 | 12 | 615,594 | 39 | 427,167 | 27 |
| 1990 | 1,451,935 | 2,745,870 | 189 | 117,156 | 8 | 2,628,714- | 181- |
| 1991 | 581,804 | 319,519 | 55 | 73,122 | 13 | 246,397- | 42- |
| 1992 | 3,628,537 | 274,942 | 8 | 35,131 | 1 | 239,811- | 7- |
| 1993 | 3,199,795 | 572,456 | 18 | 81,242 | 3 | 491,213- | 15- |
| 1994 | 4,313,799 | 249,335 | 6 | 476,060 | 11 | 226,726 | 5 |
| 1995 | 1,729,469 | 1,504,256 | 87 | 74,288 | 4 | 1,429,968- | 83- |
| 1996 | 8,850,616 | 1,169,440 | 13 | 4,144,547 | 47 | 2,975,107 | 34 |
| 1997 | 4,111,134 | 692,000 | 17 | 135,052 | 3 | 556,948- | 14- |
| 1998 | 3,507,077 | 492,255 | 14 | 138,896 | 4 | 353,359- | 10- |
| 1999 | 2,148,359 | 645,471 | 30 | 12,183 | 1 | 633,288- | 29- |
| 2000 | 2,500,651 | 963,314 | 39 | 109,501 | 4 | 853,813- | 34- |
| 2001 | 2,250,319 | 403,780 | 18 | 450,882 | 20 | 47,102 | 2 |
| 2002 | 9,610,681 | 2,982,677 | 31 | 112,927 | 1 | 2,869,751- | 30- |
| 2003 | 6,469,941 | 2,688,559 | 42 | 51,270 | 1 | 2,637,289- | 41- |
| 2004 | 5,298,114 | 1,248,766 | 24 | 147,158 | 3 | 1,101,608- | 21- |
| 2005 | 5,436,157 | 2,667,474 | 49 | 1,156,441 | 21 | 1,511,033- | 28- |
| 2006 | 2,260,156 | 822,571 | 36 | 54,821 | 2 | 767,749- | 34- |
| 2007 | 8,069,625 | 1,564,398 | 19 | 1,064,306 | 13 | 500,092- | 6- |
| 2008 | 5,977,264 | 1,988,280 | 33 | 508,300 | 9 | 1,479,980- | 25- |
| 2009 | 33,873,937 | 8,173,352 | 24 | 1,043,574 | 3 | 7,129,778- | 21- |
| 2010 | 18,304,991 | 1,680,756 | 9 | 1,329,665 | 7 | 351,091- | 2- |
| 2011 | 10,055,814 | 1,803,374 | 18 | 525,609 | 5 | 1,277,765- | 13- |
| 2012 | 6,790,796 | 4,412,702 | 65 | 400,241 | 6 | 4,012,461- | 59- |
| 2013 | 10,453,896 | 8,063,454 | 77 | 121,109 | 1 | 7,942,345- | 76- |
| TOTAL | 186,530,086 | 53,289,105 | 29 | 17,911,015 | 10 | 35,378,090- | 19- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 204,931 | 26,757 | 13 | 3,965 | 2 | 22,792- | 11- |
| 77-79 | 1,245,325 | 51,340 | 4 | 3,950 | 0 | 47,390- | 4- |
| 78-80 | 1,121,024 | 74,228 | 7 | 14,207 | 1 | 60,021- | 5- |
| 79-81 | 1,600,655 | 59,369 | 4 | 15,515 | 1 | 43,854- | 3- |
| 80-82 | 693,826 | 128,821 | 19 | 144,004 | 21 | 15,184 | 2 |
| 81-83 | 2,727,773 | 1,057,134 | 39 | 839,658 | 31 | 217,476- | 8- |
| 82-84 | 2,882,362 | 1,332,905 | 46 | 856,340 | 30 | 476,566- | 17- |
| 83-85 | 2,959,626 | 1,237,403 | 42 | 733,187 | 25 | 504,216- | 17- |
| 84-86 | 1,032,032 | 291,467 | 28 | 41,275 | 4 | 250,192- | 24- |
| 85-87 | 3,066,015 | 225,853 | 7 | 796,046 | 26 | 570,193 | 19 |
| 86-88 | 3,085,996 | 234,597 | 8 | 761,324 | 25 | 526,726 | 17 |
| 87-89 | 3,465,980 | 292,142 | 8 | 950,074 | 27 | 657,932 | 19 |
| 88-90 | 1,281,755 | 990,441 | 77 | 216,365 | 17 | 774,076- | 60- |
| 89-91 | 1,206,985 | 1,084,605 | 90 | 268,624 | 22 | 815,981- | 68- |
| 90-92 | 1,887,425 | 1,113,444 | 59 | 75,137 | 4 | 1,038,307- | 55- |
| 91-93 | 2,470,046 | 388,972 | 16 | 63,165 | 3 | 325,807- | 13- |
| 92-94 | 3,714,044 | 365,577 | 10 | 197,478 | 5 | 168,100- | 5- |
| 93-95 | 3,081,021 | 775,349 | 25 | 210,530 | 7 | 564,819- | 18- |
| 94-96 | 4,964,628 | 974,344 | 20 | 1,564,965 | 32 | 590,621 | 12 |
| 95-97 | 4,897,073 | 1,121,899 | 23 | 1,451,296 | 30 | 329,397 | 7 |
| 96-98 | 5,489,609 | 784,565 | 14 | 1,472,832 | 27 | 688,267 | 13 |
| 97-99 | 3,255,524 | 609,909 | 19 | 95,377 | 3 | 514,532- | 16- |
| 98-00 | 2,718,696 | 700,347 | 26 | 86,860 | 3 | 613,487- | 23- |
| 99-01 | 2,299,777 | 670,855 | 29 | 190,855 | 8 | 480,000- | 21- |
| 00-02 | 4,787,217 | 1,449,924 | 30 | 224,437 | 5 | 1,225,487- | 26- |
| 01-03 | 6,110,314 | 2,025,005 | 33 | 205,026 | 3 | 1,819,979- | 30- |
| 02-04 | 7,126,245 | 2,306,667 | 32 | 103,785 | 1 | 2,202,883- | 31- |
| 03-05 | 5,734,737 | 2,201,600 | 38 | 451,623 | 8 | 1,749,977- | 31- |
| 04-06 | 4,331,476 | 1,579,604 | 36 | 452,807 | 10 | 1,126,797- | 26- |
| 05-07 | 5,255,313 | 1,684,814 | 32 | 758,523 | 14 | 926,292- | 18- |
| 06-08 | 5,435,682 | 1,458,416 | 27 | 542,476 | 10 | 915,941- | 17- |
| 07-09 | 15,973,608 | 3,908,677 | 24 | 872,060 | 5 | 3,036,617- | 19- |
| 08-10 | 19,385,397 | 3,947,463 | 20 | 960,513 | 5 | 2,986,950- | 15- |
| 09-11 | 20,744,914 | 3,885,827 | 19 | 966,283 | 5 | 2,919,545- | 14- |
| 10-12 | 11,717,200 | 2,632,277 | 22 | 751,838 | 6 | 1,880,439- | 16- |
| 11-13 | 9,100,169 | 4,759,843 | 52 | 348,986 | 4 | 4,410,857- | 48- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 15,895,887 | 4,826,728 | 30 | 684,039 | 4 | 4,142,688- | 26- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1977 | 750,205 | | 0 | 948,335 | 126 | 948,335 | 126 |
| 1978 | | | | | | | |
| 1979 | | | | | | | |
| 1980 | 15,082 | | 0 | 14,403 | 95 | 14,403 | 95 |
| 1981 | | | | | | | |
| 1982 | | | | | | | |
| 1983 | 52,326 | | 0 | 56,749 | 108 | 56,749 | 108 |
| 1984 | 78,489 | | 0 | 529,968 | 675 | 529,968 | 675 |
| 1985 | 299,302 | | 0 | 314,004 | 105 | 314,004 | 105 |
| 1986 | | | | | | | |
| 1987 | 429,583 | | 0 | | 0 | | 0 |
| 1988 | 597,859 | | 0 | 943,269 | 158 | 943,269 | 158 |
| 1989 | 58,663 | | 0 | 99,892 | 170 | 99,892 | 170 |
| 1990 | 15,741 | | 0 | 13,901 | 88 | 13,901 | 88 |
| 1991 | 222,219 | | 0 | 182,098 | 82 | 182,098 | 82 |
| 1992 | | 2,065 | | 149,414 | | 147,348 | |
| 1993 | | | | | | | |
| 1994 | 5,233,920 | | 0 | 5,208,000 | 100 | 5,208,000 | 100 |
| 1995 | 11,007,148 | | 0 | 52,111 | 0 | 52,111 | 0 |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | 1,157,671 | | 0 | 648,408- | 56- | 648,408- | 56- |
| 1999 | 14,977 | | 0 | 906,064 | | 906,064 | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | 2,107,060 | | 0 | | 0 | | 0 |
| 2008 | 140,471 | 70,235- | 50- | 2,024,959 | | 2,095,194 | |
| 2009 | | | | 67,342 | | 67,342 | |
| 2010 | | | | | | | |
| 2011 | 129,045 | | 0 | 10,000 | 8 | 10,000 | 8 |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| TOTAL | 22,309,761 | 68,170- | 0 | 10,872,101 | 49 | 10,940,271 | 49 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 77-79 | 250,068 | | 0 | 316,112 | 126 | 316,112 | 126 |
| 78-80 | 5,027 | | 0 | 4,801 | 95 | 4,801 | 95 |
| 79-81 | 5,027 | | 0 | 4,801 | 95 | 4,801 | 95 |
| 80-82 | 5,027 | | 0 | 4,801 | 95 | 4,801 | 95 |
| 81-83 | 17,442 | | 0 | 18,916 | 108 | 18,916 | 108 |
| 82-84 | 43,605 | | 0 | 195,572 | 449 | 195,572 | 449 |
| 83-85 | 143,372 | | 0 | 300,240 | 209 | 300,240 | 209 |
| 84-86 | 125,930 | | 0 | 281,324 | 223 | 281,324 | 223 |
| 85-87 | 242,962 | | 0 | 104,668 | 43 | 104,668 | 43 |
| 86-88 | 342,481 | | 0 | 314,423 | 92 | 314,423 | 92 |
| 87-89 | 362,035 | | 0 | 347,720 | 96 | 347,720 | 96 |
| 88-90 | 224,088 | | 0 | 352,354 | 157 | 352,354 | 157 |
| 89-91 | 98,874 | | 0 | 98,630 | 100 | 98,630 | 100 |
| 90-92 | 79,320 | 688 | 1 | 115,138 | 145 | 114,449 | 144 |
| 91-93 | 74,073 | 688 | 1 | 110,504 | 149 | 109,815 | 148 |
| 92-94 | 1,744,640 | 688 | 0 | 1,785,805 | 102 | 1,785,116 | 102 |
| 93-95 | 5,413,689 | | 0 | 1,753,370 | 32 | 1,753,370 | 32 |
| 94-96 | 5,413,689 | | 0 | 1,753,370 | 32 | 1,753,370 | 32 |
| 95-97 | 3,669,049 | | 0 | 17,370 | 0 | 17,370 | 0 |
| 96-98 | 385,890 | | 0 | 216,136- | 56- | 216,136- | 56- |
| 97-99 | 390,883 | | 0 | 85,885 | 22 | 85,885 | 22 |
| 98-00 | 390,883 | | 0 | 85,885 | 22 | 85,885 | 22 |
| 99-01 | 4,992 | | 0 | 302,021 | | 302,021 | |
| 00-02 | | | | | | | |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | 702,353 | | 0 | | 0 | | 0 |
| 06-08 | 749,177 | 23,412- | 3- | 674,986 | 90 | 698,398 | 93 |
| 07-09 | 749,177 | 23,412- | 3- | 697,433 | 93 | 720,845 | 96 |
| 08-10 | 46,824 | 23,412- | 50- | 697,433 | | 720,845 | |
| 09-11 | 43,015 | | 0 | 25,781 | 60 | 25,781 | 60 |
| 10-12 | 43,015 | | 0 | 3,333 | 8 | 3,333 | 8 |
| 11-13 | 43,015 | | 0 | 3,333 | 8 | 3,333 | 8 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 25,809 | | 0 | 15,468 | 60 | 15,468 | 60 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1978 | 4,176 | | 0 | | 0 | | 0 |
| 1979 | 238 | 50 | 21 | | 0 | 50- | 21- |
| 1980 | 1,023 | 500 | 49 | | 0 | 500- | 49- |
| 1981 | 9,011 | | 0 | | 0 | | 0 |
| 1982 | 170,246 | 56,945 | 33 | | 0 | 56,945- | 33- |
| 1983 | 527,608 | 4,671 | 1 | | 0 | 4,671- | 1- |
| 1984 | 69,226 | 80,975 | 117 | | 0 | 80,975- | 117- |
| 1985 | 69,300 | 1,916 | 3 | | 0 | 1,916- | 3- |
| 1986 | 709,630 | | 0 | | 0 | | 0 |
| 1987 | 4,445,347 | 62,516 | 1 | 389,323 | 9 | 326,807 | 7 |
| 1988 | | | | | | | |
| 1989 | 3,408 | 1,135 | 33 | | 0 | 1,135- | 33- |
| 1990 | 1,092,616 | 451,926 | 41 | 78,507 | 7 | 373,419- | 34- |
| 1991 | | 87,029 | | 10,624 | | 76,406- | |
| 1992 | 2,916,092 | 84,114 | 3 | | 0 | 84,114- | 3- |
| 1993 | 1,732,806 | 425,805 | 25 | 190,201 | 11 | 235,604- | 14- |
| 1994 | 68,554 | 25,509 | 37 | | 0 | 25,509- | 37- |
| 1995 | 58,011 | 30,364 | 52 | | 0 | 30,364- | 52- |
| 1996 | 160,036 | 44,784 | 28 | 14,792 | 9 | 29,991- | 19- |
| 1997 | 567,001 | 44,253 | 8 | | 0 | 44,253- | 8- |
| 1998 | 319,876 | 19,766 | 6 | | 0 | 19,766- | 6- |
| 1999 | 274,352 | 103,716 | 38 | | 0 | 103,716- | 38- |
| 2000 | 118,102 | 30,018 | 25 | | 0 | 30,018- | 25- |
| 2001 | 1,109,104 | 4,316 | 0 | | 0 | 4,316- | 0 |
| 2002 | 1,910,394 | 214,788 | 11 | 4,447 | 0 | 210,340- | 11- |
| 2003 | 305,513 | 481,179 | 157 | | 0 | 481,179- | 157- |
| 2004 | 1,345,780 | 186,813 | 14 | 402,370 | 30 | 215,557 | 16 |
| 2005 | 6,031,393 | 357,811 | 6 | 2,765 | 0 | 355,046- | 6- |
| 2006 | 1,731,170 | 986,262 | 57 | 134,558 | 8 | 851,703- | 49- |
| 2007 | 1,117,727 | 1,379,193 | 123 | | 0 | 1,379,193- | 123- |
| 2008 | 4,385,448 | 881,704 | 20 | 125,519 | 3 | 756,185- | 17- |
| 2009 | 4,811,120 | 781,251 | 16 | 332,049 | 7 | 449,202- | 9- |
| 2010 | 959,887 | 260,832 | 27 | 116,839 | 12 | 143,993- | 15- |
| 2011 | 155,798 | 16,610 | 11 | 22,247 | 14 | 5,636 | 4 |
| 2012 | 1,114,621 | 710,916 | 64 | 279,504 | 25 | 431,413- | 39- |
| 2013 | 301,834 | 232,032 | 77 | 24,518 | 8 | 207,514- | 69- |
| TOTAL | 38,596,446 | 8,049,699 | 21 | 2,128,263 | 6 | 5,921,437- | 15- |

THREE-YEAR MOVING AVERAGES

| | | | | | | |
|-------|-------|-----|----|---|------|-----|
| 78-80 | 1,813 | 183 | 10 | 0 | 183- | 10- |
|-------|-------|-----|----|---|------|-----|

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 79-81 | 3,424 | 183 | 5 | | 0 | 183- | 5- |
| 80-82 | 60,093 | 19,148 | 32 | | 0 | 19,148- | 32- |
| 81-83 | 235,622 | 20,539 | 9 | | 0 | 20,539- | 9- |
| 82-84 | 255,693 | 47,530 | 19 | | 0 | 47,530- | 19- |
| 83-85 | 222,045 | 29,187 | 13 | | 0 | 29,187- | 13- |
| 84-86 | 282,718 | 27,630 | 10 | | 0 | 27,630- | 10- |
| 85-87 | 1,741,425 | 21,477 | 1 | 129,774 | 7 | 108,297 | 6 |
| 86-88 | 1,718,326 | 20,839 | 1 | 129,774 | 8 | 108,936 | 6 |
| 87-89 | 1,482,918 | 21,217 | 1 | 129,774 | 9 | 108,557 | 7 |
| 88-90 | 365,341 | 151,020 | 41 | 26,169 | 7 | 124,851- | 34- |
| 89-91 | 365,341 | 180,030 | 49 | 29,710 | 8 | 150,320- | 41- |
| 90-92 | 1,336,236 | 207,690 | 16 | 29,710 | 2 | 177,979- | 13- |
| 91-93 | 1,549,632 | 198,983 | 13 | 66,941 | 4 | 132,041- | 9- |
| 92-94 | 1,572,484 | 178,476 | 11 | 63,400 | 4 | 115,076- | 7- |
| 93-95 | 619,790 | 160,559 | 26 | 63,400 | 10 | 97,159- | 16- |
| 94-96 | 95,533 | 33,552 | 35 | 4,931 | 5 | 28,621- | 30- |
| 95-97 | 261,682 | 39,800 | 15 | 4,931 | 2 | 34,869- | 13- |
| 96-98 | 348,971 | 36,267 | 10 | 4,931 | 1 | 31,337- | 9- |
| 97-99 | 387,076 | 55,911 | 14 | | 0 | 55,911- | 14- |
| 98-00 | 237,444 | 51,167 | 22 | | 0 | 51,167- | 22- |
| 99-01 | 500,519 | 46,017 | 9 | | 0 | 46,017- | 9- |
| 00-02 | 1,045,866 | 83,041 | 8 | 1,482 | 0 | 81,558- | 8- |
| 01-03 | 1,108,337 | 233,428 | 21 | 1,482 | 0 | 231,945- | 21- |
| 02-04 | 1,187,229 | 294,260 | 25 | 135,606 | 11 | 158,654- | 13- |
| 03-05 | 2,560,895 | 341,935 | 13 | 135,045 | 5 | 206,890- | 8- |
| 04-06 | 3,036,114 | 510,295 | 17 | 179,898 | 6 | 330,398- | 11- |
| 05-07 | 2,960,096 | 907,755 | 31 | 45,774 | 2 | 861,981- | 29- |
| 06-08 | 2,411,448 | 1,082,386 | 45 | 86,692 | 4 | 995,694- | 41- |
| 07-09 | 3,438,098 | 1,014,049 | 29 | 152,523 | 4 | 861,527- | 25- |
| 08-10 | 3,385,485 | 641,262 | 19 | 191,469 | 6 | 449,793- | 13- |
| 09-11 | 1,975,602 | 352,898 | 18 | 157,045 | 8 | 195,853- | 10- |
| 10-12 | 743,435 | 329,453 | 44 | 139,530 | 19 | 189,923- | 26- |
| 11-13 | 524,084 | 319,853 | 61 | 108,756 | 21 | 211,097- | 40- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 1,468,652 | 400,328 | 27 | 155,031 | 11 | 245,297- | 17- |

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1977 | 105,721 | | 0 | 2,564 | 2 | 2,564 | 2 |
| 1978 | 2,765 | 8,186 | 296 | | 0 | 8,186- | 296- |
| 1979 | 20,052 | | 0 | | 0 | | 0 |
| 1980 | | | | | | | |
| 1981 | | | | | | | |
| 1982 | 28,578 | 1,205 | 4 | | 0 | 1,205- | 4- |
| 1983 | 429,302 | | 0 | | 0 | | 0 |
| 1984 | 32,820 | 162 | 0 | | 0 | 162- | 0 |
| 1985 | 278,120 | 4,855 | 2 | | 0 | 4,855- | 2- |
| 1986 | 16,498 | | 0 | | 0 | | 0 |
| 1987 | 1,095,982 | | 0 | | 0 | | 0 |
| 1988 | | | | | | | |
| 1989 | 451,559 | 1,586 | 0 | 15,050 | 3 | 13,464 | 3 |
| 1990 | 687,024 | 47,669 | 7 | 472 | 0 | 47,197- | 7- |
| 1991 | 24,880 | 68,609 | 276 | 5,191 | 21 | 63,417- | 255- |
| 1992 | 142,173 | 126,154 | 89 | | 0 | 126,154- | 89- |
| 1993 | 2,527,177 | 67,013 | 3 | | 0 | 67,013- | 3- |
| 1994 | 33,637 | 17,484 | 52 | 448 | 1 | 17,036- | 51- |
| 1995 | 1,070,915 | 14,000 | 1 | 250 | 0 | 13,750- | 1- |
| 1996 | 584,790 | 27,377 | 5 | 9,000 | 2 | 18,377- | 3- |
| 1997 | 5,033 | 7,975 | 158 | | 0 | 7,975- | 158- |
| 1998 | 1,476,028 | 33,757 | 2 | | 0 | 33,757- | 2- |
| 1999 | 75,854 | 2,133 | 3 | | 0 | 2,133- | 3- |
| 2000 | 249,414 | 31,539 | 13 | | 0 | 31,539- | 13- |
| 2001 | 1,127,448 | 25,594 | 2 | | 0 | 25,594- | 2- |
| 2002 | 5,860,176 | 2,110,447 | 36 | | 0 | 2,110,447- | 36- |
| 2003 | 146,877 | 9,265 | 6 | | 0 | 9,265- | 6- |
| 2004 | 184,880 | 66,981 | 36 | | 0 | 66,981- | 36- |
| 2005 | 909,622 | 21,475 | 2 | | 0 | 21,475- | 2- |
| 2006 | 689,895 | 322,642 | 47 | | 0 | 322,642- | 47- |
| 2007 | 89,691 | 150,716 | 168 | | 0 | 150,716- | 168- |
| 2008 | 241,681 | 24,981 | 10 | | 0 | 24,981- | 10- |
| 2009 | 235,197 | 71,103 | 30 | 22,283 | 9 | 48,819- | 21- |
| 2010 | 333,019 | 16,693 | 5 | 456,963 | 137 | 440,270 | 132 |
| 2011 | 35,259 | 140,095 | 397 | 14,048 | 40 | 126,046- | 357- |
| 2012 | | 20,982 | | 80,469 | | 59,487 | |
| 2013 | 126,033 | 206,908 | 164 | 31,563 | 25 | 175,344- | 139- |
| TOTAL | 19,318,101 | 3,647,583 | 19 | 638,302 | 3 | 3,009,280- | 16- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 77-79 | 42,846 | 2,729 | 6 | 855 | 2 | 1,874- | 4- |
| 78-80 | 7,606 | 2,729 | 36 | | 0 | 2,729- | 36- |
| 79-81 | 6,684 | | 0 | | 0 | | 0 |
| 80-82 | 9,526 | 402 | 4 | | 0 | 402- | 4- |
| 81-83 | 152,627 | 402 | 0 | | 0 | 402- | 0 |
| 82-84 | 163,566 | 456 | 0 | | 0 | 456- | 0 |
| 83-85 | 246,747 | 1,672 | 1 | | 0 | 1,672- | 1- |
| 84-86 | 109,146 | 1,672 | 2 | | 0 | 1,672- | 2- |
| 85-87 | 463,533 | 1,618 | 0 | | 0 | 1,618- | 0 |
| 86-88 | 370,827 | | 0 | | 0 | | 0 |
| 87-89 | 515,847 | 529 | 0 | 5,017 | 1 | 4,488 | 1 |
| 88-90 | 379,528 | 16,418 | 4 | 5,174 | 1 | 11,244- | 3- |
| 89-91 | 387,821 | 39,288 | 10 | 6,904 | 2 | 32,383- | 8- |
| 90-92 | 284,693 | 80,811 | 28 | 1,888 | 1 | 78,923- | 28- |
| 91-93 | 898,077 | 87,258 | 10 | 1,730 | 0 | 85,528- | 10- |
| 92-94 | 900,996 | 70,217 | 8 | 149 | 0 | 70,068- | 8- |
| 93-95 | 1,210,576 | 32,832 | 3 | 233 | 0 | 32,599- | 3- |
| 94-96 | 563,114 | 19,620 | 3 | 3,233 | 1 | 16,388- | 3- |
| 95-97 | 553,580 | 16,451 | 3 | 3,083 | 1 | 13,367- | 2- |
| 96-98 | 688,617 | 23,036 | 3 | 3,000 | 0 | 20,036- | 3- |
| 97-99 | 518,972 | 14,622 | 3 | | 0 | 14,622- | 3- |
| 98-00 | 600,432 | 22,476 | 4 | | 0 | 22,476- | 4- |
| 99-01 | 484,239 | 19,755 | 4 | | 0 | 19,755- | 4- |
| 00-02 | 2,412,346 | 722,527 | 30 | | 0 | 722,527- | 30- |
| 01-03 | 2,378,167 | 715,102 | 30 | | 0 | 715,102- | 30- |
| 02-04 | 2,063,977 | 728,898 | 35 | | 0 | 728,898- | 35- |
| 03-05 | 413,793 | 32,574 | 8 | | 0 | 32,574- | 8- |
| 04-06 | 594,799 | 137,032 | 23 | | 0 | 137,032- | 23- |
| 05-07 | 563,069 | 164,944 | 29 | | 0 | 164,944- | 29- |
| 06-08 | 340,422 | 166,113 | 49 | | 0 | 166,113- | 49- |
| 07-09 | 188,857 | 82,266 | 44 | 7,428 | 4 | 74,839- | 40- |
| 08-10 | 269,966 | 37,592 | 14 | 159,749 | 59 | 122,156 | 45 |
| 09-11 | 201,159 | 75,963 | 38 | 164,432 | 82 | 88,468 | 44 |
| 10-12 | 122,759 | 59,256 | 48 | 183,827 | 150 | 124,570 | 101 |
| 11-13 | 53,764 | 122,661 | 228 | 42,027 | 78 | 80,634- | 150- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 145,902 | 91,156 | 62 | 121,065 | 83 | 29,909 | 20 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 89 | | 0 | | 0 | | 0 |
| 1977 | 3,441 | | 0 | | 0 | | 0 |
| 1978 | | | | | | | |
| 1979 | 3,403 | 1,247 | 37 | | 0 | 1,247- | 37- |
| 1980 | 9,009 | 90 | 1 | 66 | 1 | 24- | 0 |
| 1981 | 21,126 | | 0 | 775 | 4 | 775 | 4 |
| 1982 | 18,697 | | 0 | 663 | 4 | 663 | 4 |
| 1983 | 10,959 | | 0 | 5 | 0 | 5 | 0 |
| 1984 | 36,316 | | 0 | 6,323 | 17 | 6,323 | 17 |
| 1985 | 239,189 | 3,602 | 2 | | 0 | 3,602- | 2- |
| 1986 | 81,280 | 101 | 0 | 16,889 | 21 | 16,788 | 21 |
| 1987 | 338,140 | | 0 | 5,087 | 2 | 5,087 | 2 |
| 1988 | 47,498 | 218 | 0 | 7,150 | 15 | 6,932 | 15 |
| 1989 | 267,390 | 6,707 | 3 | 41,090 | 15 | 34,383 | 13 |
| 1990 | 165,461 | 4,297 | 3 | 16,850- | 10- | 21,147- | 13- |
| 1991 | 93,412 | 304 | 0 | 12,022 | 13 | 11,718 | 13 |
| 1992 | 181,890 | | 0 | 18,565 | 10 | 18,565 | 10 |
| 1993 | 188,917 | | 0 | 13,241 | 7 | 13,241 | 7 |
| 1994 | 16,194 | | 0 | 11,088 | 68 | 11,088 | 68 |
| 1995 | 30,285 | | 0 | | 0 | | 0 |
| 1996 | 497,377 | 10,489 | 2 | | 0 | 10,489- | 2- |
| 1997 | 55,806 | | 0 | 893 | 2 | 893 | 2 |
| 1998 | 9,857 | | 0 | 4,650 | 47 | 4,650 | 47 |
| 1999 | 150,835 | | 0 | 1,500 | 1 | 1,500 | 1 |
| 2000 | 43,100 | | 0 | | 0 | | 0 |
| 2001 | 28,102 | | 0 | | 0 | | 0 |
| 2002 | 26,101 | | 0 | 117,881 | 452 | 117,881 | 452 |
| 2003 | 40,055 | | 0 | 750 | 2 | 750 | 2 |
| 2004 | 37,701 | | 0 | 8,400 | 22 | 8,400 | 22 |
| 2005 | 164,910 | | 0 | 3,975 | 2 | 3,975 | 2 |
| 2006 | 56,791 | 49,709 | 88 | 8,000 | 14 | 41,709- | 73- |
| 2007 | | 38,633 | | | | 38,633- | |
| 2008 | 6,556 | 17,499 | 267 | | 0 | 17,499- | 267- |
| 2009 | 772,960 | 332 | 0 | | 0 | 332- | 0 |
| 2010 | 14,048 | 8,906 | 63 | 13 | 0 | 8,893- | 63- |
| 2011 | 45,670 | 6,170- | 14- | 1,639 | 4 | 7,809 | 17 |
| 2012 | 290,243 | 20,162- | 7- | | 0 | 20,162 | 7 |
| 2013 | 53,078 | 2,724 | 5 | | 0 | 2,724- | 5- |
| TOTAL | 4,045,888 | 118,525 | 3 | 263,815 | 7 | 145,290 | 4 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 1,177 | | 0 | | 0 | | 0 |
| 77-79 | 2,282 | 416 | 18 | | 0 | 416- | 18- |
| 78-80 | 4,138 | 446 | 11 | 22 | 1 | 423- | 10- |
| 79-81 | 11,180 | 446 | 4 | 280 | 3 | 165- | 1- |
| 80-82 | 16,278 | 30 | 0 | 501 | 3 | 471 | 3 |
| 81-83 | 16,927 | | 0 | 481 | 3 | 481 | 3 |
| 82-84 | 21,991 | | 0 | 2,330 | 11 | 2,330 | 11 |
| 83-85 | 95,488 | 1,201 | 1 | 2,109 | 2 | 909 | 1 |
| 84-86 | 118,928 | 1,235 | 1 | 7,738 | 7 | 6,503 | 5 |
| 85-87 | 219,537 | 1,235 | 1 | 7,325 | 3 | 6,091 | 3 |
| 86-88 | 155,640 | 106 | 0 | 9,709 | 6 | 9,602 | 6 |
| 87-89 | 217,676 | 2,308 | 1 | 17,776 | 8 | 15,467 | 7 |
| 88-90 | 160,116 | 3,741 | 2 | 10,463 | 7 | 6,723 | 4 |
| 89-91 | 175,421 | 3,769 | 2 | 12,087 | 7 | 8,318 | 5 |
| 90-92 | 146,921 | 1,534 | 1 | 4,579 | 3 | 3,045 | 2 |
| 91-93 | 154,740 | 101 | 0 | 14,609 | 9 | 14,508 | 9 |
| 92-94 | 129,001 | | 0 | 14,298 | 11 | 14,298 | 11 |
| 93-95 | 78,465 | | 0 | 8,110 | 10 | 8,110 | 10 |
| 94-96 | 181,285 | 3,496 | 2 | 3,696 | 2 | 200 | 0 |
| 95-97 | 194,489 | 3,496 | 2 | 298 | 0 | 3,199- | 2- |
| 96-98 | 187,680 | 3,496 | 2 | 1,848 | 1 | 1,649- | 1- |
| 97-99 | 72,166 | | 0 | 2,348 | 3 | 2,348 | 3 |
| 98-00 | 67,931 | | 0 | 2,050 | 3 | 2,050 | 3 |
| 99-01 | 74,012 | | 0 | 500 | 1 | 500 | 1 |
| 00-02 | 32,434 | | 0 | 39,294 | 121 | 39,294 | 121 |
| 01-03 | 31,419 | | 0 | 39,544 | 126 | 39,544 | 126 |
| 02-04 | 34,619 | | 0 | 42,344 | 122 | 42,344 | 122 |
| 03-05 | 80,889 | | 0 | 4,375 | 5 | 4,375 | 5 |
| 04-06 | 86,467 | 16,570 | 19 | 6,792 | 8 | 9,778- | 11- |
| 05-07 | 73,900 | 29,447 | 40 | 3,992 | 5 | 25,455- | 34- |
| 06-08 | 21,116 | 35,280 | 167 | 2,667 | 13 | 32,613- | 154- |
| 07-09 | 259,839 | 18,821 | 7 | | 0 | 18,821- | 7- |
| 08-10 | 264,521 | 8,912 | 3 | 4 | 0 | 8,908- | 3- |
| 09-11 | 277,559 | 1,023 | 0 | 551 | 0 | 472- | 0 |
| 10-12 | 116,654 | 5,809- | 5- | 551 | 0 | 6,359 | 5 |
| 11-13 | 129,664 | 7,869- | 6- | 546 | 0 | 8,416 | 6 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 235,200 | 2,874- | 1- | 330 | 0 | 3,204 | 1 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1987 | 42,848 | | 0 | | 0 | | 0 |
| 1988 | 152,420 | 21,752 | 14 | 4,136 | 3 | 17,616- | 12- |
| 1989 | 11,335 | 13,202 | 116 | 1,622 | 14 | 11,581- | 102- |
| 1990 | 59,629 | 10,467 | 18 | | 0 | 10,467- | 18- |
| 1991 | 276,189 | 2,373 | 1 | | 0 | 2,373- | 1- |
| 1992 | 785,546 | 4,848 | 1 | | 0 | 4,847- | 1- |
| 1993 | 227,727 | 7,946 | 3 | | 0 | 7,946- | 3- |
| 1994 | 340,517 | 16,412 | 5 | | 0 | 16,412- | 5- |
| 1995 | 882,412 | 2,018 | 0 | | 0 | 2,018- | 0 |
| 1996 | 1,399,406 | 34,818 | 2 | 444 | 0 | 34,374- | 2- |
| 1997 | 12,655 | 222,505 | | | 0 | 222,505- | |
| 1998 | 1,621,286 | 85,769 | 5 | | 0 | 85,769- | 5- |
| 1999 | 305,500 | | 0 | | 0 | | 0 |
| 2000 | 11,271 | 101,482 | 900 | | 0 | 101,482- | 900- |
| 2001 | | | | | | | |
| 2002 | 2,183,054 | | 0 | | 0 | | 0 |
| 2003 | 417,556 | 109,336 | 26 | | 0 | 109,336- | 26- |
| 2004 | 2,924,979 | 28,138 | 1 | | 0 | 28,138- | 1- |
| 2005 | 76,606 | 12,099 | 16 | 8,562 | 11 | 3,537- | 5- |
| 2006 | 25,242 | 1,075 | 4 | | 0 | 1,075- | 4- |
| 2007 | 49,058 | 86,395 | 176 | | 0 | 86,395- | 176- |
| 2008 | 19,430 | 198 | 1 | | 0 | 198- | 1- |
| 2009 | 456,201 | | 0 | | 0 | | 0 |
| 2010 | 16,240 | | 0 | | 0 | | 0 |
| 2011 | 135,257 | 231 | 0 | | 0 | 231- | 0 |
| 2012 | | 33,940 | | | | 33,940- | |
| 2013 | 7,190 | 99,378 | | | 0 | 99,378- | |
| TOTAL | 12,439,554 | 894,382 | 7 | 14,764 | 0 | 879,619- | 7- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|---------|----|-------|---|----------|-----|
| 87-89 | 68,868 | 11,651 | 17 | 1,919 | 3 | 9,732- | 14- |
| 88-90 | 74,461 | 15,140 | 20 | 1,919 | 3 | 13,221- | 18- |
| 89-91 | 115,718 | 8,681 | 8 | 540 | 0 | 8,140- | 7- |
| 90-92 | 373,788 | 5,896 | 2 | | 0 | 5,896- | 2- |
| 91-93 | 429,821 | 5,056 | 1 | | 0 | 5,055- | 1- |
| 92-94 | 451,263 | 9,735 | 2 | | 0 | 9,735- | 2- |
| 93-95 | 483,552 | 8,792 | 2 | | 0 | 8,792- | 2- |
| 94-96 | 874,112 | 17,749 | 2 | 148 | 0 | 17,602- | 2- |
| 95-97 | 764,824 | 86,447 | 11 | 148 | 0 | 86,299- | 11- |
| 96-98 | 1,011,116 | 114,364 | 11 | 148 | 0 | 114,216- | 11- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 97-99 | 646,481 | 102,758 | 16 | | 0 | 102,758- | 16- |
| 98-00 | 646,019 | 62,417 | 10 | | 0 | 62,417- | 10- |
| 99-01 | 105,590 | 33,827 | 32 | | 0 | 33,827- | 32- |
| 00-02 | 731,442 | 33,827 | 5 | | 0 | 33,827- | 5- |
| 01-03 | 866,870 | 36,445 | 4 | | 0 | 36,445- | 4- |
| 02-04 | 1,841,863 | 45,825 | 2 | | 0 | 45,825- | 2- |
| 03-05 | 1,139,714 | 49,858 | 4 | 2,854 | 0 | 47,004- | 4- |
| 04-06 | 1,008,942 | 13,771 | 1 | 2,854 | 0 | 10,917- | 1- |
| 05-07 | 50,302 | 33,190 | 66 | 2,854 | 6 | 30,336- | 60- |
| 06-08 | 31,243 | 29,223 | 94 | | 0 | 29,223- | 94- |
| 07-09 | 174,896 | 28,864 | 17 | | 0 | 28,864- | 17- |
| 08-10 | 163,957 | 66 | 0 | | 0 | 66- | 0 |
| 09-11 | 202,566 | 77 | 0 | | 0 | 77- | 0 |
| 10-12 | 50,499 | 11,390 | 23 | | 0 | 11,390- | 23- |
| 11-13 | 47,482 | 44,516 | 94 | | 0 | 44,516- | 94- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 122,978 | 26,710 | 22 | | 0 | 26,710- | 22- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1987 | | 120 | | 492 | | 372 | |
| 1988 | 158,490 | | 0 | | 0 | | 0 |
| 1989 | 12,096 | 4,043 | 33 | 13,306 | 110 | 9,263 | 77 |
| 1990 | 1,144,412 | 15,206 | 1 | 179,764 | 16 | 164,558 | 14 |
| 1991 | 967,516 | 221,843 | 23 | | 0 | 221,843- | 23- |
| 1992 | 6,402,871 | 259,573 | 4 | | 0 | 259,573- | 4- |
| 1993 | | 156,993 | | 36,227 | | 120,766- | |
| 1994 | 3,054,670 | 144,061 | 5 | | 0 | 144,061- | 5- |
| 1995 | 6,044,256 | 150,378 | 2 | 2,061 | 0 | 148,317- | 2- |
| 1996 | 947,313 | 21,359 | 2 | 109,640 | 12 | 88,281 | 9 |
| 1997 | 1,793,168 | 686,940 | 38 | 18,248 | 1 | 668,692- | 37- |
| 1998 | 3,058,880 | 94,443 | 3 | 77,620 | 3 | 16,822- | 1- |
| 1999 | 1,410,000 | 889 | 0 | | 0 | 889- | 0 |
| 2000 | 5,514,146 | 681,201 | 12 | | 0 | 681,201- | 12- |
| 2001 | 214,742 | 18,401 | 9 | | 0 | 18,401- | 9- |
| 2002 | 2,711,794 | 8,634 | 0 | | 0 | 8,634- | 0 |
| 2003 | 4,906,571 | 76,851 | 2 | 10,277 | 0 | 66,574- | 1- |
| 2004 | 3,678,239 | 377,987 | 10 | 12,618 | 0 | 365,369- | 10- |
| 2005 | 1,423,730 | 148,537 | 10 | 4,607 | 0 | 143,929- | 10- |
| 2006 | 2,977,361 | 479,661 | 16 | | 0 | 479,661- | 16- |
| 2007 | 62,518 | 87,061 | 139 | 28,164 | 45 | 58,897- | 94- |
| 2008 | 7,848,154 | 118,386 | 2 | | 0 | 118,386- | 2- |
| 2009 | 2,591,733 | 666,194 | 26 | | 0 | 666,194- | 26- |
| 2010 | 28,353 | 98,288 | 347 | | 0 | 98,288- | 347- |
| 2011 | 356,717 | 59,749 | 17 | 2,726 | 1 | 57,023- | 16- |
| 2012 | 1,116,770 | 164,048 | 15 | | 0 | 164,048- | 15- |
| 2013 | 938,646 | 294,567 | 31 | 11,750 | 1 | 282,817- | 30- |
| TOTAL | 59,363,146 | 5,035,413 | 8 | 507,500 | 1 | 4,527,913- | 8- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|---------|----|--------|----|----------|-----|
| 87-89 | 56,862 | 1,388 | 2 | 4,599 | 8 | 3,211 | 6 |
| 88-90 | 438,333 | 6,416 | 1 | 64,357 | 15 | 57,940 | 13 |
| 89-91 | 708,008 | 80,364 | 11 | 64,357 | 9 | 16,007- | 2- |
| 90-92 | 2,838,266 | 165,541 | 6 | 59,921 | 2 | 105,619- | 4- |
| 91-93 | 2,456,795 | 212,803 | 9 | 12,076 | 0 | 200,727- | 8- |
| 92-94 | 3,152,513 | 186,876 | 6 | 12,076 | 0 | 174,800- | 6- |
| 93-95 | 3,032,975 | 150,477 | 5 | 12,763 | 0 | 137,715- | 5- |
| 94-96 | 3,348,746 | 105,266 | 3 | 37,234 | 1 | 68,032- | 2- |
| 95-97 | 2,928,246 | 286,225 | 10 | 43,316 | 1 | 242,909- | 8- |
| 96-98 | 1,933,120 | 267,580 | 14 | 68,503 | 4 | 199,078- | 10- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 97-99 | 2,087,349 | 260,757 | 12 | 31,956 | 2 | 228,801- | 11- |
| 98-00 | 3,327,675 | 258,844 | 8 | 25,873 | 1 | 232,971- | 7- |
| 99-01 | 2,379,629 | 233,497 | 10 | | 0 | 233,497- | 10- |
| 00-02 | 2,813,561 | 236,079 | 8 | | 0 | 236,079- | 8- |
| 01-03 | 2,611,036 | 34,629 | 1 | 3,426 | 0 | 31,203- | 1- |
| 02-04 | 3,765,535 | 154,491 | 4 | 7,632 | 0 | 146,859- | 4- |
| 03-05 | 3,336,180 | 201,125 | 6 | 9,167 | 0 | 191,957- | 6- |
| 04-06 | 2,693,110 | 335,395 | 12 | 5,742 | 0 | 329,653- | 12- |
| 05-07 | 1,487,870 | 238,420 | 16 | 10,924 | 1 | 227,496- | 15- |
| 06-08 | 3,629,345 | 228,370 | 6 | 9,388 | 0 | 218,981- | 6- |
| 07-09 | 3,500,802 | 290,547 | 8 | 9,388 | 0 | 281,159- | 8- |
| 08-10 | 3,489,413 | 294,290 | 8 | | 0 | 294,290- | 8- |
| 09-11 | 992,268 | 274,744 | 28 | 909 | 0 | 273,835- | 28- |
| 10-12 | 500,614 | 107,362 | 21 | 909 | 0 | 106,453- | 21- |
| 11-13 | 804,045 | 172,788 | 21 | 4,825 | 1 | 167,963- | 21- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 1,006,444 | 256,569 | 25 | 2,895 | 0 | 253,674- | 25- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1989 | 1,196 | 233 | 19 | | 0 | 233- | 19- |
| 1990 | 101,790 | | 0 | 4,300 | 4 | 4,300 | 4 |
| 1991 | | 374 | | | | 374- | |
| 1992 | 67 | | 0 | | 0 | | 0 |
| 1993 | 168 | 21,603 | | | 0 | 21,603- | |
| 1994 | 208,633 | 44 | 0 | | 0 | 44- | 0 |
| 1995 | 345,609 | 5,568 | 2 | | 0 | 5,568- | 2- |
| 1996 | | | | | | | |
| 1997 | 3,051,298 | 282,500 | 9 | | 0 | 282,500- | 9- |
| 1998 | 340,638 | | 0 | 1,787 | 1 | 1,787 | 1 |
| 1999 | 117,500 | | 0 | | 0 | | 0 |
| 2000 | | | | | | | |
| 2001 | 3,988 | 57,210 | | 2,660 | 67 | 54,550- | |
| 2002 | 14,158 | | 0 | 24,440 | 173 | 24,440 | 173 |
| 2003 | 27,989 | | 0 | | 0 | | 0 |
| 2004 | 17,307 | 674 | 4 | | 0 | 674- | 4- |
| 2005 | 5,522 | | 0 | | 0 | | 0 |
| 2006 | 2,090 | | 0 | | 0 | | 0 |
| 2007 | | 7,120 | | | | 7,120- | |
| 2008 | | 5,868 | | | | 5,868- | |
| 2009 | 222,930 | | 0 | | 0 | | 0 |
| 2010 | | 14 | | | | 14- | |
| 2011 | 28,196,360 | 11 | 0 | | 0 | 11- | 0 |
| 2012 | 10,522 | | 0 | | 0 | | 0 |
| 2013 | 13,761,745 | 5,559 | 0 | | 0 | 5,559- | 0 |
| TOTAL | 46,429,510 | 386,778 | 1 | 33,187 | 0 | 353,591- | 1- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|--------|-----|-------|-----|---------|------|
| 89-91 | 34,328 | 202 | 1 | 1,433 | 4 | 1,231 | 4 |
| 90-92 | 33,952 | 125 | 0 | 1,433 | 4 | 1,309 | 4 |
| 91-93 | 78 | 7,326 | | | 0 | 7,326- | |
| 92-94 | 69,622 | 7,216 | 10 | | 0 | 7,216- | 10- |
| 93-95 | 184,803 | 9,072 | 5 | | 0 | 9,072- | 5- |
| 94-96 | 184,747 | 1,871 | 1 | | 0 | 1,871- | 1- |
| 95-97 | 1,132,303 | 96,023 | 8 | | 0 | 96,023- | 8- |
| 96-98 | 1,130,645 | 94,167 | 8 | 596 | 0 | 93,571- | 8- |
| 97-99 | 1,169,812 | 94,167 | 8 | 596 | 0 | 93,571- | 8- |
| 98-00 | 152,713 | | 0 | 596 | 0 | 596 | 0 |
| 99-01 | 40,496 | 19,070 | 47 | 887 | 2 | 18,183- | 45- |
| 00-02 | 6,049 | 19,070 | 315 | 9,033 | 149 | 10,037- | 166- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 15,378 | 19,070 | 124 | 9,033 | 59 | 10,037- | 65- |
| 02-04 | 19,818 | 225 | 1 | 8,147 | 41 | 7,922 | 40 |
| 03-05 | 16,939 | 225 | 1 | | 0 | 225- | 1- |
| 04-06 | 8,306 | 225 | 3 | | 0 | 225- | 3- |
| 05-07 | 2,537 | 2,373 | 94 | | 0 | 2,373- | 94- |
| 06-08 | 697 | 4,329 | 621 | | 0 | 4,329- | 621- |
| 07-09 | 74,310 | 4,329 | 6 | | 0 | 4,329- | 6- |
| 08-10 | 74,310 | 1,961 | 3 | | 0 | 1,961- | 3- |
| 09-11 | 9,473,097 | 8 | 0 | | 0 | 8- | 0 |
| 10-12 | 9,402,294 | 8 | 0 | | 0 | 8- | 0 |
| 11-13 | 13,989,543 | 1,857 | 0 | | 0 | 1,857- | 0 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 8,438,312 | 1,117 | 0 | | 0 | 1,117- | 0 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1987 | 155,437 | | 0 | | 0 | | 0 |
| 1988 | 15,263 | | 0 | | 0 | | 0 |
| 1989 | 20,163 | 437 | 2 | | 0 | 437- | 2- |
| 1990 | 1,061 | | 0 | | 0 | | 0 |
| 1991 | 8,978,530 | 475 | 0 | 9,739 | 0 | 9,264 | 0 |
| 1992 | 149,398 | | 0 | | 0 | | 0 |
| 1993 | 36,143 | | 0 | | 0 | | 0 |
| 1994 | 68,118 | 8,888 | 13 | | 0 | 8,888- | 13- |
| 1995 | 1,191,005 | 51,304 | 4 | | 0 | 51,304- | 4- |
| 1996 | 43,636 | | 0 | | 0 | | 0 |
| 1997 | 137,987 | 305 | 0 | 5,382- | 4- | 5,687- | 4- |
| 1998 | 327,038 | 14,240 | 4 | | 0 | 14,240- | 4- |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | 29,632 | 607 | 2 | 15,113 | 51 | 14,506 | 49 |
| 2002 | 1,906,899 | | 0 | 7,496 | 0 | 7,496 | 0 |
| 2003 | 462,224 | | 0 | | 0 | | 0 |
| 2004 | 1,229,673 | | 0 | | 0 | | 0 |
| 2005 | 493,048 | | 0 | 23,631 | 5 | 23,631 | 5 |
| 2006 | 832,212 | 16,977 | 2 | | 0 | 16,977- | 2- |
| 2007 | 9,692,117 | 12,832 | 0 | 564 | 0 | 12,268- | 0 |
| 2008 | 440,269 | 100- | 0 | | 0 | 100 | 0 |
| 2009 | 456,951 | | 0 | | 0 | | 0 |
| 2010 | | | | | | | |
| 2011 | 393,129 | 1,511 | 0 | 15,340 | 4 | 13,829 | 4 |
| 2012 | | 772 | | | | 772- | |
| 2013 | 1,232,224 | 3,112 | 0 | 43,443 | 4 | 40,331 | 3 |
| TOTAL | 28,292,154 | 111,360 | 0 | 109,946 | 0 | 1,414- | 0 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|--------|---|--------|----|---------|----|
| 87-89 | 63,621 | 146 | 0 | | 0 | 146- | 0 |
| 88-90 | 12,162 | 146 | 1 | | 0 | 146- | 1- |
| 89-91 | 2,999,918 | 304 | 0 | 3,246 | 0 | 2,943 | 0 |
| 90-92 | 3,042,996 | 158 | 0 | 3,246 | 0 | 3,088 | 0 |
| 91-93 | 3,054,690 | 158 | 0 | 3,246 | 0 | 3,088 | 0 |
| 92-94 | 84,553 | 2,963 | 4 | | 0 | 2,963- | 4- |
| 93-95 | 431,755 | 20,064 | 5 | | 0 | 20,064- | 5- |
| 94-96 | 434,253 | 20,064 | 5 | | 0 | 20,064- | 5- |
| 95-97 | 457,542 | 17,203 | 4 | 1,794- | 0 | 18,997- | 4- |
| 96-98 | 169,553 | 4,848 | 3 | 1,794- | 1- | 6,642- | 4- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 97-99 | 155,008 | 4,848 | 3 | 1,794- | 1- | 6,642- | 4- |
| 98-00 | 109,013 | 4,747 | 4 | | 0 | 4,747- | 4- |
| 99-01 | 9,877 | 202 | 2 | 5,038 | 51 | 4,835 | 49 |
| 00-02 | 645,510 | 202 | 0 | 7,537 | 1 | 7,334 | 1 |
| 01-03 | 799,585 | 202 | 0 | 7,537 | 1 | 7,334 | 1 |
| 02-04 | 1,199,599 | | 0 | 2,499 | 0 | 2,499 | 0 |
| 03-05 | 728,315 | | 0 | 7,877 | 1 | 7,877 | 1 |
| 04-06 | 851,644 | 5,659 | 1 | 7,877 | 1 | 2,218 | 0 |
| 05-07 | 3,672,459 | 9,936 | 0 | 8,065 | 0 | 1,872- | 0 |
| 06-08 | 3,654,866 | 9,903 | 0 | 188 | 0 | 9,715- | 0 |
| 07-09 | 3,529,779 | 4,244 | 0 | 188 | 0 | 4,056- | 0 |
| 08-10 | 299,073 | 33- | 0 | | 0 | 33 | 0 |
| 09-11 | 283,360 | 504 | 0 | 5,113 | 2 | 4,610 | 2 |
| 10-12 | 131,043 | 761 | 1 | 5,113 | 4 | 4,353 | 3 |
| 11-13 | 541,784 | 1,798 | 0 | 19,594 | 4 | 17,796 | 3 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 416,461 | 1,079 | 0 | 11,757 | 3 | 10,678 | 3 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1987 | 221,992 | | 0 | | 0 | | 0 |
| 1988 | | 1,568 | | 40,179 | | 38,611 | |
| 1989 | 25,313 | 4,452 | 18 | 2,225 | 9 | 2,227- | 9- |
| 1990 | 527,209 | 3,298 | 1 | 43,515 | 8 | 40,217 | 8 |
| 1991 | 6,109,563 | 465 | 0 | 33,473 | 1 | 33,008 | 1 |
| 1992 | 34,239 | 284 | 1 | 1,995 | 6 | 1,711 | 5 |
| 1993 | 484,773 | 76,746 | 16 | 25,632 | 5 | 51,114- | 11- |
| 1994 | 2,705,322 | 15,599 | 1 | 45,950 | 2 | 30,351 | 1 |
| 1995 | 2,752,767 | 5,154 | 0 | 49,692 | 2 | 44,539 | 2 |
| 1996 | 67,082 | 9,689- | 14- | 9,270 | 14 | 18,959 | 28 |
| 1997 | 206,925 | 1,851 | 1 | 27,132 | 13 | 25,280 | 12 |
| 1998 | 216,325 | 3,847 | 2 | 24,152 | 11 | 20,305 | 9 |
| 1999 | 2,256,000 | | 0 | | 0 | | 0 |
| 2000 | 46,832 | | 0 | 18,639 | 40 | 18,639 | 40 |
| 2001 | 18,573 | | 0 | 24,444 | 132 | 24,444 | 132 |
| 2002 | 2,155,165 | | 0 | 4,920 | 0 | 4,920 | 0 |
| 2003 | 372,634 | | 0 | 779 | 0 | 779 | 0 |
| 2004 | 210,489 | 2,427 | 1 | | 0 | 2,427- | 1- |
| 2005 | 112,376 | 1,016 | 1 | 11,855 | 11 | 10,839 | 10 |
| 2006 | 55,397 | 32,532 | 59 | | 0 | 32,532- | 59- |
| 2007 | 1,527,206 | 34 | 0 | 1,410 | 0 | 1,376 | 0 |
| 2008 | | 40 | | 8,696 | | 8,656 | |
| 2009 | 253,649 | | 0 | | 0 | | 0 |
| 2010 | 103,096 | | 0 | 1,899 | 2 | 1,899 | 2 |
| 2011 | 1,627,734 | | 0 | 1,918 | 0 | 1,918 | 0 |
| 2012 | 15,234 | 2,732 | 18 | | 0 | 2,732- | 18- |
| 2013 | 15,492 | 399 | 3 | 263 | 2 | 136- | 1- |
| TOTAL | 22,121,387 | 142,755 | 1 | 378,036 | 2 | 235,281 | 1 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|--------|----|--------|----|--------|----|
| 87-89 | 82,435 | 2,007 | 2 | 14,135 | 17 | 12,128 | 15 |
| 88-90 | 184,174 | 3,106 | 2 | 28,640 | 16 | 25,534 | 14 |
| 89-91 | 2,220,695 | 2,738 | 0 | 26,404 | 1 | 23,666 | 1 |
| 90-92 | 2,223,670 | 1,349 | 0 | 26,328 | 1 | 24,979 | 1 |
| 91-93 | 2,209,525 | 25,832 | 1 | 20,367 | 1 | 5,465- | 0 |
| 92-94 | 1,074,778 | 30,876 | 3 | 24,526 | 2 | 6,351- | 1- |
| 93-95 | 1,980,954 | 32,500 | 2 | 40,425 | 2 | 7,925 | 0 |
| 94-96 | 1,841,724 | 3,688 | 0 | 34,971 | 2 | 31,283 | 2 |
| 95-97 | 1,008,925 | 895- | 0 | 28,698 | 3 | 29,592 | 3 |
| 96-98 | 163,444 | 1,330- | 1- | 20,184 | 12 | 21,515 | 13 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 97-99 | 893,083 | 1,899 | 0 | 17,095 | 2 | 15,195 | 2 |
| 98-00 | 839,719 | 1,282 | 0 | 14,264 | 2 | 12,981 | 2 |
| 99-01 | 773,802 | | 0 | 14,361 | 2 | 14,361 | 2 |
| 00-02 | 740,190 | | 0 | 16,001 | 2 | 16,001 | 2 |
| 01-03 | 848,791 | | 0 | 10,048 | 1 | 10,048 | 1 |
| 02-04 | 912,763 | 809 | 0 | 1,900 | 0 | 1,091 | 0 |
| 03-05 | 231,833 | 1,148 | 0 | 4,211 | 2 | 3,064 | 1 |
| 04-06 | 126,087 | 11,992 | 10 | 3,952 | 3 | 8,040- | 6- |
| 05-07 | 564,993 | 11,194 | 2 | 4,422 | 1 | 6,772- | 1- |
| 06-08 | 527,534 | 10,869 | 2 | 3,369 | 1 | 7,500- | 1- |
| 07-09 | 593,618 | 25 | 0 | 3,369 | 1 | 3,344 | 1 |
| 08-10 | 118,915 | 13 | 0 | 3,532 | 3 | 3,518 | 3 |
| 09-11 | 661,493 | | 0 | 1,272 | 0 | 1,272 | 0 |
| 10-12 | 582,021 | 911 | 0 | 1,272 | 0 | 361 | 0 |
| 11-13 | 552,820 | 1,044 | 0 | 727 | 0 | 317- | 0 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 403,041 | 626 | 0 | 816 | 0 | 190 | 0 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2011 | 67,575 | 2,333 | 3 | | 0 | 2,333- | 3- |
| 2012 | | | | | | | |
| 2013 | 11,497 | 667 | 6 | | 0 | 667- | 6- |
| TOTAL | 79,073 | 3,001 | 4 | | 0 | 3,001- | 4- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 11-13 | 26,358 | 1,000 | 4 | | 0 | 1,000- | 4- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2010 | 248,217 | | 0 | | 0 | | 0 |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | 22,716 | 600 | 3 | | 0 | 600- | 3- |
| TOTAL | 270,933 | 600 | 0 | | 0 | 600- | 0 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-----|---|--|---|------|----|
| 10-12 | 82,739 | | 0 | | 0 | | 0 |
| 11-13 | 7,572 | 200 | 3 | | 0 | 200- | 3- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1982 | 130,513 | | 0 | | 0 | | 0 |
| 1983 | | 2,365 | | 1,766 | | 599- | |
| 1984 | | | | | | | |
| 1985 | | | | | | | |
| 1986 | 904 | | 0 | | 0 | | 0 |
| 1987 | | | | | | | |
| 1988 | | | | | | | |
| 1989 | | | | | | | |
| 1990 | | | | | | | |
| 1991 | | | | | | | |
| 1992 | 209,373 | 119,555 | 57 | | 0 | 119,555- | 57- |
| 1993 | | 29,638 | | | | 29,638- | |
| 1994 | 221,216 | 24,875 | 11 | | 0 | 24,875- | 11- |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | 65,122 | | 0 | | 0 | | 0 |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | 218,803 | 42,422 | 19 | | 0 | 42,422- | 19- |
| 2002 | 718,746 | 314,729 | 44 | | 0 | 314,729- | 44- |
| 2003 | 28,904 | 242,300 | 838 | | 0 | 242,300- | 838- |
| 2004 | 7,481,531 | 155,069 | 2 | 400,000 | 5 | 244,931 | 3 |
| 2005 | 772,832 | | 0 | | 0 | | 0 |
| 2006 | 114,074 | 168,667 | 148 | | 0 | 168,667- | 148- |
| 2007 | 769,966 | 24,516 | 3 | | 0 | 24,516- | 3- |
| 2008 | 109,514 | 53,823 | 49 | | 0 | 53,823- | 49- |
| 2009 | 606,578 | 217,361 | 36 | 25,000 | 4 | 192,361- | 32- |
| 2010 | 6,115,695 | 1,356,612 | 22 | 513,671 | 8 | 842,941- | 14- |
| 2011 | 94,003 | 2,089 | 2 | 4,230- | 4- | 6,319- | 7- |
| 2012 | 4,681,155 | 399,019 | 9 | | 0 | 399,019- | 9- |
| 2013 | 306,643 | 188,802 | 62 | | 0 | 188,802- | 62- |
| TOTAL | 22,645,570 | 3,341,844 | 15 | 936,207 | 4 | 2,405,637- | 11- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-----|---|-----|---|------|---|
| 82-84 | 43,504 | 788 | 2 | 589 | 1 | 200- | 0 |
| 83-85 | | 788 | | 589 | | 200- | |
| 84-86 | 301 | | 0 | | 0 | | 0 |
| 85-87 | 301 | | 0 | | 0 | | 0 |
| 86-88 | 301 | | 0 | | 0 | | 0 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 87-89 | | | | | | | |
| 88-90 | | | | | | | |
| 89-91 | | | | | | | |
| 90-92 | 69,791 | 39,852 | 57 | | 0 | 39,852- | 57- |
| 91-93 | 69,791 | 49,731 | 71 | | 0 | 49,731- | 71- |
| 92-94 | 143,530 | 58,023 | 40 | | 0 | 58,023- | 40- |
| 93-95 | 73,739 | 18,171 | 25 | | 0 | 18,171- | 25- |
| 94-96 | 73,739 | 8,292 | 11 | | 0 | 8,292- | 11- |
| 95-97 | 21,707 | | 0 | | 0 | | 0 |
| 96-98 | 21,707 | | 0 | | 0 | | 0 |
| 97-99 | 21,707 | | 0 | | 0 | | 0 |
| 98-00 | | | | | | | |
| 99-01 | 72,934 | 14,141 | 19 | | 0 | 14,141- | 19- |
| 00-02 | 312,516 | 119,050 | 38 | | 0 | 119,050- | 38- |
| 01-03 | 322,151 | 199,817 | 62 | | 0 | 199,817- | 62- |
| 02-04 | 2,743,060 | 237,366 | 9 | 133,333 | 5 | 104,033- | 4- |
| 03-05 | 2,761,089 | 132,457 | 5 | 133,333 | 5 | 877 | 0 |
| 04-06 | 2,789,479 | 107,912 | 4 | 133,333 | 5 | 25,421 | 1 |
| 05-07 | 552,291 | 64,394 | 12 | | 0 | 64,394- | 12- |
| 06-08 | 331,185 | 82,336 | 25 | | 0 | 82,336- | 25- |
| 07-09 | 495,353 | 98,567 | 20 | 8,333 | 2 | 90,234- | 18- |
| 08-10 | 2,277,262 | 542,599 | 24 | 179,557 | 8 | 363,042- | 16- |
| 09-11 | 2,272,092 | 525,354 | 23 | 178,147 | 8 | 347,207- | 15- |
| 10-12 | 3,630,284 | 585,907 | 16 | 169,814 | 5 | 416,093- | 11- |
| 11-13 | 1,693,934 | 196,637 | 12 | 1,410- | 0 | 198,047- | 12- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 2,360,815 | 432,777 | 18 | 106,888 | 5 | 325,888- | 14- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS - WIND

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2010 | 292,602 | | 0 | | 0 | | 0 |
| 2011 | 12,027 | 896 | 7 | | 0 | 896- | 7- |
| 2012 | 399,714 | 123,029 | 31 | | 0 | 123,029- | 31- |
| 2013 | 21,073 | 9,769 | 46 | | 0 | 9,769- | 46- |
| TOTAL | 725,416 | 133,694 | 18 | | 0 | 133,694- | 18- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--------|----|--|---|---------|-----|
| 10-12 | 234,781 | 41,308 | 18 | | 0 | 41,308- | 18- |
| 11-13 | 144,271 | 44,565 | 31 | | 0 | 44,565- | 31- |

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2007 | 12,128 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | 13,274 | 857 | 6 | | 0 | 857- | 6- |
| 2010 | 17,098 | 50,000 | 292 | | 0 | 50,000- | 292- |
| 2011 | 8,714 | | 0 | | 0 | | 0 |
| 2012 | 213,314 | 40,600 | 19 | | 0 | 40,600- | 19- |
| 2013 | 54,424 | 128,204 | 236 | | 0 | 128,204- | 236- |
| TOTAL | 318,952 | 219,660 | 69 | | 0 | 219,660- | 69- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|-----|--|---|---------|------|
| 07-09 | 8,467 | 286 | 3 | | 0 | 286- | 3- |
| 08-10 | 10,124 | 16,952 | 167 | | 0 | 16,952- | 167- |
| 09-11 | 13,029 | 16,952 | 130 | | 0 | 16,952- | 130- |
| 10-12 | 79,709 | 30,200 | 38 | | 0 | 30,200- | 38- |
| 11-13 | 92,151 | 56,268 | 61 | | 0 | 56,268- | 61- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|--------|----|--|---|---------|-----|
| 09-13 | 61,365 | 43,932 | 72 | | 0 | 43,932- | 72- |
|-------|--------|--------|----|--|---|---------|-----|

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 2013 | 8,842 | | 0 | | 0 | | 0 |
| TOTAL | 8,842 | | 0 | | 0 | | 0 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 300 | 2,192 | 731 | | 0 | 2,192- | 731- |
| 1977 | | | | | | | |
| 1978 | | | | | | | |
| 1979 | 1,398 | | 0 | | 0 | | 0 |
| 1980 | | | | | | | |
| 1981 | 1,343 | | 0 | | 0 | | 0 |
| 1982 | | | | | | | |
| 1983 | | | | | | | |
| 1984 | 253- | | 0 | | 0 | | 0 |
| 1985 | 723 | | 0 | | 0 | | 0 |
| 1986 | | | | | | | |
| 1987 | 5,075 | | 0 | | 0 | | 0 |
| 1988 | | | | | | | |
| 1989 | | | | | | | |
| 1990 | | | | | | | |
| 1991 | | | | | | | |
| 1992 | 7,851 | | 0 | | 0 | | 0 |
| 1993 | | | | | | | |
| 1994 | | | | | | | |
| 1995 | 22,760 | | 0 | | 0 | | 0 |
| 1996 | | | | | | | |
| 1997 | | | | 7,851 | | 7,851 | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | 58,880 | 23,287 | 40 | | 0 | 23,287- | 40- |
| 2003 | | | | | | | |
| 2004 | 128,192 | 195 | 0 | | 0 | 195- | 0 |
| 2005 | 14,083 | 2,279 | 16 | | 0 | 2,279- | 16- |
| 2006 | | | | | | | |
| 2007 | 2,558 | | 0 | | 0 | | 0 |
| 2008 | 4,517 | | 0 | | 0 | | 0 |
| 2009 | 3,135 | 3,600 | 115 | | 0 | 3,600- | 115- |
| 2010 | 8,727 | 1,856 | 21 | | 0 | 1,856- | 21- |
| 2011 | | | | | | | |
| 2012 | 617 | | 0 | | 0 | | 0 |
| 2013 | 321 | | 0 | | 0 | | 0 |
| TOTAL | 260,226 | 33,410 | 13 | 7,851 | 3 | 25,559- | 10- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 100 | 731 | 731 | | 0 | 731- | 731- |
| 77-79 | 466 | | 0 | | 0 | | 0 |
| 78-80 | 466 | | 0 | | 0 | | 0 |
| 79-81 | 914 | | 0 | | 0 | | 0 |
| 80-82 | 448 | | 0 | | 0 | | 0 |
| 81-83 | 448 | | 0 | | 0 | | 0 |
| 82-84 | 84- | | 0 | | 0 | | 0 |
| 83-85 | 156 | | 0 | | 0 | | 0 |
| 84-86 | 156 | | 0 | | 0 | | 0 |
| 85-87 | 1,932 | | 0 | | 0 | | 0 |
| 86-88 | 1,692 | | 0 | | 0 | | 0 |
| 87-89 | 1,692 | | 0 | | 0 | | 0 |
| 88-90 | | | | | | | |
| 89-91 | | | | | | | |
| 90-92 | 2,617 | | 0 | | 0 | | 0 |
| 91-93 | 2,617 | | 0 | | 0 | | 0 |
| 92-94 | 2,617 | | 0 | | 0 | | 0 |
| 93-95 | 7,587 | | 0 | | 0 | | 0 |
| 94-96 | 7,587 | | 0 | | 0 | | 0 |
| 95-97 | 7,587 | | 0 | 2,617 | 34 | 2,617 | 34 |
| 96-98 | | | | 2,617 | | 2,617 | |
| 97-99 | | | | 2,617 | | 2,617 | |
| 98-00 | | | | | | | |
| 99-01 | | | | | | | |
| 00-02 | 19,627 | 7,762 | 40 | | 0 | 7,762- | 40- |
| 01-03 | 19,627 | 7,762 | 40 | | 0 | 7,762- | 40- |
| 02-04 | 62,357 | 7,827 | 13 | | 0 | 7,827- | 13- |
| 03-05 | 47,425 | 825 | 2 | | 0 | 825- | 2- |
| 04-06 | 47,425 | 825 | 2 | | 0 | 825- | 2- |
| 05-07 | 5,547 | 760 | 14 | | 0 | 760- | 14- |
| 06-08 | 2,358 | | 0 | | 0 | | 0 |
| 07-09 | 3,403 | 1,200 | 35 | | 0 | 1,200- | 35- |
| 08-10 | 5,460 | 1,819 | 33 | | 0 | 1,819- | 33- |
| 09-11 | 3,954 | 1,819 | 46 | | 0 | 1,819- | 46- |
| 10-12 | 3,114 | 619 | 20 | | 0 | 619- | 20- |
| 11-13 | 312 | | 0 | | 0 | | 0 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 2,560 | 1,091 | 43 | | 0 | 1,091- | 43- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 170,129 | 221 | 0 | 2,850- | 2- | 3,071- | 2- |
| 1977 | 19,580 | 17,493 | 89 | 4,275 | 22 | 13,218- | 68- |
| 1978 | | | | | | | |
| 1979 | 42,193 | | 0 | | 0 | | 0 |
| 1980 | 50,179 | 520 | 1 | 48,316 | 96 | 47,795 | 95 |
| 1981 | 28,397 | | 0 | 61,963 | 218 | 61,963 | 218 |
| 1982 | 10,813 | 750 | 7 | | 0 | 750- | 7- |
| 1983 | | | | | | | |
| 1984 | | | | | | | |
| 1985 | 38,636 | 68 | 0 | 60 | 0 | 9- | 0 |
| 1986 | 473,815 | 30,122 | 6 | 56,300 | 12 | 26,179 | 6 |
| 1987 | 186,846 | 37,214 | 20 | 4,279 | 2 | 32,936- | 18- |
| 1988 | 24,397 | 167 | 1 | | 0 | 167- | 1- |
| 1989 | 129,772 | 3,269 | 3 | 35,817 | 28 | 32,548 | 25 |
| 1990 | 17,085 | 295 | 2 | 34,036 | 199 | 33,741 | 197 |
| 1991 | 29,788 | 2,016 | 7 | 3,032 | 10 | 1,016 | 3 |
| 1992 | 338,738 | 9,041 | 3 | 22,652 | 7 | 13,612 | 4 |
| 1993 | 419,085 | 73,213 | 17 | 82,074 | 20 | 8,862 | 2 |
| 1994 | 1,316,408 | 44,459 | 3 | 128,034 | 10 | 83,575 | 6 |
| 1995 | 48,040 | 10,436 | 22 | 7,211 | 15 | 3,225- | 7- |
| 1996 | 245,546 | 26,391 | 11 | | 0 | 26,391- | 11- |
| 1997 | 422,357 | 32,157 | 8 | 42,363 | 10 | 10,206 | 2 |
| 1998 | 450,979 | 29,243 | 6 | 614 | 0 | 28,629- | 6- |
| 1999 | 21,494 | 2,056 | 10 | | 0 | 2,056- | 10- |
| 2000 | 1,488,232 | 24,840 | 2 | 320 | 0 | 24,520- | 2- |
| 2001 | 50,524 | 16,272 | 32 | | 0 | 16,272- | 32- |
| 2002 | 502,692 | 308,532 | 61 | | 0 | 308,532- | 61- |
| 2003 | 771,190 | 44,896 | 6 | 35,170 | 5 | 9,726- | 1- |
| 2004 | 510,240 | 92,645 | 18 | 4,200 | 1 | 88,445- | 17- |
| 2005 | 1,385,423 | 247,314 | 18 | | 0 | 247,314- | 18- |
| 2006 | 5,620,616 | 441,511 | 8 | 16,570 | 0 | 424,941- | 8- |
| 2007 | 1,019,827 | 238,413 | 23 | 7,683 | 1 | 230,730- | 23- |
| 2008 | 177,735 | 328,068 | 185 | 264,035 | 149 | 64,033- | 36- |
| 2009 | 3,443,522 | 253,855 | 7 | 88,233 | 3 | 165,621- | 5- |
| 2010 | 489,562 | 56,391 | 12 | 1,439 | 0 | 54,952- | 11- |
| 2011 | 305,093 | 51,127 | 17 | 858 | 0 | 50,269- | 16- |
| 2012 | 796,924 | 43,543 | 5 | | 0 | 43,543- | 5- |
| 2013 | 334,122 | 7,765 | 2 | | 0 | 7,765- | 2- |
| TOTAL | 21,379,978 | 2,474,303 | 12 | 946,684 | 4 | 1,527,619- | 7- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 63,237 | 5,905 | 9 | 475 | 1 | 5,430- | 9- |
| 77-79 | 20,591 | 5,831 | 28 | 1,425 | 7 | 4,406- | 21- |
| 78-80 | 30,790 | 173 | 1 | 16,105 | 52 | 15,932 | 52 |
| 79-81 | 40,256 | 173 | 0 | 36,760 | 91 | 36,586 | 91 |
| 80-82 | 29,796 | 423 | 1 | 36,760 | 123 | 36,336 | 122 |
| 81-83 | 13,070 | 250 | 2 | 20,654 | 158 | 20,404 | 156 |
| 82-84 | 3,604 | 250 | 7 | | 0 | 250- | 7- |
| 83-85 | 12,879 | 23 | 0 | 20 | 0 | 3- | 0 |
| 84-86 | 170,817 | 10,063 | 6 | 18,787 | 11 | 8,723 | 5 |
| 85-87 | 233,099 | 22,468 | 10 | 20,213 | 9 | 2,255- | 1- |
| 86-88 | 228,353 | 22,501 | 10 | 20,193 | 9 | 2,308- | 1- |
| 87-89 | 113,672 | 13,550 | 12 | 13,365 | 12 | 185- | 0 |
| 88-90 | 57,084 | 1,244 | 2 | 23,284 | 41 | 22,041 | 39 |
| 89-91 | 58,882 | 1,860 | 3 | 24,295 | 41 | 22,435 | 38 |
| 90-92 | 128,537 | 3,784 | 3 | 19,907 | 15 | 16,123 | 13 |
| 91-93 | 262,537 | 28,090 | 11 | 35,920 | 14 | 7,830 | 3 |
| 92-94 | 691,410 | 42,237 | 6 | 77,587 | 11 | 35,349 | 5 |
| 93-95 | 594,511 | 42,702 | 7 | 72,440 | 12 | 29,737 | 5 |
| 94-96 | 536,665 | 27,095 | 5 | 45,082 | 8 | 17,986 | 3 |
| 95-97 | 238,648 | 22,995 | 10 | 16,525 | 7 | 6,470- | 3- |
| 96-98 | 372,961 | 29,264 | 8 | 14,326 | 4 | 14,938- | 4- |
| 97-99 | 298,277 | 21,152 | 7 | 14,326 | 5 | 6,826- | 2- |
| 98-00 | 653,568 | 18,713 | 3 | 311 | 0 | 18,402- | 3- |
| 99-01 | 520,083 | 14,389 | 3 | 107 | 0 | 14,283- | 3- |
| 00-02 | 680,482 | 116,548 | 17 | 107 | 0 | 116,441- | 17- |
| 01-03 | 441,469 | 123,233 | 28 | 11,723 | 3 | 111,510- | 25- |
| 02-04 | 594,707 | 148,691 | 25 | 13,123 | 2 | 135,568- | 23- |
| 03-05 | 888,951 | 128,285 | 14 | 13,123 | 1 | 115,162- | 13- |
| 04-06 | 2,505,426 | 260,490 | 10 | 6,923 | 0 | 253,567- | 10- |
| 05-07 | 2,675,289 | 309,079 | 12 | 8,084 | 0 | 300,995- | 11- |
| 06-08 | 2,272,726 | 335,997 | 15 | 96,096 | 4 | 239,902- | 11- |
| 07-09 | 1,547,028 | 273,445 | 18 | 119,984 | 8 | 153,461- | 10- |
| 08-10 | 1,370,273 | 212,771 | 16 | 117,902 | 9 | 94,869- | 7- |
| 09-11 | 1,412,726 | 120,457 | 9 | 30,177 | 2 | 90,281- | 6- |
| 10-12 | 530,526 | 50,354 | 9 | 766 | 0 | 49,588- | 9- |
| 11-13 | 478,713 | 34,145 | 7 | 286 | 0 | 33,859- | 7- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 1,073,845 | 82,536 | 8 | 18,106 | 2 | 64,430- | 6- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2004 | 34,418 | 8,763 | 25 | | 0 | 8,763- | 25- |
| 2005 | 46,052 | 6,039 | 13 | | 0 | 6,039- | 13- |
| 2006 | 40,688 | 7,709 | 19 | | 0 | 7,709- | 19- |
| 2007 | 67,772 | 488 | 1 | | 0 | 488- | 1- |
| 2008 | 3,690 | | 0 | | 0 | | 0 |
| 2009 | 179,744 | 2,301 | 1 | | 0 | 2,301- | 1- |
| 2010 | 99,469 | | 0 | | 0 | | 0 |
| 2011 | 31,272 | 60 | 0 | | 0 | 60- | 0 |
| 2012 | 14,906 | | 0 | | 0 | | 0 |
| 2013 | 17,763 | | 0 | | 0 | | 0 |
| TOTAL | 535,775 | 25,360 | 5 | | 0 | 25,360- | 5- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|-------|----|--|---|--------|-----|
| 04-06 | 40,386 | 7,504 | 19 | | 0 | 7,504- | 19- |
| 05-07 | 51,504 | 4,745 | 9 | | 0 | 4,745- | 9- |
| 06-08 | 37,383 | 2,732 | 7 | | 0 | 2,732- | 7- |
| 07-09 | 83,735 | 930 | 1 | | 0 | 930- | 1- |
| 08-10 | 94,301 | 767 | 1 | | 0 | 767- | 1- |
| 09-11 | 103,495 | 787 | 1 | | 0 | 787- | 1- |
| 10-12 | 48,549 | 20 | 0 | | 0 | 20- | 0 |
| 11-13 | 21,314 | 20 | 0 | | 0 | 20- | 0 |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|-----|---|--|---|------|----|
| 09-13 | 68,631 | 472 | 1 | | 0 | 472- | 1- |
|-------|--------|-----|---|--|---|------|----|

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1992 | 59,450 | 28,000 | 47 | 500 | 1 | 27,500- | 46- |
| 1993 | | | | | | | |
| 1994 | | | | | | | |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | 4,944 | 12,633 | 256 | | 0 | 12,633- | 256- |
| 1999 | | | | | | | |
| 2000 | 23,362 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 25,892 | | 0 | | 0 | | 0 |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| TOTAL | 113,647 | 40,633 | 36 | 500 | 0 | 40,133- | 35- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-------|-----|-----|---|--------|------|
| 92-94 | 19,817 | 9,333 | 47 | 167 | 1 | 9,167- | 46- |
| 93-95 | | | | | | | |
| 94-96 | | | | | | | |
| 95-97 | | | | | | | |
| 96-98 | 1,648 | 4,211 | 256 | | 0 | 4,211- | 256- |
| 97-99 | 1,648 | 4,211 | 256 | | 0 | 4,211- | 256- |
| 98-00 | 9,435 | 4,211 | 45 | | 0 | 4,211- | 45- |
| 99-01 | 7,787 | | 0 | | 0 | | 0 |
| 00-02 | 7,787 | | 0 | | 0 | | 0 |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | 8,631 | | 0 | | 0 | | 0 |
| 09-11 | 8,631 | | 0 | | 0 | | 0 |
| 10-12 | 8,631 | | 0 | | 0 | | 0 |
| 11-13 | | | | | | | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 5,178 | | 0 | | 0 | | 0 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|------|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 43,677 | 10,104 | 23 | 118,301 | 271 | 108,198 | 248 |
| 1977 | 22,034 | 26,882 | 122 | 92,438 | 420 | 65,556 | 298 |
| 1978 | 7,605 | 702 | 9 | 26,885 | 354 | 26,183 | 344 |
| 1979 | 210,972 | 35,149 | 17 | 617,698 | 293 | 582,549 | 276 |
| 1980 | 128,171 | 175,791 | 137 | 556,726- | 434- | 732,517- | 572- |
| 1981 | 141,704 | 68,537 | 48 | 572,956 | 404 | 504,419 | 356 |
| 1982 | 179,929 | 74,054 | 41 | 631,759 | 351 | 557,705 | 310 |
| 1983 | 915,742 | 254,308 | 28 | 437,725 | 48 | 183,416 | 20 |
| 1984 | 50,034 | 43,924 | 88 | 11,786 | 24 | 32,138- | 64- |
| 1985 | 47,904 | 128,665 | 269 | 82,845 | 173 | 45,820- | 96- |
| 1986 | 135,685 | 119,210 | 88 | 34,538 | 25 | 84,672- | 62- |
| 1987 | 126,791 | 59,395 | 47 | 16,724 | 13 | 42,671- | 34- |
| 1988 | 121,833 | 38,575 | 32 | 151,448 | 124 | 112,874 | 93 |
| 1989 | 425,421 | 234,186 | 55 | 89,036 | 21 | 145,150- | 34- |
| 1990 | 142,483 | 304,316 | 214 | 160,795 | 113 | 143,521- | 101- |
| 1991 | 329,581 | 58,096 | 18 | 42,472 | 13 | 15,624- | 5- |
| 1992 | 841,571 | 809,407 | 96 | 236,002 | 28 | 573,405- | 68- |
| 1993 | 279,062 | 184,198 | 66 | 199,459 | 71 | 15,261 | 5 |
| 1994 | 509,658 | 308,435 | 61 | 43,224 | 8 | 265,211- | 52- |
| 1995 | 904,786 | 620,765 | 69 | 43,955- | 5- | 664,720- | 73- |
| 1996 | 1,117,663 | 1,007,554 | 90 | 383,280 | 34 | 624,274- | 56- |
| 1997 | 115,078 | 21,654 | 19 | 91,425 | 79 | 69,771 | 61 |
| 1998 | 272,227 | 98,829 | 36 | 983,752 | 361 | 884,923 | 325 |
| 1999 | 4,143 | 90,322 | | 296,682 | | 206,360 | |
| 2000 | 242,093 | 30,601 | 13 | | 0 | 30,601- | 13- |
| 2001 | 553,780 | 374,372 | 68 | 240,875 | 43 | 133,497- | 24- |
| 2002 | 452,281 | 384,920 | 85 | 89,302 | 20 | 295,618- | 65- |
| 2003 | 412,186 | 487,154 | 118 | 155,918 | 38 | 331,236- | 80- |
| 2004 | 227,823 | 301,749 | 132 | 341,246 | 150 | 39,497 | 17 |
| 2005 | 363,407 | 654,082 | 180 | 145,005 | 40 | 509,077- | 140- |
| 2006 | 249,047 | 346,642 | 139 | 30,121 | 12 | 316,522- | 127- |
| 2007 | 431,060 | 913,315 | 212 | 127,412 | 30 | 785,903- | 182- |
| 2008 | 212,870 | 592,282 | 278 | | 0 | 592,282- | 278- |
| 2009 | 1,090,620 | 718,867 | 66 | 71,521 | 7 | 647,346- | 59- |
| 2010 | 14,449 | 352,957 | | 9,325 | 65 | 343,632- | |
| 2011 | 461,511 | 2,226,767 | 482 | 115,418 | 25 | 2,111,349- | 457- |
| 2012 | 183,789 | 445,494 | 242 | 147,374 | 80 | 298,120- | 162- |
| 2013 | 203,424 | 665,625 | 327 | 54,417 | 27 | 611,208- | 300- |
| TOTAL | 12,172,094 | 13,267,884 | 109 | 6,248,481 | 51 | 7,019,403- | 58- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 24,439 | 12,563 | 51 | 79,208 | 324 | 66,646 | 273 |
| 77-79 | 80,204 | 20,911 | 26 | 245,674 | 306 | 224,763 | 280 |
| 78-80 | 115,582 | 70,547 | 61 | 29,286 | 25 | 41,262- | 36- |
| 79-81 | 160,282 | 93,159 | 58 | 211,309 | 132 | 118,150 | 74 |
| 80-82 | 149,935 | 106,127 | 71 | 215,996 | 144 | 109,869 | 73 |
| 81-83 | 412,459 | 132,300 | 32 | 547,480 | 133 | 415,180 | 101 |
| 82-84 | 381,902 | 124,095 | 32 | 360,423 | 94 | 236,328 | 62 |
| 83-85 | 337,894 | 142,299 | 42 | 177,452 | 53 | 35,153 | 10 |
| 84-86 | 77,875 | 97,266 | 125 | 43,056 | 55 | 54,210- | 70- |
| 85-87 | 103,460 | 102,423 | 99 | 44,702 | 43 | 57,721- | 56- |
| 86-88 | 128,103 | 72,393 | 57 | 67,570 | 53 | 4,823- | 4- |
| 87-89 | 224,682 | 110,718 | 49 | 85,736 | 38 | 24,982- | 11- |
| 88-90 | 229,912 | 192,359 | 84 | 133,760 | 58 | 58,599- | 25- |
| 89-91 | 299,162 | 198,866 | 66 | 97,434 | 33 | 101,432- | 34- |
| 90-92 | 437,878 | 390,606 | 89 | 146,423 | 33 | 244,183- | 56- |
| 91-93 | 483,405 | 350,567 | 73 | 159,311 | 33 | 191,256- | 40- |
| 92-94 | 543,430 | 434,013 | 80 | 159,562 | 29 | 274,452- | 51- |
| 93-95 | 564,502 | 371,133 | 66 | 66,243 | 12 | 304,890- | 54- |
| 94-96 | 844,036 | 645,585 | 76 | 127,516 | 15 | 518,068- | 61- |
| 95-97 | 712,509 | 549,991 | 77 | 143,583 | 20 | 406,408- | 57- |
| 96-98 | 501,656 | 376,012 | 75 | 486,152 | 97 | 110,140 | 22 |
| 97-99 | 130,483 | 70,268 | 54 | 457,286 | 350 | 387,018 | 297 |
| 98-00 | 172,821 | 73,251 | 42 | 426,811 | 247 | 353,561 | 205 |
| 99-01 | 266,672 | 165,098 | 62 | 179,186 | 67 | 14,087 | 5 |
| 00-02 | 416,051 | 263,298 | 63 | 110,059 | 26 | 153,239- | 37- |
| 01-03 | 472,749 | 415,482 | 88 | 162,032 | 34 | 253,450- | 54- |
| 02-04 | 364,096 | 391,275 | 107 | 195,489 | 54 | 195,786- | 54- |
| 03-05 | 334,472 | 480,995 | 144 | 214,056 | 64 | 266,939- | 80- |
| 04-06 | 280,092 | 434,158 | 155 | 172,124 | 61 | 262,034- | 94- |
| 05-07 | 347,838 | 638,013 | 183 | 100,846 | 29 | 537,167- | 154- |
| 06-08 | 297,659 | 617,413 | 207 | 52,511 | 18 | 564,902- | 190- |
| 07-09 | 578,183 | 741,488 | 128 | 66,311 | 11 | 675,177- | 117- |
| 08-10 | 439,313 | 554,702 | 126 | 26,948 | 6 | 527,753- | 120- |
| 09-11 | 522,193 | 1,099,530 | 211 | 65,421 | 13 | 1,034,109- | 198- |
| 10-12 | 219,916 | 1,008,406 | 459 | 90,706 | 41 | 917,700- | 417- |
| 11-13 | 282,908 | 1,112,628 | 393 | 105,736 | 37 | 1,006,892- | 356- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|---------|---------|-----|--------|----|----------|------|
| 09-13 | 390,759 | 881,942 | 226 | 79,611 | 20 | 802,331- | 205- |
|-------|---------|---------|-----|--------|----|----------|------|

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|------|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 12,229 | 1,351 | 11 | 112,393 | 919 | 111,042 | 908 |
| 1977 | 31,772 | 8,784 | 28 | 58,609 | 184 | 49,826 | 157 |
| 1978 | 5,890 | | 0 | 22,737 | 386 | 22,737 | 386 |
| 1979 | 195,471 | 25,685 | 13 | 598,203 | 306 | 572,518 | 293 |
| 1980 | 174,884 | 38,365 | 22 | 795,662- | 455- | 834,028- | 477- |
| 1981 | 59,117 | 15,997 | 27 | 217,631 | 368 | 201,634 | 341 |
| 1982 | 117,751 | 10,341 | 9 | 146,195 | 124 | 135,854 | 115 |
| 1983 | 16,579 | 34,394 | 207 | 420,792 | | 386,398 | |
| 1984 | 22,450 | 340 | 2 | 926 | 4 | 587 | 3 |
| 1985 | 13,095 | 42,758 | 327 | 62,169 | 475 | 19,410 | 148 |
| 1986 | 56,921 | 39,909 | 70 | 38,133 | 67 | 1,775- | 3- |
| 1987 | 19,369 | 6,564 | 34 | 23,853 | 123 | 17,289 | 89 |
| 1988 | 27,450 | 24,054 | 88 | 84,035 | 306 | 59,981 | 219 |
| 1989 | 162,461 | 31,724 | 20 | 18,392 | 11 | 13,332- | 8- |
| 1990 | 46,308 | 236,616 | 511 | 116,853 | 252 | 119,763- | 259- |
| 1991 | 327,492 | 40,376 | 12 | | 0 | 40,376- | 12- |
| 1992 | 477,428 | 506,845 | 106 | 206,617 | 43 | 300,228- | 63- |
| 1993 | 328,079 | 198,007 | 60 | 1,495 | 0 | 196,512- | 60- |
| 1994 | 148,151 | 222,342 | 150 | 6,588 | 4 | 215,754- | 146- |
| 1995 | 404,598 | 366,340 | 91 | 81,426- | 20- | 447,766- | 111- |
| 1996 | 114,616 | 155,711 | 136 | 89,377 | 78 | 66,334- | 58- |
| 1997 | 168,523 | 25,629 | 15 | 1,332 | 1 | 24,296- | 14- |
| 1998 | 224,969 | 150,795 | 67 | 1,531,408 | 681 | 1,380,613 | 614 |
| 1999 | 55,417 | 360 | 1 | 353,890 | 639 | 353,530 | 638 |
| 2000 | 124,843 | 124,270 | 100 | | 0 | 124,270- | 100- |
| 2001 | 277,816 | 433,252- | 156- | 65,374 | 24 | 498,626 | 179 |
| 2002 | 100,368 | 99,709 | 99 | 165,369 | 165 | 65,661 | 65 |
| 2003 | 1,163,653 | 75,919 | 7 | 635,680 | 55 | 559,761 | 48 |
| 2004 | 175,975 | 135,700 | 77 | 136,895 | 78 | 1,195 | 1 |
| 2005 | 337,727 | 247,500 | 73 | 359,604 | 106 | 112,104 | 33 |
| 2006 | 1,495,182 | 351,921 | 24 | 992,441 | 66 | 640,520 | 43 |
| 2007 | 89,338 | 29,179 | 33 | | 0 | 29,179- | 33- |
| 2008 | 26,257 | 5,486 | 21 | | 0 | 5,486- | 21- |
| 2009 | 364,006 | 574,922 | 158 | | 0 | 574,922- | 158- |
| 2010 | 23,507 | 184,201 | 784 | 18,501 | 79 | 165,699- | 705- |
| 2011 | 53,172 | 190,389 | 358 | 108,773 | 205 | 81,616- | 153- |
| 2012 | 41,297 | 83,566 | 202 | 189,623 | 459 | 106,057 | 257 |
| 2013 | 79,662 | 134,305 | 169 | | 0 | 134,305- | 169- |
| TOTAL | 7,563,821 | 3,987,100 | 53 | 5,906,801 | 78 | 1,919,701 | 25 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|------|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 16,630 | 3,378 | 20 | 64,580 | 388 | 61,202 | 368 |
| 77-79 | 77,711 | 11,489 | 15 | 226,516 | 291 | 215,027 | 277 |
| 78-80 | 125,415 | 21,350 | 17 | 58,241- | 46- | 79,591- | 63- |
| 79-81 | 143,157 | 26,682 | 19 | 6,724 | 5 | 19,958- | 14- |
| 80-82 | 117,251 | 21,568 | 18 | 143,945- | 123- | 165,513- | 141- |
| 81-83 | 64,483 | 20,244 | 31 | 261,540 | 406 | 241,295 | 374 |
| 82-84 | 52,260 | 15,025 | 29 | 189,305 | 362 | 174,280 | 333 |
| 83-85 | 17,375 | 25,831 | 149 | 161,296 | 928 | 135,465 | 780 |
| 84-86 | 30,822 | 27,669 | 90 | 33,743 | 109 | 6,074 | 20 |
| 85-87 | 29,795 | 29,744 | 100 | 41,385 | 139 | 11,641 | 39 |
| 86-88 | 34,580 | 23,509 | 68 | 48,674 | 141 | 25,165 | 73 |
| 87-89 | 69,760 | 20,781 | 30 | 42,093 | 60 | 21,313 | 31 |
| 88-90 | 78,739 | 97,464 | 124 | 73,093 | 93 | 24,371- | 31- |
| 89-91 | 178,753 | 102,905 | 58 | 45,082 | 25 | 57,823- | 32- |
| 90-92 | 283,742 | 261,279 | 92 | 107,823 | 38 | 153,455- | 54- |
| 91-93 | 377,666 | 248,409 | 66 | 69,371 | 18 | 179,038- | 47- |
| 92-94 | 317,886 | 309,064 | 97 | 71,566 | 23 | 237,498- | 75- |
| 93-95 | 293,610 | 262,230 | 89 | 24,448- | 8- | 286,678- | 98- |
| 94-96 | 222,455 | 248,131 | 112 | 4,846 | 2 | 243,285- | 109- |
| 95-97 | 229,245 | 182,560 | 80 | 3,094 | 1 | 179,465- | 78- |
| 96-98 | 169,369 | 110,711 | 65 | 540,706 | 319 | 429,994 | 254 |
| 97-99 | 149,636 | 58,928 | 39 | 628,877 | 420 | 569,949 | 381 |
| 98-00 | 135,076 | 91,808 | 68 | 628,433 | 465 | 536,624 | 397 |
| 99-01 | 152,692 | 102,874- | 67- | 139,755 | 92 | 242,628 | 159 |
| 00-02 | 167,675 | 69,758- | 42- | 76,915 | 46 | 146,672 | 87 |
| 01-03 | 513,945 | 85,875- | 17- | 288,808 | 56 | 374,683 | 73 |
| 02-04 | 479,998 | 103,776 | 22 | 312,648 | 65 | 208,872 | 44 |
| 03-05 | 559,118 | 153,040 | 27 | 377,393 | 67 | 224,353 | 40 |
| 04-06 | 669,628 | 245,040 | 37 | 496,313 | 74 | 251,273 | 38 |
| 05-07 | 640,749 | 209,533 | 33 | 450,682 | 70 | 241,148 | 38 |
| 06-08 | 536,926 | 128,862 | 24 | 330,814 | 62 | 201,952 | 38 |
| 07-09 | 159,867 | 203,196 | 127 | | 0 | 203,196- | 127- |
| 08-10 | 137,923 | 254,870 | 185 | 6,167 | 4 | 248,702- | 180- |
| 09-11 | 146,895 | 316,504 | 215 | 42,425 | 29 | 274,079- | 187- |
| 10-12 | 39,325 | 152,719 | 388 | 105,632 | 269 | 47,086- | 120- |
| 11-13 | 58,044 | 136,087 | 234 | 99,465 | 171 | 36,622- | 63- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 112,329 | 233,477 | 208 | 63,379 | 56 | 170,097- | 151- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1994 | 30,040 | 621 | 2 | | 0 | 621- | 2- |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 10,710 | 97,923 | 914 | | 0 | 97,923- | 914- |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | 6,553 | | | | 6,553- | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| TOTAL | 40,750 | 105,096 | 258 | | 0 | 105,096- | 258- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|-----|--|---|---------|------|
| 94-96 | 10,013 | 207 | 2 | | 0 | 207- | 2- |
| 95-97 | | | | | | | |
| 96-98 | | | | | | | |
| 97-99 | | | | | | | |
| 98-00 | 3,570 | 32,641 | 914 | | 0 | 32,641- | 914- |
| 99-01 | 3,570 | 32,641 | 914 | | 0 | 32,641- | 914- |
| 00-02 | 3,570 | 32,641 | 914 | | 0 | 32,641- | 914- |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | 2,184 | | | | 2,184- | |
| 08-10 | | 2,184 | | | | 2,184- | |
| 09-11 | | 2,184 | | | | 2,184- | |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| | 10-12 | | | | | | |
| | 11-13 | | | | | | |
| FIVE-YEAR AVERAGE | | | | | | | |
| | 09-13 | 1,311 | | | | 1,311- | |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1986 | 6,105 | | 0 | | 0 | | 0 |
| 1987 | 4,066 | | 0 | | 0 | | 0 |
| 1988 | | 3,687 | | | | 3,687- | |
| 1989 | 26,743 | 3,430 | 13 | | 0 | 3,430- | 13- |
| 1990 | | | | | | | |
| 1991 | | | | | | | |
| 1992 | | | | | | | |
| 1993 | | | | | | | |
| 1994 | 23,037 | 121 | 1 | | 0 | 121- | 1- |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 18,810 | 41,967 | 223 | | 0 | 41,967- | 223- |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| TOTAL | 78,762 | 49,204 | 62 | | 0 | 49,204- | 62- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-------|----|--|---|--------|-----|
| 86-88 | 3,391 | 1,229 | 36 | | 0 | 1,229- | 36- |
| 87-89 | 10,270 | 2,372 | 23 | | 0 | 2,372- | 23- |
| 88-90 | 8,914 | 2,372 | 27 | | 0 | 2,372- | 27- |
| 89-91 | 8,914 | 1,143 | 13 | | 0 | 1,143- | 13- |
| 90-92 | | | | | | | |
| 91-93 | | | | | | | |
| 92-94 | 7,679 | 40 | 1 | | 0 | 40- | 1- |
| 93-95 | 7,679 | 40 | 1 | | 0 | 40- | 1- |
| 94-96 | 7,679 | 40 | 1 | | 0 | 40- | 1- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 95-97 | | | | | | | |
| 96-98 | | | | | | | |
| 97-99 | | | | | | | |
| 98-00 | 6,270 | 13,989 | 223 | | 0 | 13,989- | 223- |
| 99-01 | 6,270 | 13,989 | 223 | | 0 | 13,989- | 223- |
| 00-02 | 6,270 | 13,989 | 223 | | 0 | 13,989- | 223- |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | | | | |
| 11-13 | | | | | | | |

FIVE-YEAR AVERAGE

09-13

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 18,609 | 91 | 0 | | 0 | 91- | 0 |
| 1977 | 109 | | 0 | | 0 | | 0 |
| 1978 | | | | | | | |
| 1979 | | | | | | | |
| 1980 | | | | | | | |
| 1981 | 910 | 60 | 7 | | 0 | 60- | 7- |
| 1982 | 1,379 | | 0 | | 0 | | 0 |
| 1983 | | | | | | | |
| 1984 | 58,007 | | 0 | | 0 | | 0 |
| 1985 | 27,985 | | 0 | 172 | 1 | 172 | 1 |
| 1986 | 1,037 | | 0 | | 0 | | 0 |
| 1987 | 94 | | 0 | | 0 | | 0 |
| 1988 | 28,487 | 5,573 | 20 | | 0 | 5,573- | 20- |
| 1989 | 1,111 | | 0 | | 0 | | 0 |
| 1990 | 945 | | 0 | | 0 | | 0 |
| 1991 | 8,002 | | 0 | | 0 | | 0 |
| 1992 | 2,202 | | 0 | | 0 | | 0 |
| 1993 | 4,388 | | 0 | | 0 | | 0 |
| 1994 | 14,919 | | 0 | | 0 | | 0 |
| 1995 | 58,238 | | 0 | | 0 | | 0 |
| 1996 | | | | | | | |
| 1997 | 6,470 | 81 | 1 | | 0 | 81- | 1- |
| 1998 | 3,377 | 1,300 | 38 | | 0 | 1,300- | 38- |
| 1999 | 528,683 | | 0 | | 0 | | 0 |
| 2000 | 32,109 | | 0 | | 0 | | 0 |
| 2001 | 63,007 | | 0 | | 0 | | 0 |
| 2002 | 5,829 | 6,990 | 120 | | 0 | 6,990- | 120- |
| 2003 | 181 | | 0 | 2,500 | | 2,500 | |
| 2004 | 35,436 | 10,648 | 30 | | 0 | 10,648- | 30- |
| 2005 | 1,511 | 2,879 | 191 | | 0 | 2,879- | 191- |
| 2006 | 8,839 | 16,481 | 186 | | 0 | 16,481- | 186- |
| 2007 | 10,356 | 5,724 | 55 | | 0 | 5,724- | 55- |
| 2008 | 10,653 | 1,600 | 15 | | 0 | 1,600- | 15- |
| 2009 | 10,962 | 22,759 | 208 | | 0 | 22,759- | 208- |
| 2010 | 11,786 | 872 | 7 | | 0 | 872- | 7- |
| 2011 | | | | | | | |
| 2012 | 24,002 | 1,000 | 4 | | 0 | 1,000- | 4- |
| 2013 | 17,866 | | 0 | | 0 | | 0 |
| TOTAL | 997,490 | 76,056 | 8 | 2,672 | 0 | 73,384- | 7- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 6,239 | 30 | 0 | | 0 | 30- | 0 |
| 77-79 | 36 | | 0 | | 0 | | 0 |
| 78-80 | | | | | | | |
| 79-81 | 303 | 20 | 7 | | 0 | 20- | 7- |
| 80-82 | 763 | 20 | 3 | | 0 | 20- | 3- |
| 81-83 | 763 | 20 | 3 | | 0 | 20- | 3- |
| 82-84 | 19,796 | | 0 | | 0 | | 0 |
| 83-85 | 28,664 | | 0 | 57 | 0 | 57 | 0 |
| 84-86 | 29,010 | | 0 | 57 | 0 | 57 | 0 |
| 85-87 | 9,705 | | 0 | 57 | 1 | 57 | 1 |
| 86-88 | 9,873 | 1,858 | 19 | | 0 | 1,858- | 19- |
| 87-89 | 9,897 | 1,858 | 19 | | 0 | 1,858- | 19- |
| 88-90 | 10,181 | 1,858 | 18 | | 0 | 1,858- | 18- |
| 89-91 | 3,353 | | 0 | | 0 | | 0 |
| 90-92 | 3,717 | | 0 | | 0 | | 0 |
| 91-93 | 4,864 | | 0 | | 0 | | 0 |
| 92-94 | 7,170 | | 0 | | 0 | | 0 |
| 93-95 | 25,849 | | 0 | | 0 | | 0 |
| 94-96 | 24,386 | | 0 | | 0 | | 0 |
| 95-97 | 21,569 | 27 | 0 | | 0 | 27- | 0 |
| 96-98 | 3,282 | 460 | 14 | | 0 | 460- | 14- |
| 97-99 | 179,510 | 460 | 0 | | 0 | 460- | 0 |
| 98-00 | 188,056 | 433 | 0 | | 0 | 433- | 0 |
| 99-01 | 207,933 | | 0 | | 0 | | 0 |
| 00-02 | 33,648 | 2,330 | 7 | | 0 | 2,330- | 7- |
| 01-03 | 23,006 | 2,330 | 10 | 833 | 4 | 1,497- | 7- |
| 02-04 | 13,815 | 5,879 | 43 | 833 | 6 | 5,046- | 37- |
| 03-05 | 12,376 | 4,509 | 36 | 833 | 7 | 3,675- | 30- |
| 04-06 | 15,262 | 10,002 | 66 | | 0 | 10,002- | 66- |
| 05-07 | 6,902 | 8,361 | 121 | | 0 | 8,361- | 121- |
| 06-08 | 9,949 | 7,935 | 80 | | 0 | 7,935- | 80- |
| 07-09 | 10,657 | 10,028 | 94 | | 0 | 10,028- | 94- |
| 08-10 | 11,134 | 8,410 | 76 | | 0 | 8,410- | 76- |
| 09-11 | 7,583 | 7,877 | 104 | | 0 | 7,877- | 104- |
| 10-12 | 11,929 | 624 | 5 | | 0 | 624- | 5- |
| 11-13 | 13,956 | 333 | 2 | | 0 | 333- | 2- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 12,923 | 4,926 | 38 | | 0 | 4,926- | 38- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 1976 | 203,835 | 52,107 | 26 | 51,633 | 25 | 474- | 0 |
| 1977 | 507,385 | 18,581 | 4 | 90,769 | 18 | 72,188 | 14 |
| 1978 | 78,605 | 343 | 0 | 61,767 | 79 | 61,423 | 78 |
| 1979 | 240,407 | 55 | 0 | 23,755 | 10 | 23,700 | 10 |
| 1980 | 18,776 | 3,036 | 16 | 18,570 | 99 | 15,534 | 83 |
| 1981 | 199,901 | 13,046 | 7 | 100,090 | 50 | 87,043 | 44 |
| 1982 | 160,630 | 11,923 | 7 | 81,676 | 51 | 69,753 | 43 |
| 1983 | 85,090 | 1,444 | 2 | 93,549 | 110 | 92,105 | 108 |
| 1984 | 321,603 | 11,888 | 4 | 80,184 | 25 | 68,295 | 21 |
| 1985 | 1,178,670 | 23,583 | 2 | 100 | 0 | 23,484- | 2- |
| 1986 | 418,454 | 17,609 | 4 | 100,136 | 24 | 82,526 | 20 |
| 1987 | 322,736 | 29,147 | 9 | 111,939 | 35 | 82,792 | 26 |
| 1988 | 1,094,041 | 43,224 | 4 | 10,130 | 1 | 33,093- | 3- |
| 1989 | 690,538 | 52,334 | 8 | 455,437 | 66 | 403,103 | 58 |
| 1990 | 196,171 | 23,232 | 12 | 26,737 | 14 | 3,506 | 2 |
| 1991 | 736,557 | 114,068 | 15 | 120,030 | 16 | 5,962 | 1 |
| 1992 | 462,086 | 24,374 | 5 | 169,977 | 37 | 145,603 | 32 |
| 1993 | 783,303 | 24,936 | 3 | 71,054 | 9 | 46,118 | 6 |
| 1994 | 899,868 | 94,849 | 11 | 36,726 | 4 | 58,124- | 6- |
| 1995 | 306,648 | 115,393 | 38 | 6,402 | 2 | 108,991- | 36- |
| 1996 | 692,581 | 452,879 | 65 | 30,855 | 4 | 422,024- | 61- |
| 1997 | 488,262 | 210,033 | 43 | 78,390 | 16 | 131,643- | 27- |
| 1998 | 639,638 | 91,778 | 14 | 59,172 | 9 | 32,605- | 5- |
| 1999 | 839,357 | 180,495 | 22 | 710,822 | 85 | 530,327 | 63 |
| 2000 | 900,285 | 74,025 | 8 | 498,085 | 55 | 424,060 | 47 |
| 2001 | 1,405,220 | 230,523 | 16 | 1,370 | 0 | 229,153- | 16- |
| 2002 | 652,999 | 132,914 | 20 | | 0 | 132,914- | 20- |
| 2003 | 1,488,809 | 207,055 | 14 | 21,250 | 1 | 185,805- | 12- |
| 2004 | 1,607,621 | 164,179 | 10 | 13,943 | 1 | 150,236- | 9- |
| 2005 | 2,050,566 | 120,787 | 6 | 32,729 | 2 | 88,058- | 4- |
| 2006 | 603,306 | 51,555 | 9 | 103,615 | 17 | 52,059 | 9 |
| 2007 | 1,126,729 | 69,114 | 6 | 52,106 | 5 | 17,008- | 2- |
| 2008 | 391,027 | 14,501- | 4- | 170,000 | 43 | 184,501 | 47 |
| 2009 | 2,244,817 | 90,656 | 4 | 265,033 | 12 | 174,377 | 8 |
| 2010 | 1,500,024 | 1,967 | 0 | | 0 | 1,967- | 0 |
| 2011 | 327,841 | 59,054 | 18 | 176,700 | 54 | 117,646 | 36 |
| 2012 | 628,860 | 32,039 | 5 | 110,600 | 18 | 78,561 | 12 |
| 2013 | 321,179 | 16,332 | 5 | 45,289 | 14 | 28,957 | 9 |
| TOTAL | 26,814,425 | 2,846,058 | 11 | 4,080,620 | 15 | 1,234,562 | 5 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 263,275 | 23,677 | 9 | 68,056 | 26 | 44,379 | 17 |
| 77-79 | 275,466 | 6,326 | 2 | 58,763 | 21 | 52,437 | 19 |
| 78-80 | 112,596 | 1,145 | 1 | 34,697 | 31 | 33,553 | 30 |
| 79-81 | 153,028 | 5,379 | 4 | 47,472 | 31 | 42,093 | 28 |
| 80-82 | 126,436 | 9,335 | 7 | 66,779 | 53 | 57,444 | 45 |
| 81-83 | 148,540 | 8,804 | 6 | 91,771 | 62 | 82,967 | 56 |
| 82-84 | 189,108 | 8,418 | 4 | 85,136 | 45 | 76,718 | 41 |
| 83-85 | 528,454 | 12,305 | 2 | 57,944 | 11 | 45,639 | 9 |
| 84-86 | 639,575 | 17,694 | 3 | 60,140 | 9 | 42,446 | 7 |
| 85-87 | 639,953 | 23,446 | 4 | 70,725 | 11 | 47,278 | 7 |
| 86-88 | 611,743 | 29,993 | 5 | 74,068 | 12 | 44,075 | 7 |
| 87-89 | 702,438 | 41,568 | 6 | 192,502 | 27 | 150,934 | 21 |
| 88-90 | 660,250 | 39,597 | 6 | 164,102 | 25 | 124,505 | 19 |
| 89-91 | 541,089 | 63,211 | 12 | 200,735 | 37 | 137,524 | 25 |
| 90-92 | 464,938 | 53,891 | 12 | 105,582 | 23 | 51,691 | 11 |
| 91-93 | 660,649 | 54,459 | 8 | 120,354 | 18 | 65,895 | 10 |
| 92-94 | 715,086 | 48,053 | 7 | 92,586 | 13 | 44,533 | 6 |
| 93-95 | 663,273 | 78,393 | 12 | 38,061 | 6 | 40,332- | 6- |
| 94-96 | 633,032 | 221,040 | 35 | 24,661 | 4 | 196,379- | 31- |
| 95-97 | 495,830 | 259,435 | 52 | 38,549 | 8 | 220,886- | 45- |
| 96-98 | 606,827 | 251,563 | 41 | 56,139 | 9 | 195,424- | 32- |
| 97-99 | 655,752 | 160,769 | 25 | 282,795 | 43 | 122,026 | 19 |
| 98-00 | 793,093 | 115,433 | 15 | 422,693 | 53 | 307,260 | 39 |
| 99-01 | 1,048,287 | 161,681 | 15 | 403,426 | 38 | 241,745 | 23 |
| 00-02 | 986,168 | 145,821 | 15 | 166,485 | 17 | 20,664 | 2 |
| 01-03 | 1,182,343 | 190,164 | 16 | 7,540 | 1 | 182,624- | 15- |
| 02-04 | 1,249,810 | 168,049 | 13 | 11,731 | 1 | 156,318- | 13- |
| 03-05 | 1,715,665 | 164,007 | 10 | 22,640 | 1 | 141,367- | 8- |
| 04-06 | 1,420,498 | 112,174 | 8 | 50,095 | 4 | 62,078- | 4- |
| 05-07 | 1,260,200 | 80,485 | 6 | 62,817 | 5 | 17,669- | 1- |
| 06-08 | 707,021 | 35,389 | 5 | 108,574 | 15 | 73,184 | 10 |
| 07-09 | 1,254,191 | 48,423 | 4 | 162,380 | 13 | 113,957 | 9 |
| 08-10 | 1,378,623 | 26,041 | 2 | 145,011 | 11 | 118,970 | 9 |
| 09-11 | 1,357,561 | 50,559 | 4 | 147,244 | 11 | 96,685 | 7 |
| 10-12 | 818,909 | 31,020 | 4 | 95,767 | 12 | 64,746 | 8 |
| 11-13 | 425,960 | 35,808 | 8 | 110,863 | 26 | 75,055 | 18 |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|-----------|--------|---|---------|----|--------|---|
| 09-13 | 1,004,544 | 40,010 | 4 | 119,524 | 12 | 79,515 | 8 |
|-------|-----------|--------|---|---------|----|--------|---|

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2005 | 38,954 | | 0 | | 0 | | 0 |
| 2006 | 2 | | 0 | | 0 | | 0 |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | 331,873 | 3,881 | 1 | | 0 | 3,881- | 1- |
| 2010 | 86,591 | | 0 | | 0 | | 0 |
| 2011 | | | | | | | |
| 2012 | 22,462 | | 0 | | 0 | | 0 |
| 2013 | | | | | | | |
| TOTAL | 479,881 | 3,881 | 1 | | 0 | 3,881- | 1- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|-------|---|--|---|--------|----|
| 05-07 | 12,985 | | 0 | | 0 | | 0 |
| 06-08 | 1 | | 0 | | 0 | | 0 |
| 07-09 | 110,624 | 1,294 | 1 | | 0 | 1,294- | 1- |
| 08-10 | 139,488 | 1,294 | 1 | | 0 | 1,294- | 1- |
| 09-11 | 139,488 | 1,294 | 1 | | 0 | 1,294- | 1- |
| 10-12 | 36,351 | | 0 | | 0 | | 0 |
| 11-13 | 7,487 | | 0 | | 0 | | 0 |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|-----|---|--|---|------|----|
| 09-13 | 88,185 | 776 | 1 | | 0 | 776- | 1- |
|-------|--------|-----|---|--|---|------|----|

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 3,993,864- | 97,331 | 2- | 211,184 | 5- | 113,852 | 3- |
| 1977 | 4,693,538 | 75,725 | 2 | 68,094 | 1 | 7,631- | 0 |
| 1978 | 347,877 | 115,366 | 33 | 337,124 | 97 | 221,758 | 64 |
| 1979 | 334,285 | 69,573 | 21 | 559,917 | 167 | 490,343 | 147 |
| 1980 | 223,301 | 138,871 | 62 | 144,330- | 65- | 283,201- | 127- |
| 1981 | 580,866 | 316,946 | 55 | 315,919 | 54 | 1,028- | 0 |
| 1982 | 487,972 | 929,776 | 191 | 1,131,187 | 232 | 201,411 | 41 |
| 1983 | 465,362 | 1,009,724 | 217 | 778,057 | 167 | 231,667- | 50- |
| 1984 | 619,418 | 808,273 | 130 | 346,239 | 56 | 462,034- | 75- |
| 1985 | 731,643 | 1,177,578 | 161 | 512,877 | 70 | 664,701- | 91- |
| 1986 | 1,522,641 | 1,477,686 | 97 | 713,309 | 47 | 764,377- | 50- |
| 1987 | 699,458 | 875,479 | 125 | 869,162 | 124 | 6,317- | 1- |
| 1988 | 683,175 | 686,445 | 100 | 794,617 | 116 | 108,172 | 16 |
| 1989 | 756,961 | 913,226 | 121 | 881,598 | 116 | 31,628- | 4- |
| 1990 | 691,941 | 685,921 | 99 | 536,840 | 78 | 149,080- | 22- |
| 1991 | 748,472 | 680,562 | 91 | 646,643 | 86 | 33,919- | 5- |
| 1992 | 1,219,793 | 1,200,269 | 98 | 458,113 | 38 | 742,156- | 61- |
| 1993 | 806,257 | 1,009,000 | 125 | 716,193 | 89 | 292,807- | 36- |
| 1994 | 641,472 | 812,413 | 127 | 714,291 | 111 | 98,122- | 15- |
| 1995 | 539,845 | 445,407 | 83 | 468,730 | 87 | 23,323 | 4 |
| 1996 | 402,962 | 307,754 | 76 | 687,048 | 170 | 379,295 | 94 |
| 1997 | 33,700- | 742,113 | | 919,372 | | 177,259 | 526- |
| 1998 | 380,396 | 757,464 | 199 | 549,821 | 145 | 207,643- | 55- |
| 1999 | 312,886 | 484,326 | 155 | 700,271 | 224 | 215,945 | 69 |
| 2000 | 1,466,941 | 1,294,934 | 88 | 356,364 | 24 | 938,571- | 64- |
| 2001 | 487,426 | 188,229 | 39 | 297,345 | 61 | 109,116 | 22 |
| 2002 | 756,230 | 922,084 | 122 | 642,770 | 85 | 279,314- | 37- |
| 2003 | 1,407,737 | 1,870,927 | 133 | 728,214 | 52 | 1,142,714- | 81- |
| 2004 | 899,006 | 1,502,756 | 167 | 844,473 | 94 | 658,283- | 73- |
| 2005 | 505,629 | 608,804 | 120 | 856,676 | 169 | 247,872 | 49 |
| 2006 | 621,412 | 915,386 | 147 | 691,997 | 111 | 223,389- | 36- |
| 2007 | 821,298 | 1,038,508 | 126 | 750,672 | 91 | 287,836- | 35- |
| 2008 | 1,512,030 | 1,846,843 | 122 | 567,274 | 38 | 1,279,569- | 85- |
| 2009 | 1,243,690 | 2,819,269 | 227 | 1,654,327 | 133 | 1,164,942- | 94- |
| 2010 | 626,549 | 1,737,466 | 277 | 834,741 | 133 | 902,724- | 144- |
| 2011 | 1,039,659 | 2,529,641 | 243 | 443,824 | 43 | 2,085,818- | 201- |
| 2012 | 1,056,302 | 2,445,629 | 232 | 706,198 | 67 | 1,739,432- | 165- |
| 2013 | 781,360 | 1,697,787 | 217 | 524,670 | 67 | 1,173,117- | 150- |
| TOTAL | 27,088,225 | 37,235,495 | 137 | 23,671,820 | 87 | 13,563,675- | 50- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 349,184 | 96,141 | 28 | 205,467 | 59 | 109,326 | 31 |
| 77-79 | 1,791,900 | 86,888 | 5 | 321,712 | 18 | 234,823 | 13 |
| 78-80 | 301,821 | 107,937 | 36 | 250,903 | 83 | 142,967 | 47 |
| 79-81 | 379,484 | 175,130 | 46 | 243,835 | 64 | 68,705 | 18 |
| 80-82 | 430,713 | 461,864 | 107 | 434,258 | 101 | 27,606- | 6- |
| 81-83 | 511,400 | 752,149 | 147 | 741,721 | 145 | 10,428- | 2- |
| 82-84 | 524,251 | 915,924 | 175 | 751,828 | 143 | 164,097- | 31- |
| 83-85 | 605,474 | 998,525 | 165 | 545,724 | 90 | 452,801- | 75- |
| 84-86 | 957,901 | 1,154,513 | 121 | 524,142 | 55 | 630,371- | 66- |
| 85-87 | 984,581 | 1,176,915 | 120 | 698,449 | 71 | 478,465- | 49- |
| 86-88 | 968,425 | 1,013,203 | 105 | 792,363 | 82 | 220,841- | 23- |
| 87-89 | 713,198 | 825,050 | 116 | 848,459 | 119 | 23,409 | 3 |
| 88-90 | 710,693 | 761,864 | 107 | 737,685 | 104 | 24,179- | 3- |
| 89-91 | 732,458 | 759,903 | 104 | 688,360 | 94 | 71,542- | 10- |
| 90-92 | 886,735 | 855,584 | 96 | 547,199 | 62 | 308,385- | 35- |
| 91-93 | 924,841 | 963,277 | 104 | 606,983 | 66 | 356,294- | 39- |
| 92-94 | 889,174 | 1,007,228 | 113 | 629,533 | 71 | 377,695- | 42- |
| 93-95 | 662,524 | 755,607 | 114 | 633,072 | 96 | 122,535- | 18- |
| 94-96 | 528,093 | 521,858 | 99 | 623,357 | 118 | 101,498 | 19 |
| 95-97 | 303,035 | 498,425 | 164 | 691,717 | 228 | 193,292 | 64 |
| 96-98 | 249,886 | 602,443 | 241 | 718,747 | 288 | 116,303 | 47 |
| 97-99 | 219,861 | 661,301 | 301 | 723,154 | 329 | 61,854 | 28 |
| 98-00 | 720,074 | 845,575 | 117 | 535,485 | 74 | 310,090- | 43- |
| 99-01 | 755,751 | 655,830 | 87 | 451,326 | 60 | 204,503- | 27- |
| 00-02 | 903,532 | 801,749 | 89 | 432,160 | 48 | 369,590- | 41- |
| 01-03 | 883,798 | 993,747 | 112 | 556,110 | 63 | 437,637- | 50- |
| 02-04 | 1,020,991 | 1,431,923 | 140 | 738,486 | 72 | 693,437- | 68- |
| 03-05 | 937,457 | 1,327,496 | 142 | 809,788 | 86 | 517,708- | 55- |
| 04-06 | 675,349 | 1,008,982 | 149 | 797,715 | 118 | 211,267- | 31- |
| 05-07 | 649,446 | 854,233 | 132 | 766,448 | 118 | 87,784- | 14- |
| 06-08 | 984,913 | 1,266,912 | 129 | 669,981 | 68 | 596,931- | 61- |
| 07-09 | 1,192,339 | 1,901,540 | 159 | 990,757 | 83 | 910,782- | 76- |
| 08-10 | 1,127,423 | 2,134,526 | 189 | 1,018,781 | 90 | 1,115,745- | 99- |
| 09-11 | 969,966 | 2,362,125 | 244 | 977,631 | 101 | 1,384,495- | 143- |
| 10-12 | 907,503 | 2,237,579 | 247 | 661,588 | 73 | 1,575,991- | 174- |
| 11-13 | 959,107 | 2,224,353 | 232 | 558,231 | 58 | 1,666,122- | 174- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 949,512 | 2,245,959 | 237 | 832,752 | 88 | 1,413,207- | 149- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 410,181 | 58,433 | 14 | 249,208 | 61 | 190,775 | 47 |
| 1977 | 432,751 | 72,697 | 17 | 122,771 | 28 | 50,074 | 12 |
| 1978 | 294,998 | 80,928 | 27 | 294,341 | 100 | 213,413 | 72 |
| 1979 | 431,572 | 38,739 | 9 | 779,146 | 181 | 740,406 | 172 |
| 1980 | 137,697 | 64,015 | 46 | 67,152- | 49- | 131,167- | 95- |
| 1981 | 622,289 | 140,350 | 23 | 374,905 | 60 | 234,555 | 38 |
| 1982 | 436,177 | 339,726 | 78 | 1,145,148 | 263 | 805,422 | 185 |
| 1983 | 372,470 | 781,667 | 210 | 789,052 | 212 | 7,385 | 2 |
| 1984 | 1,142,267 | 40,861- | 4- | 633,577 | 55 | 674,438 | 59 |
| 1985 | 717,487 | 453,187 | 63 | 398,569 | 56 | 54,618- | 8- |
| 1986 | 997,521 | 707,335 | 71 | 583,434 | 58 | 123,901- | 12- |
| 1987 | 544,835 | 411,004 | 75 | 668,708 | 123 | 257,703 | 47 |
| 1988 | 618,608 | 420,011 | 68 | 692,924 | 112 | 272,913 | 44 |
| 1989 | 1,241,927 | 496,609 | 40 | 1,061,152 | 85 | 564,543 | 45 |
| 1990 | 1,298,647 | 498,859 | 38 | 820,325 | 63 | 321,466 | 25 |
| 1991 | 1,102,734 | 526,354 | 48 | 901,903 | 82 | 375,549 | 34 |
| 1992 | 1,561,233 | 781,209 | 50 | 715,000 | 46 | 66,208- | 4- |
| 1993 | 1,178,310 | 779,707 | 66 | 857,931 | 73 | 78,223 | 7 |
| 1994 | 861,218 | 680,201 | 79 | 813,207 | 94 | 133,006 | 15 |
| 1995 | 920,771 | 457,523 | 50 | 493,918 | 54 | 36,396 | 4 |
| 1996 | 458,375 | 279,914 | 61 | 741,529 | 162 | 461,615 | 101 |
| 1997 | 627,547 | 496,671 | 79 | 537,569 | 86 | 40,898 | 7 |
| 1998 | 516,458 | 275,568 | 53 | 446,189 | 86 | 170,621 | 33 |
| 1999 | 926,944 | 388,937 | 42 | 895,885 | 97 | 506,948 | 55 |
| 2000 | 3,416,382 | 766,495 | 22 | 212,623 | 6 | 553,872- | 16- |
| 2001 | 521,827 | 332,296- | 64- | 165,273 | 32 | 497,569 | 95 |
| 2002 | 966,277 | 723,035 | 75 | 766,924 | 79 | 43,889 | 5 |
| 2003 | 2,611,251 | 1,227,332 | 47 | 446,732 | 17 | 780,599- | 30- |
| 2004 | 1,057,383 | 900,703 | 85 | 473,294 | 45 | 427,410- | 40- |
| 2005 | 826,788 | 448,748 | 54 | 465,471 | 56 | 16,723 | 2 |
| 2006 | 687,932 | 468,131 | 68 | 762,126 | 111 | 293,995 | 43 |
| 2007 | 797,476 | 883,861 | 111 | 269,106 | 34 | 614,755- | 77- |
| 2008 | 1,329,775 | 1,820,889 | 137 | 222,806 | 17 | 1,598,083- | 120- |
| 2009 | 1,324,295 | 2,073,050 | 157 | 961,736 | 73 | 1,111,314- | 84- |
| 2010 | 1,096,301 | 1,354,667 | 124 | 727,650 | 66 | 627,018- | 57- |
| 2011 | 1,649,687 | 2,545,385 | 154 | 373,652 | 23 | 2,171,732- | 132- |
| 2012 | 1,242,122 | 1,985,039 | 160 | 465,836 | 38 | 1,519,203- | 122- |
| 2013 | 1,144,031 | 1,283,472 | 112 | 334,105 | 29 | 949,367- | 83- |
| TOTAL | 36,524,543 | 25,337,294 | 69 | 21,596,572 | 59 | 3,740,722- | 10- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 379,310 | 70,686 | 19 | 222,107 | 59 | 151,420 | 40 |
| 77-79 | 386,440 | 64,122 | 17 | 398,753 | 103 | 334,631 | 87 |
| 78-80 | 288,089 | 61,228 | 21 | 335,445 | 116 | 274,218 | 95 |
| 79-81 | 397,186 | 81,035 | 20 | 362,299 | 91 | 281,265 | 71 |
| 80-82 | 398,721 | 181,364 | 45 | 484,300 | 121 | 302,937 | 76 |
| 81-83 | 476,979 | 420,581 | 88 | 769,702 | 161 | 349,121 | 73 |
| 82-84 | 650,305 | 360,178 | 55 | 855,926 | 132 | 495,748 | 76 |
| 83-85 | 744,075 | 397,998 | 53 | 607,066 | 82 | 209,068 | 28 |
| 84-86 | 952,425 | 373,220 | 39 | 538,527 | 57 | 165,306 | 17 |
| 85-87 | 753,281 | 523,842 | 70 | 550,237 | 73 | 26,395 | 4 |
| 86-88 | 720,322 | 512,783 | 71 | 648,355 | 90 | 135,572 | 19 |
| 87-89 | 801,790 | 442,541 | 55 | 807,595 | 101 | 365,053 | 46 |
| 88-90 | 1,053,061 | 471,826 | 45 | 858,134 | 81 | 386,307 | 37 |
| 89-91 | 1,214,436 | 507,274 | 42 | 927,793 | 76 | 420,519 | 35 |
| 90-92 | 1,320,871 | 602,141 | 46 | 812,410 | 62 | 210,269 | 16 |
| 91-93 | 1,280,759 | 695,757 | 54 | 824,945 | 64 | 129,188 | 10 |
| 92-94 | 1,200,254 | 747,039 | 62 | 795,379 | 66 | 48,341 | 4 |
| 93-95 | 986,767 | 639,144 | 65 | 721,686 | 73 | 82,542 | 8 |
| 94-96 | 746,788 | 472,546 | 63 | 682,885 | 91 | 210,339 | 28 |
| 95-97 | 668,898 | 411,369 | 61 | 591,005 | 88 | 179,636 | 27 |
| 96-98 | 534,127 | 350,717 | 66 | 575,095 | 108 | 224,378 | 42 |
| 97-99 | 690,316 | 387,058 | 56 | 626,547 | 91 | 239,489 | 35 |
| 98-00 | 1,619,928 | 477,000 | 29 | 518,232 | 32 | 41,232 | 3 |
| 99-01 | 1,621,717 | 274,378 | 17 | 424,594 | 26 | 150,215 | 9 |
| 00-02 | 1,634,828 | 385,745 | 24 | 381,607 | 23 | 4,138- | 0 |
| 01-03 | 1,366,451 | 539,357 | 39 | 459,643 | 34 | 79,714- | 6- |
| 02-04 | 1,544,970 | 950,357 | 62 | 562,317 | 36 | 388,040- | 25- |
| 03-05 | 1,498,474 | 858,928 | 57 | 461,832 | 31 | 397,095- | 26- |
| 04-06 | 857,367 | 605,861 | 71 | 566,964 | 66 | 38,897- | 5- |
| 05-07 | 770,732 | 600,247 | 78 | 498,901 | 65 | 101,346- | 13- |
| 06-08 | 938,394 | 1,057,627 | 113 | 418,013 | 45 | 639,614- | 68- |
| 07-09 | 1,150,515 | 1,592,600 | 138 | 484,549 | 42 | 1,108,051- | 96- |
| 08-10 | 1,250,124 | 1,749,536 | 140 | 637,397 | 51 | 1,112,138- | 89- |
| 09-11 | 1,356,761 | 1,991,034 | 147 | 687,679 | 51 | 1,303,355- | 96- |
| 10-12 | 1,329,370 | 1,961,697 | 148 | 522,379 | 39 | 1,439,318- | 108- |
| 11-13 | 1,345,280 | 1,937,965 | 144 | 391,198 | 29 | 1,546,767- | 115- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 1,291,287 | 1,848,323 | 143 | 572,596 | 44 | 1,275,727- | 99- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|------|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 4,949 | | 0 | 9,410 | 190 | 9,410 | 190 |
| 1977 | 801 | 409 | 51 | 130- | 16- | 539- | 67- |
| 1978 | 520 | 2,698 | 519 | 4,817 | 926 | 2,119 | 407 |
| 1979 | 474 | 38 | 8 | 2,830- | 597- | 2,868- | 605- |
| 1980 | 131 | 76 | 58 | 456 | 349 | 380 | 291 |
| 1981 | 32,597 | 22,520 | 69 | 67,114 | 206 | 44,593 | 137 |
| 1982 | 2,714 | 1,345 | 50 | 22,767 | 839 | 21,421 | 789 |
| 1983 | 2,927 | 195 | 7 | 12,979 | 443 | 12,784 | 437 |
| 1984 | 605,280 | 22,173 | 4 | 16,566 | 3 | 5,607- | 1- |
| 1985 | 241,602 | 51,986 | 22 | 45,760 | 19 | 6,227- | 3- |
| 1986 | 28,784 | 9,334 | 32 | 35,118 | 122 | 25,784 | 90 |
| 1987 | 32,789 | 1,951 | 6 | 64,228 | 196 | 62,276 | 190 |
| 1988 | 132,951 | 30,326 | 23 | 26,852 | 20 | 3,473- | 3- |
| 1989 | 140,342 | 12,133 | 9 | 36,892 | 26 | 24,759 | 18 |
| 1990 | 107,123 | 8,031 | 7 | 31,318 | 29 | 23,288 | 22 |
| 1991 | 276,692 | 16,426 | 6 | 51,906 | 19 | 35,480 | 13 |
| 1992 | 454,404 | 226,967 | 50 | 14,927 | 3 | 212,040- | 47- |
| 1993 | 161,460 | 17,157 | 11 | 25,032 | 16 | 7,875 | 5 |
| 1994 | 186,662 | 6,653 | 4 | 10,156 | 5 | 3,503 | 2 |
| 1995 | 419,972 | 26,436 | 6 | 157,009 | 37 | 130,573 | 31 |
| 1996 | 41,872 | 42,621 | 102 | 20,554 | 49 | 22,067- | 53- |
| 1997 | 617,680 | 9,571 | 2 | 12,850 | 2 | 3,280 | 1 |
| 1998 | 178,073 | 35,867 | 20 | 69,415 | 39 | 33,548 | 19 |
| 1999 | 86,447 | 24,227 | 28 | 75,526 | 87 | 51,299 | 59 |
| 2000 | 1,923,385 | 628,568 | 33 | 120,900 | 6 | 507,668- | 26- |
| 2001 | 109,565 | 28,304- | 26- | 30,196 | 28 | 58,500 | 53 |
| 2002 | 389,526 | 341,242 | 88 | 13,851 | 4 | 327,391- | 84- |
| 2003 | 452,287 | 336,881 | 74 | 65,855 | 15 | 271,026- | 60- |
| 2004 | 359,943 | 180,804 | 50 | 21,357 | 6 | 159,447- | 44- |
| 2005 | 303,949 | 66,194 | 22 | 1,186 | 0 | 65,008- | 21- |
| 2006 | 300,584 | 164,377 | 55 | 16,943- | 6- | 181,320- | 60- |
| 2007 | 158,110 | 60,392 | 38 | 15,278 | 10 | 45,115- | 29- |
| 2008 | 265,937 | 292,659 | 110 | 7,084 | 3 | 285,575- | 107- |
| 2009 | 260,389 | 89,290 | 34 | 129,159 | 50 | 39,869 | 15 |
| 2010 | 101,886 | 71,833 | 71 | 127,548 | 125 | 55,716 | 55 |
| 2011 | 181,730 | 783,803 | 431 | 104,784 | 58 | 679,020- | 374- |
| 2012 | 169,221 | 815,105 | 482 | 187,459 | 111 | 627,645- | 371- |
| 2013 | 172,452 | 457,582 | 265 | 146,415 | 85 | 311,166- | 180- |
| TOTAL | 8,906,213 | 4,829,566 | 54 | 1,762,820 | 20 | 3,066,746- | 34- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 2,090 | 1,036 | 50 | 4,699 | 225 | 3,663 | 175 |
| 77-79 | 599 | 1,048 | 175 | 619 | 103 | 429- | 72- |
| 78-80 | 375 | 937 | 250 | 814 | 217 | 123- | 33- |
| 79-81 | 11,067 | 7,545 | 68 | 21,580 | 195 | 14,035 | 127 |
| 80-82 | 11,814 | 7,981 | 68 | 30,112 | 255 | 22,132 | 187 |
| 81-83 | 12,746 | 8,020 | 63 | 34,287 | 269 | 26,266 | 206 |
| 82-84 | 203,640 | 7,904 | 4 | 17,437 | 9 | 9,533 | 5 |
| 83-85 | 283,270 | 24,785 | 9 | 25,102 | 9 | 317 | 0 |
| 84-86 | 291,889 | 27,831 | 10 | 32,481 | 11 | 4,650 | 2 |
| 85-87 | 101,058 | 21,090 | 21 | 48,368 | 48 | 27,278 | 27 |
| 86-88 | 64,841 | 13,870 | 21 | 42,066 | 65 | 28,196 | 43 |
| 87-89 | 102,027 | 14,803 | 15 | 42,657 | 42 | 27,854 | 27 |
| 88-90 | 126,806 | 16,830 | 13 | 31,688 | 25 | 14,858 | 12 |
| 89-91 | 174,719 | 12,197 | 7 | 40,039 | 23 | 27,842 | 16 |
| 90-92 | 279,406 | 83,808 | 30 | 32,717 | 12 | 51,091- | 18- |
| 91-93 | 297,519 | 86,850 | 29 | 30,622 | 10 | 56,228- | 19- |
| 92-94 | 267,509 | 83,593 | 31 | 16,705 | 6 | 66,887- | 25- |
| 93-95 | 256,031 | 16,749 | 7 | 64,066 | 25 | 47,317 | 18 |
| 94-96 | 216,169 | 25,237 | 12 | 62,573 | 29 | 37,336 | 17 |
| 95-97 | 359,841 | 26,209 | 7 | 63,471 | 18 | 37,262 | 10 |
| 96-98 | 279,209 | 29,353 | 11 | 34,273 | 12 | 4,920 | 2 |
| 97-99 | 294,067 | 23,222 | 8 | 52,597 | 18 | 29,376 | 10 |
| 98-00 | 729,302 | 229,554 | 31 | 88,614 | 12 | 140,940- | 19- |
| 99-01 | 706,466 | 208,164 | 29 | 75,541 | 11 | 132,623- | 19- |
| 00-02 | 807,492 | 313,835 | 39 | 54,982 | 7 | 258,853- | 32- |
| 01-03 | 317,126 | 216,606 | 68 | 36,634 | 12 | 179,972- | 57- |
| 02-04 | 400,585 | 286,309 | 71 | 33,688 | 8 | 252,621- | 63- |
| 03-05 | 372,060 | 194,626 | 52 | 29,466 | 8 | 165,161- | 44- |
| 04-06 | 321,492 | 137,125 | 43 | 1,867 | 1 | 135,258- | 42- |
| 05-07 | 254,215 | 96,988 | 38 | 160- | 0 | 97,148- | 38- |
| 06-08 | 241,544 | 172,476 | 71 | 1,806 | 1 | 170,670- | 71- |
| 07-09 | 228,146 | 147,447 | 65 | 50,507 | 22 | 96,940- | 42- |
| 08-10 | 209,404 | 151,261 | 72 | 87,930 | 42 | 63,330- | 30- |
| 09-11 | 181,335 | 314,975 | 174 | 120,497 | 66 | 194,478- | 107- |
| 10-12 | 150,946 | 556,914 | 369 | 139,930 | 93 | 416,983- | 276- |
| 11-13 | 174,468 | 685,497 | 393 | 146,219 | 84 | 539,277- | 309- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 177,136 | 443,522 | 250 | 139,073 | 79 | 304,449- | 172- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1976 | 76,454 | 4,001 | 5 | 40,407 | 53 | 36,406 | 48 |
| 1977 | 64,966 | 2,293 | 4 | 104,035 | 160 | 101,742 | 157 |
| 1978 | 167,067 | 6,703 | 4 | 62,089 | 37 | 55,386 | 33 |
| 1979 | 20,509 | 13,133- | 64- | 56,896 | 277 | 70,030 | 341 |
| 1980 | 29,325 | 9,205 | 31 | 66,519 | 227 | 57,314 | 195 |
| 1981 | 650,248 | 73,574 | 11 | 71,837 | 11 | 1,737- | 0 |
| 1982 | 172,068 | 58,660 | 34 | 371,303 | 216 | 312,642 | 182 |
| 1983 | 127,604 | 82,496 | 65 | 194,495 | 152 | 111,999 | 88 |
| 1984 | 489,421 | 2,498- | 1- | 103,316 | 21 | 105,814 | 22 |
| 1985 | 532,575 | 110,164 | 21 | 298,788 | 56 | 188,623 | 35 |
| 1986 | 433,534 | 137,343 | 32 | 352,564 | 81 | 215,222 | 50 |
| 1987 | 613,022 | 37,074 | 6 | 348,355 | 57 | 311,280 | 51 |
| 1988 | 517,732 | 187,147 | 36 | 331,165 | 64 | 144,018 | 28 |
| 1989 | 679,890 | 129,976 | 19 | 341,998 | 50 | 212,022 | 31 |
| 1990 | 553,995 | 92,176 | 17 | 588,413 | 106 | 496,237 | 90 |
| 1991 | 937,549 | 74,665 | 8 | 93,120 | 10 | 18,454 | 2 |
| 1992 | 2,403,514 | 472,340 | 20 | 585,800 | 24 | 113,461 | 5 |
| 1993 | 1,386,685 | 234,879 | 17 | 321,926 | 23 | 87,047 | 6 |
| 1994 | 1,270,410 | 225,548 | 18 | 268,313 | 21 | 42,765 | 3 |
| 1995 | 1,244,032 | 259,630 | 21 | 311,186 | 25 | 51,556 | 4 |
| 1996 | 504,689 | 102,318 | 20 | 238,324 | 47 | 136,007 | 27 |
| 1997 | 1,508,273 | 188,366 | 12 | 820,270 | 54 | 631,904 | 42 |
| 1998 | 1,406,232 | 229,862 | 16 | 479,380 | 34 | 249,518 | 18 |
| 1999 | 459,063 | 375,539 | 82 | 372,693 | 81 | 2,846- | 1- |
| 2000 | 2,693,156 | 522,482 | 19 | 488,077 | 18 | 34,405- | 1- |
| 2001 | 277,911 | 1,038,447 | 374 | 2,540,084 | 914 | 1,501,638 | 540 |
| 2002 | 1,721,679 | 836,868 | 49 | 48,442 | 3 | 788,426- | 46- |
| 2003 | 1,977,526 | 1,271,871 | 64 | 596,297 | 30 | 675,574- | 34- |
| 2004 | 1,559,433 | 803,640 | 52 | 482,078 | 31 | 321,561- | 21- |
| 2005 | 1,041,688 | 218,206 | 21 | 709,182 | 68 | 490,976 | 47 |
| 2006 | 1,623,752 | 563,588 | 35 | 289,516 | 18 | 274,072- | 17- |
| 2007 | 2,546,522 | 662,496 | 26 | 948,128 | 37 | 285,632 | 11 |
| 2008 | 2,713,164 | 1,049,661 | 39 | 697,031 | 26 | 352,630- | 13- |
| 2009 | 3,228,616 | 1,188,335 | 37 | 1,320,881 | 41 | 132,546 | 4 |
| 2010 | 4,077,956 | 1,404,950 | 34 | 681,087 | 17 | 723,863- | 18- |
| 2011 | 1,830,617 | 2,573,846 | 141 | 336,151 | 18 | 2,237,695- | 122- |
| 2012 | 2,300,605 | 2,187,923 | 95 | 486,457 | 21 | 1,701,466- | 74- |
| 2013 | 2,222,996 | 1,679,467 | 76 | 353,501 | 16 | 1,325,966- | 60- |
| TOTAL | 46,064,481 | 19,080,110 | 41 | 16,800,106 | 36 | 2,280,003- | 5- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 102,829 | 4,332 | 4 | 68,843 | 67 | 64,511 | 63 |
| 77-79 | 84,181 | 1,379- | 2- | 74,340 | 88 | 75,719 | 90 |
| 78-80 | 72,300 | 925 | 1 | 61,835 | 86 | 60,910 | 84 |
| 79-81 | 233,361 | 23,215 | 10 | 65,084 | 28 | 41,869 | 18 |
| 80-82 | 283,880 | 47,146 | 17 | 169,886 | 60 | 122,740 | 43 |
| 81-83 | 316,640 | 71,577 | 23 | 212,545 | 67 | 140,968 | 45 |
| 82-84 | 263,031 | 46,219 | 18 | 223,038 | 85 | 176,818 | 67 |
| 83-85 | 383,200 | 63,387 | 17 | 198,866 | 52 | 135,479 | 35 |
| 84-86 | 485,177 | 81,670 | 17 | 251,556 | 52 | 169,886 | 35 |
| 85-87 | 526,377 | 94,861 | 18 | 333,236 | 63 | 238,375 | 45 |
| 86-88 | 521,429 | 120,521 | 23 | 344,028 | 66 | 223,507 | 43 |
| 87-89 | 603,548 | 118,066 | 20 | 340,506 | 56 | 222,440 | 37 |
| 88-90 | 583,872 | 136,433 | 23 | 420,525 | 72 | 284,092 | 49 |
| 89-91 | 723,811 | 98,939 | 14 | 341,177 | 47 | 242,238 | 33 |
| 90-92 | 1,298,353 | 213,060 | 16 | 422,444 | 33 | 209,384 | 16 |
| 91-93 | 1,575,916 | 260,628 | 17 | 333,615 | 21 | 72,987 | 5 |
| 92-94 | 1,686,870 | 310,922 | 18 | 392,013 | 23 | 81,091 | 5 |
| 93-95 | 1,300,376 | 240,019 | 18 | 300,475 | 23 | 60,456 | 5 |
| 94-96 | 1,006,377 | 195,832 | 19 | 272,608 | 27 | 76,776 | 8 |
| 95-97 | 1,085,665 | 183,438 | 17 | 456,594 | 42 | 273,156 | 25 |
| 96-98 | 1,139,732 | 173,515 | 15 | 512,658 | 45 | 339,143 | 30 |
| 97-99 | 1,124,523 | 264,589 | 24 | 557,448 | 50 | 292,859 | 26 |
| 98-00 | 1,519,484 | 375,961 | 25 | 446,717 | 29 | 70,756 | 5 |
| 99-01 | 1,143,377 | 645,489 | 56 | 1,133,618 | 99 | 488,129 | 43 |
| 00-02 | 1,564,249 | 799,266 | 51 | 1,025,534 | 66 | 226,269 | 14 |
| 01-03 | 1,325,705 | 1,049,062 | 79 | 1,061,608 | 80 | 12,546 | 1 |
| 02-04 | 1,752,879 | 970,793 | 55 | 375,606 | 21 | 595,187- | 34- |
| 03-05 | 1,526,216 | 764,572 | 50 | 595,853 | 39 | 168,720- | 11- |
| 04-06 | 1,408,291 | 528,478 | 38 | 493,592 | 35 | 34,886- | 2- |
| 05-07 | 1,737,321 | 481,430 | 28 | 648,942 | 37 | 167,512 | 10 |
| 06-08 | 2,294,479 | 758,582 | 33 | 644,892 | 28 | 113,690- | 5- |
| 07-09 | 2,829,434 | 966,831 | 34 | 988,680 | 35 | 21,849 | 1 |
| 08-10 | 3,339,912 | 1,214,316 | 36 | 899,667 | 27 | 314,649- | 9- |
| 09-11 | 3,045,730 | 1,722,377 | 57 | 779,373 | 26 | 943,004- | 31- |
| 10-12 | 2,736,393 | 2,055,573 | 75 | 501,232 | 18 | 1,554,341- | 57- |
| 11-13 | 2,118,073 | 2,147,079 | 101 | 392,036 | 19 | 1,755,042- | 83- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 2,732,158 | 1,806,904 | 66 | 635,616 | 23 | 1,171,289- | 43- |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 651,222 | 15,978 | 2 | 62,801 | 10 | 46,822 | 7 |
| 1977 | 332,655 | 11,296 | 3 | 42,580 | 13 | 31,284 | 9 |
| 1978 | 869,705 | 9,629 | 1 | 37,607 | 4 | 27,977 | 3 |
| 1979 | 922,158 | 1,823 | 0 | 97,716 | 11 | 95,893 | 10 |
| 1980 | 78,591 | 14,446 | 18 | 83,336 | 106 | 68,890 | 88 |
| 1981 | 1,089,673 | 35,651 | 3 | 91,266 | 8 | 55,614 | 5 |
| 1982 | 383,248 | 138,854 | 36 | 318,548 | 83 | 179,694 | 47 |
| 1983 | 1,126,141 | 246,922 | 22 | 342,807 | 30 | 95,885 | 9 |
| 1984 | 692,840 | 9,775- | 1- | 352,510 | 51 | 362,285 | 52 |
| 1985 | 1,779,147 | 144,748 | 8 | 303,186 | 17 | 158,438 | 9 |
| 1986 | 1,954,736 | 183,967 | 9 | 302,176 | 15 | 118,209 | 6 |
| 1987 | 1,312,192 | 76,392 | 6 | 304,876 | 23 | 228,484 | 17 |
| 1988 | 1,104,258 | 187,097 | 17 | 379,500 | 34 | 192,403 | 17 |
| 1989 | 3,918,636 | 157,617 | 4 | 400,972 | 10 | 243,355 | 6 |
| 1990 | 1,400,413 | 41,682 | 3 | 207,504 | 15 | 165,822 | 12 |
| 1991 | 2,125,261 | 231,141 | 11 | 102,267 | 5 | 128,874- | 6- |
| 1992 | 1,991,277 | 248,091 | 12 | 360,006 | 18 | 111,915 | 6 |
| 1993 | 1,163,323 | 147,657 | 13 | 337,068 | 29 | 189,411 | 16 |
| 1994 | 2,119,354 | 118,321 | 6 | 201,372 | 10 | 83,051 | 4 |
| 1995 | 1,056,593 | 43,579 | 4 | 157,472 | 15 | 113,893 | 11 |
| 1996 | 943,113 | 39,687 | 4 | 245,711 | 26 | 206,024 | 22 |
| 1997 | 1,714,595 | 53,729 | 3 | 276,306 | 16 | 222,578 | 13 |
| 1998 | 1,087,322 | 30,967 | 3 | 324,018 | 30 | 293,051 | 27 |
| 1999 | 560,436 | 52,190 | 9 | 262,734 | 47 | 210,544 | 38 |
| 2000 | 1,942,040 | 187,750 | 10 | 124,581 | 6 | 63,169- | 3- |
| 2001 | 247,558 | 86,765- | 35- | 49,072 | 20 | 135,837 | 55 |
| 2002 | 6,848,809 | 102,887 | 2 | 210,660 | 3 | 107,773 | 2 |
| 2003 | 1,353,142 | 337,702 | 25 | 177,028 | 13 | 160,674- | 12- |
| 2004 | 1,856,377 | 310,340 | 17 | 352,771 | 19 | 42,431 | 2 |
| 2005 | 1,514,772 | 121,078 | 8 | 203,507 | 13 | 82,429 | 5 |
| 2006 | 1,152,836 | 89,691 | 8 | 332,744 | 29 | 243,053 | 21 |
| 2007 | 1,325,661 | 166,353 | 13 | 599,165 | 45 | 432,812 | 33 |
| 2008 | 1,589,451 | 306,868 | 19 | 720,923 | 45 | 414,055 | 26 |
| 2009 | 1,507,964 | 310,333 | 21 | 810,260 | 54 | 499,927 | 33 |
| 2010 | 1,596,753 | 252,336 | 16 | 848,997 | 53 | 596,661 | 37 |
| 2011 | 1,368,630 | 602,338 | 44 | 474,447 | 35 | 127,890- | 9- |
| 2012 | 2,028,059 | 200,649 | 10 | 605,551 | 30 | 404,902 | 20 |
| 2013 | 1,461,049 | 246,259 | 17 | 470,844 | 32 | 224,586 | 15 |
| TOTAL | 56,169,993 | 5,369,507 | 10 | 11,574,889 | 21 | 6,205,382 | 11 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 617,861 | 12,301 | 2 | 47,663 | 8 | 35,361 | 6 |
| 77-79 | 708,173 | 7,583 | 1 | 59,301 | 8 | 51,718 | 7 |
| 78-80 | 623,485 | 8,633 | 1 | 72,886 | 12 | 64,253 | 10 |
| 79-81 | 696,808 | 17,307 | 2 | 90,773 | 13 | 73,466 | 11 |
| 80-82 | 517,171 | 62,984 | 12 | 164,383 | 32 | 101,399 | 20 |
| 81-83 | 866,354 | 140,476 | 16 | 250,874 | 29 | 110,398 | 13 |
| 82-84 | 734,076 | 125,333 | 17 | 337,955 | 46 | 212,622 | 29 |
| 83-85 | 1,199,376 | 127,298 | 11 | 332,834 | 28 | 205,536 | 17 |
| 84-86 | 1,475,574 | 106,313 | 7 | 319,291 | 22 | 212,977 | 14 |
| 85-87 | 1,682,025 | 135,036 | 8 | 303,413 | 18 | 168,377 | 10 |
| 86-88 | 1,457,062 | 149,152 | 10 | 328,851 | 23 | 179,698 | 12 |
| 87-89 | 2,111,695 | 140,369 | 7 | 361,783 | 17 | 221,414 | 10 |
| 88-90 | 2,141,103 | 128,799 | 6 | 329,325 | 15 | 200,527 | 9 |
| 89-91 | 2,481,437 | 143,480 | 6 | 236,914 | 10 | 93,434 | 4 |
| 90-92 | 1,838,984 | 173,638 | 9 | 223,259 | 12 | 49,621 | 3 |
| 91-93 | 1,759,953 | 208,963 | 12 | 266,447 | 15 | 57,484 | 3 |
| 92-94 | 1,757,985 | 171,356 | 10 | 299,482 | 17 | 128,126 | 7 |
| 93-95 | 1,446,423 | 103,186 | 7 | 231,971 | 16 | 128,785 | 9 |
| 94-96 | 1,373,020 | 67,196 | 5 | 201,518 | 15 | 134,323 | 10 |
| 95-97 | 1,238,100 | 45,665 | 4 | 226,496 | 18 | 180,832 | 15 |
| 96-98 | 1,248,343 | 41,461 | 3 | 282,012 | 23 | 240,551 | 19 |
| 97-99 | 1,120,784 | 45,628 | 4 | 287,686 | 26 | 242,058 | 22 |
| 98-00 | 1,196,599 | 90,302 | 8 | 237,111 | 20 | 146,809 | 12 |
| 99-01 | 916,678 | 51,058 | 6 | 145,462 | 16 | 94,404 | 10 |
| 00-02 | 3,012,802 | 67,958 | 2 | 128,104 | 4 | 60,147 | 2 |
| 01-03 | 2,816,503 | 117,941 | 4 | 145,587 | 5 | 27,645 | 1 |
| 02-04 | 3,352,776 | 250,310 | 7 | 246,819 | 7 | 3,490- | 0 |
| 03-05 | 1,574,764 | 256,373 | 16 | 244,435 | 16 | 11,938- | 1- |
| 04-06 | 1,507,995 | 173,703 | 12 | 296,340 | 20 | 122,638 | 8 |
| 05-07 | 1,331,090 | 125,707 | 9 | 378,472 | 28 | 252,765 | 19 |
| 06-08 | 1,355,983 | 187,637 | 14 | 550,944 | 41 | 363,307 | 27 |
| 07-09 | 1,474,359 | 261,185 | 18 | 710,116 | 48 | 448,931 | 30 |
| 08-10 | 1,564,723 | 289,846 | 19 | 793,393 | 51 | 503,548 | 32 |
| 09-11 | 1,491,116 | 388,336 | 26 | 711,235 | 48 | 322,899 | 22 |
| 10-12 | 1,664,481 | 351,774 | 21 | 642,998 | 39 | 291,224 | 17 |
| 11-13 | 1,619,246 | 349,748 | 22 | 516,947 | 32 | 167,199 | 10 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 1,592,491 | 322,383 | 20 | 642,020 | 40 | 319,637 | 20 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|------|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 32,438 | 3,153 | 10 | 5,776 | 18 | 2,623 | 8 |
| 1977 | 13,200 | 1,346 | 10 | 1,591 | 12 | 246 | 2 |
| 1978 | 7,509 | 3,109 | 41 | 14,573 | 194 | 11,463 | 153 |
| 1979 | 11,333- | 416 | 4- | 20,330 | 179- | 19,914 | 176- |
| 1980 | 5,251 | 3,409 | 65 | 11,913 | 227 | 8,504 | 162 |
| 1981 | 94,592 | 4,585 | 5 | 20,212 | 21 | 15,627 | 17 |
| 1982 | 142,478 | 234,824 | 165 | 52,493 | 37 | 182,330- | 128- |
| 1983 | 75,371 | 389,419 | 517 | 53,016 | 70 | 336,402- | 446- |
| 1984 | 411,664 | 341,079 | 83 | 124,427 | 30 | 216,652- | 53- |
| 1985 | 88,162 | 147,434 | 167 | 52,861 | 60 | 94,573- | 107- |
| 1986 | 182,966 | 77,941 | 43 | 65,951 | 36 | 11,989- | 7- |
| 1987 | 34,712 | 91,789 | 264 | 31,167 | 90 | 60,623- | 175- |
| 1988 | 57,557 | 84,759 | 147 | 85,275 | 148 | 516 | 1 |
| 1989 | 60,416 | 76,841 | 127 | 54,781 | 91 | 22,061- | 37- |
| 1990 | 367,301 | 45,965 | 13 | 36,077 | 10 | 9,887- | 3- |
| 1991 | 97,716 | 165,416 | 169 | 9,883 | 10 | 155,532- | 159- |
| 1992 | 47,305 | 202,833 | 429 | 173,987 | 368 | 28,846- | 61- |
| 1993 | 46,545 | 103,661 | 223 | 76,300 | 164 | 27,361- | 59- |
| 1994 | 15,405 | 67,250 | 437 | 46,776 | 304 | 20,474- | 133- |
| 1995 | 62,002 | 17,605 | 28 | 97,052 | 157 | 79,447 | 128 |
| 1996 | 93,693 | 136,292 | 145 | 14,731 | 16 | 121,562- | 130- |
| 1997 | 65,315 | 22,813 | 35 | 62,883 | 96 | 40,070 | 61 |
| 1998 | 1,574 | 2,569 | 163 | 3,488 | 222 | 919 | 58 |
| 1999 | 11,506 | 8,976 | 78 | 13,552 | 118 | 4,575 | 40 |
| 2000 | 352,909 | 1,415,344 | 401 | 144,843 | 41 | 1,270,501- | 360- |
| 2001 | 7,700 | 6,051- | 79- | 39,092 | 508 | 45,143 | 586 |
| 2002 | 46,575 | 186,838 | 401 | 10,306 | 22 | 176,533- | 379- |
| 2003 | 603,414 | 1,148,582 | 190 | 161,518 | 27 | 987,063- | 164- |
| 2004 | 211,119 | 520,146 | 246 | 249,384 | 118 | 270,762- | 128- |
| 2005 | 123,827 | 385,368 | 311 | 139,459 | 113 | 245,909- | 199- |
| 2006 | 202,402 | 524,874 | 259 | 240,807 | 119 | 284,068- | 140- |
| 2007 | 112,430 | 241,384 | 215 | 239,028 | 213 | 2,356- | 2- |
| 2008 | 558,897 | 1,098,952 | 197 | 193,537 | 35 | 905,414- | 162- |
| 2009 | 208,547 | 502,941 | 241 | 486,772 | 233 | 16,169- | 8- |
| 2010 | 174,414 | 573,308 | 329 | 244,872 | 140 | 328,436- | 188- |
| 2011 | 222,474 | 404,543 | 182 | 94,216 | 42 | 310,327- | 139- |
| 2012 | 409,887 | 398,097 | 97 | 142,209 | 35 | 255,888- | 62- |
| 2013 | 874,100 | 375,492 | 43 | 94,751 | 11 | 280,741- | 32- |
| TOTAL | 6,112,039 | 10,003,303 | 164 | 3,609,889 | 59 | 6,393,413- | 105- |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 17,716 | 2,536 | 14 | 7,313 | 41 | 4,777 | 27 |
| 77-79 | 3,126 | 1,624 | 52 | 12,165 | 389 | 10,541 | 337 |
| 78-80 | 476 | 2,312 | 486 | 15,605 | | 13,294 | |
| 79-81 | 29,503 | 2,804 | 10 | 17,485 | 59 | 14,681 | 50 |
| 80-82 | 80,773 | 80,939 | 100 | 28,206 | 35 | 52,733- | 65- |
| 81-83 | 104,147 | 209,609 | 201 | 41,907 | 40 | 167,702- | 161- |
| 82-84 | 209,838 | 321,774 | 153 | 76,645 | 37 | 245,128- | 117- |
| 83-85 | 191,732 | 292,644 | 153 | 76,768 | 40 | 215,876- | 113- |
| 84-86 | 227,597 | 188,818 | 83 | 81,080 | 36 | 107,738- | 47- |
| 85-87 | 101,946 | 105,721 | 104 | 49,993 | 49 | 55,728- | 55- |
| 86-88 | 91,745 | 84,830 | 92 | 60,798 | 66 | 24,032- | 26- |
| 87-89 | 50,895 | 84,463 | 166 | 57,074 | 112 | 27,389- | 54- |
| 88-90 | 161,758 | 69,188 | 43 | 58,711 | 36 | 10,477- | 6- |
| 89-91 | 175,144 | 96,074 | 55 | 33,580 | 19 | 62,493- | 36- |
| 90-92 | 170,774 | 138,071 | 81 | 73,316 | 43 | 64,755- | 38- |
| 91-93 | 63,855 | 157,303 | 246 | 86,723 | 136 | 70,580- | 111- |
| 92-94 | 36,418 | 124,581 | 342 | 99,021 | 272 | 25,561- | 70- |
| 93-95 | 41,317 | 62,839 | 152 | 73,376 | 178 | 10,537 | 26 |
| 94-96 | 57,033 | 73,716 | 129 | 52,853 | 93 | 20,863- | 37- |
| 95-97 | 73,670 | 58,904 | 80 | 58,222 | 79 | 682- | 1- |
| 96-98 | 53,527 | 53,891 | 101 | 27,034 | 51 | 26,858- | 50- |
| 97-99 | 26,132 | 11,453 | 44 | 26,641 | 102 | 15,188 | 58 |
| 98-00 | 121,996 | 475,630 | 390 | 53,961 | 44 | 421,669- | 346- |
| 99-01 | 124,038 | 472,757 | 381 | 65,829 | 53 | 406,928- | 328- |
| 00-02 | 135,728 | 532,044 | 392 | 64,747 | 48 | 467,297- | 344- |
| 01-03 | 219,230 | 443,123 | 202 | 70,305 | 32 | 372,818- | 170- |
| 02-04 | 287,036 | 618,522 | 215 | 140,403 | 49 | 478,119- | 167- |
| 03-05 | 312,786 | 684,698 | 219 | 183,454 | 59 | 501,245- | 160- |
| 04-06 | 179,116 | 476,796 | 266 | 209,883 | 117 | 266,913- | 149- |
| 05-07 | 146,220 | 383,875 | 263 | 206,431 | 141 | 177,444- | 121- |
| 06-08 | 291,243 | 621,737 | 213 | 224,457 | 77 | 397,279- | 136- |
| 07-09 | 293,291 | 614,426 | 209 | 306,446 | 104 | 307,980- | 105- |
| 08-10 | 313,952 | 725,067 | 231 | 308,394 | 98 | 416,673- | 133- |
| 09-11 | 201,811 | 493,598 | 245 | 275,287 | 136 | 218,311- | 108- |
| 10-12 | 268,925 | 458,650 | 171 | 160,432 | 60 | 298,217- | 111- |
| 11-13 | 502,154 | 392,711 | 78 | 110,392 | 22 | 282,319- | 56- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 377,884 | 450,876 | 119 | 212,564 | 56 | 238,312- | 63- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 1976 | 422,995 | 2,008 | 0 | 2,222 | 1 | 214 | 0 |
| 1977 | 6,061 | 9,705 | 160 | 7,530 | 124 | 2,175- | 36- |
| 1978 | 9,147 | 2,209 | 24 | 3,323 | 36 | 1,114 | 12 |
| 1979 | 900,459 | 584- | 0 | 1,430- | 0 | 846- | 0 |
| 1980 | 431,289 | 38,634 | 9 | 4,411 | 1 | 34,224- | 8- |
| 1981 | 1,566,499 | 16,621 | 1 | 9,569 | 1 | 7,052- | 0 |
| 1982 | 421,017 | 94,625 | 22 | 34,234 | 8 | 60,392- | 14- |
| 1983 | 390,934 | 387,902 | 99 | 279,902 | 72 | 107,999- | 28- |
| 1984 | 358,796 | 5,628- | 2- | 48,639 | 14 | 54,267 | 15 |
| 1985 | 379,768 | 43,799 | 12 | 5,913 | 2 | 37,886- | 10- |
| 1986 | 278,189 | 25,145 | 9 | 53,468 | 19 | 28,323 | 10 |
| 1987 | 186,907 | 92,074 | 49 | 51,062 | 27 | 41,012- | 22- |
| 1988 | 249,910 | 32,059 | 13 | 24,398 | 10 | 7,661- | 3- |
| 1989 | 489,632 | 56,842 | 12 | 14,734 | 3 | 42,108- | 9- |
| 1990 | 337,795 | 29,054 | 9 | 22,117 | 7 | 6,937- | 2- |
| 1991 | 205,282 | 63,509 | 31 | 37,999- | 19- | 101,509- | 49- |
| 1992 | 634,779 | 55,229 | 9 | 85,911 | 14 | 30,682 | 5 |
| 1993 | 420,366 | 44,808 | 11 | 91,583 | 22 | 46,775 | 11 |
| 1994 | 273,351 | 11,767 | 4 | 36,783 | 13 | 25,016 | 9 |
| 1995 | 242,180 | 7,166 | 3 | 17,459 | 7 | 10,293 | 4 |
| 1996 | 705,211 | 3,051 | 0 | 12,960 | 2 | 9,909 | 1 |
| 1997 | 542,606 | 12,656 | 2 | 16,331 | 3 | 3,675 | 1 |
| 1998 | 232,385 | 4,249 | 2 | 30,288 | 13 | 26,038 | 11 |
| 1999 | 187,005 | 9,714 | 5 | 16,689 | 9 | 6,975 | 4 |
| 2000 | 236,990 | 54,279 | 23 | 15,286 | 6 | 38,992- | 16- |
| 2001 | 259,231 | 22,036- | 9- | 32,936 | 13 | 54,972 | 21 |
| 2002 | 1,088,404 | 7,539 | 1 | 5,462 | 1 | 2,077- | 0 |
| 2003 | 190,970 | 62,991 | 33 | 111,711 | 58 | 48,720 | 26 |
| 2004 | 119,354 | 14,907 | 12 | 44,730 | 37 | 29,823 | 25 |
| 2005 | 425,459 | 2,676 | 1 | 5,603 | 1 | 2,927 | 1 |
| 2006 | 159,135 | 85,393 | 54 | 167,580 | 105 | 82,187 | 52 |
| 2007 | 810,317 | 10,626 | 1 | 47,510 | 6 | 36,883 | 5 |
| 2008 | 525,620 | 11,631 | 2 | 5,794 | 1 | 5,837- | 1- |
| 2009 | 267,100 | 34,058- | 13- | 64,022 | 24 | 98,080 | 37 |
| 2010 | 355,734 | 14,833 | 4 | 48,960 | 14 | 34,127 | 10 |
| 2011 | 398,876 | 39,906 | 10 | 21,800 | 5 | 18,107- | 5- |
| 2012 | 311,931 | 15,124 | 5 | 40,422 | 13 | 25,298 | 8 |
| 2013 | 581,763 | 13,952 | 2 | 31,823 | 5 | 17,871 | 3 |
| TOTAL | 15,603,445 | 1,314,381 | 8 | 1,473,734 | 9 | 159,353 | 1 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 146,067 | 4,641 | 3 | 4,358 | 3 | 282- | 0 |
| 77-79 | 305,222 | 3,777 | 1 | 3,141 | 1 | 636- | 0 |
| 78-80 | 446,965 | 13,420 | 3 | 2,101 | 0 | 11,319- | 3- |
| 79-81 | 966,082 | 18,224 | 2 | 4,183 | 0 | 14,041- | 1- |
| 80-82 | 806,268 | 49,960 | 6 | 16,071 | 2 | 33,889- | 4- |
| 81-83 | 792,817 | 166,383 | 21 | 107,902 | 14 | 58,481- | 7- |
| 82-84 | 390,249 | 158,966 | 41 | 120,925 | 31 | 38,041- | 10- |
| 83-85 | 376,499 | 142,024 | 38 | 111,485 | 30 | 30,539- | 8- |
| 84-86 | 338,918 | 21,105 | 6 | 36,007 | 11 | 14,901 | 4 |
| 85-87 | 281,621 | 53,673 | 19 | 36,814 | 13 | 16,859- | 6- |
| 86-88 | 238,335 | 49,759 | 21 | 42,976 | 18 | 6,783- | 3- |
| 87-89 | 308,816 | 60,325 | 20 | 30,065 | 10 | 30,261- | 10- |
| 88-90 | 359,112 | 39,318 | 11 | 20,416 | 6 | 18,902- | 5- |
| 89-91 | 344,236 | 49,802 | 14 | 383- | 0 | 50,185- | 15- |
| 90-92 | 392,618 | 49,264 | 13 | 23,343 | 6 | 25,921- | 7- |
| 91-93 | 420,142 | 54,516 | 13 | 46,498 | 11 | 8,017- | 2- |
| 92-94 | 442,832 | 37,268 | 8 | 71,426 | 16 | 34,157 | 8 |
| 93-95 | 311,966 | 21,247 | 7 | 48,608 | 16 | 27,361 | 9 |
| 94-96 | 406,914 | 7,328 | 2 | 22,401 | 6 | 15,072 | 4 |
| 95-97 | 496,665 | 7,624 | 2 | 15,583 | 3 | 7,959 | 2 |
| 96-98 | 493,400 | 6,652 | 1 | 19,860 | 4 | 13,207 | 3 |
| 97-99 | 320,665 | 8,873 | 3 | 21,103 | 7 | 12,230 | 4 |
| 98-00 | 218,793 | 22,747 | 10 | 20,754 | 9 | 1,993- | 1- |
| 99-01 | 227,742 | 13,986 | 6 | 21,637 | 10 | 7,652 | 3 |
| 00-02 | 528,208 | 13,261 | 3 | 17,895 | 3 | 4,634 | 1 |
| 01-03 | 512,869 | 16,165 | 3 | 50,036 | 10 | 33,871 | 7 |
| 02-04 | 466,243 | 28,479 | 6 | 53,968 | 12 | 25,489 | 5 |
| 03-05 | 245,261 | 26,858 | 11 | 54,015 | 22 | 27,157 | 11 |
| 04-06 | 234,649 | 34,326 | 15 | 72,638 | 31 | 38,312 | 16 |
| 05-07 | 464,970 | 32,899 | 7 | 73,564 | 16 | 40,666 | 9 |
| 06-08 | 498,357 | 35,884 | 7 | 73,628 | 15 | 37,744 | 8 |
| 07-09 | 534,346 | 3,934- | 1- | 39,108 | 7 | 43,042 | 8 |
| 08-10 | 382,818 | 2,531- | 1- | 39,592 | 10 | 42,123 | 11 |
| 09-11 | 340,570 | 6,894 | 2 | 44,927 | 13 | 38,033 | 11 |
| 10-12 | 355,514 | 23,288 | 7 | 37,061 | 10 | 13,773 | 4 |
| 11-13 | 430,857 | 22,994 | 5 | 31,348 | 7 | 8,354 | 2 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 383,081 | 9,951 | 3 | 41,405 | 11 | 31,454 | 8 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 11,939 | 525 | 4 | 68 | 1 | 457- | 4- |
| 1977 | 1,297 | 101 | 8 | | 0 | 101- | 8- |
| 1978 | 855 | | 0 | 38 | 4 | 38 | 4 |
| 1979 | 430,434 | 20- | 0 | | 0 | 20 | 0 |
| 1980 | 53,644- | 9,628 | 18- | 4,784 | 9- | 4,844- | 9 |
| 1981 | 62,031 | 7,531 | 12 | 1,464 | 2 | 6,066- | 10- |
| 1982 | 624 | 18,879 | | 7,807 | | 11,072- | |
| 1983 | 182,707 | 86,646 | 47 | 54,968 | 30 | 31,678- | 17- |
| 1984 | 175,592 | 50,808 | 29 | 25,852 | 15 | 24,956- | 14- |
| 1985 | 80,499 | 51,524 | 64 | 25,124 | 31 | 26,400- | 33- |
| 1986 | 132,811 | 41,638 | 31 | 15,602 | 12 | 26,036- | 20- |
| 1987 | 158,166 | 58,881 | 37 | 55,619 | 35 | 3,262- | 2- |
| 1988 | 120,407 | 41,928 | 35 | 7,581 | 6 | 34,347- | 29- |
| 1989 | 124,597 | 33,184 | 27 | 5,527 | 4 | 27,656- | 22- |
| 1990 | 12,722 | 5,493 | 43 | 1,963 | 15 | 3,530- | 28- |
| 1991 | 89,425 | 36,563 | 41 | 1,555 | 2 | 35,008- | 39- |
| 1992 | 74,959 | 29,263 | 39 | 1,062 | 1 | 28,201- | 38- |
| 1993 | 15,486 | 31,500 | 203 | 1,570 | 10 | 29,930- | 193- |
| 1994 | 9,952 | 13,242 | 133 | 626 | 6 | 12,616- | 127- |
| 1995 | 40,593 | 28,901 | 71 | 1,271 | 3 | 27,630- | 68- |
| 1996 | 660 | 113 | 17 | 1,348 | 204 | 1,235 | 187 |
| 1997 | 486 | 29 | 6 | 438 | 90 | 409 | 84 |
| 1998 | | | | | | | |
| 1999 | 80,073 | 46 | 0 | | 0 | 46- | 0 |
| 2000 | 438,773 | 166,566 | 38 | 20,313 | 5 | 146,253- | 33- |
| 2001 | 10,808 | 3,806 | 35 | 2,019 | 19 | 1,787- | 17- |
| 2002 | 16,301 | 1,632 | 10 | 123 | 1 | 1,509- | 9- |
| 2003 | 1,081,035 | 97,577 | 9 | 1,671 | 0 | 95,906- | 9- |
| 2004 | 292,799 | 25,173 | 9 | 880 | 0 | 24,293- | 8- |
| 2005 | 99,114 | 21,868 | 22 | | 0 | 21,868- | 22- |
| 2006 | 127,069 | 28,062 | 22 | 1,846 | 1 | 26,216- | 21- |
| 2007 | 112,001 | 13,813 | 12 | 16,014 | 14 | 2,202 | 2 |
| 2008 | 57,438 | 8,674 | 15 | 458 | 1 | 8,217- | 14- |
| 2009 | 40,410 | 2,069- | 5- | 11,291 | 28 | 13,360 | 33 |
| 2010 | 25,090 | 25,493 | 102 | 14,573 | 58 | 10,920- | 44- |
| 2011 | 555,964 | 120,840 | 22 | 11,656 | 2 | 109,184- | 20- |
| 2012 | 86,283 | 26,219 | 30 | 19,558 | 23 | 6,662- | 8- |
| 2013 | 104,669 | 33,029 | 32 | 7,726 | 7 | 25,303- | 24- |
| TOTAL | 4,800,425 | 1,117,084 | 23 | 322,393 | 7 | 794,691- | 17- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 4,697 | 209 | 4 | 35 | 1 | 173- | 4- |
| 77-79 | 144,195 | 27 | 0 | 13 | 0 | 14- | 0 |
| 78-80 | 125,882 | 3,203 | 3 | 1,607 | 1 | 1,595- | 1- |
| 79-81 | 146,274 | 5,713 | 4 | 2,083 | 1 | 3,630- | 2- |
| 80-82 | 3,003 | 12,013 | 400 | 4,685 | 156 | 7,327- | 244- |
| 81-83 | 81,787 | 37,685 | 46 | 21,413 | 26 | 16,272- | 20- |
| 82-84 | 119,641 | 52,111 | 44 | 29,542 | 25 | 22,569- | 19- |
| 83-85 | 146,266 | 62,993 | 43 | 35,314 | 24 | 27,678- | 19- |
| 84-86 | 129,634 | 47,990 | 37 | 22,192 | 17 | 25,798- | 20- |
| 85-87 | 123,825 | 50,681 | 41 | 32,115 | 26 | 18,566- | 15- |
| 86-88 | 137,128 | 47,482 | 35 | 26,267 | 19 | 21,215- | 15- |
| 87-89 | 134,390 | 44,664 | 33 | 22,909 | 17 | 21,755- | 16- |
| 88-90 | 85,909 | 26,868 | 31 | 5,023 | 6 | 21,845- | 25- |
| 89-91 | 75,581 | 25,080 | 33 | 3,015 | 4 | 22,065- | 29- |
| 90-92 | 59,035 | 23,773 | 40 | 1,526 | 3 | 22,246- | 38- |
| 91-93 | 59,956 | 32,442 | 54 | 1,395 | 2 | 31,046- | 52- |
| 92-94 | 33,465 | 24,668 | 74 | 1,086 | 3 | 23,582- | 70- |
| 93-95 | 22,010 | 24,548 | 112 | 1,156 | 5 | 23,392- | 106- |
| 94-96 | 17,068 | 14,085 | 83 | 1,082 | 6 | 13,003- | 76- |
| 95-97 | 13,913 | 9,681 | 70 | 1,019 | 7 | 8,662- | 62- |
| 96-98 | 382 | 47 | 12 | 595 | 156 | 548 | 143 |
| 97-99 | 26,853 | 25 | 0 | 146 | 1 | 121 | 0 |
| 98-00 | 172,949 | 55,537 | 32 | 6,771 | 4 | 48,767- | 28- |
| 99-01 | 176,551 | 56,806 | 32 | 7,444 | 4 | 49,362- | 28- |
| 00-02 | 155,294 | 57,335 | 37 | 7,485 | 5 | 49,850- | 32- |
| 01-03 | 369,381 | 34,338 | 9 | 1,271 | 0 | 33,067- | 9- |
| 02-04 | 463,378 | 41,461 | 9 | 891 | 0 | 40,569- | 9- |
| 03-05 | 490,983 | 48,206 | 10 | 850 | 0 | 47,356- | 10- |
| 04-06 | 172,994 | 25,034 | 14 | 909 | 1 | 24,126- | 14- |
| 05-07 | 112,728 | 21,248 | 19 | 5,953 | 5 | 15,294- | 14- |
| 06-08 | 98,836 | 16,850 | 17 | 6,106 | 6 | 10,744- | 11- |
| 07-09 | 69,950 | 6,806 | 10 | 9,254 | 13 | 2,448 | 4 |
| 08-10 | 40,980 | 10,699 | 26 | 8,774 | 21 | 1,926- | 5- |
| 09-11 | 207,155 | 48,088 | 23 | 12,507 | 6 | 35,581- | 17- |
| 10-12 | 222,446 | 57,517 | 26 | 15,262 | 7 | 42,255- | 19- |
| 11-13 | 248,972 | 60,029 | 24 | 12,980 | 5 | 47,050- | 19- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 162,483 | 40,702 | 25 | 12,961 | 8 | 27,742- | 17- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 1976 | 104,503 | 32,599 | 31 | 64,118 | 61 | 31,519 | 30 |
| 1977 | 116,210 | 8,648 | 7 | 59,090 | 51 | 50,442 | 43 |
| 1978 | 339,141 | 56,941 | 17 | 179,117 | 53 | 122,176 | 36 |
| 1979 | 480,851 | 10,131 | 2 | 86,811 | 18 | 76,680 | 16 |
| 1980 | 175,007 | 52,136 | 30 | 152,259 | 87 | 100,123 | 57 |
| 1981 | 516,437 | 63,263 | 12 | 274,911 | 53 | 211,648 | 41 |
| 1982 | 325,058 | 176,060 | 54 | 319,538 | 98 | 143,478 | 44 |
| 1983 | 988,191 | 385,902 | 39 | 462,385 | 47 | 76,483 | 8 |
| 1984 | 400,989 | 202,959 | 51 | 137,693 | 34 | 65,267- | 16- |
| 1985 | 380,546 | 240,652 | 63 | 246,827 | 65 | 6,176 | 2 |
| 1986 | 608,430 | 219,035 | 36 | 560,907 | 92 | 341,872 | 56 |
| 1987 | 534,101 | 144,298 | 27 | 549,137 | 103 | 404,839 | 76 |
| 1988 | 984,724 | 165,334 | 17 | 510,599 | 52 | 345,265 | 35 |
| 1989 | 659,378 | 154,888 | 23 | 484,116 | 73 | 329,228 | 50 |
| 1990 | 390,678 | 90,576 | 23 | 442,683 | 113 | 352,107 | 90 |
| 1991 | 767,447 | 158,012 | 21 | 328,723 | 43 | 170,711 | 22 |
| 1992 | 1,989,739 | 263,167 | 13 | 311,028 | 16 | 47,860 | 2 |
| 1993 | 907,894 | 161,482 | 18 | 569,609 | 63 | 408,127 | 45 |
| 1994 | 1,032,555 | 176,280 | 17 | 440,174 | 43 | 263,894 | 26 |
| 1995 | 4,969,242 | 275,226 | 6 | 335,944 | 7 | 60,719 | 1 |
| 1996 | 2,976,672 | 123,027 | 4 | 151,326 | 5 | 28,299 | 1 |
| 1997 | 2,769,351 | 384,250 | 14 | 429,836 | 16 | 45,586 | 2 |
| 1998 | 358,148 | 67,967 | 19 | 120,540 | 34 | 52,572 | 15 |
| 1999 | 925,919 | 40,486 | 4 | 110,706 | 12 | 70,221 | 8 |
| 2000 | 1,563,802 | 404,032 | 26 | 194,778 | 12 | 209,254- | 13- |
| 2001 | 113,948 | 18,817 | 17 | 20,175 | 18 | 1,358 | 1 |
| 2002 | 338,985 | 10,453 | 3 | 57,813 | 17 | 47,360 | 14 |
| 2003 | 742,292 | 359,374 | 48 | 207,954 | 28 | 151,420- | 20- |
| 2004 | 1,992,977 | 279,528 | 14 | 192,139 | 10 | 87,389- | 4- |
| 2005 | 685,300 | 71,952 | 10 | 115,237 | 17 | 43,285 | 6 |
| 2006 | 365,729 | 195,360 | 53 | 214,272 | 59 | 18,911 | 5 |
| 2007 | 455,230 | 231,094 | 51 | 296,967 | 65 | 65,873 | 14 |
| 2008 | 234,344 | 90,629 | 39 | 168,832 | 72 | 78,203 | 33 |
| 2009 | 122,626 | 133,779 | 109 | 196,293 | 160 | 62,514 | 51 |
| 2010 | 630,713 | 122,175 | 19 | 327,597 | 52 | 205,422 | 33 |
| 2011 | 1,160,803 | 340,180 | 29 | 127,354 | 11 | 212,826- | 18- |
| 2012 | 154,588 | 94,013 | 61 | 102,853 | 67 | 8,840 | 6 |
| 2013 | 1,323,739 | 116,351 | 9 | 926,204 | 70 | 809,852 | 61 |
| TOTAL | 33,586,288 | 6,121,056 | 18 | 10,476,546 | 31 | 4,355,489 | 13 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 186,618 | 32,729 | 18 | 100,775 | 54 | 68,046 | 36 |
| 77-79 | 312,067 | 25,240 | 8 | 108,339 | 35 | 83,099 | 27 |
| 78-80 | 331,667 | 39,736 | 12 | 139,396 | 42 | 99,660 | 30 |
| 79-81 | 390,765 | 41,843 | 11 | 171,327 | 44 | 129,484 | 33 |
| 80-82 | 338,834 | 97,153 | 29 | 248,903 | 73 | 151,750 | 45 |
| 81-83 | 609,896 | 208,408 | 34 | 352,278 | 58 | 143,870 | 24 |
| 82-84 | 571,413 | 254,974 | 45 | 306,539 | 54 | 51,565 | 9 |
| 83-85 | 589,908 | 276,504 | 47 | 282,302 | 48 | 5,797 | 1 |
| 84-86 | 463,322 | 220,882 | 48 | 315,142 | 68 | 94,260 | 20 |
| 85-87 | 507,692 | 201,328 | 40 | 452,290 | 89 | 250,962 | 49 |
| 86-88 | 709,085 | 176,222 | 25 | 540,214 | 76 | 363,992 | 51 |
| 87-89 | 726,068 | 154,840 | 21 | 514,617 | 71 | 359,777 | 50 |
| 88-90 | 678,260 | 136,933 | 20 | 479,133 | 71 | 342,200 | 50 |
| 89-91 | 605,835 | 134,492 | 22 | 418,507 | 69 | 284,015 | 47 |
| 90-92 | 1,049,288 | 170,585 | 16 | 360,811 | 34 | 190,226 | 18 |
| 91-93 | 1,221,693 | 194,221 | 16 | 403,120 | 33 | 208,899 | 17 |
| 92-94 | 1,310,063 | 200,310 | 15 | 440,270 | 34 | 239,960 | 18 |
| 93-95 | 2,303,230 | 204,329 | 9 | 448,576 | 19 | 244,247 | 11 |
| 94-96 | 2,992,823 | 191,511 | 6 | 309,148 | 10 | 117,637 | 4 |
| 95-97 | 3,571,755 | 260,834 | 7 | 305,702 | 9 | 44,868 | 1 |
| 96-98 | 2,034,724 | 191,748 | 9 | 233,900 | 11 | 42,152 | 2 |
| 97-99 | 1,351,139 | 164,234 | 12 | 220,361 | 16 | 56,126 | 4 |
| 98-00 | 949,290 | 170,829 | 18 | 142,008 | 15 | 28,820- | 3- |
| 99-01 | 867,890 | 154,445 | 18 | 108,553 | 13 | 45,892- | 5- |
| 00-02 | 672,245 | 144,434 | 21 | 90,922 | 14 | 53,512- | 8- |
| 01-03 | 398,409 | 129,548 | 33 | 95,314 | 24 | 34,234- | 9- |
| 02-04 | 1,024,751 | 216,452 | 21 | 152,635 | 15 | 63,817- | 6- |
| 03-05 | 1,140,190 | 236,951 | 21 | 171,777 | 15 | 65,175- | 6- |
| 04-06 | 1,014,669 | 182,280 | 18 | 173,883 | 17 | 8,398- | 1- |
| 05-07 | 502,086 | 166,136 | 33 | 208,825 | 42 | 42,690 | 9 |
| 06-08 | 351,768 | 172,361 | 49 | 226,690 | 64 | 54,329 | 15 |
| 07-09 | 270,733 | 151,834 | 56 | 220,697 | 82 | 68,864 | 25 |
| 08-10 | 329,228 | 115,527 | 35 | 230,907 | 70 | 115,380 | 35 |
| 09-11 | 638,048 | 198,711 | 31 | 217,081 | 34 | 18,370 | 3 |
| 10-12 | 648,701 | 185,456 | 29 | 185,935 | 29 | 479 | 0 |
| 11-13 | 879,710 | 183,515 | 21 | 385,470 | 44 | 201,955 | 23 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 678,494 | 161,300 | 24 | 336,060 | 50 | 174,761 | 26 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1978 | 973 | | 0 | | 0 | | 0 |
| 1979 | 33,732 | 205 | 1 | | 0 | 205- | 1- |
| 1980 | 29,084- | | 0 | 123 | 0 | 123 | 0 |
| 1981 | 45,595 | 23,930 | 52 | 9,289 | 20 | 14,641- | 32- |
| 1982 | 15,776 | 68 | 0 | 2,797 | 18 | 2,729 | 17 |
| 1983 | | 22,386 | | | | 22,386- | |
| 1984 | 7,978 | 13,671 | 171 | | 0 | 13,671- | 171- |
| 1985 | 194,942 | 12,526 | 6 | | 0 | 12,526- | 6- |
| 1986 | 44,011 | 7,764 | 18 | 2,430 | 6 | 5,334- | 12- |
| 1987 | 11,741 | 6,245 | 53 | 11,677 | 99 | 5,432 | 46 |
| 1988 | 1,408 | | 0 | 772 | 55 | 772 | 55 |
| 1989 | 4,163 | 5,939 | 143 | 755 | 18 | 5,184- | 125- |
| 1990 | 88,153 | 121,860 | 138 | | 0 | 121,860- | 138- |
| 1991 | 12,114 | 81,456 | 672 | 850 | 7 | 80,606- | 665- |
| 1992 | 88,369 | 9,047 | 10 | | 0 | 9,047- | 10- |
| 1993 | 286,087 | 303,740 | 106 | | 0 | 303,740- | 106- |
| 1994 | 215,020 | 61,149 | 28 | 112 | 0 | 61,037- | 28- |
| 1995 | 94,528 | 5,580 | 6 | | 0 | 5,580- | 6- |
| 1996 | 57,509 | | 0 | | 0 | | 0 |
| 1997 | 173,581 | 175,480 | 101 | | 0 | 175,480- | 101- |
| 1998 | 32,001 | 12,597 | 39 | | 0 | 12,597- | 39- |
| 1999 | | | | | | | |
| 2000 | 922,144 | 2,231 | 0 | 187,885 | 20 | 185,654 | 20 |
| 2001 | 17,874 | | 0 | | 0 | | 0 |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | 29,581 | 17,600 | 59 | | 0 | 17,600- | 59- |
| 2005 | 49,193 | | 0 | | 0 | | 0 |
| 2006 | 128,778 | | 0 | | 0 | | 0 |
| 2007 | 244,387 | 2,236 | 1 | | 0 | 2,236- | 1- |
| 2008 | 1,013,925 | 144,550 | 14 | | 0 | 144,550- | 14- |
| 2009 | 596,656 | 84,792 | 14 | | 0 | 84,792- | 14- |
| 2010 | 526,969 | 178,185 | 34 | | 0 | 178,185- | 34- |
| 2011 | 241,365 | 95,576 | 40 | 6,036 | 3 | 89,541- | 37- |
| 2012 | 999,499 | 343,253 | 34 | | 0 | 343,253- | 34- |
| 2013 | 777,226 | 180,197 | 23 | | 0 | 180,197- | 23- |
| TOTAL | 6,926,196 | 1,912,262 | 28 | 222,725 | 3 | 1,689,537- | 24- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-------|----|---|----|---|-----|----|
| 78-80 | 1,874 | 68 | 4 | 41 | 2 | 27- | 1- |
|-------|-------|----|---|----|---|-----|----|

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 79-81 | 16,748 | 8,045 | 48 | 3,137 | 19 | 4,908- | 29- |
| 80-82 | 10,763 | 7,999 | 74 | 4,069 | 38 | 3,930- | 37- |
| 81-83 | 20,457 | 15,461 | 76 | 4,028 | 20 | 11,433- | 56- |
| 82-84 | 7,918 | 12,041 | 152 | 932 | 12 | 11,109- | 140- |
| 83-85 | 67,640 | 16,194 | 24 | | 0 | 16,194- | 24- |
| 84-86 | 82,310 | 11,320 | 14 | 810 | 1 | 10,510- | 13- |
| 85-87 | 83,565 | 8,845 | 11 | 4,702 | 6 | 4,143- | 5- |
| 86-88 | 19,053 | 4,670 | 25 | 4,960 | 26 | 290 | 2 |
| 87-89 | 5,770 | 4,061 | 70 | 4,401 | 76 | 340 | 6 |
| 88-90 | 31,241 | 42,600 | 136 | 509 | 2 | 42,091- | 135- |
| 89-91 | 34,810 | 69,752 | 200 | 535 | 2 | 69,217- | 199- |
| 90-92 | 62,879 | 70,788 | 113 | 283 | 0 | 70,504- | 112- |
| 91-93 | 128,857 | 131,414 | 102 | 283 | 0 | 131,131- | 102- |
| 92-94 | 196,492 | 124,645 | 63 | 37 | 0 | 124,608- | 63- |
| 93-95 | 198,545 | 123,490 | 62 | 37 | 0 | 123,452- | 62- |
| 94-96 | 122,352 | 22,243 | 18 | 37 | 0 | 22,206- | 18- |
| 95-97 | 108,540 | 60,353 | 56 | | 0 | 60,353- | 56- |
| 96-98 | 87,697 | 62,692 | 71 | | 0 | 62,692- | 71- |
| 97-99 | 68,527 | 62,692 | 91 | | 0 | 62,692- | 91- |
| 98-00 | 318,048 | 4,943 | 2 | 62,628 | 20 | 57,686 | 18 |
| 99-01 | 313,339 | 744 | 0 | 62,628 | 20 | 61,885 | 20 |
| 00-02 | 313,339 | 744 | 0 | 62,628 | 20 | 61,885 | 20 |
| 01-03 | 5,958 | | 0 | | 0 | | 0 |
| 02-04 | 9,860 | 5,867 | 59 | | 0 | 5,867- | 59- |
| 03-05 | 26,258 | 5,867 | 22 | | 0 | 5,867- | 22- |
| 04-06 | 69,184 | 5,867 | 8 | | 0 | 5,867- | 8- |
| 05-07 | 140,786 | 745 | 1 | | 0 | 745- | 1- |
| 06-08 | 462,364 | 48,929 | 11 | | 0 | 48,929- | 11- |
| 07-09 | 618,323 | 77,193 | 12 | | 0 | 77,193- | 12- |
| 08-10 | 712,516 | 135,842 | 19 | | 0 | 135,842- | 19- |
| 09-11 | 454,997 | 119,518 | 26 | 2,012 | 0 | 117,506- | 26- |
| 10-12 | 589,278 | 205,671 | 35 | 2,012 | 0 | 203,659- | 35- |
| 11-13 | 672,697 | 206,342 | 31 | 2,012 | 0 | 204,330- | 30- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 09-13 | 628,343 | 176,400 | 28 | 1,207 | 0 | 175,193- | 28- |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 262,178 | 2,239 | 1 | 149,768 | 57 | 147,529 | 56 |
| 1977 | 571,797 | 4,705 | 1 | 123,207 | 22 | 118,502 | 21 |
| 1978 | 454,139 | 1,500 | 0 | 134,384 | 30 | 132,884 | 29 |
| 1979 | 662,130 | 5,700 | 1 | 279,148 | 42 | 273,448 | 41 |
| 1980 | 294,579 | | 0 | 37,204 | 13 | 37,204 | 13 |
| 1981 | 475,571 | | 0 | 202,497 | 43 | 202,497 | 43 |
| 1982 | 260,642 | | 0 | 102,696 | 39 | 102,696 | 39 |
| 1983 | 616,165 | | 0 | 51,452 | 8 | 51,452 | 8 |
| 1984 | 565,728 | 4,467 | 1 | 90,618 | 16 | 86,151 | 15 |
| 1985 | 528,721 | 4,030 | 1 | 102,357 | 19 | 98,326 | 19 |
| 1986 | 408,444 | 2,487 | 1 | 74,721 | 18 | 72,234 | 18 |
| 1987 | 588,724 | 784 | 0 | 42,524 | 7 | 41,740 | 7 |
| 1988 | 423,080 | 1,165 | 0 | 58,995 | 14 | 57,830 | 14 |
| 1989 | 549,520 | | 0 | 35,828 | 7 | 35,828 | 7 |
| 1990 | 846,708 | | 0 | 13,065 | 2 | 13,065 | 2 |
| 1991 | 845,661 | | 0 | 13,900 | 2 | 13,900 | 2 |
| 1992 | 672,591 | | 0 | 147,796 | 22 | 147,796 | 22 |
| 1993 | 411,341 | | 0 | 104,776 | 25 | 104,776 | 25 |
| 1994 | 64,078 | | 0 | 9,598 | 15 | 9,598 | 15 |
| 1995 | 222,303 | | 0 | 6,160 | 3 | 6,160 | 3 |
| 1996 | 71,297 | | 0 | 27,205 | 38 | 27,205 | 38 |
| 1997 | 137,885 | | 0 | 13,430 | 10 | 13,430 | 10 |
| 1998 | 45,168 | | 0 | 8,980 | 20 | 8,980 | 20 |
| 1999 | | | | | | | |
| 2000 | 159,901 | 101,820 | 64 | 112,744 | 71 | 10,924 | 7 |
| 2001 | 27,124 | 2,503- | 9- | 313 | 1 | 2,816 | 10 |
| 2002 | 15,628 | 22,984- | 147- | | 0 | 22,984 | 147 |
| 2003 | 6,753 | 395- | 6- | 1,350 | 20 | 1,745 | 26 |
| 2004 | 327,674 | | 0 | 267,933 | 82 | 267,933 | 82 |
| 2005 | 856,715 | | 0 | 282,196 | 33 | 282,196 | 33 |
| 2006 | 1,794,131 | | 0 | 1,456,661 | 81 | 1,456,661 | 81 |
| 2007 | 584,053 | | 0 | 450,746 | 77 | 450,746 | 77 |
| 2008 | 707,100 | | 0 | 257,613 | 36 | 257,613 | 36 |
| 2009 | 1,847,472 | | 0 | 445,235 | 24 | 445,235 | 24 |
| 2010 | 1,422,002 | | 0 | 111,590 | 8 | 111,590 | 8 |
| 2011 | 3,445,587 | 1,191- | 0 | 417,701 | 12 | 418,892 | 12 |
| 2012 | 3,278,814 | 4,257- | 0 | 697,715 | 21 | 701,972 | 21 |
| 2013 | 4,311,979 | 54,191- | 1- | 675,524 | 16 | 729,715 | 17 |
| TOTAL | 28,763,383 | 43,379 | 0 | 7,007,630 | 24 | 6,964,252 | 24 |

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 429,371 | 2,815 | 1 | 135,786 | 32 | 132,972 | 31 |
| 77-79 | 562,689 | 3,968 | 1 | 178,913 | 32 | 174,945 | 31 |
| 78-80 | 470,283 | 2,400 | 1 | 150,246 | 32 | 147,846 | 31 |
| 79-81 | 477,426 | 1,900 | 0 | 172,950 | 36 | 171,050 | 36 |
| 80-82 | 343,597 | | 0 | 114,132 | 33 | 114,132 | 33 |
| 81-83 | 450,792 | | 0 | 118,882 | 26 | 118,882 | 26 |
| 82-84 | 480,845 | 1,489 | 0 | 81,589 | 17 | 80,100 | 17 |
| 83-85 | 570,205 | 2,832 | 0 | 81,475 | 14 | 78,643 | 14 |
| 84-86 | 500,964 | 3,662 | 1 | 89,232 | 18 | 85,570 | 17 |
| 85-87 | 508,630 | 2,434 | 0 | 73,200 | 14 | 70,766 | 14 |
| 86-88 | 473,416 | 1,479 | 0 | 58,747 | 12 | 57,268 | 12 |
| 87-89 | 520,442 | 650 | 0 | 45,782 | 9 | 45,132 | 9 |
| 88-90 | 606,436 | 388 | 0 | 35,963 | 6 | 35,574 | 6 |
| 89-91 | 747,296 | | 0 | 20,931 | 3 | 20,931 | 3 |
| 90-92 | 788,320 | | 0 | 58,254 | 7 | 58,254 | 7 |
| 91-93 | 643,198 | | 0 | 88,824 | 14 | 88,824 | 14 |
| 92-94 | 382,670 | | 0 | 87,390 | 23 | 87,390 | 23 |
| 93-95 | 232,574 | | 0 | 40,178 | 17 | 40,178 | 17 |
| 94-96 | 119,226 | | 0 | 14,321 | 12 | 14,321 | 12 |
| 95-97 | 143,828 | | 0 | 15,598 | 11 | 15,598 | 11 |
| 96-98 | 84,783 | | 0 | 16,538 | 20 | 16,538 | 20 |
| 97-99 | 61,018 | | 0 | 7,470 | 12 | 7,470 | 12 |
| 98-00 | 68,356 | 33,940 | 50 | 40,575 | 59 | 6,635 | 10 |
| 99-01 | 62,342 | 33,106 | 53 | 37,686 | 60 | 4,580 | 7 |
| 00-02 | 67,551 | 25,444 | 38 | 37,686 | 56 | 12,241 | 18 |
| 01-03 | 16,502 | 8,627- | 52- | 554 | 3 | 9,182 | 56 |
| 02-04 | 116,685 | 7,793- | 7- | 89,761 | 77 | 97,554 | 84 |
| 03-05 | 397,047 | 132- | 0 | 183,826 | 46 | 183,958 | 46 |
| 04-06 | 992,840 | | 0 | 668,930 | 67 | 668,930 | 67 |
| 05-07 | 1,078,300 | | 0 | 729,868 | 68 | 729,868 | 68 |
| 06-08 | 1,028,428 | | 0 | 721,673 | 70 | 721,673 | 70 |
| 07-09 | 1,046,208 | | 0 | 384,531 | 37 | 384,531 | 37 |
| 08-10 | 1,325,524 | | 0 | 271,479 | 20 | 271,479 | 20 |
| 09-11 | 2,238,354 | 397- | 0 | 324,842 | 15 | 325,239 | 15 |
| 10-12 | 2,715,468 | 1,816- | 0 | 409,002 | 15 | 410,818 | 15 |
| 11-13 | 3,678,794 | 19,880- | 1- | 596,980 | 16 | 616,860 | 17 |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|-----------|---------|---|---------|----|---------|----|
| 09-13 | 2,861,171 | 11,928- | 0 | 469,553 | 16 | 481,481 | 17 |
|-------|-----------|---------|---|---------|----|---------|----|

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1976 | 21,008 | | 0 | 8,519 | 41 | 8,519 | 41 |
| 1977 | 56,817 | | 0 | 12,646 | 22 | 12,646 | 22 |
| 1978 | 25,550 | | 0 | 261 | 1 | 261 | 1 |
| 1979 | 3,923 | | 0 | 10,400 | 265 | 10,400 | 265 |
| 1980 | 67,909 | | 0 | 3,754 | 6 | 3,754 | 6 |
| 1981 | 61,216 | | 0 | 6,691 | 11 | 6,691 | 11 |
| 1982 | 36,567 | | 0 | 6,066 | 17 | 6,066 | 17 |
| 1983 | 143,795 | | 0 | 23,966 | 17 | 23,966 | 17 |
| 1984 | 81,056 | 1,197 | 1 | 41,051 | 51 | 39,855 | 49 |
| 1985 | 60,819 | 1,094 | 2 | 30,795 | 51 | 29,701 | 49 |
| 1986 | 15,877 | 180 | 1 | 1,050 | 7 | 870 | 5 |
| 1987 | 67,636 | | 0 | | 0 | | 0 |
| 1988 | 901 | 783 | 87 | 12,525 | | 11,742 | |
| 1989 | 118,684 | | 0 | 801 | 1 | 801 | 1 |
| 1990 | 11,655 | | 0 | 9,825 | 84 | 9,825 | 84 |
| 1991 | 375,850 | | 0 | 19,911 | 5 | 19,911 | 5 |
| 1992 | 337,510 | | 0 | 31,495 | 9 | 31,495 | 9 |
| 1993 | 118,293 | | 0 | 182,656 | 154 | 182,656 | 154 |
| 1994 | 36,586 | | 0 | 2,240 | 6 | 2,240 | 6 |
| 1995 | | | | | | | |
| 1996 | 79,785 | | 0 | 9,900 | 12 | 9,900 | 12 |
| 1997 | 23,256 | | 0 | | 0 | | 0 |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 648,544 | | 0 | 142,941 | 22 | 142,941 | 22 |
| 2001 | 27,393 | 2,527- | 9- | 317 | 1 | 2,844 | 10 |
| 2002 | 392,052 | 21,850- | 6- | | 0 | 21,850 | 6 |
| 2003 | | | | | | | |
| 2004 | 43,747 | | 0 | 20,935 | 48 | 20,935 | 48 |
| 2005 | 208,757 | | 0 | 68,310 | 33 | 68,310 | 33 |
| 2006 | 177,777 | | 0 | 80,152- | 45- | 80,152- | 45- |
| 2007 | 56,376 | | 0 | 22,880 | 41 | 22,880 | 41 |
| 2008 | 164,239 | | 0 | 75,452 | 46 | 75,452 | 46 |
| 2009 | 378,700 | | 0 | 173,370 | 46 | 173,370 | 46 |
| 2010 | 1,192,197 | | 0 | 32,361 | 3 | 32,361 | 3 |
| 2011 | 94,817 | 1,434- | 2- | 91,904 | 97 | 93,338 | 98 |
| 2012 | 734,847 | | 0 | 147,725 | 20 | 147,725 | 20 |
| 2013 | 1,360,872 | 15,480- | 1- | 182,572 | 13 | 198,052 | 15 |
| TOTAL | 7,225,013 | 38,038- | 1- | 1,293,169 | 18 | 1,331,207 | 18 |

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 76-78 | 34,458 | | 0 | 7,142 | 21 | 7,142 | 21 |
| 77-79 | 28,763 | | 0 | 7,769 | 27 | 7,769 | 27 |
| 78-80 | 32,460 | | 0 | 4,805 | 15 | 4,805 | 15 |
| 79-81 | 44,349 | | 0 | 6,948 | 16 | 6,948 | 16 |
| 80-82 | 55,231 | | 0 | 5,504 | 10 | 5,504 | 10 |
| 81-83 | 80,526 | | 0 | 12,241 | 15 | 12,241 | 15 |
| 82-84 | 87,139 | 399 | 0 | 23,694 | 27 | 23,296 | 27 |
| 83-85 | 95,223 | 764 | 1 | 31,937 | 34 | 31,174 | 33 |
| 84-86 | 52,584 | 823 | 2 | 24,299 | 46 | 23,475 | 45 |
| 85-87 | 48,111 | 425 | 1 | 10,615 | 22 | 10,190 | 21 |
| 86-88 | 28,138 | 321 | 1 | 4,525 | 16 | 4,204 | 15 |
| 87-89 | 62,407 | 261 | 0 | 4,442 | 7 | 4,181 | 7 |
| 88-90 | 43,747 | 261 | 1 | 7,717 | 18 | 7,456 | 17 |
| 89-91 | 168,730 | | 0 | 10,179 | 6 | 10,179 | 6 |
| 90-92 | 241,672 | | 0 | 20,410 | 8 | 20,410 | 8 |
| 91-93 | 277,217 | | 0 | 78,021 | 28 | 78,021 | 28 |
| 92-94 | 164,129 | | 0 | 72,130 | 44 | 72,130 | 44 |
| 93-95 | 51,626 | | 0 | 61,632 | 119 | 61,632 | 119 |
| 94-96 | 38,790 | | 0 | 4,047 | 10 | 4,047 | 10 |
| 95-97 | 34,347 | | 0 | 3,300 | 10 | 3,300 | 10 |
| 96-98 | 34,347 | | 0 | 3,300 | 10 | 3,300 | 10 |
| 97-99 | 7,752 | | 0 | | 0 | | 0 |
| 98-00 | 216,181 | | 0 | 47,647 | 22 | 47,647 | 22 |
| 99-01 | 225,312 | 842- | 0 | 47,753 | 21 | 48,595 | 22 |
| 00-02 | 355,997 | 8,126- | 2- | 47,753 | 13 | 55,878 | 16 |
| 01-03 | 139,815 | 8,126- | 6- | 106 | 0 | 8,231 | 6 |
| 02-04 | 145,267 | 7,283- | 5- | 6,978 | 5 | 14,262 | 10 |
| 03-05 | 84,168 | | 0 | 29,748 | 35 | 29,748 | 35 |
| 04-06 | 143,427 | | 0 | 3,031 | 2 | 3,031 | 2 |
| 05-07 | 147,637 | | 0 | 3,679 | 2 | 3,679 | 2 |
| 06-08 | 132,798 | | 0 | 6,060 | 5 | 6,060 | 5 |
| 07-09 | 199,772 | | 0 | 90,567 | 45 | 90,567 | 45 |
| 08-10 | 578,379 | | 0 | 93,728 | 16 | 93,728 | 16 |
| 09-11 | 555,238 | 478- | 0 | 99,212 | 18 | 99,690 | 18 |
| 10-12 | 673,954 | 478- | 0 | 90,663 | 13 | 91,141 | 14 |
| 11-13 | 730,179 | 5,638- | 1- | 140,734 | 19 | 146,372 | 20 |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|---------|--------|---|---------|----|---------|----|
| 09-13 | 752,287 | 3,383- | 0 | 125,586 | 17 | 128,969 | 17 |
|-------|---------|--------|---|---------|----|---------|----|

Schedule JJS-1

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1988 | 7,954.62 | 3,262 | 4,651 | 3,781 | 37.57 | 101 |
| 2001 | 2,390,218.21 | 600,217 | 855,800 | 1,677,831 | 38.88 | 43,154 |
| 2002 | 333,300.87 | 78,471 | 111,885 | 241,414 | 38.98 | 6,193 |
| 2003 | 1,891,870.35 | 414,753 | 591,362 | 1,414,021 | 39.08 | 36,183 |
| 2005 | 22,976.60 | 4,249 | 6,058 | 18,297 | 39.27 | 466 |
| 2006 | 585,114.37 | 97,462 | 138,963 | 481,258 | 39.37 | 12,224 |
| 2007 | 1,749.27 | 258 | 368 | 1,486 | 39.47 | 38 |
| 2008 | 52,580.54 | 6,705 | 9,560 | 46,175 | 39.56 | 1,167 |
| 2009 | 38,118.15 | 4,060 | 5,789 | 34,616 | 39.66 | 873 |
| 2010 | 146,488.77 | 12,433 | 17,727 | 137,551 | 39.75 | 3,460 |
| 2011 | 449,830.06 | 27,937 | 39,833 | 436,987 | 39.85 | 10,966 |
| 2012 | 1,070,720.97 | 41,086 | 58,581 | 1,076,383 | 39.94 | 26,950 |
| 2013 | 139,451.24 | 1,823 | 2,599 | 145,219 | 40.04 | 3,627 |
| | 7,130,374.02 | 1,292,716 | 1,843,177 | 5,715,019 | | 145,402 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -8

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1967 | 621.66 | 357 | 509 | 162 | 35.31 | 5 |
| 1969 | 171,453.35 | 96,562 | 137,680 | 47,490 | 35.53 | 1,337 |
| 1970 | 42,597.67 | 23,740 | 33,849 | 12,157 | 35.64 | 341 |
| 1971 | 123,723.46 | 68,192 | 97,229 | 36,392 | 35.75 | 1,018 |
| 1972 | 8,287.26 | 4,516 | 6,439 | 2,511 | 35.86 | 70 |
| 1973 | 24,894.89 | 13,406 | 19,115 | 7,772 | 35.97 | 216 |
| 1974 | 1,243.32 | 661 | 942 | 400 | 36.08 | 11 |
| 1976 | 36,168.55 | 18,742 | 26,723 | 12,339 | 36.30 | 340 |
| 1977 | 93,100.96 | 47,583 | 67,845 | 32,704 | 36.41 | 898 |
| 1978 | 274,091.63 | 138,060 | 196,848 | 99,171 | 36.52 | 2,716 |
| 1979 | 64,692.36 | 32,108 | 45,780 | 24,088 | 36.62 | 658 |
| 1980 | 540,437.96 | 263,984 | 376,393 | 207,280 | 36.73 | 5,643 |
| 1981 | 26,617.08 | 12,790 | 18,236 | 10,510 | 36.84 | 285 |
| 1982 | 11,595.92 | 5,478 | 7,811 | 4,713 | 36.94 | 128 |
| 1983 | 943,283.00 | 437,612 | 623,955 | 394,791 | 37.05 | 10,656 |
| 1984 | 125,919.05 | 57,336 | 81,751 | 54,242 | 37.15 | 1,460 |
| 1985 | 102,278.08 | 45,646 | 65,083 | 45,377 | 37.26 | 1,218 |
| 1986 | 776,602.90 | 339,527 | 484,104 | 354,627 | 37.36 | 9,492 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 1987 | 33,270.51 | 14,223 | 20,279 | 15,653 | 37.47 | 418 |
| 1988 | 39,351.62 | 16,444 | 23,446 | 19,054 | 37.57 | 507 |
| 1989 | 126,697.64 | 51,663 | 73,662 | 63,171 | 37.67 | 1,677 |
| 1990 | 1,347.46 | 535 | 763 | 692 | 37.78 | 18 |
| 1991 | 37,306.60 | 14,419 | 20,559 | 19,732 | 37.88 | 521 |
| 1992 | 135,680.05 | 50,925 | 72,610 | 73,925 | 37.98 | 1,946 |
| 1993 | 272,883.40 | 99,298 | 141,581 | 153,133 | 38.08 | 4,021 |
| 1994 | 1,332,278.40 | 468,694 | 668,272 | 770,588 | 38.19 | 20,178 |
| 1995 | 4,146.50 | 1,408 | 2,008 | 2,471 | 38.29 | 65 |
| 1996 | 2,022,386.18 | 660,998 | 942,463 | 1,241,714 | 38.39 | 32,345 |
| 1997 | 156,872.63 | 49,197 | 70,146 | 99,276 | 38.49 | 2,579 |
| 1998 | 117,442.01 | 35,229 | 50,230 | 76,607 | 38.59 | 1,985 |
| 1999 | 61,771.39 | 17,652 | 25,169 | 41,545 | 38.69 | 1,074 |
| 2000 | 9,006.64 | 2,442 | 3,482 | 6,245 | 38.78 | 161 |
| 2001 | 207,598.75 | 53,115 | 75,732 | 148,474 | 38.88 | 3,819 |
| 2002 | 127,924.57 | 30,686 | 43,753 | 94,406 | 38.98 | 2,422 |
| 2003 | 3,642.80 | 814 | 1,161 | 2,774 | 39.08 | 71 |
| 2004 | 33,398.18 | 6,883 | 9,814 | 26,256 | 39.18 | 670 |
| 2005 | 107,788.35 | 20,311 | 28,960 | 87,452 | 39.27 | 2,227 |
| 2006 | 127,983.52 | 21,720 | 30,969 | 107,253 | 39.37 | 2,724 |
| 2007 | 10,596.17 | 1,590 | 2,267 | 9,177 | 39.47 | 233 |
| 2008 | 68,996.97 | 8,964 | 12,781 | 61,736 | 39.56 | 1,561 |
| 2009 | 36,396.51 | 3,950 | 5,632 | 33,676 | 39.66 | 849 |
| 2010 | 56,404.36 | 4,878 | 6,955 | 53,962 | 39.75 | 1,358 |
| 2011 | 124,514.31 | 7,879 | 11,234 | 123,241 | 39.85 | 3,093 |
| 2012 | 179,016.70 | 6,999 | 9,979 | 183,359 | 39.94 | 4,591 |
| 2013 | 388,279.62 | 5,170 | 7,371 | 411,971 | 40.04 | 10,289 |
| | 9,190,590.94 | 3,262,386 | 4,651,568 | 5,274,270 | | 137,894 |

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

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 2000 | 793,469.81 | 252,392 | 359,865 | 473,278 | 30.12 | 15,713 |
| 2001 | 107,840.19 | 32,528 | 46,379 | 66,853 | 30.17 | 2,216 |
| 2002 | 280,857.66 | 79,774 | 113,743 | 181,157 | 30.23 | 5,993 |
| 2010 | 36,486.95 | 3,883 | 5,536 | 32,775 | 30.68 | 1,068 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2011 | 8,595.18 | 674 | 961 | 8,064 | 30.73 | 262 |
| 2012 | 6,273.33 | 304 | 433 | 6,154 | 30.79 | 200 |
| 2013 | 67,987.82 | 1,139 | 1,624 | 69,763 | 30.84 | 2,262 |
| | 1,301,510.94 | 370,694 | 528,542 | 838,044 | | 27,714 |

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

| | | | |
|------|--------------|-----------|-----------|
| 1957 | 25,741.97 | 23,242 | 26,514 |
| 1958 | 89,189.40 | 80,360 | 91,865 |
| 1960 | 1,807.71 | 1,622 | 1,862 |
| 1962 | 72.21 | 64 | 74 |
| 1964 | 15,215.24 | 13,528 | 15,672 |
| 1973 | 4,799.34 | 4,151 | 4,943 |
| 1975 | 5,407.04 | 4,640 | 5,569 |
| 1978 | 136.88 | 116 | 141 |
| 1980 | 64,337.50 | 53,930 | 66,268 |
| 1981 | 682.94 | 569 | 703 |
| 1983 | 45,060.26 | 37,119 | 46,412 |
| 1984 | 6,211.31 | 5,084 | 6,398 |
| 1985 | 4,328.38 | 3,517 | 4,458 |
| 1986 | 695,333.12 | 560,958 | 716,193 |
| 1987 | 59,698.58 | 47,788 | 61,490 |
| 1988 | 19,356.24 | 15,360 | 19,937 |
| 1989 | 46,326.59 | 36,434 | 47,716 |
| 1990 | 182,032.21 | 141,792 | 187,493 |
| 1992 | 74,123.57 | 56,477 | 76,347 |
| 1993 | 1,334,461.14 | 1,004,302 | 1,374,495 |
| 1994 | 488,390.45 | 362,532 | 503,042 |
| 1995 | 57,682.22 | 42,196 | 59,413 |
| 1996 | 89,265.28 | 64,264 | 91,943 |
| 1997 | 1,734,138.63 | 1,225,683 | 1,786,163 |
| 1998 | 51,286.55 | 35,550 | 52,825 |
| 1999 | 36,860.72 | 24,997 | 37,967 |
| 2000 | 105,172.19 | 69,546 | 108,327 |
| 2001 | 171,497.60 | 110,280 | 176,643 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2002 | 157,746.80 | 98,263 | 162,479 | | | |
| 2003 | 48,887.11 | 29,345 | 49,019 | 1,335 | 7.46 | 179 |
| 2004 | 2,136.90 | 1,229 | 2,053 | 148 | 7.46 | 20 |
| 2005 | 40,106.45 | 21,940 | 36,650 | 4,660 | 7.46 | 625 |
| 2006 | 192,859.58 | 99,257 | 165,803 | 32,842 | 7.47 | 4,397 |
| 2007 | 6,367.44 | 3,044 | 5,085 | 1,474 | 7.47 | 197 |
| 2008 | 215,213.70 | 93,804 | 156,694 | 64,976 | 7.47 | 8,698 |
| 2009 | 95,498.37 | 36,928 | 61,686 | 36,677 | 7.47 | 4,910 |
| 2010 | 686,844.50 | 225,068 | 375,964 | 331,486 | 7.48 | 44,316 |
| 2011 | 69,658.96 | 17,973 | 30,023 | 41,726 | 7.48 | 5,578 |
| 2012 | 384,104.89 | 66,086 | 110,393 | 285,235 | 7.48 | 38,133 |
| 2013 | 111,905.06 | 7,213 | 12,049 | 103,213 | 7.49 | 13,780 |
| | 7,419,945.03 | 4,726,251 | 6,738,772 | 903,771 | | 120,833 |

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

| | | | | | | |
|------|--------------|-----------|-----------|--|--|--|
| 1958 | 1,187,471.66 | 1,155,844 | 1,211,221 | | | |
| 1959 | 9,633.91 | 9,370 | 9,827 | | | |
| 1960 | 851.03 | 827 | 868 | | | |
| 1961 | 4,964.18 | 4,821 | 5,063 | | | |
| 1962 | 491.14 | 477 | 501 | | | |
| 1963 | 1,778.70 | 1,724 | 1,814 | | | |
| 1964 | 6,586.99 | 6,381 | 6,719 | | | |
| 1965 | 7,249.24 | 7,015 | 7,394 | | | |
| 1966 | 7,943.96 | 7,680 | 8,103 | | | |
| 1969 | 5,179.03 | 4,991 | 5,283 | | | |
| 1970 | 100.41 | 97 | 102 | | | |
| 1971 | 207.44 | 199 | 212 | | | |
| 1973 | 15,348.71 | 14,719 | 15,656 | | | |
| 1975 | 2,391.73 | 2,287 | 2,440 | | | |
| 1977 | 2,644.27 | 2,520 | 2,697 | | | |
| 1978 | 1,030.07 | 980 | 1,051 | | | |
| 1979 | 60,417.27 | 57,362 | 61,626 | | | |
| 1980 | 18,333.46 | 17,372 | 18,700 | | | |
| 1981 | 907.76 | 858 | 926 | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2016 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1983 | 10,644.76 | 10,020 | 10,858 | | | |
| 1987 | 4,749.96 | 4,422 | 4,845 | | | |
| 1988 | 55,803.37 | 51,775 | 56,919 | | | |
| 1989 | 6,995.43 | 6,467 | 7,135 | | | |
| 1990 | 53,536.76 | 49,305 | 54,607 | | | |
| 1992 | 9,581.95 | 8,747 | 9,774 | | | |
| 1993 | 273,319.15 | 248,272 | 278,786 | | | |
| 1994 | 1,000.52 | 904 | 1,021 | | | |
| 1995 | 39,158.23 | 35,162 | 39,941 | | | |
| 1998 | 3,730.61 | 3,275 | 3,805 | | | |
| 1999 | 18,421.91 | 16,020 | 18,790 | | | |
| 2000 | 11,131.69 | 9,577 | 11,354 | | | |
| 2001 | 1,628.16 | 1,383 | 1,661 | | | |
| 2003 | 3,204.42 | 2,638 | 3,269 | | | |
| 2005 | 34,326.73 | 27,034 | 35,013 | | | |
| 2006 | 115,939.94 | 88,635 | 118,259 | | | |
| 2008 | 7,624.72 | 5,344 | 7,777 | | | |
| 2010 | 9,233.13 | 5,487 | 9,418 | | | |
| 2013 | 7,039.80 | 1,197 | 7,180 | | | |
| | 2,000,602.20 | 1,871,188 | 2,040,614 | | | |

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

| | | | |
|------|-----------|--------|--------|
| 1960 | 22,728.25 | 20,393 | 23,410 |
| 1963 | 1,298.53 | 1,157 | 1,337 |
| 1983 | 3,610.53 | 2,974 | 3,719 |
| 1989 | 4,265.47 | 3,355 | 4,393 |
| 1990 | 5,155.58 | 4,016 | 5,310 |
| 1995 | 39,158.22 | 28,645 | 40,333 |
| 2013 | 7,044.57 | 454 | 7,256 |
| | 83,261.15 | 60,994 | 85,759 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1964 | 131,055.92 | 116,520 | 134,988 | | | |
| 1983 | 3,610.53 | 2,974 | 3,719 | | | |
| 1990 | 5,155.58 | 4,016 | 5,310 | | | |
| 1995 | 39,158.19 | 28,645 | 40,333 | | | |
| 2006 | 7,937.97 | 4,085 | 8,176 | | | |
| 2010 | 5,151.24 | 1,688 | 5,306 | | | |
| 2013 | 7,080.22 | 456 | 7,292 | | | |
| | 199,149.65 | 158,384 | 205,124 | | | |

IATAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. -8

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1980 | 6,711,524.63 | 2,805,511 | 4,120,222 | 3,128,225 | 46.97 | 66,600 |
| 1981 | 24,774.78 | 10,164 | 14,927 | 11,830 | 47.16 | 251 |
| 1982 | 109,173.44 | 43,923 | 64,506 | 53,401 | 47.35 | 1,128 |
| 1983 | 8,256.63 | 3,254 | 4,779 | 4,138 | 47.54 | 87 |
| 1985 | 25,895.45 | 9,772 | 14,351 | 13,616 | 47.91 | 284 |
| 1986 | 3,154.36 | 1,163 | 1,708 | 1,699 | 48.09 | 35 |
| 1988 | 4,703.10 | 1,648 | 2,420 | 2,659 | 48.46 | 55 |
| 1989 | 7,127.54 | 2,431 | 3,570 | 4,128 | 48.65 | 85 |
| 1990 | 161,545.29 | 53,541 | 78,631 | 95,838 | 48.83 | 1,963 |
| 1991 | 12,551.22 | 4,035 | 5,926 | 7,629 | 49.01 | 156 |
| 1992 | 128,257.61 | 39,920 | 58,627 | 79,891 | 49.20 | 1,624 |
| 1993 | 270,314.56 | 81,302 | 119,402 | 172,538 | 49.38 | 3,494 |
| 1994 | 256,359.07 | 74,367 | 109,217 | 167,651 | 49.56 | 3,383 |
| 1995 | 105,866.13 | 29,531 | 43,370 | 70,966 | 49.74 | 1,427 |
| 1996 | 104,185.42 | 27,888 | 40,957 | 71,563 | 49.92 | 1,434 |
| 1997 | 84,937.16 | 21,739 | 31,926 | 59,806 | 50.10 | 1,194 |
| 1998 | 4,197.88 | 1,024 | 1,504 | 3,030 | 50.28 | 60 |
| 1999 | 13,515.01 | 3,129 | 4,595 | 10,001 | 50.46 | 198 |
| 2000 | 22,802.82 | 4,987 | 7,324 | 17,303 | 50.64 | 342 |
| 2001 | 18,621.67 | 3,829 | 5,623 | 14,488 | 50.82 | 285 |
| 2002 | 13,045.98 | 2,503 | 3,676 | 10,414 | 51.00 | 204 |
| 2003 | 73,978.75 | 13,181 | 19,358 | 60,539 | 51.17 | 1,183 |
| 2004 | 1,593.25 | 261 | 383 | 1,337 | 51.35 | 26 |
| 2005 | 59,500.05 | 8,850 | 12,997 | 51,263 | 51.53 | 995 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2006 | 23,263.56 | 3,105 | 4,560 | 20,565 | 51.70 | 398 |
| 2007 | 11,079.31 | 1,301 | 1,911 | 10,055 | 51.88 | 194 |
| 2008 | 1,956.98 | 198 | 291 | 1,823 | 52.05 | 35 |
| 2009 | 27,991,327.69 | 2,353,757 | 3,456,768 | 26,773,866 | 52.23 | 512,615 |
| 2010 | 3,090,744.95 | 206,189 | 302,813 | 3,035,192 | 52.40 | 57,924 |
| 2011 | 2,046,742.41 | 99,184 | 145,663 | 2,064,818 | 52.58 | 39,270 |
| 2012 | 6,944,584.15 | 206,029 | 302,578 | 7,197,573 | 52.75 | 136,447 |
| 2013 | 3,986,782.38 | 40,302 | 59,188 | 4,246,537 | 52.93 | 80,229 |
| | 52,322,363.23 | 6,158,018 | 9,043,771 | 47,464,381 | | 913,605 |

IATAN UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 100-S0.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -3

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1980 | 1,566,107.11 | 898,830 | 1,320,037 | 293,053 | 24.73 | 11,850 |
| 1991 | 25,562.19 | 12,119 | 17,798 | 8,531 | 25.21 | 338 |
| 1993 | 3,927.63 | 1,770 | 2,599 | 1,446 | 25.29 | 57 |
| 1995 | 3,812.26 | 1,620 | 2,379 | 1,547 | 25.38 | 61 |
| 1996 | 193,883.61 | 79,776 | 117,160 | 82,540 | 25.42 | 3,247 |
| 1997 | 3,150.64 | 1,251 | 1,837 | 1,408 | 25.46 | 55 |
| 2001 | 0.01 | | 0 | | | |
| 2002 | 2,763.46 | 867 | 1,273 | 1,573 | 25.67 | 61 |
| 2003 | 11,747.59 | 3,456 | 5,076 | 7,024 | 25.71 | 273 |
| 2007 | 6,775.56 | 1,388 | 2,038 | 4,940 | 25.86 | 191 |
| 2008 | 56,402.50 | 10,084 | 14,810 | 43,285 | 25.90 | 1,671 |
| 2009 | 1,413,375.92 | 213,577 | 313,663 | 1,142,114 | 25.94 | 44,029 |
| 2010 | 41,109.69 | 4,989 | 7,327 | 35,016 | 25.98 | 1,348 |
| 2011 | 509,172.98 | 45,805 | 67,270 | 457,178 | 26.02 | 17,570 |
| 2012 | 59,401.16 | 3,309 | 4,860 | 56,324 | 26.06 | 2,161 |
| 2013 | 73,471.76 | 1,423 | 2,090 | 73,586 | 26.10 | 2,819 |
| | 3,970,664.07 | 1,280,264 | 1,880,218 | 2,209,566 | | 85,731 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -14 | | | | | | |
| 1985 | 3,987.02 | 2,355 | 3,459 | 1,087 | 24.95 | 44 |
| 1988 | 32,239.71 | 18,045 | 26,501 | 10,252 | 25.08 | 409 |
| 1989 | 677.43 | 372 | 546 | 226 | 25.12 | 9 |
| 1990 | 3,662.18 | 1,966 | 2,887 | 1,288 | 25.17 | 51 |
| 1991 | 93,219.45 | 48,915 | 71,837 | 34,433 | 25.21 | 1,366 |
| 1992 | 298,113.74 | 152,650 | 224,184 | 115,665 | 25.25 | 4,581 |
| 1993 | 325,271.89 | 162,278 | 238,324 | 132,486 | 25.29 | 5,239 |
| 1994 | 498,435.88 | 241,646 | 354,886 | 213,331 | 25.34 | 8,419 |
| 1995 | 1,753.04 | 825 | 1,212 | 787 | 25.38 | 31 |
| 1996 | 33,319.39 | 15,174 | 22,285 | 15,699 | 25.42 | 618 |
| 1997 | 15,523.17 | 6,824 | 10,022 | 7,675 | 25.46 | 301 |
| 1998 | 424,204.50 | 179,408 | 263,482 | 220,111 | 25.50 | 8,632 |
| 1999 | 64,217.67 | 26,040 | 38,243 | 34,965 | 25.54 | 1,369 |
| 2000 | 223,003.58 | 86,317 | 126,767 | 127,457 | 25.58 | 4,983 |
| 2001 | 179,516.88 | 65,963 | 96,874 | 107,775 | 25.63 | 4,205 |
| 2002 | 19,089.59 | 6,627 | 9,733 | 12,030 | 25.67 | 469 |
| 2003 | 19,238.51 | 6,264 | 9,199 | 12,732 | 25.71 | 495 |
| 2004 | 41,811.08 | 12,667 | 18,603 | 29,062 | 25.75 | 1,129 |
| 2005 | 19,239.02 | 5,364 | 7,878 | 14,055 | 25.79 | 545 |
| 2006 | 29,144.64 | 7,393 | 10,857 | 22,367 | 25.82 | 866 |
| 2007 | 7,391.03 | 1,676 | 2,461 | 5,964 | 25.86 | 231 |
| 2008 | 56,493.40 | 11,179 | 16,418 | 47,985 | 25.90 | 1,853 |
| 2009 | 8,584.22 | 1,436 | 2,109 | 7,677 | 25.94 | 296 |
| 2010 | 26,406.74 | 3,547 | 5,209 | 24,894 | 25.98 | 958 |
| 2011 | 672,718.81 | 66,981 | 98,369 | 668,530 | 26.02 | 25,693 |
| 2012 | 2,446,247.85 | 150,814 | 221,488 | 2,567,234 | 26.06 | 98,512 |
| 2013 | 335,956.34 | 7,200 | 10,574 | 372,416 | 26.10 | 14,269 |
| | 5,879,466.76 | 1,289,926 | 1,894,408 | 4,808,184 | | 185,573 |

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -15

| | | | | | | |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1973 | 4,029,279.06 | 2,787,894 | 4,094,349 | 539,322 | 24.41 | 22,094 |
| 1974 | 7,996.05 | 5,480 | 8,048 | 1,147 | 24.45 | 47 |
| 1975 | 18,320.17 | 12,431 | 18,256 | 2,812 | 24.50 | 115 |
| 1976 | 28,981.55 | 19,464 | 28,585 | 4,744 | 24.54 | 193 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1977 | 7,211.89 | 4,790 | 7,035 | 1,259 | 24.59 | 51 |
| 1978 | 79,318.79 | 52,081 | 76,487 | 14,730 | 24.64 | 598 |
| 1979 | 1,246.53 | 809 | 1,188 | 245 | 24.68 | 10 |
| 1980 | 1,114,053.69 | 713,876 | 1,048,411 | 232,751 | 24.73 | 9,412 |
| 1981 | 6,406.91 | 4,053 | 5,952 | 1,416 | 24.77 | 57 |
| 1983 | 49,259.95 | 30,291 | 44,486 | 12,163 | 24.86 | 489 |
| 1984 | 4,466.93 | 2,705 | 3,973 | 1,164 | 24.91 | 47 |
| 1985 | 39,381.71 | 23,466 | 34,463 | 10,826 | 24.95 | 434 |
| 1986 | 759,576.97 | 445,073 | 653,642 | 219,872 | 24.99 | 8,798 |
| 1987 | 27,573.59 | 15,864 | 23,298 | 8,411 | 25.04 | 336 |
| 1988 | 502.67 | 284 | 417 | 161 | 25.08 | 6 |
| 1989 | 88,063.39 | 48,734 | 71,572 | 29,701 | 25.12 | 1,182 |
| 1990 | 141.81 | 77 | 113 | 50 | 25.17 | 2 |
| 1991 | 575,587.59 | 304,678 | 447,455 | 214,470 | 25.21 | 8,507 |
| 1992 | 206,441.87 | 106,637 | 156,609 | 80,799 | 25.25 | 3,200 |
| 1993 | 281,808.77 | 141,827 | 208,290 | 115,791 | 25.29 | 4,579 |
| 1994 | 117,386.23 | 57,409 | 84,312 | 50,682 | 25.34 | 2,000 |
| 1995 | 76,394.43 | 36,252 | 53,240 | 34,613 | 25.38 | 1,364 |
| 1996 | 24,846.44 | 11,415 | 16,764 | 11,809 | 25.42 | 465 |
| 1997 | 57,424.83 | 25,466 | 37,400 | 28,639 | 25.46 | 1,125 |
| 1998 | 64,786.06 | 27,640 | 40,593 | 33,911 | 25.50 | 1,330 |
| 1999 | 10,055.73 | 4,113 | 6,040 | 5,524 | 25.54 | 216 |
| 2000 | 19,129.56 | 7,469 | 10,969 | 11,030 | 25.58 | 431 |
| 2001 | 38,516.64 | 14,277 | 20,967 | 23,327 | 25.63 | 910 |
| 2002 | 104,474.96 | 36,587 | 53,732 | 66,414 | 25.67 | 2,587 |
| 2003 | 14,416.15 | 4,735 | 6,954 | 9,625 | 25.71 | 374 |
| 2004 | 240,290.20 | 73,436 | 107,849 | 168,484 | 25.75 | 6,543 |
| 2005 | 6,586.33 | 1,853 | 2,721 | 4,853 | 25.79 | 188 |
| 2006 | 758,145.39 | 194,008 | 284,923 | 586,944 | 25.82 | 22,732 |
| 2007 | 899,959.65 | 205,832 | 302,288 | 732,665 | 25.86 | 28,332 |
| 2008 | 77,724.22 | 15,515 | 22,786 | 66,597 | 25.90 | 2,571 |
| 2009 | 1,932.41 | 326 | 479 | 1,744 | 25.94 | 67 |
| 2011 | 750,203.08 | 75,351 | 110,662 | 752,072 | 26.02 | 28,904 |
| 2012 | 19,810.48 | 1,232 | 1,809 | 20,973 | 26.06 | 805 |
| | 10,607,702.68 | 5,513,430 | 8,097,118 | 4,101,740 | | 161,101 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -14 | | | | | | |
| 1977 | 915,526.39 | 602,799 | 885,281 | 158,419 | 24.59 | 6,442 |
| 1979 | 962.50 | 619 | 909 | 188 | 24.68 | 8 |
| 1981 | 4,718.71 | 2,959 | 4,346 | 1,034 | 24.77 | 42 |
| 1983 | 484.70 | 295 | 433 | 119 | 24.86 | 5 |
| 1984 | 83,525.99 | 50,135 | 73,629 | 21,591 | 24.91 | 867 |
| 1986 | 1,967.77 | 1,143 | 1,679 | 565 | 24.99 | 23 |
| 1987 | 3,945.13 | 2,250 | 3,304 | 1,193 | 25.04 | 48 |
| 1988 | 3,073.93 | 1,720 | 2,526 | 978 | 25.08 | 39 |
| 1989 | 59,499.22 | 32,640 | 47,936 | 19,893 | 25.12 | 792 |
| 1990 | 2,854.37 | 1,532 | 2,250 | 1,004 | 25.17 | 40 |
| 1991 | 34,020.08 | 17,851 | 26,216 | 12,567 | 25.21 | 498 |
| 1992 | 35,014.79 | 17,929 | 26,331 | 13,586 | 25.25 | 538 |
| 1993 | 5,544.16 | 2,766 | 4,062 | 2,258 | 25.29 | 89 |
| 1996 | 42,127.72 | 19,185 | 28,175 | 19,850 | 25.42 | 781 |
| 1997 | 58,410.56 | 25,678 | 37,711 | 28,877 | 25.46 | 1,134 |
| 1998 | 44,335.06 | 18,751 | 27,538 | 23,004 | 25.50 | 902 |
| 1999 | 0.01 | | 0 | | | |
| 2000 | 20,292.14 | 7,854 | 11,535 | 11,599 | 25.58 | 453 |
| 2001 | 27,221.92 | 10,003 | 14,691 | 16,342 | 25.63 | 638 |
| 2003 | 15,269.03 | 4,972 | 7,302 | 10,105 | 25.71 | 393 |
| 2004 | 86,786.78 | 26,292 | 38,613 | 60,324 | 25.75 | 2,343 |
| 2010 | 13,481.36 | 1,811 | 2,660 | 12,709 | 25.98 | 489 |
| 2011 | 778,497.42 | 77,513 | 113,837 | 773,650 | 26.02 | 29,733 |
| 2012 | 25,273.38 | 1,558 | 2,288 | 26,524 | 26.06 | 1,018 |
| | 2,262,833.12 | 928,255 | 1,363,251 | 1,216,379 | | 47,315 |
| MISCELLANEOUS | | | | | | |
| SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2012 | 5,097.32 | 91 | 134 | 5,983 | 98.52 | 61 |
| | 5,097.32 | 91 | 134 | 5,983 | | 61 |
| | 102,373,561.11 | 26,912,597 | 38,372,456 | 72,537,337 | | 1,825,229 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 39.7 1.78 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - REBUILD

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2001 | 4,879,609.13 | 1,236,898 | 4,541,945 | 679,237 | 38.88 | 17,470 |
| | 4,879,609.13 | 1,236,898 | 4,541,945 | 679,237 | | 17,470 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 38.9 | 0.36 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - IATAN 2

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2010 | 49,098,223.58 | 3,245,093 | 22,471,712 | 30,063,388 | 52.40 | 573,729 |
| 2011 | 10,402.86 | 499 | 3,455 | 7,676 | 52.58 | 146 |
| 2012 | 278,490.41 | 8,186 | 56,687 | 241,298 | 52.75 | 4,574 |
| 2013 | 503,048.74 | 5,038 | 34,887 | 503,375 | 52.93 | 9,510 |
| | 49,890,165.59 | 3,258,816 | 22,566,741 | 30,815,736 | | 587,959 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 52.4 1.18 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2010 | 59,625.00 | 4,799 | 6,165 | 58,230 | 35.52 | 1,639 |
| 2011 | 999,869.95 | 58,971 | 75,754 | 1,004,105 | 35.66 | 28,158 |
| 2012 | 720,641.92 | 26,049 | 33,463 | 744,831 | 35.81 | 20,800 |
| 2013 | 99,878.16 | 1,217 | 1,563 | 106,305 | 35.95 | 2,957 |
| | 1,880,015.03 | 91,036 | 116,945 | 1,913,471 | | 53,554 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -9

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1969 | 887,251.07 | 533,164 | 684,906 | 282,198 | 24.27 | 11,627 |
| 1970 | 19,908.17 | 11,783 | 15,137 | 6,563 | 24.66 | 266 |
| 1971 | 3,152.76 | 1,837 | 2,360 | 1,077 | 25.05 | 43 |
| 1972 | 7,122.07 | 4,085 | 5,248 | 2,515 | 25.44 | 99 |
| 1973 | 35,952.67 | 20,286 | 26,060 | 13,129 | 25.82 | 508 |
| 1974 | 630.10 | 350 | 450 | 237 | 26.20 | 9 |
| 1975 | 14,243.31 | 7,769 | 9,980 | 5,545 | 26.57 | 209 |
| 1977 | 11,497.51 | 6,051 | 7,773 | 4,759 | 27.30 | 174 |
| 1980 | 28,527.91 | 14,175 | 18,209 | 12,886 | 28.35 | 455 |
| 1981 | 24,492.94 | 11,922 | 15,315 | 11,382 | 28.69 | 397 |
| 1982 | 4,660.39 | 2,221 | 2,853 | 2,227 | 29.02 | 77 |
| 1983 | 288,510.89 | 134,521 | 172,807 | 141,670 | 29.35 | 4,827 |
| 1985 | 2,460.78 | 1,096 | 1,408 | 1,274 | 29.98 | 42 |
| 1986 | 1,400,193.79 | 608,546 | 781,742 | 744,469 | 30.28 | 24,586 |
| 1987 | 51,619.45 | 21,867 | 28,090 | 28,175 | 30.58 | 921 |
| 1988 | 1,490.01 | 615 | 790 | 834 | 30.87 | 27 |
| 1989 | 318,627.55 | 127,860 | 164,250 | 183,054 | 31.15 | 5,877 |
| 1990 | 483,206.12 | 188,235 | 241,808 | 284,887 | 31.43 | 9,064 |
| 1992 | 50,485.31 | 18,473 | 23,731 | 31,298 | 31.96 | 979 |
| 1993 | 586,842.76 | 207,537 | 266,603 | 373,055 | 32.21 | 11,582 |
| 1994 | 762,427.23 | 260,009 | 334,009 | 497,036 | 32.46 | 15,312 |
| 1995 | 382,900.85 | 125,680 | 161,449 | 255,913 | 32.70 | 7,826 |
| 1996 | 32,489.31 | 10,237 | 13,151 | 22,263 | 32.93 | 676 |
| 1997 | 72,081.79 | 21,750 | 27,940 | 50,629 | 33.15 | 1,527 |
| 1998 | 80,381.23 | 23,145 | 29,732 | 57,883 | 33.37 | 1,735 |
| 1999 | 106,871.41 | 29,253 | 37,579 | 78,911 | 33.58 | 2,350 |
| 2001 | 5,674,066.73 | 1,384,452 | 1,778,476 | 4,406,257 | 33.98 | 129,672 |

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ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2002 | 6,712,383.61 | 1,533,392 | 1,969,805 | 5,346,693 | 34.17 | 156,473 |
| 2003 | 551,183.86 | 117,004 | 150,304 | 450,486 | 34.36 | 13,111 |
| 2004 | 783,553.14 | 153,204 | 196,807 | 657,266 | 34.54 | 19,029 |
| 2005 | 786,832.94 | 140,500 | 180,487 | 677,161 | 34.71 | 19,509 |
| 2006 | 2,175,321.76 | 349,500 | 448,970 | 1,922,131 | 34.88 | 55,107 |
| 2007 | 1,824,615.59 | 258,667 | 332,285 | 1,656,546 | 35.05 | 47,262 |
| 2008 | 3,668,870.19 | 449,615 | 577,578 | 3,421,490 | 35.21 | 97,174 |
| 2009 | 3,442,575.08 | 352,839 | 453,259 | 3,299,148 | 35.36 | 93,302 |
| 2010 | 3,845,738.19 | 312,377 | 401,282 | 3,790,573 | 35.52 | 106,717 |
| 2011 | 1,285,939.23 | 76,545 | 98,330 | 1,303,344 | 35.66 | 36,549 |
| 2012 | 4,814,818.49 | 175,656 | 225,649 | 5,022,503 | 35.81 | 140,254 |
| 2013 | 3,745,851.51 | 46,056 | 59,164 | 4,023,814 | 35.95 | 111,928 |
| | 44,969,777.70 | 7,742,274 | 9,945,776 | 39,071,282 | | 1,127,282 |

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2045
NET SALVAGE PERCENT.. -7

| | | | | | | |
|------|---------------|-----------|-----------|------------|-------|---------|
| 2000 | 21,786,473.51 | 6,681,317 | 8,582,864 | 14,728,663 | 27.38 | 537,935 |
| 2001 | 1,685.87 | 490 | 629 | 1,174 | 27.48 | 43 |
| 2002 | 246,297.59 | 67,360 | 86,531 | 177,007 | 27.58 | 6,418 |
| 2003 | 162,330.36 | 41,464 | 53,265 | 120,429 | 27.68 | 4,351 |
| 2004 | 69,356.32 | 16,415 | 21,087 | 53,124 | 27.78 | 1,912 |
| 2005 | 49,067.43 | 10,660 | 13,694 | 38,808 | 27.87 | 1,392 |
| 2006 | 14,508.26 | 2,851 | 3,662 | 11,861 | 27.96 | 424 |
| 2007 | 128,985.07 | 22,523 | 28,933 | 109,081 | 28.05 | 3,889 |
| 2008 | 59,317.67 | 9,020 | 11,587 | 51,883 | 28.13 | 1,844 |
| 2009 | 119,462.96 | 15,241 | 19,579 | 108,247 | 28.22 | 3,836 |
| 2010 | 11,492.79 | 1,172 | 1,506 | 10,792 | 28.30 | 381 |
| 2011 | 125,889.10 | 9,445 | 12,133 | 122,568 | 28.38 | 4,319 |
| 2012 | 311,955.78 | 14,480 | 18,601 | 315,192 | 28.45 | 11,079 |
| 2013 | 153,853.15 | 2,445 | 3,141 | 161,482 | 28.53 | 5,660 |
| | 23,240,675.86 | 6,894,883 | 8,857,212 | 16,010,311 | | 583,483 |

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1951 | 0.55 | | | | 1 | 6.56 |
| 1958 | 283.39 | 251 | 292 | | | |
| 1962 | 5,922.38 | 5,198 | 6,100 | | | |
| 1975 | 7,912.03 | 6,671 | 8,149 | | | |
| 1977 | 3,235.95 | 2,705 | 3,333 | | | |
| 1980 | 114,406.35 | 94,218 | 117,839 | | | |
| 1981 | 20,198.97 | 16,545 | 20,805 | | | |
| 1983 | 3,021.16 | 2,445 | 3,112 | | | |
| 1984 | 19,276.11 | 15,501 | 19,854 | | | |
| 1987 | 1,531,318.78 | 1,204,126 | 1,547,562 | 29,697 | 7.22 | 4,113 |
| 1988 | 2,178.23 | 1,698 | 2,182 | 61 | 7.23 | 8 |
| 1989 | 5,468.40 | 4,226 | 5,431 | 201 | 7.23 | 28 |
| 1990 | 1,750.28 | 1,339 | 1,721 | 82 | 7.24 | 11 |
| 1991 | 149,612.04 | 113,281 | 145,591 | 8,510 | 7.25 | 1,174 |
| 1993 | 544,640.46 | 402,755 | 517,627 | 43,353 | 7.26 | 5,971 |
| 1994 | 233,729.64 | 170,481 | 219,105 | 21,637 | 7.27 | 2,976 |
| 1996 | 422,388.29 | 298,717 | 383,916 | 51,144 | 7.28 | 7,025 |
| 1997 | 5,998,399.32 | 4,165,815 | 5,353,971 | 824,381 | 7.29 | 113,084 |
| 1998 | 12,883.00 | 8,776 | 11,279 | 1,990 | 7.29 | 273 |
| 2001 | 170,103.10 | 107,477 | 138,131 | 37,075 | 7.31 | 5,072 |
| 2002 | 124,071.66 | 75,953 | 97,616 | 30,178 | 7.31 | 4,128 |
| 2003 | 36,712.74 | 21,655 | 27,831 | 9,983 | 7.32 | 1,364 |
| 2004 | 58,285.81 | 32,958 | 42,358 | 17,676 | 7.32 | 2,415 |
| 2005 | 22,060.58 | 11,865 | 15,249 | 7,473 | 7.32 | 1,021 |
| 2006 | 181,706.58 | 91,956 | 118,183 | 68,974 | 7.33 | 9,410 |
| 2007 | 404,550.09 | 190,272 | 244,541 | 172,146 | 7.33 | 23,485 |
| 2008 | 483,855.60 | 207,128 | 266,204 | 232,167 | 7.34 | 31,630 |
| 2009 | 289,313.89 | 109,921 | 141,272 | 156,721 | 7.34 | 21,352 |
| 2010 | 840,343.62 | 270,434 | 347,566 | 517,988 | 7.35 | 70,475 |
| 2011 | 405,548.75 | 102,821 | 132,147 | 285,568 | 7.35 | 38,853 |
| 2012 | 2,184,771.19 | 370,784 | 476,537 | 1,773,777 | 7.35 | 241,330 |
| 2013 | 1,278,456.21 | 80,615 | 103,608 | 1,213,202 | 7.36 | 164,837 |
| | 15,556,405.15 | 8,188,587 | 10,519,112 | 5,503,985 | | 750,035 |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2016 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1958 | 3,636,848.13 | 3,513,756 | 3,709,585 | | | |
| 1959 | 15,959.21 | 15,410 | 16,278 | | | |
| 1960 | 4,462.19 | 4,306 | 4,551 | | | |
| 1961 | 13,122.73 | 12,651 | 13,385 | | | |
| 1962 | 5,371.87 | 5,175 | 5,479 | | | |
| 1963 | 266,417.86 | 256,471 | 271,746 | | | |
| 1964 | 98,981.15 | 95,211 | 100,961 | | | |
| 1965 | 26,327.45 | 25,297 | 26,854 | | | |
| 1966 | 8,361.17 | 8,027 | 8,528 | | | |
| 1967 | 21,896.83 | 21,003 | 22,335 | | | |
| 1970 | 641.93 | 614 | 655 | | | |
| 1972 | 359,672.72 | 343,038 | 366,866 | | | |
| 1973 | 237,734.69 | 226,454 | 242,489 | | | |
| 1974 | 129.42 | 123 | 132 | | | |
| 1975 | 21,199.44 | 20,132 | 21,623 | | | |
| 1977 | 15,014.71 | 14,215 | 15,315 | | | |
| 1978 | 16,295.09 | 15,401 | 16,621 | | | |
| 1980 | 46,550.02 | 43,835 | 47,481 | | | |
| 1981 | 336,312.27 | 316,062 | 343,039 | | | |
| 1982 | 333,046.00 | 312,327 | 339,707 | | | |
| 1983 | 16,642.63 | 15,566 | 16,975 | | | |
| 1984 | 266.78 | 249 | 272 | | | |
| 1985 | 1,559.17 | 1,451 | 1,590 | | | |
| 1987 | 1,234,594.39 | 1,142,173 | 1,259,286 | | | |
| 1988 | 45,497.89 | 41,955 | 46,408 | | | |
| 1989 | 2,368,991.27 | 2,176,764 | 2,416,371 | | | |
| 1990 | 229,659.82 | 210,226 | 234,253 | | | |
| 1991 | 234,551.20 | 213,804 | 239,242 | | | |
| 1992 | 5,045.79 | 4,579 | 5,147 | | | |
| 1993 | 1,274,351.76 | 1,150,721 | 1,299,839 | | | |
| 1994 | 245,046.49 | 219,944 | 249,947 | | | |
| 1995 | 110,165.24 | 98,287 | 112,369 | | | |
| 1996 | 2,010,030.07 | 1,781,343 | 2,050,231 | | | |
| 1997 | 227,556.03 | 200,165 | 232,107 | | | |
| 1998 | 106,788.37 | 93,154 | 108,924 | | | |
| 1999 | 174,101.39 | 150,449 | 177,583 | | | |
| 2000 | 144,143.82 | 123,226 | 147,027 | | | |
| 2001 | 1,447,897.53 | 1,222,689 | 1,476,855 | | | |
| 2002 | 332,154.75 | 276,513 | 338,798 | | | |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2016 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2003 | 144,730.20 | 118,476 | 147,625 | | | |
| 2004 | 744,198.89 | 597,216 | 759,083 | | | |
| 2005 | 553,710.70 | 433,760 | 564,785 | | | |
| 2006 | 400,662.84 | 304,725 | 408,676 | | | |
| 2007 | 1,187,771.82 | 870,095 | 1,211,527 | | | |
| 2008 | 3,085,184.91 | 2,151,433 | 3,146,889 | | | |
| 2009 | 1,016,712.30 | 663,222 | 1,037,047 | | | |
| 2010 | 257,565.35 | 152,473 | 262,717 | | | |
| 2011 | 423,727.60 | 215,228 | 432,202 | | | |
| 2012 | 102,003.90 | 38,885 | 104,044 | | | |
| 2013 | 204,725.59 | 35,038 | 208,820 | | | |
| | 23,794,383.37 | 19,953,317 | 24,270,271 | | | |

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

| | | | | | | |
|------|--------------|-----------|-----------|--|--|--|
| 1958 | 1,931.94 | 1,710 | 1,990 | | | |
| 1960 | 3,587,622.10 | 3,163,319 | 3,695,251 | | | |
| 1961 | 5,022.00 | 4,418 | 5,173 | | | |
| 1962 | 2,004.08 | 1,759 | 2,064 | | | |
| 1964 | 299,269.61 | 261,416 | 308,248 | | | |
| 1965 | 16,469.29 | 14,349 | 16,963 | | | |
| 1966 | 4,141.43 | 3,599 | 4,266 | | | |
| 1969 | 945.98 | 815 | 974 | | | |
| 1970 | 98.01 | 84 | 101 | | | |
| 1972 | 131,159.22 | 111,846 | 135,094 | | | |
| 1973 | 502,354.96 | 426,886 | 517,426 | | | |
| 1974 | 129.42 | 110 | 133 | | | |
| 1975 | 2,505.21 | 2,112 | 2,580 | | | |
| 1977 | 6,984.11 | 5,838 | 7,194 | | | |
| 1978 | 1,274.14 | 1,060 | 1,312 | | | |
| 1981 | 28,173.40 | 23,077 | 29,019 | | | |
| 1982 | 507,566.56 | 413,352 | 522,794 | | | |
| 1983 | 126,511.63 | 102,395 | 130,307 | | | |
| 1985 | 34,432.49 | 27,496 | 35,465 | | | |
| 1986 | 508,803.03 | 403,270 | 524,067 | | | |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1987 | 399,713.17 | 314,308 | 411,705 | | | |
| 1989 | 208,406.21 | 161,069 | 214,658 | | | |
| 1990 | 1,325,205.78 | 1,014,153 | 1,364,962 | | | |
| 1991 | 7,881.77 | 5,968 | 8,118 | | | |
| 1992 | 38,507.74 | 28,821 | 39,238 | 425 | 7.26 | 59 |
| 1993 | 768,489.59 | 568,289 | 773,683 | 17,861 | 7.26 | 2,460 |
| 1995 | 292,461.65 | 210,289 | 286,293 | 14,943 | 7.27 | 2,055 |
| 1996 | 453,620.23 | 320,804 | 436,751 | 30,478 | 7.28 | 4,187 |
| 1997 | 94,858.51 | 65,878 | 89,688 | 8,016 | 7.29 | 1,100 |
| 1998 | 650,895.31 | 443,417 | 603,679 | 66,743 | 7.29 | 9,155 |
| 1999 | 364,088.51 | 242,505 | 330,153 | 44,859 | 7.30 | 6,145 |
| 2000 | 107,466.13 | 69,860 | 95,109 | 15,581 | 7.30 | 2,134 |
| 2001 | 421,385.44 | 266,245 | 362,473 | 71,554 | 7.31 | 9,789 |
| 2002 | 349,036.38 | 213,670 | 290,896 | 68,612 | 7.31 | 9,386 |
| 2003 | 472,170.18 | 278,514 | 379,176 | 107,159 | 7.32 | 14,639 |
| 2004 | 783,128.14 | 442,819 | 602,865 | 203,757 | 7.32 | 27,836 |
| 2005 | 102,417.05 | 55,086 | 74,995 | 30,494 | 7.32 | 4,166 |
| 2006 | 1,638,086.35 | 828,986 | 1,128,603 | 558,626 | 7.33 | 76,211 |
| 2007 | 150,068.65 | 70,582 | 96,092 | 58,479 | 7.33 | 7,978 |
| 2008 | 869,718.90 | 372,308 | 506,870 | 388,941 | 7.34 | 52,989 |
| 2009 | 684,062.88 | 259,900 | 353,835 | 350,750 | 7.34 | 47,786 |
| 2010 | 192,016.12 | 61,793 | 84,127 | 113,650 | 7.35 | 15,463 |
| 2011 | 1,560,912.72 | 395,745 | 538,777 | 1,068,963 | 7.35 | 145,437 |
| 2012 | 5,432,076.63 | 921,895 | 1,255,091 | 4,339,947 | 7.35 | 590,469 |
| 2013 | 171,035.64 | 10,785 | 14,683 | 161,484 | 7.36 | 21,941 |
| | 23,305,108.29 | 12,592,600 | 16,282,940 | 7,721,322 | | 1,051,385 |

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

| | | | |
|------|--------------|-----------|-----------|
| 1958 | 1,885.19 | 1,669 | 1,942 |
| 1964 | 5,697,677.27 | 4,976,990 | 5,868,608 |
| 1966 | 1,710.18 | 1,486 | 1,761 |
| 1970 | 2,053.43 | 1,763 | 2,115 |
| 1972 | 131,159.23 | 111,846 | 135,094 |
| 1973 | 420,245.54 | 357,112 | 432,853 |

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| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1974 | 85,556.11 | 72,418 | 88,123 | | | |
| 1975 | 1,825.35 | 1,539 | 1,880 | | | |
| 1977 | 7,452.53 | 6,229 | 7,676 | | | |
| 1978 | 1,279.61 | 1,065 | 1,318 | | | |
| 1983 | 374,599.17 | 303,191 | 385,837 | | | |
| 1985 | 19,866.93 | 15,865 | 20,463 | | | |
| 1987 | 391,377.65 | 307,753 | 403,119 | | | |
| 1988 | 15,374.73 | 11,986 | 15,836 | | | |
| 1989 | 183,397.61 | 141,741 | 188,900 | | | |
| 1990 | 124,634.52 | 95,380 | 128,374 | | | |
| 1992 | 180,603.16 | 135,174 | 185,957 | 64 | 7.26 | 9 |
| 1993 | 834,063.56 | 616,780 | 848,495 | 10,590 | 7.26 | 1,459 |
| 1994 | 452,870.81 | 330,321 | 454,418 | 12,039 | 7.27 | 1,656 |
| 1995 | 272,133.73 | 195,673 | 269,184 | 11,113 | 7.27 | 1,529 |
| 1996 | 345,514.38 | 244,351 | 336,150 | 19,730 | 7.28 | 2,710 |
| 1997 | 564,844.50 | 392,278 | 539,651 | 42,139 | 7.29 | 5,780 |
| 1998 | 50,370.99 | 34,315 | 47,207 | 4,675 | 7.29 | 641 |
| 1999 | 98,673.54 | 65,722 | 90,413 | 11,221 | 7.30 | 1,537 |
| 2000 | 375,675.20 | 244,213 | 335,960 | 50,985 | 7.30 | 6,984 |
| 2001 | 12,999.86 | 8,214 | 11,300 | 2,090 | 7.31 | 286 |
| 2002 | 819,507.87 | 501,678 | 690,151 | 153,942 | 7.31 | 21,059 |
| 2003 | 356,304.23 | 210,170 | 289,128 | 77,866 | 7.32 | 10,637 |
| 2004 | 2,576,113.59 | 1,456,662 | 2,003,908 | 649,489 | 7.32 | 88,728 |
| 2005 | 463,378.40 | 249,231 | 342,863 | 134,416 | 7.32 | 18,363 |
| 2006 | 616,199.11 | 311,840 | 428,994 | 205,691 | 7.33 | 28,062 |
| 2007 | 1,451,559.56 | 682,710 | 939,194 | 555,912 | 7.33 | 75,841 |
| 2008 | 279,756.26 | 119,758 | 164,749 | 123,400 | 7.34 | 16,812 |
| 2009 | 501,432.03 | 190,512 | 262,085 | 254,390 | 7.34 | 34,658 |
| 2010 | 555,894.55 | 178,894 | 246,102 | 326,470 | 7.35 | 44,418 |
| 2011 | 143,402.69 | 36,358 | 50,017 | 97,688 | 7.35 | 13,291 |
| 2012 | 6,312,260.96 | 1,071,273 | 1,473,734 | 5,027,894 | 7.35 | 684,067 |
| 2013 | 159,267.12 | 10,043 | 13,816 | 150,229 | 7.36 | 20,412 |
| | 24,882,921.15 | 13,694,203 | 17,707,374 | 7,922,035 | | 1,078,939 |

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -12 | | | | | | |
| 1980 | 7,766,933.21 | 3,682,011 | 4,761,047 | 3,937,918 | 31.42 | 125,332 |
| 1981 | 44,782.25 | 20,698 | 26,764 | 23,392 | 31.95 | 732 |
| 1982 | 19,620.03 | 8,838 | 11,428 | 10,546 | 32.46 | 325 |
| 1983 | 123,340.95 | 54,084 | 69,934 | 68,208 | 32.98 | 2,068 |
| 1984 | 30,110.65 | 12,850 | 16,616 | 17,108 | 33.48 | 511 |
| 1985 | 83,329.94 | 34,540 | 44,662 | 48,667 | 33.99 | 1,432 |
| 1986 | 78,998.92 | 31,805 | 41,126 | 47,353 | 34.48 | 1,373 |
| 1987 | 94,784.79 | 37,014 | 47,861 | 58,298 | 34.97 | 1,667 |
| 1988 | 1,648.29 | 623 | 806 | 1,041 | 35.46 | 29 |
| 1989 | 28,102.91 | 10,275 | 13,286 | 18,189 | 35.94 | 506 |
| 1990 | 10,083.10 | 3,561 | 4,605 | 6,688 | 36.41 | 184 |
| 1992 | 57,297.66 | 18,806 | 24,317 | 39,856 | 37.32 | 1,068 |
| 1993 | 334,775.44 | 105,559 | 136,494 | 238,455 | 37.77 | 6,313 |
| 1994 | 94,311.28 | 28,517 | 36,874 | 68,755 | 38.21 | 1,799 |
| 1996 | 274,170.78 | 75,702 | 97,887 | 209,184 | 39.06 | 5,355 |
| 1997 | 130,282.89 | 34,236 | 44,269 | 101,648 | 39.47 | 2,575 |
| 1998 | 41,669.23 | 10,382 | 13,425 | 33,245 | 39.88 | 834 |
| 1999 | 13,321.89 | 3,137 | 4,056 | 10,864 | 40.27 | 270 |
| 2000 | 47,191.53 | 10,450 | 13,512 | 39,342 | 40.66 | 968 |
| 2001 | 45,618.20 | 9,466 | 12,240 | 38,852 | 41.03 | 947 |
| 2002 | 388,723.76 | 75,027 | 97,014 | 338,356 | 41.40 | 8,173 |
| 2004 | 67,424.49 | 10,998 | 14,221 | 61,294 | 42.12 | 1,455 |
| 2005 | 227,224.30 | 33,560 | 43,395 | 211,096 | 42.46 | 4,972 |
| 2006 | 82,398.44 | 10,880 | 14,068 | 78,218 | 42.80 | 1,828 |
| 2007 | 635,648.85 | 73,692 | 95,288 | 616,639 | 43.13 | 14,297 |
| 2008 | 11,192.14 | 1,112 | 1,438 | 11,097 | 43.45 | 255 |
| 2009 | 92,928,340.68 | 7,667,555 | 9,914,580 | 94,165,162 | 43.76 | 2,151,855 |
| 2010 | 1,387,337.25 | 90,323 | 116,793 | 1,437,025 | 44.07 | 32,608 |
| 2011 | 4,314,321.96 | 203,429 | 263,045 | 4,568,995 | 44.37 | 102,975 |
| 2012 | 169,166.42 | 4,835 | 6,252 | 183,214 | 44.67 | 4,101 |
| 2013 | 696,388.80 | 6,879 | 8,895 | 771,061 | 44.95 | 17,154 |
| | 110,228,541.03 | 12,370,844 | 15,996,197 | 107,459,769 | | 2,493,961 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1980 | 47,797,775.60 | 27,126,433 | 35,076,003 | 15,111,662 | 21.50 | 702,868 |
| 1981 | 107,151.44 | 59,922 | 77,483 | 35,026 | 21.65 | 1,618 |
| 1982 | 31,056.27 | 17,108 | 22,122 | 10,487 | 21.79 | 481 |
| 1983 | 28,856.28 | 15,647 | 20,232 | 10,067 | 21.93 | 459 |
| 1984 | 1,461.17 | 779 | 1,007 | 527 | 22.07 | 24 |
| 1985 | 24,181.60 | 12,672 | 16,386 | 9,005 | 22.20 | 406 |
| 1986 | 101,827.96 | 52,410 | 67,769 | 39,150 | 22.32 | 1,754 |
| 1987 | 7,945.23 | 4,010 | 5,185 | 3,157 | 22.45 | 141 |
| 1989 | 18,804.69 | 9,105 | 11,773 | 7,972 | 22.68 | 351 |
| 1990 | 933,819.15 | 442,190 | 571,777 | 408,734 | 22.79 | 17,935 |
| 1991 | 49,800.11 | 23,020 | 29,766 | 22,524 | 22.90 | 984 |
| 1992 | 466,199.06 | 210,068 | 271,630 | 217,879 | 23.00 | 9,473 |
| 1993 | 288,836.96 | 126,680 | 163,804 | 139,474 | 23.10 | 6,038 |
| 1994 | 207,934.33 | 88,607 | 114,574 | 103,757 | 23.19 | 4,474 |
| 1995 | 95,614.54 | 39,499 | 51,074 | 49,321 | 23.28 | 2,119 |
| 1996 | 629,574.34 | 251,484 | 325,183 | 335,870 | 23.37 | 14,372 |
| 1997 | 259,413.97 | 99,911 | 129,191 | 143,194 | 23.46 | 6,104 |
| 1999 | 68,109.81 | 24,179 | 31,265 | 40,250 | 23.61 | 1,705 |
| 2000 | 539,725.72 | 182,799 | 236,369 | 330,343 | 23.69 | 13,944 |
| 2001 | 203,007.69 | 65,286 | 84,418 | 128,740 | 23.76 | 5,418 |
| 2002 | 1,229,808.80 | 373,289 | 482,684 | 808,616 | 23.83 | 33,933 |
| 2003 | 1,403,794.80 | 400,069 | 517,312 | 956,673 | 23.89 | 40,045 |
| 2004 | 527,962.71 | 139,799 | 180,768 | 373,593 | 23.96 | 15,592 |
| 2005 | 895,955.86 | 218,349 | 282,338 | 658,416 | 24.02 | 27,411 |
| 2006 | 349,275.59 | 77,386 | 100,064 | 266,675 | 24.08 | 11,075 |
| 2007 | 3,218,461.52 | 636,338 | 822,821 | 2,556,564 | 24.14 | 105,906 |
| 2008 | 1,632,207.46 | 281,683 | 364,232 | 1,349,586 | 24.20 | 55,768 |
| 2009 | 131,116,915.55 | 19,108,979 | 24,708,984 | 112,963,777 | 24.26 | 4,656,380 |
| 2010 | 1,320,445.39 | 155,007 | 200,433 | 1,186,035 | 24.31 | 48,788 |
| 2011 | 9,313,766.44 | 810,032 | 1,047,417 | 8,732,038 | 24.36 | 358,458 |
| 2012 | 1,783,305.57 | 96,020 | 124,159 | 1,748,312 | 24.42 | 71,593 |
| 2013 | 4,726,988.16 | 87,653 | 113,340 | 4,849,997 | 24.47 | 198,202 |
| | 209,379,983.77 | 51,236,413 | 66,251,562 | 153,597,421 | | 6,413,819 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -14 | | | | | | |
| 1987 | 82,139.30 | 45,010 | 58,200 | 35,438 | 22.45 | 1,579 |
| 1988 | 252.77 | 136 | 176 | 112 | 22.57 | 5 |
| 1989 | 1,172.34 | 616 | 797 | 540 | 22.68 | 24 |
| 1991 | 38,235.98 | 19,189 | 24,812 | 18,777 | 22.90 | 820 |
| 1993 | 2,261,023.27 | 1,076,650 | 1,392,169 | 1,185,398 | 23.10 | 51,316 |
| 1996 | 3,694.45 | 1,602 | 2,071 | 2,140 | 23.37 | 92 |
| 1997 | 81,963.46 | 34,273 | 44,317 | 49,121 | 23.46 | 2,094 |
| 1998 | 5,776.45 | 2,322 | 3,002 | 3,583 | 23.54 | 152 |
| 1999 | 114,917.64 | 44,293 | 57,273 | 73,733 | 23.61 | 3,123 |
| 2001 | 122,746.72 | 42,858 | 55,418 | 84,513 | 23.76 | 3,557 |
| 2002 | 1,912.70 | 630 | 815 | 1,366 | 23.83 | 57 |
| 2003 | 28,555.13 | 8,835 | 11,424 | 21,129 | 23.89 | 884 |
| 2004 | 18,798.72 | 5,404 | 6,988 | 14,443 | 23.96 | 603 |
| 2005 | 3,872.34 | 1,025 | 1,325 | 3,089 | 24.02 | 129 |
| 2006 | 26,865.42 | 6,463 | 8,357 | 22,270 | 24.08 | 925 |
| 2007 | 43,858.97 | 9,415 | 12,174 | 37,825 | 24.14 | 1,567 |
| 2008 | 14,767.70 | 2,767 | 3,578 | 13,257 | 24.20 | 548 |
| 2009 | 11,030.50 | 1,745 | 2,256 | 10,318 | 24.26 | 425 |
| 2010 | 161,971.39 | 20,644 | 26,694 | 157,954 | 24.31 | 6,497 |
| 2011 | 635,572.68 | 60,015 | 77,603 | 646,950 | 24.36 | 26,558 |
| 2012 | 159,775.63 | 9,340 | 12,077 | 170,067 | 24.42 | 6,964 |
| 2013 | 950,190.00 | 19,130 | 24,736 | 1,058,480 | 24.47 | 43,256 |
| | 4,769,093.56 | 1,412,362 | 1,826,263 | 3,610,504 | | 151,175 |

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -14

| | | | | | | |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1973 | 11,119,342.35 | 7,484,067 | 9,677,319 | 2,998,731 | 20.34 | 147,430 |
| 1974 | 1,138,223.74 | 757,485 | 979,471 | 318,104 | 20.52 | 15,502 |
| 1975 | 172,868.21 | 113,705 | 147,027 | 50,043 | 20.69 | 2,419 |
| 1976 | 34,587.46 | 22,478 | 29,065 | 10,364 | 20.86 | 497 |
| 1977 | 154,611.55 | 99,212 | 128,287 | 47,970 | 21.03 | 2,281 |
| 1979 | 2,616.33 | 1,635 | 2,114 | 868 | 21.35 | 41 |
| 1981 | 47,852.01 | 29,054 | 37,568 | 16,983 | 21.65 | 784 |
| 1982 | 241,162.68 | 144,240 | 186,510 | 88,415 | 21.79 | 4,058 |
| 1983 | 3,729,882.51 | 2,195,894 | 2,839,414 | 1,412,652 | 21.93 | 64,416 |

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KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -14 | | | | | | |
| 1984 | 86,705.41 | 50,194 | 64,904 | 33,941 | 22.07 | 1,538 |
| 1985 | 17,848.96 | 10,156 | 13,132 | 7,216 | 22.20 | 325 |
| 1986 | 31,199.97 | 17,435 | 22,544 | 13,024 | 22.32 | 584 |
| 1987 | 61,750.96 | 33,838 | 43,754 | 26,642 | 22.45 | 1,187 |
| 1988 | 413,586.25 | 222,099 | 287,186 | 184,302 | 22.57 | 8,166 |
| 1989 | 175,450.45 | 92,236 | 119,266 | 80,747 | 22.68 | 3,560 |
| 1990 | 46,050.40 | 23,675 | 30,613 | 21,884 | 22.79 | 960 |
| 1991 | 1,399,673.50 | 702,443 | 908,298 | 687,329 | 22.90 | 30,014 |
| 1992 | 264,544.46 | 129,420 | 167,347 | 134,233 | 23.00 | 5,836 |
| 1993 | 6,071,917.54 | 2,891,314 | 3,738,632 | 3,183,354 | 23.10 | 137,808 |
| 1994 | 913,515.34 | 422,645 | 546,504 | 494,904 | 23.19 | 21,341 |
| 1995 | 190,685.70 | 85,524 | 110,587 | 106,794 | 23.28 | 4,587 |
| 1996 | 616,642.46 | 267,432 | 345,805 | 357,168 | 23.37 | 15,283 |
| 1997 | 1,408,839.86 | 589,109 | 761,751 | 844,326 | 23.46 | 35,990 |
| 1998 | 1,500,192.39 | 603,006 | 779,721 | 930,499 | 23.54 | 39,528 |
| 1999 | 786,918.41 | 303,305 | 392,190 | 504,897 | 23.61 | 21,385 |
| 2000 | 3,077,112.71 | 1,131,511 | 1,463,107 | 2,044,801 | 23.69 | 86,315 |
| 2001 | 4,067,147.34 | 1,420,082 | 1,836,246 | 2,800,302 | 23.76 | 117,858 |
| 2002 | 1,281,986.02 | 422,480 | 546,290 | 915,174 | 23.83 | 38,404 |
| 2003 | 520,873.28 | 161,168 | 208,399 | 385,396 | 23.89 | 16,132 |
| 2004 | 122,211.89 | 35,134 | 45,430 | 93,891 | 23.96 | 3,919 |
| 2005 | 1,207,504.29 | 319,498 | 413,129 | 963,426 | 24.02 | 40,109 |
| 2006 | 1,328,779.00 | 319,640 | 413,312 | 1,101,496 | 24.08 | 45,743 |
| 2007 | 20,063,862.49 | 4,306,949 | 5,569,127 | 17,303,676 | 24.14 | 716,805 |
| 2008 | 456,089.20 | 85,458 | 110,502 | 409,440 | 24.20 | 16,919 |
| 2009 | 1,403,024.54 | 222,003 | 287,062 | 1,312,386 | 24.26 | 54,097 |
| 2010 | 453,363.71 | 57,782 | 74,715 | 442,119 | 24.31 | 18,187 |
| 2011 | 25,208,654.39 | 2,380,357 | 3,077,935 | 25,659,931 | 24.36 | 1,053,363 |
| 2012 | 3,965,461.48 | 231,818 | 299,754 | 4,220,872 | 24.42 | 172,845 |
| 2013 | 4,845,150.65 | 97,545 | 126,131 | 5,397,341 | 24.47 | 220,570 |
| | 98,627,889.89 | 28,483,026 | 36,830,154 | 75,605,640 | | 3,166,786 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1977 | 38,350,034.42 | 24,824,437 | 32,099,393 | 12,003,147 | 21.03 | 570,763 |
| 1979 | 162,641.48 | 102,506 | 132,546 | 54,492 | 21.35 | 2,552 |
| 1980 | 15,661.24 | 9,735 | 12,588 | 5,423 | 21.50 | 252 |
| 1981 | 49,009.63 | 30,018 | 38,815 | 17,546 | 21.65 | 810 |
| 1983 | 32,276.59 | 19,169 | 24,787 | 12,331 | 21.93 | 562 |
| 1984 | 14,622.74 | 8,539 | 11,041 | 5,775 | 22.07 | 262 |
| 1985 | 160,739.70 | 92,259 | 119,296 | 65,555 | 22.20 | 2,953 |
| 1986 | 30,951.96 | 17,448 | 22,561 | 13,034 | 22.32 | 584 |
| 1987 | 230,157.20 | 127,227 | 164,512 | 100,169 | 22.45 | 4,462 |
| 1988 | 15,264.97 | 8,269 | 10,692 | 6,862 | 22.57 | 304 |
| 1989 | 79,620.71 | 42,225 | 54,599 | 36,965 | 22.68 | 1,630 |
| 1990 | 180,766.92 | 93,751 | 121,225 | 86,657 | 22.79 | 3,802 |
| 1991 | 1,881,167.40 | 952,368 | 1,231,465 | 931,877 | 22.90 | 40,693 |
| 1992 | 782,752.81 | 386,297 | 499,504 | 400,662 | 23.00 | 17,420 |
| 1993 | 436,458.57 | 209,655 | 271,096 | 230,832 | 23.10 | 9,993 |
| 1994 | 743,089.02 | 346,812 | 448,447 | 406,105 | 23.19 | 17,512 |
| 1995 | 849,735.23 | 384,458 | 497,126 | 480,070 | 23.28 | 20,622 |
| 1996 | 407,840.08 | 178,428 | 230,717 | 238,299 | 23.37 | 10,197 |
| 1997 | 985,622.35 | 415,755 | 537,595 | 595,871 | 23.46 | 25,399 |
| 1998 | 158,951.11 | 64,451 | 83,339 | 99,455 | 23.54 | 4,225 |
| 1999 | 1,242,148.96 | 482,966 | 624,502 | 803,969 | 23.61 | 34,052 |
| 2000 | 158,961.83 | 58,966 | 76,246 | 106,560 | 23.69 | 4,498 |
| 2001 | 721,657.75 | 254,184 | 328,674 | 501,232 | 23.76 | 21,096 |
| 2002 | 534,622.40 | 177,731 | 229,816 | 385,000 | 23.83 | 16,156 |
| 2003 | 324,065.30 | 101,151 | 130,794 | 241,881 | 23.89 | 10,125 |
| 2004 | 558,263.50 | 161,900 | 209,346 | 432,657 | 23.96 | 18,057 |
| 2005 | 447,948.95 | 119,564 | 154,603 | 360,538 | 24.02 | 15,010 |
| 2006 | 2,273,441.32 | 551,677 | 713,349 | 1,901,108 | 24.08 | 78,950 |
| 2007 | 389,740.37 | 84,396 | 109,129 | 339,073 | 24.14 | 14,046 |
| 2008 | 314,630.79 | 59,470 | 76,898 | 284,927 | 24.20 | 11,774 |
| 2009 | 1,051,126.70 | 167,781 | 216,950 | 991,845 | 24.26 | 40,884 |
| 2010 | 1,142,509.40 | 146,892 | 189,940 | 1,123,946 | 24.31 | 46,234 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 2011 | 859,946.60 | 81,914 | 105,919 | 883,019 | 24.36 | 36,249 |
| 2012 | 335,979.08 | 19,813 | 25,619 | 360,757 | 24.42 | 14,773 |
| 2013 | 12,956,809.25 | 263,140 | 340,255 | 14,560,076 | 24.47 | 595,017 |
| | 68,879,216.33 | 31,045,352 | 40,143,386 | 39,067,713 | | 1,691,918 |
| | 649,514,011.13 | 193,704,897 | 248,747,192 | 457,483,453 | | 18,562,337 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 24.6 2.86 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

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

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

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2007 | 410.13 | 58 | 75 | 372 | 35.05 | 11 |
| | 410.13 | 58 | 75 | 372 | | 11 |
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1973 | 7,227,841.89 | 4,907,499 | 6,345,672 | 1,966,346 | 20.34 | 96,674 |
| 1974 | 762,231.77 | 511,713 | 661,674 | 214,893 | 20.52 | 10,472 |
| 1975 | 99,721.04 | 66,168 | 85,559 | 29,120 | 20.69 | 1,407 |
| 1976 | 782,320.77 | 512,874 | 663,175 | 236,494 | 20.86 | 11,337 |
| 1977 | 1,048,987.92 | 679,022 | 878,014 | 328,323 | 21.03 | 15,612 |
| 1978 | 669.56 | 428 | 553 | 217 | 21.19 | 10 |
| 1979 | 49,401.22 | 31,135 | 40,259 | 16,552 | 21.35 | 775 |
| 1980 | 151,023.14 | 93,872 | 121,382 | 52,295 | 21.50 | 2,432 |
| 1981 | 167,134.08 | 102,368 | 132,368 | 59,837 | 21.65 | 2,764 |
| 1982 | 18,624.14 | 11,237 | 14,530 | 6,888 | 21.79 | 316 |
| 1983 | 306,416.98 | 181,979 | 235,309 | 117,070 | 21.93 | 5,338 |
| 1984 | 27,389.09 | 15,995 | 20,682 | 10,815 | 22.07 | 490 |
| 1985 | 6,814.99 | 3,912 | 5,058 | 2,779 | 22.20 | 125 |
| 1986 | 4,951.14 | 2,791 | 3,609 | 2,085 | 22.32 | 93 |
| 1987 | 11,267.90 | 6,229 | 8,054 | 4,904 | 22.45 | 218 |
| 1988 | 910,826.92 | 493,412 | 638,009 | 409,442 | 22.57 | 18,141 |
| 1989 | 139,364.27 | 73,908 | 95,567 | 64,702 | 22.68 | 2,853 |
| 1990 | 7,392.75 | 3,834 | 4,958 | 3,544 | 22.79 | 156 |
| 1991 | 186,436.01 | 94,386 | 122,046 | 92,355 | 22.90 | 4,033 |
| 1992 | 143,046.34 | 70,595 | 91,283 | 73,220 | 23.00 | 3,183 |
| 1993 | 438,444.26 | 210,609 | 272,329 | 231,882 | 23.10 | 10,038 |
| 1994 | 404,547.72 | 188,809 | 244,141 | 221,089 | 23.19 | 9,534 |
| 1995 | 2,112,659.75 | 955,861 | 1,235,982 | 1,193,577 | 23.28 | 51,270 |
| 1996 | 87,838.97 | 38,429 | 49,691 | 51,324 | 23.37 | 2,196 |
| 1997 | 75,870.82 | 32,004 | 41,383 | 45,868 | 23.46 | 1,955 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1998 | 143,685.81 | 58,262 | 75,336 | 89,903 | 23.54 | 3,819 |
| 1999 | 50,397.68 | 19,595 | 25,337 | 32,620 | 23.61 | 1,382 |
| 2000 | 744,293.99 | 276,091 | 357,001 | 498,937 | 23.69 | 21,061 |
| 2001 | 914,883.79 | 322,242 | 416,677 | 635,439 | 23.76 | 26,744 |
| 2002 | 489,975.00 | 162,888 | 210,623 | 352,848 | 23.83 | 14,807 |
| 2003 | 158,252.82 | 49,396 | 63,872 | 118,119 | 23.89 | 4,944 |
| 2004 | 124,468.41 | 36,097 | 46,675 | 96,463 | 23.96 | 4,026 |
| 2005 | 157,557.23 | 42,054 | 54,378 | 126,813 | 24.02 | 5,279 |
| 2006 | 28,269.11 | 6,860 | 8,870 | 23,639 | 24.08 | 982 |
| 2007 | 146,547.20 | 31,734 | 41,034 | 127,495 | 24.14 | 5,281 |
| 2008 | 247,605.28 | 46,801 | 60,516 | 224,230 | 24.20 | 9,266 |
| | 18,377,159.76 | 10,341,089 | 13,371,609 | 7,762,125 | | 349,013 |
| | 18,377,569.89 | 10,341,147 | 13,371,684 | 7,762,497 | | 349,024 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 | | | | | | 1.90 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - REBUILD

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2001 | 121,371,376.21 | 29,885,881 | 108,453,297 | 25,055,217 | 33.98 | 737,352 |
| 2003 | 1,057.08 | 226 | 820 | 343 | 34.36 | 10 |
| 2004 | 21,376.47 | 4,218 | 15,307 | 8,207 | 34.54 | 238 |
| | 121,393,809.76 | 29,890,325 | 108,469,424 | 25,063,767 | | 737,600 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 34.0 | 0.61 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - IATAN 2

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -11 | | | | | | |
| 2010 | 331,365,113.01 | 21,381,102 | 164,458,598 | 203,356,677 | 44.07 | 4,614,402 |
| 2011 | 673,100.05 | 31,455 | 241,945 | 505,196 | 44.37 | 11,386 |
| 2012 | 491,794.94 | 13,931 | 107,154 | 438,738 | 44.67 | 9,822 |
| 2013 | 209,215.76 | 2,048 | 15,753 | 216,477 | 44.95 | 4,816 |
| | 332,739,223.76 | 21,428,536 | 164,823,450 | 204,517,088 | | 4,640,426 |
| | 332,739,223.76 | 21,428,536 | 164,823,450 | 204,517,088 | | 4,640,426 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.39 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2009 | 16,961.39 | 1,738 | 2,193 | 15,786 | 36.92 | 428 |
| 2010 | 119,470.56 | 9,714 | 12,260 | 114,379 | 37.07 | 3,085 |
| 2011 | 140,052.73 | 8,322 | 10,503 | 137,953 | 37.21 | 3,707 |
| 2012 | 134,416.87 | 4,899 | 6,183 | 136,299 | 37.35 | 3,649 |
| 2013 | 6,140.41 | 76 | 96 | 6,413 | 37.48 | 171 |
| | 417,041.96 | 24,749 | 31,235 | 410,829 | | 11,040 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -8

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1951 | 29,009.99 | 21,961 | 27,716 | 3,615 | 17.91 | 202 |
| 1953 | 843.41 | 626 | 790 | 121 | 18.74 | 6 |
| 1955 | 713.13 | 518 | 654 | 116 | 19.57 | 6 |
| 1969 | 7,377,483.83 | 4,489,948 | 5,666,621 | 2,301,061 | 25.53 | 90,132 |
| 1970 | 115,449.07 | 69,226 | 87,368 | 37,317 | 25.94 | 1,439 |
| 1971 | 6,320.90 | 3,732 | 4,710 | 2,117 | 26.36 | 80 |
| 1972 | 8,264.79 | 4,805 | 6,064 | 2,862 | 26.76 | 107 |
| 1973 | 6,427.90 | 3,678 | 4,642 | 2,300 | 27.16 | 85 |
| 1976 | 4,741.69 | 2,579 | 3,255 | 1,866 | 28.34 | 66 |
| 1977 | 4,342.23 | 2,320 | 2,928 | 1,762 | 28.72 | 61 |
| 1978 | 4,055.76 | 2,128 | 2,686 | 1,695 | 29.09 | 58 |
| 1980 | 14,738.44 | 7,440 | 9,390 | 6,528 | 29.82 | 219 |
| 1982 | 8,247.19 | 3,996 | 5,043 | 3,864 | 30.52 | 127 |
| 1983 | 250,861.99 | 118,990 | 150,174 | 120,757 | 30.85 | 3,914 |
| 1984 | 67,357.43 | 31,242 | 39,430 | 33,316 | 31.18 | 1,069 |
| 1986 | 5,917.89 | 2,618 | 3,304 | 3,087 | 31.82 | 97 |
| 1988 | 13,323.79 | 5,597 | 7,064 | 7,326 | 32.42 | 226 |
| 1989 | 1,926,960.79 | 787,682 | 994,109 | 1,087,009 | 32.71 | 33,232 |
| 1990 | 162,758.98 | 64,624 | 81,560 | 94,220 | 32.99 | 2,856 |
| 1992 | 174,836.06 | 65,238 | 82,335 | 106,488 | 33.53 | 3,176 |
| 1993 | 15,333.55 | 5,530 | 6,979 | 9,581 | 33.79 | 284 |
| 1994 | 115,893.61 | 40,326 | 50,894 | 74,271 | 34.04 | 2,182 |
| 1995 | 43,269.09 | 14,492 | 18,290 | 28,441 | 34.28 | 830 |
| 1996 | 50,415.26 | 16,218 | 20,468 | 33,980 | 34.51 | 985 |
| 1998 | 49,038.18 | 14,404 | 18,179 | 34,782 | 34.96 | 995 |
| 1999 | 52,862.46 | 14,766 | 18,636 | 38,456 | 35.17 | 1,093 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2001 | 27,626,899.79 | 6,875,053 | 8,676,787 | 21,160,265 | 35.57 | 594,891 |
| 2002 | 10,657.96 | 2,484 | 3,135 | 8,376 | 35.76 | 234 |
| 2003 | 84,378.31 | 18,282 | 23,073 | 68,055 | 35.94 | 1,894 |
| 2004 | 281,855.87 | 56,263 | 71,008 | 233,397 | 36.12 | 6,462 |
| 2005 | 56,226.01 | 10,239 | 12,922 | 47,802 | 36.29 | 1,317 |
| 2006 | 716,489.57 | 117,232 | 147,955 | 625,854 | 36.46 | 17,165 |
| 2007 | 285,328.87 | 41,253 | 52,064 | 256,091 | 36.62 | 6,993 |
| 2008 | 868,205.45 | 108,469 | 136,895 | 800,767 | 36.77 | 21,778 |
| 2009 | 318,632.93 | 33,260 | 41,976 | 302,147 | 36.92 | 8,184 |
| 2010 | 486,621.84 | 40,315 | 50,880 | 474,671 | 37.07 | 12,805 |
| 2011 | 448,074.90 | 27,129 | 34,239 | 449,682 | 37.21 | 12,085 |
| 2012 | 997,227.46 | 37,027 | 46,731 | 1,030,275 | 37.35 | 27,584 |
| 2013 | 125,939.41 | 1,578 | 1,992 | 134,023 | 37.48 | 3,576 |
| | 42,816,005.78 | 13,163,268 | 16,612,944 | 29,628,342 | | 858,495 |

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2045
NET SALVAGE PERCENT.. -5

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 2000 | 8,440,701.53 | 2,606,974 | 3,290,180 | 5,572,557 | 28.34 | 196,632 |
| 2001 | 27,754.86 | 8,110 | 10,235 | 18,907 | 28.45 | 665 |
| 2009 | 100,099.24 | 12,822 | 16,182 | 88,922 | 29.15 | 3,050 |
| 2011 | 238,297.52 | 17,998 | 22,715 | 227,498 | 29.29 | 7,767 |
| 2012 | 464,767.36 | 21,755 | 27,456 | 460,549 | 29.36 | 15,686 |
| 2013 | 245,913.15 | 3,974 | 5,015 | 253,193 | 29.43 | 8,603 |
| | 9,517,533.66 | 2,671,633 | 3,371,784 | 6,621,626 | | 232,403 |

MONTROSE COMMON
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

| | | | |
|------|----------|-------|-------|
| 1951 | 444.30 | 402 | 458 |
| 1973 | 159.57 | 137 | 164 |
| 1978 | 8,209.23 | 6,884 | 8,456 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1987 | 820.01 | 650 | 823 | 22 | 7.28 | 3 |
| 1998 | 0.01 | | 0 | | | |
| 2009 | 11,553.97 | 4,412 | 5,583 | 6,318 | 7.40 | 854 |
| 2010 | 3,036.97 | 985 | 1,246 | 1,882 | 7.40 | 254 |
| 2011 | 17,024.50 | 4,348 | 5,502 | 12,033 | 7.40 | 1,626 |
| 2012 | 450,606.41 | 76,395 | 96,671 | 367,453 | 7.41 | 49,589 |
| | 491,854.97 | 94,213 | 118,903 | 387,708 | | 52,326 |

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

| | | | | | | |
|------|--------------|-----------|-----------|--|--|--|
| 1958 | 3,155,046.44 | 3,057,208 | 3,218,147 | | | |
| 1961 | 765.52 | 740 | 781 | | | |
| 1962 | 604.28 | 584 | 616 | | | |
| 1963 | 3,656.79 | 3,530 | 3,730 | | | |
| 1965 | 285.51 | 275 | 291 | | | |
| 1966 | 2,165.25 | 2,085 | 2,209 | | | |
| 1975 | 10,044.94 | 9,568 | 10,246 | | | |
| 1977 | 14,361.40 | 13,632 | 14,649 | | | |
| 1986 | 4,784.10 | 4,451 | 4,880 | | | |
| 1989 | 5,982.25 | 5,510 | 6,102 | | | |
| 1993 | 45,259.63 | 40,963 | 46,165 | | | |
| 1994 | 12,041.49 | 10,839 | 12,282 | | | |
| 1995 | 726,306.24 | 649,836 | 740,832 | | | |
| 1996 | 60,906.50 | 54,134 | 62,125 | | | |
| 1998 | 8,693.87 | 7,606 | 8,868 | | | |
| 1999 | 26,998.73 | 23,397 | 27,539 | | | |
| 2000 | 26,094.37 | 22,357 | 26,616 | | | |
| 2001 | 43,334.86 | 36,668 | 44,202 | | | |
| 2002 | 14,898.78 | 12,429 | 15,197 | | | |
| 2004 | 537,065.56 | 431,820 | 547,807 | | | |
| 2005 | 209,364.16 | 164,315 | 213,551 | | | |
| 2006 | 152,604.27 | 116,268 | 155,656 | | | |
| 2007 | 8,442.48 | 6,194 | 8,611 | | | |
| 2008 | 905,175.05 | 632,270 | 923,279 | | | |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2016 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2009 | 531,013.29 | 346,738 | 541,634 | | | |
| 2011 | 13,834.64 | 7,027 | 14,111 | | | |
| 2012 | 1,642.82 | 627 | 1,676 | | | |
| | 6,521,373.22 | 5,661,071 | 6,651,801 | | | |
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1960 | 2,082,616.92 | 1,851,217 | 2,145,095 | | | |
| 1962 | 6,588.18 | 5,829 | 6,786 | | | |
| 1963 | 1,332.92 | 1,177 | 1,373 | | | |
| 1965 | 285.51 | 251 | 294 | | | |
| 1966 | 1,429.40 | 1,252 | 1,472 | | | |
| 1971 | 3,390.08 | 2,924 | 3,492 | | | |
| 1975 | 11,839.88 | 10,059 | 12,195 | | | |
| 1977 | 13,701.10 | 11,542 | 14,112 | | | |
| 1986 | 4,784.10 | 3,822 | 4,928 | | | |
| 1989 | 5,412.89 | 4,214 | 5,575 | | | |
| 1991 | 230,362.74 | 175,746 | 236,414 | 859 | 7.31 | 118 |
| 1992 | 88,271.82 | 66,559 | 89,535 | 1,385 | 7.32 | 189 |
| 1993 | 79,618.45 | 59,312 | 79,787 | 2,220 | 7.32 | 303 |
| 1994 | 29,085.06 | 21,373 | 28,751 | 1,207 | 7.33 | 165 |
| 1996 | 50,102.89 | 35,697 | 48,020 | 3,586 | 7.34 | 489 |
| 1999 | 24,991.81 | 16,767 | 22,555 | 3,187 | 7.36 | 433 |
| 2000 | 172,268.40 | 112,754 | 151,677 | 25,759 | 7.36 | 3,500 |
| 2001 | 69,040.82 | 43,966 | 59,143 | 11,969 | 7.36 | 1,626 |
| 2002 | 12,886.56 | 7,942 | 10,684 | 2,590 | 7.37 | 351 |
| 2003 | 2,821,865.39 | 1,677,557 | 2,256,656 | 649,865 | 7.37 | 88,177 |
| 2004 | 15,060.79 | 8,570 | 11,528 | 3,984 | 7.38 | 540 |
| 2005 | 374,325.21 | 202,690 | 272,659 | 112,896 | 7.38 | 15,298 |
| 2006 | 46,502.28 | 23,670 | 31,841 | 16,056 | 7.39 | 2,173 |
| 2007 | 6,624.95 | 3,135 | 4,217 | 2,606 | 7.39 | 353 |
| 2008 | 11,088.37 | 4,786 | 6,438 | 4,983 | 7.39 | 674 |
| 2009 | 102,224.25 | 39,037 | 52,513 | 52,778 | 7.40 | 7,132 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2010 | 290,571.34 | 94,219 | 126,744 | 172,545 | 7.40 | 23,317 |
| 2011 | 1,841,179.52 | 470,254 | 632,587 | 1,263,827 | 7.40 | 170,787 |
| 2012 | 5,002.86 | 848 | 1,141 | 4,012 | 7.41 | 541 |
| | 8,402,454.49 | 4,957,169 | 6,318,213 | 2,336,315 | | 316,166 |
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1964 | 2,729,746.59 | 2,403,530 | 2,811,639 | | | |
| 1965 | 106,095.18 | 93,177 | 109,278 | | | |
| 1973 | 115.51 | 99 | 119 | | | |
| 1977 | 1,147.66 | 967 | 1,182 | | | |
| 1980 | 8,453.73 | 7,016 | 8,707 | | | |
| 1984 | 4,798.42 | 3,887 | 4,942 | | | |
| 1986 | 4,784.09 | 3,822 | 4,928 | | | |
| 1989 | 5,300.19 | 4,126 | 5,459 | | | |
| 1992 | 15,079.58 | 11,370 | 15,208 | 324 | 7.32 | 44 |
| 1993 | 50,371.71 | 37,524 | 50,191 | 1,692 | 7.32 | 231 |
| 1994 | 15,303.02 | 11,245 | 15,041 | 721 | 7.33 | 98 |
| 1997 | 35,639.85 | 24,932 | 33,348 | 3,361 | 7.35 | 457 |
| 1998 | 830.46 | 570 | 762 | 93 | 7.35 | 13 |
| 1999 | 51,670.76 | 34,665 | 46,367 | 6,854 | 7.36 | 931 |
| 2000 | 28,105.66 | 18,396 | 24,606 | 4,343 | 7.36 | 590 |
| 2001 | 16,280.56 | 10,368 | 13,868 | 2,901 | 7.36 | 394 |
| 2002 | 2,435,313.56 | 1,500,935 | 2,007,604 | 500,769 | 7.37 | 67,947 |
| 2003 | 591,847.53 | 351,845 | 470,617 | 138,986 | 7.37 | 18,858 |
| 2004 | 155,840.21 | 88,678 | 118,613 | 41,902 | 7.38 | 5,678 |
| 2005 | 117,416.64 | 63,579 | 85,041 | 35,898 | 7.38 | 4,864 |
| 2006 | 2,610,337.30 | 1,328,676 | 1,777,196 | 911,452 | 7.39 | 123,336 |
| 2007 | 934,032.42 | 441,967 | 591,161 | 370,892 | 7.39 | 50,188 |
| 2010 | 117,104.93 | 37,972 | 50,790 | 69,828 | 7.40 | 9,436 |
| 2011 | 210,144.25 | 53,673 | 71,791 | 144,657 | 7.40 | 19,548 |
| 2012 | 763,318.54 | 129,411 | 173,096 | 613,122 | 7.41 | 82,743 |
| 2013 | 28,817.30 | 1,841 | 2,462 | 27,219 | 7.41 | 3,673 |
| | 11,037,895.65 | 6,664,271 | 8,494,018 | 2,875,015 | | 389,029 |

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ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2009 | 3,207,339.55 | 263,501 | 335,848 | 3,128,079 | 46.40 | 67,415 |
| 2012 | 3,349.46 | 95 | 121 | 3,496 | 47.31 | 74 |
| | 3,210,689.01 | 263,596 | 335,969 | 3,131,575 | | 67,489 |
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1980 | 17,834,872.07 | 10,239,014 | 13,050,246 | 5,498,021 | 22.26 | 246,991 |
| 1981 | 6,197.72 | 3,508 | 4,471 | 1,974 | 22.40 | 88 |
| 1983 | 15,357.45 | 8,425 | 10,738 | 5,234 | 22.69 | 231 |
| 1986 | 138,137.90 | 71,957 | 91,714 | 51,950 | 23.07 | 2,252 |
| 1988 | 19,720.05 | 9,876 | 12,588 | 7,921 | 23.31 | 340 |
| 1989 | 22,572.13 | 11,067 | 14,106 | 9,369 | 23.42 | 400 |
| 1990 | 276,840.02 | 132,777 | 169,232 | 118,681 | 23.52 | 5,046 |
| 1992 | 817,467.67 | 373,206 | 475,674 | 374,493 | 23.72 | 15,788 |
| 1993 | 46,032.43 | 20,448 | 26,062 | 21,812 | 23.82 | 916 |
| 1994 | 12,309.37 | 5,312 | 6,770 | 6,031 | 23.91 | 252 |
| 1996 | 24,090.75 | 9,750 | 12,427 | 12,627 | 24.08 | 524 |
| 1997 | 23,726.86 | 9,263 | 11,806 | 12,870 | 24.16 | 533 |
| 1998 | 4,569.02 | 1,714 | 2,185 | 2,567 | 24.24 | 106 |
| 1999 | 2,347.05 | 844 | 1,076 | 1,365 | 24.31 | 56 |
| 2000 | 236,642.43 | 81,226 | 103,527 | 142,581 | 24.38 | 5,848 |
| 2001 | 47,926.20 | 15,611 | 19,897 | 29,946 | 24.45 | 1,225 |
| 2002 | 2,102.63 | 646 | 823 | 1,363 | 24.52 | 56 |
| 2003 | 90,836.91 | 26,194 | 33,386 | 61,085 | 24.58 | 2,485 |
| 2004 | 32,200.37 | 8,624 | 10,992 | 22,497 | 24.65 | 913 |
| 2005 | 538,669.14 | 133,006 | 169,524 | 390,692 | 24.70 | 15,817 |
| 2006 | 79,169.22 | 17,740 | 22,611 | 59,725 | 24.76 | 2,412 |
| 2007 | 1,213,091.91 | 242,634 | 309,252 | 952,364 | 24.82 | 38,371 |
| 2008 | 623,777.45 | 108,954 | 138,868 | 509,860 | 24.87 | 20,501 |
| 2009 | 6,977,168.19 | 1,029,445 | 1,312,090 | 5,944,165 | 24.92 | 238,530 |
| 2010 | 65,053.39 | 7,728 | 9,850 | 57,806 | 24.97 | 2,315 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 2011 | 451,889.35 | 39,566 | 50,429 | 419,536 | 25.02 | 16,768 |
| 2012 | 236,650.92 | 12,840 | 16,365 | 229,752 | 25.07 | 9,164 |
| 2013 | 2,228,475.70 | 42,575 | 54,264 | 2,263,350 | 25.11 | 90,137 |
| | 32,067,894.30 | 12,663,950 | 16,140,974 | 17,209,636 | | 718,065 |

LACYGNE COMMON

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -13

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 1993 | 27,758.36 | 13,398 | 17,076 | 14,291 | 23.82 | 600 |
| 1998 | 2,773.03 | 1,130 | 1,440 | 1,693 | 24.24 | 70 |
| 2009 | 2,723.84 | 437 | 557 | 2,521 | 24.92 | 101 |
| 2011 | 599.59 | 57 | 73 | 605 | 25.02 | 24 |
| 2013 | 5,985.67 | 124 | 158 | 6,606 | 25.11 | 263 |
| | 39,840.49 | 15,146 | 19,304 | 25,716 | | 1,058 |

LACYGNE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -13

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1973 | 5,754,301.24 | 3,919,038 | 4,995,052 | 1,507,308 | 21.08 | 71,504 |
| 1974 | 19,460.25 | 13,107 | 16,706 | 5,284 | 21.26 | 249 |
| 1975 | 20,124.74 | 13,395 | 17,073 | 5,668 | 21.44 | 264 |
| 1976 | 20,993.01 | 13,808 | 17,599 | 6,123 | 21.61 | 283 |
| 1979 | 9,178.04 | 5,807 | 7,401 | 2,970 | 22.10 | 134 |
| 1981 | 36,252.61 | 22,295 | 28,416 | 12,549 | 22.40 | 560 |
| 1983 | 1,742,502.41 | 1,038,642 | 1,323,812 | 645,215 | 22.69 | 28,436 |
| 1984 | 10,716.65 | 6,285 | 8,011 | 4,099 | 22.82 | 180 |
| 1985 | 2,938.06 | 1,693 | 2,158 | 1,162 | 22.95 | 51 |
| 1986 | 307,848.79 | 174,237 | 222,076 | 125,793 | 23.07 | 5,453 |
| 1989 | 182,851.36 | 97,412 | 124,158 | 82,465 | 23.42 | 3,521 |
| 1990 | 26,464.56 | 13,791 | 17,577 | 12,327 | 23.52 | 524 |
| 1993 | 303,953.51 | 146,705 | 186,984 | 156,483 | 23.82 | 6,569 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 1994 | 279,978.75 | 131,287 | 167,333 | 149,043 | 23.91 | 6,234 |
| 1995 | 7,357.91 | 3,344 | 4,262 | 4,052 | 24.00 | 169 |
| 1996 | 33,342.97 | 14,662 | 18,688 | 18,990 | 24.08 | 789 |
| 1997 | 43,729.58 | 18,550 | 23,643 | 25,771 | 24.16 | 1,067 |
| 1998 | 616,719.25 | 251,411 | 320,439 | 376,454 | 24.24 | 15,530 |
| 1999 | 15,854.81 | 6,195 | 7,896 | 10,020 | 24.31 | 412 |
| 2000 | 79,443.42 | 29,628 | 37,763 | 52,008 | 24.38 | 2,133 |
| 2001 | 193,538.04 | 68,496 | 87,302 | 131,396 | 24.45 | 5,374 |
| 2002 | 68,688.22 | 22,944 | 29,244 | 48,374 | 24.52 | 1,973 |
| 2003 | 22,594.99 | 7,079 | 9,023 | 16,510 | 24.58 | 672 |
| 2004 | 9,801.61 | 2,852 | 3,635 | 7,441 | 24.65 | 302 |
| 2005 | 7,874,754.97 | 2,112,675 | 2,692,733 | 6,205,740 | 24.70 | 251,245 |
| 2006 | 54,630.48 | 13,301 | 16,953 | 44,780 | 24.76 | 1,809 |
| 2007 | 81,813.29 | 17,780 | 22,662 | 69,787 | 24.82 | 2,812 |
| 2008 | 4,678.52 | 888 | 1,132 | 4,155 | 24.87 | 167 |
| 2009 | 27,789.10 | 4,455 | 5,678 | 25,724 | 24.92 | 1,032 |
| 2011 | 53,796.47 | 5,118 | 6,523 | 54,267 | 25.02 | 2,169 |
| 2012 | 149,252.15 | 8,799 | 11,215 | 157,440 | 25.07 | 6,280 |
| 2013 | 30,456.72 | 632 | 806 | 33,611 | 25.11 | 1,339 |
| | 18,085,806.48 | 8,186,311 | 10,433,951 | 10,003,010 | | 419,236 |

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -13

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1977 | 7,071,284.19 | 4,593,448 | 5,854,628 | 2,135,923 | 21.78 | 98,068 |
| 1979 | 3,483.37 | 2,204 | 2,809 | 1,127 | 22.10 | 51 |
| 1983 | 2,116.53 | 1,262 | 1,608 | 783 | 22.69 | 35 |
| 1984 | 1,975.69 | 1,159 | 1,477 | 755 | 22.82 | 33 |
| 1985 | 92,741.07 | 53,450 | 68,125 | 36,672 | 22.95 | 1,598 |
| 1986 | 150,323.62 | 85,081 | 108,441 | 61,425 | 23.07 | 2,663 |
| 1987 | 147.95 | 82 | 105 | 63 | 23.19 | 3 |
| 1989 | 41,623.57 | 22,174 | 28,262 | 18,773 | 23.42 | 802 |
| 1991 | 2,147,565.99 | 1,092,231 | 1,392,115 | 1,034,635 | 23.63 | 43,785 |
| 1996 | 5,187.84 | 2,281 | 2,907 | 2,955 | 24.08 | 123 |
| 1997 | 73,502.19 | 31,179 | 39,740 | 43,318 | 24.16 | 1,793 |
| 1998 | 1,594.46 | 650 | 828 | 973 | 24.24 | 40 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 1999 | 8,351.41 | 3,263 | 4,159 | 5,278 | 24.31 | 217 |
| 2000 | 95,252.22 | 35,524 | 45,277 | 62,358 | 24.38 | 2,558 |
| 2001 | 916,334.66 | 324,305 | 413,346 | 622,112 | 24.45 | 25,444 |
| 2002 | 154,212.45 | 51,511 | 65,654 | 108,606 | 24.52 | 4,429 |
| 2003 | 127,191.48 | 39,851 | 50,793 | 92,934 | 24.58 | 3,781 |
| 2005 | 4,600.61 | 1,234 | 1,573 | 3,626 | 24.70 | 147 |
| 2006 | 1,396,513.01 | 340,009 | 433,362 | 1,144,698 | 24.76 | 46,232 |
| 2007 | 10,089.39 | 2,193 | 2,795 | 8,606 | 24.82 | 347 |
| 2008 | 19,831.75 | 3,764 | 4,797 | 17,612 | 24.87 | 708 |
| 2009 | 20,662.40 | 3,312 | 4,221 | 19,127 | 24.92 | 768 |
| 2010 | 43,958.83 | 5,674 | 7,232 | 42,442 | 24.97 | 1,700 |
| 2011 | 850.42 | 81 | 103 | 858 | 25.02 | 34 |
| 2012 | 13,898.90 | 819 | 1,044 | 14,662 | 25.07 | 585 |
| 2013 | 270,422.88 | 5,613 | 7,154 | 298,424 | 25.11 | 11,885 |
| | 12,673,716.88 | 6,702,354 | 8,542,557 | 5,778,743 | | 247,829 |
| | 145,282,106.89 | 61,067,731 | 77,071,653 | 78,408,515 | | 3,313,136 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 23.7 2.28 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 314 TURBOGENERATOR UNITS - IATAN 2

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2010 | 122,024,080.13 | 7,903,207 | 23,997,813 | 107,788,193 | 46.71 | 2,307,604 |
| 2011 | 65,120.38 | 3,062 | 9,298 | 61,032 | 47.01 | 1,298 |
| 2012 | 239,435.44 | 6,811 | 20,681 | 237,909 | 47.31 | 5,029 |
| 2013 | 53,108.44 | 513 | 1,558 | 55,799 | 47.59 | 1,172 |
| | 122,381,744.39 | 7,913,593 | 24,029,350 | 108,142,934 | | 2,315,103 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 46.7 1.89 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 1951 | 5,776.16 | 4,308 | 4,266 | 1,915 | 16.66 | 115 |
| 1952 | 3,166.97 | 2,339 | 2,316 | 1,073 | 17.03 | 63 |
| 1968 | 3,368.79 | 2,091 | 2,071 | 1,534 | 22.76 | 67 |
| 1969 | 390.23 | 239 | 237 | 181 | 23.10 | 8 |
| 1979 | 12,295.39 | 6,539 | 6,475 | 6,681 | 26.41 | 253 |
| 1999 | 3,524.91 | 1,070 | 1,060 | 2,712 | 32.67 | 83 |
| 2000 | 4,619.11 | 1,331 | 1,318 | 3,624 | 32.97 | 110 |
| 2001 | 5,420.43 | 1,473 | 1,459 | 4,341 | 33.28 | 130 |
| 2002 | 202,029.82 | 51,531 | 51,026 | 165,146 | 33.58 | 4,918 |
| 2003 | 20,169.29 | 4,787 | 4,740 | 16,841 | 33.89 | 497 |
| 2005 | 3,794.53 | 760 | 753 | 3,308 | 34.50 | 96 |
| 2006 | 6,671.10 | 1,204 | 1,192 | 5,946 | 34.80 | 171 |
| 2010 | 245,452.31 | 22,663 | 22,441 | 240,193 | 36.00 | 6,672 |
| 2011 | 156,478.64 | 10,545 | 10,442 | 156,990 | 36.30 | 4,325 |
| 2012 | 45,277.95 | 1,883 | 1,865 | 46,583 | 36.60 | 1,273 |
| 2013 | 77,545.08 | 1,087 | 1,076 | 81,897 | 36.91 | 2,219 |
| | 795,980.71 | 113,850 | 112,735 | 738,964 | | 21,000 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -8

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1968 | 5,007.90 | 3,138 | 3,107 | 2,301 | 22.76 | 101 |
| 1969 | 388,218.41 | 240,249 | 237,895 | 181,381 | 23.10 | 7,852 |
| 1970 | 17,541.02 | 10,720 | 10,615 | 8,329 | 23.44 | 355 |
| 1983 | 34,714.45 | 17,357 | 17,187 | 20,305 | 27.69 | 733 |
| 1986 | 43,280.75 | 20,344 | 20,145 | 26,599 | 28.64 | 929 |
| 1988 | 23,133.22 | 10,387 | 10,285 | 14,699 | 29.26 | 502 |
| 1992 | 27,368.20 | 11,021 | 10,913 | 18,645 | 30.51 | 611 |
| 1993 | 71,519.92 | 27,914 | 27,641 | 49,601 | 30.82 | 1,609 |
| 1994 | 1,934.70 | 730 | 723 | 1,367 | 31.13 | 44 |
| 2000 | 8,497.98 | 2,471 | 2,447 | 6,731 | 32.97 | 204 |
| 2001 | 837,882.28 | 229,830 | 227,578 | 677,335 | 33.28 | 20,353 |
| 2002 | 120,789.85 | 31,097 | 30,792 | 99,661 | 33.58 | 2,968 |
| 2003 | 695.24 | 167 | 165 | 585 | 33.89 | 17 |
| 2004 | 179,869.56 | 39,800 | 39,410 | 154,849 | 34.19 | 4,529 |
| 2005 | 296,293.80 | 59,868 | 59,281 | 260,716 | 34.50 | 7,557 |

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 2006 | 3,430,352.01 | 624,848 | 618,726 | 3,086,054 | 34.80 | 88,680 |
| 2007 | 83,007.51 | 13,384 | 13,253 | 76,395 | 35.10 | 2,176 |
| 2008 | 120,329.56 | 16,784 | 16,620 | 113,336 | 35.40 | 3,202 |
| 2009 | 30,509.54 | 3,564 | 3,529 | 29,421 | 35.70 | 824 |
| 2010 | 58,521.52 | 5,454 | 5,401 | 57,803 | 36.00 | 1,606 |
| 2011 | 110,262.25 | 7,500 | 7,427 | 111,657 | 36.30 | 3,076 |
| 2012 | 763,226.21 | 32,040 | 31,726 | 792,558 | 36.60 | 21,655 |
| 2013 | 172,283.12 | 2,437 | 2,413 | 183,653 | 36.91 | 4,976 |
| | 6,825,239.00 | 1,411,104 | 1,397,279 | 5,973,979 | | 174,559 |
| HAWTHORN UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1955 | 223,891.21 | 162,688 | 161,094 | 76,231 | 17.13 | 4,450 |
| 1968 | 19,175.28 | 12,453 | 12,331 | 7,995 | 20.42 | 392 |
| 2000 | 6,324,460.68 | 2,103,089 | 2,082,485 | 4,621,444 | 27.04 | 170,911 |
| 2002 | 130,947.30 | 38,893 | 38,512 | 100,292 | 27.41 | 3,659 |
| 2003 | 257,290.95 | 71,463 | 70,763 | 201,966 | 27.60 | 7,318 |
| 2004 | 158,350.12 | 40,831 | 40,431 | 127,420 | 27.78 | 4,587 |
| 2006 | 7,560.58 | 1,621 | 1,605 | 6,409 | 28.15 | 228 |
| 2007 | 6,220.87 | 1,189 | 1,177 | 5,417 | 28.33 | 191 |
| 2008 | 120,387.47 | 19,966 | 19,770 | 107,840 | 28.52 | 3,781 |
| 2009 | 67,879.38 | 9,489 | 9,396 | 62,556 | 28.70 | 2,180 |
| 2011 | 71,311.45 | 5,877 | 5,819 | 69,771 | 29.06 | 2,401 |
| 2013 | 1,463,889.08 | 25,417 | 25,168 | 1,526,554 | 29.42 | 51,888 |
| | 8,851,364.37 | 2,492,976 | 2,468,552 | 6,913,894 | | 251,986 |
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1921 | 288.19 | 271 | 268 | 28 | 4.81 | 6 |
| 1958 | 25,981.08 | 23,092 | 22,866 | 3,895 | 6.67 | 584 |

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1960 | 664.48 | 588 | 582 | 102 | 6.72 | 15 |
| 1964 | 784.53 | 689 | 682 | 126 | 6.80 | 19 |
| 1967 | 1,492.68 | 1,301 | 1,288 | 249 | 6.85 | 36 |
| 1970 | 548.36 | 474 | 469 | 95 | 6.91 | 14 |
| 1981 | 374.04 | 310 | 307 | 78 | 7.08 | 11 |
| 1985 | 61,584.13 | 49,732 | 49,245 | 14,187 | 7.14 | 1,987 |
| 1986 | 23,070.29 | 18,501 | 18,320 | 5,443 | 7.15 | 761 |
| 1987 | 138,408.82 | 110,167 | 109,088 | 33,473 | 7.16 | 4,675 |
| 1989 | 112,541.35 | 88,052 | 87,189 | 28,728 | 7.19 | 3,996 |
| 1993 | 51,038.50 | 38,256 | 37,881 | 14,688 | 7.24 | 2,029 |
| 1994 | 21,306.92 | 15,762 | 15,608 | 6,339 | 7.25 | 874 |
| 1995 | 74,486.95 | 54,316 | 53,784 | 22,938 | 7.26 | 3,160 |
| 1997 | 468,889.83 | 330,545 | 327,307 | 155,650 | 7.29 | 21,351 |
| 1998 | 48,658.68 | 33,646 | 33,316 | 16,802 | 7.30 | 2,302 |
| 1999 | 50,102.52 | 33,895 | 33,563 | 18,043 | 7.31 | 2,468 |
| 2000 | 87,772.52 | 57,950 | 57,382 | 33,023 | 7.32 | 4,511 |
| 2001 | 358,358.04 | 229,958 | 227,705 | 141,404 | 7.34 | 19,265 |
| 2002 | 16,303.83 | 10,139 | 10,040 | 6,753 | 7.35 | 919 |
| 2003 | 47,110.67 | 28,244 | 27,967 | 20,557 | 7.36 | 2,793 |
| 2005 | 87,104.43 | 47,625 | 47,158 | 42,559 | 7.38 | 5,767 |
| 2008 | 17,574.90 | 7,664 | 7,589 | 10,513 | 7.41 | 1,419 |
| 2009 | 199.48 | 77 | 76 | 129 | 7.42 | 17 |
| 2010 | 8,984.32 | 2,952 | 2,923 | 6,331 | 7.43 | 852 |
| 2012 | 157,712.24 | 27,226 | 26,959 | 135,484 | 7.45 | 18,186 |
| 2013 | 123,456.20 | 7,987 | 7,909 | 119,251 | 7.46 | 15,985 |
| | 1,984,797.98 | 1,219,419 | 1,207,472 | 836,870 | | 114,002 |

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

| | | | | | | |
|------|------------|---------|---------|--------|------|--------|
| 1958 | 514,955.37 | 498,062 | 493,182 | 32,072 | 2.41 | 13,308 |
| 1962 | 2,222.04 | 2,144 | 2,123 | 143 | 2.42 | 59 |
| 1965 | 5,708.38 | 5,495 | 5,441 | 381 | 2.42 | 157 |
| 1967 | 4,819.15 | 4,630 | 4,585 | 331 | 2.43 | 136 |
| 1969 | 1,013.03 | 972 | 962 | 71 | 2.43 | 29 |
| 1970 | 1,195.15 | 1,145 | 1,134 | 85 | 2.43 | 35 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2016 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1972 | 8,628.00 | 8,246 | 8,165 | 635 | 2.44 | 260 |
| 1975 | 8,268.75 | 7,874 | 7,797 | 637 | 2.44 | 261 |
| 1977 | 6,344.07 | 6,022 | 5,963 | 508 | 2.45 | 207 |
| 1980 | 2,997.16 | 2,831 | 2,803 | 254 | 2.45 | 104 |
| 1986 | 1,440.61 | 1,342 | 1,329 | 141 | 2.46 | 57 |
| 1987 | 4,458.28 | 4,140 | 4,099 | 448 | 2.46 | 182 |
| 1990 | 21,848.53 | 20,071 | 19,874 | 2,411 | 2.47 | 976 |
| 1991 | 25,793.61 | 23,601 | 23,370 | 2,940 | 2.47 | 1,190 |
| 1992 | 22,016.41 | 20,055 | 19,859 | 2,598 | 2.47 | 1,052 |
| 1993 | 1,002,380.79 | 908,724 | 899,821 | 122,607 | 2.47 | 49,638 |
| 1994 | 47,238.55 | 42,596 | 42,179 | 6,005 | 2.47 | 2,431 |
| 1996 | 17,596.45 | 15,662 | 15,509 | 2,440 | 2.48 | 984 |
| 1998 | 38,036.11 | 33,333 | 33,006 | 5,790 | 2.48 | 2,335 |
| 1999 | 215,064.46 | 186,731 | 184,902 | 34,464 | 2.48 | 13,897 |
| 2000 | 323,820.65 | 278,222 | 275,496 | 54,801 | 2.48 | 22,097 |
| 2001 | 13,378.34 | 11,355 | 11,244 | 2,402 | 2.48 | 969 |
| 2002 | 7,032.30 | 5,885 | 5,827 | 1,346 | 2.48 | 543 |
| 2003 | 7,285.89 | 5,992 | 5,933 | 1,498 | 2.49 | 602 |
| 2004 | 210,044.37 | 169,339 | 167,680 | 46,565 | 2.49 | 18,701 |
| 2005 | 16,865.80 | 13,277 | 13,147 | 4,056 | 2.49 | 1,629 |
| 2006 | 13,912.40 | 10,632 | 10,528 | 3,663 | 2.49 | 1,471 |
| 2007 | 1,695.24 | 1,248 | 1,236 | 493 | 2.49 | 198 |
| 2008 | 1,289,348.07 | 903,748 | 894,894 | 420,241 | 2.49 | 168,771 |
| 2009 | 208,862.36 | 136,931 | 135,589 | 77,450 | 2.49 | 31,104 |
| 2010 | 278,974.37 | 166,068 | 164,441 | 120,113 | 2.49 | 48,238 |
| 2012 | 50,135.11 | 19,096 | 18,909 | 32,229 | 2.50 | 12,892 |
| 2013 | 48,014.12 | 8,163 | 8,083 | 40,891 | 2.50 | 16,356 |
| | 4,421,393.92 | 3,523,632 | 3,489,111 | 1,020,711 | | 410,869 |

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

| | | | | | | |
|------|------------|---------|---------|--------|------|--------|
| 1958 | 395.08 | 351 | 348 | 59 | 6.67 | 9 |
| 1960 | 462,925.77 | 409,864 | 405,849 | 70,965 | 6.72 | 10,560 |
| 1965 | 4,782.00 | 4,189 | 4,148 | 777 | 6.82 | 114 |
| 1967 | 1,316.92 | 1,148 | 1,137 | 220 | 6.85 | 32 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1972 | 11,818.55 | 10,155 | 10,056 | 2,118 | 6.94 | 305 |
| 1975 | 8,268.75 | 7,030 | 6,961 | 1,556 | 6.99 | 223 |
| 1977 | 10,457.74 | 8,820 | 8,734 | 2,038 | 7.02 | 290 |
| 1980 | 2,997.18 | 2,493 | 2,469 | 619 | 7.06 | 88 |
| 1986 | 11,528.22 | 9,245 | 9,154 | 2,720 | 7.15 | 380 |
| 1990 | 8,063.95 | 6,251 | 6,190 | 2,116 | 7.20 | 294 |
| 1991 | 25,793.63 | 19,792 | 19,598 | 6,969 | 7.21 | 967 |
| 1992 | 154,925.03 | 117,529 | 116,378 | 43,195 | 7.23 | 5,974 |
| 1993 | 1,021,791.70 | 765,886 | 758,383 | 294,063 | 7.24 | 40,616 |
| 1995 | 45,600.53 | 33,252 | 32,926 | 14,042 | 7.26 | 1,934 |
| 1996 | 17,596.45 | 12,624 | 12,500 | 5,624 | 7.28 | 773 |
| 1998 | 37,237.25 | 25,748 | 25,496 | 12,859 | 7.30 | 1,762 |
| 1999 | 91,634.86 | 61,992 | 61,385 | 32,999 | 7.31 | 4,514 |
| 2000 | 325,010.95 | 214,582 | 212,480 | 122,281 | 7.32 | 16,705 |
| 2001 | 6,381.22 | 4,095 | 4,055 | 2,518 | 7.34 | 343 |
| 2002 | 7,032.25 | 4,373 | 4,330 | 2,913 | 7.35 | 396 |
| 2003 | 67,915.17 | 40,717 | 40,318 | 29,635 | 7.36 | 4,026 |
| 2004 | 22,477.09 | 12,916 | 12,789 | 10,362 | 7.37 | 1,406 |
| 2005 | 27,063.77 | 14,797 | 14,652 | 13,224 | 7.38 | 1,792 |
| 2006 | 67,340.28 | 34,657 | 34,317 | 35,043 | 7.39 | 4,742 |
| 2007 | 1,695.29 | 810 | 802 | 944 | 7.40 | 128 |
| 2008 | 8,996.58 | 3,923 | 3,885 | 5,382 | 7.41 | 726 |
| 2009 | 88,713.96 | 34,304 | 33,968 | 57,407 | 7.42 | 7,737 |
| 2010 | 66,701.29 | 21,914 | 21,699 | 47,003 | 7.43 | 6,326 |
| 2011 | 173,769.60 | 44,882 | 44,442 | 134,540 | 7.44 | 18,083 |
| 2012 | 15,640.37 | 2,700 | 2,674 | 13,436 | 7.45 | 1,803 |
| | 2,795,871.43 | 1,931,039 | 1,912,121 | 967,627 | | 133,048 |

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

| | | | | | | |
|------|------------|---------|---------|--------|------|--------|
| 1964 | 620,215.41 | 544,570 | 539,235 | 99,587 | 6.80 | 14,645 |
| 1966 | 643.45 | 562 | 556 | 106 | 6.83 | 16 |
| 1972 | 11,602.96 | 9,970 | 9,872 | 2,079 | 6.94 | 300 |
| 1975 | 168.73 | 143 | 142 | 32 | 6.99 | 5 |
| 1977 | 6,169.48 | 5,203 | 5,152 | 1,203 | 7.02 | 171 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 1979 | 60.43 | 51 | 51 | 12 | 7.05 | 2 |
| 1980 | 2,997.19 | 2,493 | 2,469 | 619 | 7.06 | 88 |
| 1985 | 8,881.32 | 7,172 | 7,102 | 2,046 | 7.14 | 287 |
| 1986 | 1,440.60 | 1,155 | 1,144 | 340 | 7.15 | 48 |
| 1987 | 12,318.94 | 9,805 | 9,709 | 2,980 | 7.16 | 416 |
| 1989 | 230,300.50 | 180,187 | 178,422 | 58,788 | 7.19 | 8,176 |
| 1990 | 71,490.74 | 55,417 | 54,874 | 18,761 | 7.20 | 2,606 |
| 1991 | 25,793.62 | 19,792 | 19,598 | 6,969 | 7.21 | 967 |
| 1992 | 19,270.01 | 14,619 | 14,476 | 5,372 | 7.23 | 743 |
| 1993 | 1,001,161.91 | 750,423 | 743,071 | 288,126 | 7.24 | 39,796 |
| 1996 | 31,581.42 | 22,658 | 22,436 | 10,093 | 7.28 | 1,386 |
| 1997 | 24,589.26 | 17,334 | 17,164 | 8,163 | 7.29 | 1,120 |
| 1998 | 97,685.95 | 67,546 | 66,884 | 33,732 | 7.30 | 4,621 |
| 1999 | 189,493.27 | 128,195 | 126,939 | 68,239 | 7.31 | 9,335 |
| 2000 | 245,009.70 | 161,763 | 160,178 | 92,182 | 7.32 | 12,593 |
| 2001 | 10,527.67 | 6,756 | 6,690 | 4,154 | 7.34 | 566 |
| 2002 | 85,785.81 | 53,349 | 52,826 | 35,533 | 7.35 | 4,834 |
| 2003 | 7,881.52 | 4,725 | 4,679 | 3,439 | 7.36 | 467 |
| 2004 | 2,010.27 | 1,155 | 1,144 | 927 | 7.37 | 126 |
| 2005 | 857,892.87 | 469,057 | 464,462 | 419,168 | 7.38 | 56,798 |
| 2007 | 67,973.84 | 32,497 | 32,179 | 37,834 | 7.40 | 5,113 |
| 2009 | 123,838.82 | 47,886 | 47,417 | 80,137 | 7.42 | 10,800 |
| 2010 | 87,079.21 | 28,609 | 28,329 | 61,363 | 7.43 | 8,259 |
| 2012 | 63,671.48 | 10,991 | 10,883 | 54,698 | 7.45 | 7,342 |
| 2013 | 22,503.82 | 1,456 | 1,442 | 21,737 | 7.46 | 2,914 |
| | 3,930,040.20 | 2,655,539 | 2,629,523 | 1,418,418 | | 194,540 |

IATAN COMMON

INTERIM SURVIVOR CURVE.. IOWA 55-S0.5

PROBABLE RETIREMENT YEAR.. 6-2070

NET SALVAGE PERCENT.. -9

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-----|
| 1979 | 45,502.23 | 23,212 | 22,985 | 26,613 | 29.02 | 917 |
| 1990 | 25,129.65 | 9,795 | 9,699 | 17,692 | 34.22 | 517 |
| 1993 | 32,884.55 | 11,592 | 11,478 | 24,366 | 35.67 | 683 |
| 1999 | 752.91 | 203 | 201 | 620 | 38.59 | 16 |
| 2000 | 8,045.53 | 2,051 | 2,031 | 6,739 | 39.08 | 172 |
| 2004 | 40,588.51 | 7,721 | 7,645 | 36,596 | 41.06 | 891 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2006 | 2,745.86 | 425 | 421 | 2,572 | 42.06 | 61 |
| 2009 | 11,968,186.87 | 1,172,122 | 1,160,639 | 11,884,685 | 43.56 | 272,835 |
| 2010 | 189,092.42 | 14,642 | 14,499 | 191,612 | 44.07 | 4,348 |
| 2011 | 1,570,802.09 | 88,519 | 87,652 | 1,624,522 | 44.57 | 36,449 |
| 2012 | 347.97 | 12 | 12 | 367 | 45.08 | 8 |
| 2013 | 174,014.65 | 2,058 | 2,038 | 187,638 | 45.59 | 4,116 |
| | 14,058,093.24 | 1,332,352 | 1,319,299 | 14,004,023 | | 321,013 |

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

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1979 | 826,683.44 | 497,122 | 492,252 | 375,766 | 20.45 | 18,375 |
| 1980 | 7,379,225.43 | 4,383,692 | 4,340,745 | 3,407,442 | 20.60 | 165,410 |
| 1982 | 19,662.34 | 11,372 | 11,261 | 9,385 | 20.91 | 449 |
| 1986 | 15,842.94 | 8,610 | 8,526 | 8,109 | 21.52 | 377 |
| 1990 | 127,558.91 | 64,160 | 63,531 | 70,405 | 22.11 | 3,184 |
| 1992 | 25,953.08 | 12,456 | 12,334 | 14,917 | 22.40 | 666 |
| 1993 | 59,666.49 | 27,911 | 27,638 | 35,012 | 22.54 | 1,553 |
| 1994 | 542,500.94 | 246,887 | 244,468 | 325,158 | 22.68 | 14,337 |
| 1995 | 6,486.63 | 2,864 | 2,836 | 3,975 | 22.83 | 174 |
| 1996 | 8,542.32 | 3,651 | 3,615 | 5,354 | 22.97 | 233 |
| 1997 | 104,516.67 | 43,142 | 42,719 | 67,023 | 23.11 | 2,900 |
| 1999 | 14,227.02 | 5,424 | 5,371 | 9,568 | 23.38 | 409 |
| 2000 | 2,029,119.59 | 738,990 | 731,750 | 1,398,825 | 23.52 | 59,474 |
| 2001 | 58,205.41 | 20,141 | 19,944 | 41,172 | 23.66 | 1,740 |
| 2002 | 4,372,437.01 | 1,430,712 | 1,416,695 | 3,174,364 | 23.79 | 133,433 |
| 2003 | 254,460.30 | 78,076 | 77,311 | 189,872 | 23.93 | 7,934 |
| 2004 | 62.10 | 18 | 18 | 47 | 24.06 | 2 |
| 2005 | 97,583.70 | 25,703 | 25,451 | 77,012 | 24.19 | 3,184 |
| 2006 | 18,042.28 | 4,317 | 4,275 | 14,670 | 24.33 | 603 |
| 2007 | 169,445.82 | 36,256 | 35,901 | 142,017 | 24.46 | 5,806 |
| 2008 | 201,088.48 | 37,556 | 37,188 | 173,955 | 24.59 | 7,074 |
| 2009 | 6,562,043.09 | 1,037,105 | 1,026,945 | 5,863,201 | 24.72 | 237,185 |
| 2010 | 145,248.94 | 18,451 | 18,270 | 134,241 | 24.85 | 5,402 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2011 | 2,856,400.86 | 268,880 | 266,246 | 2,732,975 | 24.98 | 109,407 |
| 2012 | 138,026.31 | 8,122 | 8,042 | 136,885 | 25.10 | 5,454 |
| 2013 | 852,636.90 | 17,395 | 17,225 | 878,044 | 25.23 | 34,802 |
| | 26,885,667.00 | 9,029,013 | 8,940,556 | 19,289,394 | | 819,567 |
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 1973 | 4,511.28 | 3,116 | 3,085 | 2,012 | 19.47 | 103 |
| 1977 | 12,535.74 | 8,304 | 8,223 | 5,943 | 20.13 | 295 |
| 1982 | 27,897.63 | 17,364 | 17,194 | 14,330 | 20.91 | 685 |
| 1988 | 18,894.19 | 10,653 | 10,549 | 10,802 | 21.82 | 495 |
| 1990 | 19,235.27 | 10,412 | 10,310 | 11,426 | 22.11 | 517 |
| 1991 | 6,863.20 | 3,631 | 3,595 | 4,160 | 22.26 | 187 |
| 1993 | 226,704.77 | 114,129 | 113,011 | 143,166 | 22.54 | 6,352 |
| 1994 | 11,875.93 | 5,816 | 5,759 | 7,661 | 22.68 | 338 |
| 1998 | 5,419.47 | 2,317 | 2,294 | 3,830 | 23.25 | 165 |
| 1999 | 393,026.81 | 161,269 | 159,689 | 284,431 | 23.38 | 12,166 |
| 2001 | 62,145.97 | 23,143 | 22,916 | 47,309 | 23.66 | 2,000 |
| 2002 | 11,470.95 | 4,039 | 3,999 | 8,963 | 23.79 | 377 |
| 2003 | 10,831.88 | 3,577 | 3,542 | 8,698 | 23.93 | 363 |
| 2004 | 1,925.75 | 592 | 586 | 1,590 | 24.06 | 66 |
| 2007 | 169.55 | 39 | 39 | 153 | 24.46 | 6 |
| 2008 | 1,101.43 | 221 | 219 | 1,026 | 24.59 | 42 |
| 2011 | 10,389.24 | 1,052 | 1,042 | 10,698 | 24.98 | 428 |
| 2013 | 43,254.09 | 950 | 941 | 47,936 | 25.23 | 1,900 |
| | 868,253.15 | 370,624 | 366,993 | 614,133 | | 26,485 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 1973 | 3,023,009.07 | 2,087,928 | 2,067,473 | 1,348,528 | 19.47 | 69,262 |
| 1974 | 89,192.42 | 60,992 | 60,394 | 40,393 | 19.64 | 2,057 |
| 1975 | 17,851.32 | 12,087 | 11,969 | 8,203 | 19.80 | 414 |
| 1976 | 15,087.28 | 10,108 | 10,009 | 7,040 | 19.96 | 353 |
| 1978 | 295.21 | 193 | 191 | 142 | 20.29 | 7 |
| 1979 | 295.21 | 191 | 189 | 144 | 20.45 | 7 |
| 1980 | 3,633.66 | 2,323 | 2,300 | 1,806 | 20.60 | 88 |
| 1983 | 65,927.79 | 40,441 | 40,045 | 34,454 | 21.07 | 1,635 |
| 1985 | 3,947.17 | 2,348 | 2,325 | 2,135 | 21.37 | 100 |
| 1986 | 51,974.00 | 30,399 | 30,101 | 28,629 | 21.52 | 1,330 |
| 1988 | 14,339.03 | 8,085 | 8,006 | 8,197 | 21.82 | 376 |
| 1989 | 147,568.69 | 81,592 | 80,793 | 85,960 | 21.96 | 3,914 |
| 1990 | 38,995.79 | 21,109 | 20,902 | 23,163 | 22.11 | 1,048 |
| 1991 | 7,191.23 | 3,805 | 3,768 | 4,358 | 22.26 | 196 |
| 1993 | 796,645.15 | 401,052 | 397,123 | 503,086 | 22.54 | 22,320 |
| 1994 | 149,114.83 | 73,031 | 72,316 | 96,184 | 22.68 | 4,241 |
| 1995 | 23,704.70 | 11,265 | 11,155 | 15,632 | 22.83 | 685 |
| 1996 | 286,530.08 | 131,801 | 130,510 | 193,269 | 22.97 | 8,414 |
| 1998 | 1,834,184.65 | 784,158 | 776,476 | 1,296,153 | 23.25 | 55,749 |
| 1999 | 13,248.86 | 5,436 | 5,383 | 9,588 | 23.38 | 410 |
| 2001 | 74,782.96 | 27,849 | 27,576 | 56,929 | 23.66 | 2,406 |
| 2002 | 55,165.57 | 19,426 | 19,236 | 43,101 | 23.79 | 1,812 |
| 2003 | 268,522.30 | 88,668 | 87,799 | 215,631 | 23.93 | 9,011 |
| 2004 | 58,607.33 | 18,029 | 17,852 | 48,374 | 24.06 | 2,011 |
| 2005 | 67,803.07 | 19,219 | 19,031 | 57,587 | 24.19 | 2,381 |
| 2006 | 19,309.07 | 4,972 | 4,923 | 16,896 | 24.33 | 694 |
| 2007 | 1,310,725.19 | 301,823 | 298,866 | 1,182,253 | 24.46 | 48,334 |
| 2008 | 2,011,006.08 | 404,198 | 400,238 | 1,872,199 | 24.59 | 76,137 |
| 2009 | 70,968.40 | 12,071 | 11,953 | 68,242 | 24.72 | 2,761 |
| 2010 | 26,645.48 | 3,643 | 3,607 | 26,502 | 24.85 | 1,066 |
| 2011 | 119,893.20 | 12,146 | 12,027 | 123,452 | 24.98 | 4,942 |
| 2012 | 135,715.82 | 8,594 | 8,510 | 144,849 | 25.10 | 5,771 |
| 2013 | 5,184.48 | 114 | 113 | 5,746 | 25.23 | 228 |
| | 10,807,065.09 | 4,689,096 | 4,643,157 | 7,568,827 | | 330,160 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -13 | | | | | | |
| 1977 | 3,957,583.04 | 2,621,661 | 2,595,977 | 1,876,092 | 20.13 | 93,199 |
| 1980 | 12,186.99 | 7,791 | 7,715 | 6,057 | 20.60 | 294 |
| 1986 | 5,790.47 | 3,387 | 3,354 | 3,189 | 21.52 | 148 |
| 1988 | 14,375.52 | 8,105 | 8,026 | 8,219 | 21.82 | 377 |
| 1990 | 9,739.69 | 5,272 | 5,220 | 5,785 | 22.11 | 262 |
| 1991 | 531,483.34 | 281,208 | 278,453 | 322,123 | 22.26 | 14,471 |
| 1992 | 184,555.12 | 95,327 | 94,393 | 114,154 | 22.40 | 5,096 |
| 1994 | 12,386.54 | 6,066 | 6,007 | 7,990 | 22.68 | 352 |
| 1995 | 12,611.63 | 5,993 | 5,934 | 8,317 | 22.83 | 364 |
| 1997 | 2,097,177.52 | 931,620 | 922,493 | 1,447,318 | 23.11 | 62,627 |
| 1998 | 6,685.12 | 2,858 | 2,830 | 4,724 | 23.25 | 203 |
| 1999 | 100,377.23 | 41,187 | 40,783 | 72,643 | 23.38 | 3,107 |
| 2001 | 21,958.62 | 8,177 | 8,097 | 16,716 | 23.66 | 707 |
| 2002 | 34,538.11 | 12,162 | 12,043 | 26,985 | 23.79 | 1,134 |
| 2003 | 7,721.45 | 2,550 | 2,525 | 6,200 | 23.93 | 259 |
| 2004 | 182,078.35 | 56,011 | 55,462 | 150,286 | 24.06 | 6,246 |
| 2005 | 72,066.93 | 20,428 | 20,228 | 61,208 | 24.19 | 2,530 |
| 2006 | 94,821.87 | 24,415 | 24,176 | 82,973 | 24.33 | 3,410 |
| 2007 | 212,440.21 | 48,919 | 48,440 | 191,618 | 24.46 | 7,834 |
| 2008 | 45,610.29 | 9,167 | 9,077 | 42,462 | 24.59 | 1,727 |
| 2009 | 429,861.66 | 73,114 | 72,398 | 413,346 | 24.72 | 16,721 |
| 2010 | 1,985,951.40 | 271,494 | 268,834 | 1,975,291 | 24.85 | 79,489 |
| 2011 | 68,825.21 | 6,972 | 6,904 | 70,869 | 24.98 | 2,837 |
| 2013 | 4,362,186.20 | 95,776 | 94,838 | 4,834,433 | 25.23 | 191,614 |
| | 14,463,012.51 | 4,639,660 | 4,594,206 | 11,748,998 | | 495,008 |

MISCELLANEOUS

SURVIVOR CURVE.. IOWA 55-S0.5
NET SALVAGE PERCENT.. -10

| | | | | | | |
|------|---------------|------------|------------|------------|-------|-----------|
| 2003 | 10,717.18 | 2,017 | 1,997 | 9,792 | 45.59 | 215 |
| 2009 | 14,420.66 | 1,229 | 1,217 | 14,646 | 50.74 | 289 |
| | 25,137.84 | 3,246 | 3,214 | 24,438 | | 504 |
| | 96,711,916.44 | 33,411,550 | 33,084,218 | 71,120,276 | | 3,292,741 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 3.40

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - REBUILD

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2001 | 21,540,607.18 | 6,017,972 | 19,143,136 | 4,551,532 | 33.28 | 136,765 |
| 2002 | 3,234.44 | 848 | 2,697 | 860 | 33.58 | 26 |
| | 21,543,841.62 | 6,018,820 | 19,145,833 | 4,552,393 | | 136,791 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 33.3 | 0.63 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - IATAN 2

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2010 | 30,351,052.99 | 2,350,191 | 7,907,426 | 25,175,222 | 44.07 | 571,255 |
| 2011 | 6,433.04 | 363 | 1,221 | 5,791 | 44.57 | 130 |
| 2012 | 3,154.93 | 109 | 367 | 3,072 | 45.08 | 68 |
| 2013 | 23,256.63 | 275 | 925 | 24,424 | 45.59 | 536 |
| | 30,383,897.59 | 2,350,938 | 7,909,939 | 25,208,509 | | 571,989 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.88 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1999 | 1,652.00 | 473 | 606 | 1,063 | 32.67 | 33 |
| 2000 | 93,566.95 | 25,448 | 32,591 | 61,912 | 32.97 | 1,878 |
| 2001 | 168,505.83 | 43,225 | 55,358 | 114,833 | 33.28 | 3,451 |
| 2002 | 183,768.84 | 44,245 | 56,664 | 128,943 | 33.58 | 3,840 |
| 2003 | 202,656.40 | 45,401 | 58,144 | 146,539 | 33.89 | 4,324 |
| 2004 | 96,521.01 | 19,973 | 25,579 | 71,907 | 34.19 | 2,103 |
| 2005 | 19,408.75 | 3,667 | 4,696 | 14,907 | 34.50 | 432 |
| 2006 | 199,710.29 | 34,020 | 43,569 | 158,138 | 34.80 | 4,544 |
| 2007 | 73,938.03 | 11,149 | 14,278 | 60,399 | 35.10 | 1,721 |
| 2008 | 149,906.61 | 19,554 | 25,043 | 126,363 | 35.40 | 3,570 |
| 2009 | 95,381.99 | 10,421 | 13,346 | 82,990 | 35.70 | 2,325 |
| 2010 | 115,784.52 | 10,091 | 12,923 | 104,019 | 36.00 | 2,889 |
| 2011 | 172,194.91 | 10,953 | 14,027 | 159,890 | 36.30 | 4,405 |
| 2012 | 229,110.14 | 8,995 | 11,520 | 219,881 | 36.60 | 6,008 |
| 2013 | 142,649.58 | 1,887 | 2,417 | 141,659 | 36.91 | 3,838 |
| | 1,944,755.85 | 289,502 | 370,761 | 1,593,442 | | 45,361 |

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -1

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 1970 | 2,163.66 | 1,237 | 1,584 | 601 | 23.44 | 26 |
| 1971 | 5,726.81 | 3,230 | 4,137 | 1,647 | 23.78 | 69 |
| 1973 | 12,286.87 | 6,748 | 8,642 | 3,768 | 24.45 | 154 |
| 1974 | 52.20 | 28 | 36 | 17 | 24.78 | 1 |
| 1975 | 21,135.77 | 11,285 | 14,453 | 6,895 | 25.11 | 275 |
| 1976 | 21,170.12 | 11,142 | 14,269 | 7,112 | 25.43 | 280 |
| 1977 | 37,310.01 | 19,337 | 24,765 | 12,918 | 25.76 | 501 |
| 1978 | 67,991.48 | 34,700 | 44,440 | 24,232 | 26.08 | 929 |
| 1979 | 27,210.61 | 13,660 | 17,494 | 9,989 | 26.41 | 378 |
| 1980 | 38,959.78 | 19,234 | 24,633 | 14,717 | 26.73 | 551 |
| 1981 | 26,646.68 | 12,929 | 16,558 | 10,355 | 27.05 | 383 |
| 1982 | 33,451.26 | 15,937 | 20,410 | 13,375 | 27.37 | 489 |
| 1983 | 44,895.23 | 20,993 | 26,885 | 18,459 | 27.69 | 667 |
| 1984 | 53,938.90 | 24,738 | 31,682 | 22,797 | 28.00 | 814 |
| 1985 | 96,584.42 | 43,391 | 55,570 | 41,980 | 28.32 | 1,482 |
| 1986 | 57,325.65 | 25,199 | 32,272 | 25,627 | 28.64 | 895 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1987 | 106,488.23 | 45,775 | 58,623 | 48,930 | 28.95 | 1,690 |
| 1988 | 103,738.39 | 43,558 | 55,784 | 48,992 | 29.26 | 1,674 |
| 1989 | 213,530.41 | 87,411 | 111,946 | 103,720 | 29.58 | 3,506 |
| 1990 | 67,161.87 | 26,790 | 34,310 | 33,524 | 29.89 | 1,122 |
| 1991 | 196,807.83 | 76,340 | 97,768 | 101,008 | 30.20 | 3,345 |
| 1992 | 236,067.78 | 88,903 | 113,857 | 124,572 | 30.51 | 4,083 |
| 1993 | 176,613.55 | 64,463 | 82,557 | 95,823 | 30.82 | 3,109 |
| 1994 | 398,134.48 | 140,564 | 180,018 | 222,097 | 31.13 | 7,135 |
| 1995 | 148,482.01 | 50,579 | 64,776 | 85,191 | 31.44 | 2,710 |
| 1996 | 224,900.83 | 73,703 | 94,390 | 132,759 | 31.75 | 4,181 |
| 1997 | 134,841.88 | 42,422 | 54,329 | 81,861 | 32.05 | 2,554 |
| 1998 | 36,331.89 | 10,932 | 14,000 | 22,695 | 32.36 | 701 |
| 1999 | 90,794.08 | 26,017 | 33,320 | 58,382 | 32.67 | 1,787 |
| 2000 | 84,318.98 | 22,932 | 29,369 | 55,793 | 32.97 | 1,692 |
| 2001 | 30,985.38 | 7,948 | 10,179 | 21,116 | 33.28 | 634 |
| 2002 | 39,220.44 | 9,443 | 12,094 | 27,519 | 33.58 | 820 |
| 2003 | 37,996.14 | 8,512 | 10,901 | 27,475 | 33.89 | 811 |
| 2004 | 7,920.06 | 1,639 | 2,099 | 5,900 | 34.19 | 173 |
| 2005 | 9,052.13 | 1,710 | 2,190 | 6,953 | 34.50 | 202 |
| 2006 | 151,376.92 | 25,787 | 33,025 | 119,866 | 34.80 | 3,444 |
| 2007 | 8,306.76 | 1,253 | 1,605 | 6,785 | 35.10 | 193 |
| 2008 | 43,437.48 | 5,666 | 7,256 | 36,615 | 35.40 | 1,034 |
| 2009 | 4,044.96 | 442 | 566 | 3,519 | 35.70 | 99 |
| 2012 | 5,420.62 | 213 | 273 | 5,202 | 36.60 | 142 |
| 2013 | 38,739.53 | 513 | 657 | 38,470 | 36.91 | 1,042 |
| | 3,141,562.08 | 1,127,303 | 1,443,721 | 1,729,257 | | 55,777 |

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

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 2000 | 95,250.29 | 30,479 | 39,034 | 58,121 | 27.04 | 2,149 |
| 2001 | 387.92 | 118 | 151 | 245 | 27.22 | 9 |
| 2003 | 1,856.39 | 496 | 635 | 1,258 | 27.60 | 46 |
| 2013 | 1,140.45 | 19 | 24 | 1,139 | 29.42 | 39 |
| | 98,635.05 | 31,112 | 39,845 | 60,763 | | 2,243 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1958 | 3,271.04 | 2,879 | 3,336 | | | |
| 1960 | 1,602.95 | 1,405 | 1,635 | | | |
| 1962 | 917.44 | 801 | 936 | | | |
| 1963 | 521.32 | 454 | 532 | | | |
| 1965 | 5,916.59 | 5,133 | 6,035 | | | |
| 1966 | 595.01 | 515 | 607 | | | |
| 1967 | 956.47 | 826 | 976 | | | |
| 1969 | 5,140.12 | 4,413 | 5,243 | | | |
| 1970 | 2,835.02 | 2,427 | 2,892 | | | |
| 1971 | 5,215.34 | 4,452 | 5,320 | | | |
| 1972 | 1,339.74 | 1,140 | 1,367 | | | |
| 1973 | 3,936.78 | 3,338 | 4,016 | | | |
| 1974 | 855.78 | 723 | 873 | | | |
| 1975 | 32,112.16 | 27,035 | 32,754 | | | |
| 1976 | 6,339.73 | 5,318 | 6,467 | | | |
| 1977 | 19,828.28 | 16,560 | 20,225 | | | |
| 1978 | 31,503.88 | 26,202 | 32,134 | | | |
| 1979 | 3,119.61 | 2,582 | 3,182 | | | |
| 1980 | 7,214.86 | 5,944 | 7,359 | | | |
| 1981 | 24,880.77 | 20,389 | 25,378 | | | |
| 1983 | 16,832.34 | 13,637 | 17,169 | | | |
| 1984 | 13,566.18 | 10,923 | 13,838 | | | |
| 1985 | 13,080.13 | 10,460 | 13,342 | | | |
| 1986 | 16,822.73 | 13,360 | 17,159 | | | |
| 1987 | 19,602.96 | 15,452 | 19,881 | 114 | 7.16 | 16 |
| 1988 | 42,699.61 | 33,374 | 42,940 | 613 | 7.18 | 85 |
| 1989 | 425,452.78 | 329,642 | 424,129 | 9,833 | 7.19 | 1,368 |
| 1990 | 21,561.57 | 16,551 | 21,295 | 698 | 7.20 | 97 |
| 1991 | 63,382.38 | 48,162 | 61,967 | 2,683 | 7.21 | 372 |
| 1992 | 119,699.09 | 89,924 | 115,699 | 6,394 | 7.23 | 884 |
| 1993 | 47,241.09 | 35,066 | 45,117 | 3,069 | 7.24 | 424 |
| 1994 | 87,451.59 | 64,067 | 82,431 | 6,770 | 7.25 | 934 |
| 1995 | 57,723.53 | 41,683 | 53,631 | 5,247 | 7.26 | 723 |
| 1996 | 78,196.56 | 55,556 | 71,480 | 8,280 | 7.28 | 1,137 |
| 1997 | 49,621.77 | 34,641 | 44,570 | 6,044 | 7.29 | 829 |
| 1998 | 73,357.08 | 50,231 | 64,629 | 10,195 | 7.30 | 1,397 |
| 1999 | 65,399.42 | 43,814 | 56,373 | 10,335 | 7.31 | 1,414 |
| 2000 | 17,390.21 | 11,370 | 14,629 | 3,109 | 7.32 | 425 |

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2001 | 89,899.25 | 57,128 | 73,503 | 18,194 | 7.34 | 2,479 |
| 2002 | 139,494.65 | 85,907 | 110,531 | 31,754 | 7.35 | 4,320 |
| 2003 | 71,418.20 | 42,401 | 54,555 | 18,292 | 7.36 | 2,485 |
| 2004 | 46,853.61 | 26,662 | 34,304 | 13,486 | 7.37 | 1,830 |
| 2005 | 246,017.94 | 133,206 | 171,388 | 79,551 | 7.38 | 10,779 |
| 2006 | 177,576.35 | 90,502 | 116,443 | 64,685 | 7.39 | 8,753 |
| 2007 | 40,193.26 | 19,029 | 24,483 | 16,514 | 7.40 | 2,232 |
| 2008 | 126,962.20 | 54,824 | 70,539 | 58,963 | 7.41 | 7,957 |
| 2009 | 101,366.42 | 38,816 | 49,942 | 53,452 | 7.42 | 7,204 |
| 2010 | 148,322.84 | 48,257 | 62,089 | 89,200 | 7.43 | 12,005 |
| 2011 | 43,872.80 | 11,222 | 14,439 | 30,312 | 7.44 | 4,074 |
| 2012 | 78,223.00 | 13,372 | 17,205 | 62,583 | 7.45 | 8,400 |
| 2013 | 141,774.74 | 9,083 | 11,687 | 132,924 | 7.46 | 17,818 |
| | 2,839,159.17 | 1,680,858 | 2,152,651 | 743,291 | | 100,441 |

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

| | | | |
|------|-----------|--------|---------|
| 1958 | 43,904.68 | 42,464 | 44,783 |
| 1994 | 10,097.37 | 9,105 | 10,299 |
| 2005 | 0.01 | | 0 |
| 2008 | 44,653.00 | 31,299 | 45,546 |
| | 98,655.06 | 82,868 | 100,628 |

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

| | | | |
|------|-----------|--------|--------|
| 1960 | 20,668.44 | 18,122 | 21,082 |
| 1991 | 2,737.55 | 2,080 | 2,792 |
| | 23,405.99 | 20,202 | 23,874 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MONTROSE UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1964 | 28,290.63 | 24,599 | 28,856 | | | |
| 1985 | 3,322.25 | 2,657 | 3,389 | | | |
| 1993 | 606.95 | 451 | 619 | | | |
| | 32,219.83 | 27,707 | 32,864 | | | |

IATAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. -1

| | | | | | | |
|------|------------|--------|--------|--------|-------|-------|
| 1978 | 1,131.46 | 545 | 700 | 443 | 28.55 | 16 |
| 1980 | 147,556.19 | 68,346 | 87,728 | 61,303 | 29.49 | 2,079 |
| 1981 | 6,001.79 | 2,724 | 3,497 | 2,565 | 29.95 | 86 |
| 1982 | 3,783.92 | 1,681 | 2,158 | 1,664 | 30.42 | 55 |
| 1983 | 18,802.44 | 8,169 | 10,486 | 8,505 | 30.89 | 275 |
| 1984 | 2,595.49 | 1,101 | 1,413 | 1,208 | 31.37 | 39 |
| 1985 | 3,863.26 | 1,601 | 2,055 | 1,847 | 31.84 | 58 |
| 1986 | 7,486.37 | 3,025 | 3,883 | 3,678 | 32.31 | 114 |
| 1987 | 11,834.50 | 4,658 | 5,979 | 5,974 | 32.79 | 182 |
| 1988 | 3,540.36 | 1,356 | 1,741 | 1,835 | 33.27 | 55 |
| 1989 | 8,829.56 | 3,287 | 4,219 | 4,699 | 33.74 | 139 |
| 1990 | 24,372.58 | 8,803 | 11,299 | 13,317 | 34.22 | 389 |
| 1991 | 10,349.24 | 3,622 | 4,649 | 5,804 | 34.70 | 167 |
| 1992 | 24,531.73 | 8,303 | 10,658 | 14,119 | 35.18 | 401 |
| 1993 | 33,196.20 | 10,843 | 13,918 | 19,610 | 35.67 | 550 |
| 1994 | 57,455.59 | 18,080 | 23,207 | 34,823 | 36.15 | 963 |
| 1995 | 3,145.72 | 952 | 1,222 | 1,955 | 36.63 | 53 |
| 1996 | 74,931.30 | 21,719 | 27,878 | 47,802 | 37.12 | 1,288 |
| 1997 | 19,402.95 | 5,371 | 6,894 | 12,703 | 37.61 | 338 |
| 1998 | 791.58 | 209 | 268 | 531 | 38.10 | 14 |
| 1999 | 8,533.30 | 2,134 | 2,739 | 5,879 | 38.59 | 152 |
| 2000 | 94,160.22 | 22,242 | 28,550 | 66,552 | 39.08 | 1,703 |
| 2001 | 11,819.04 | 2,622 | 3,366 | 8,572 | 39.57 | 217 |
| 2002 | 56,889.10 | 11,777 | 15,117 | 42,341 | 40.07 | 1,057 |
| 2003 | 57,948.21 | 11,126 | 14,281 | 44,246 | 40.56 | 1,091 |
| 2004 | 49,354.80 | 8,699 | 11,166 | 38,682 | 41.06 | 942 |
| 2005 | 25,030.39 | 4,012 | 5,150 | 20,131 | 41.56 | 484 |
| 2006 | 69,806.96 | 10,023 | 12,865 | 57,640 | 42.06 | 1,370 |

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 2007 | 13,149.30 | 1,662 | 2,133 | 11,147 | 42.56 | 262 |
| 2008 | 69,526.41 | 7,566 | 9,712 | 60,510 | 43.06 | 1,405 |
| 2009 | 689,528.95 | 62,574 | 80,319 | 616,105 | 43.56 | 14,144 |
| 2010 | 295,404.89 | 21,195 | 27,206 | 271,153 | 44.07 | 6,153 |
| 2011 | 153,847.14 | 8,033 | 10,311 | 145,075 | 44.57 | 3,255 |
| 2012 | 56,259.34 | 1,794 | 2,303 | 54,519 | 45.08 | 1,209 |
| 2013 | 146,676.43 | 1,607 | 2,063 | 146,080 | 45.59 | 3,204 |
| | 2,261,536.71 | 351,461 | 451,132 | 1,833,020 | | 43,909 |

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

| | | | | | | |
|------|--------------|---------|-----------|-----------|-------|--------|
| 1980 | 806,191.37 | 460,680 | 591,325 | 222,928 | 20.60 | 10,822 |
| 1994 | 5,625.84 | 2,463 | 3,161 | 2,521 | 22.68 | 111 |
| 1995 | 192,901.35 | 81,938 | 105,175 | 89,655 | 22.83 | 3,927 |
| 2001 | 1,828.98 | 609 | 782 | 1,066 | 23.66 | 45 |
| 2003 | 47,204.66 | 13,932 | 17,883 | 29,794 | 23.93 | 1,245 |
| 2005 | 3,243.99 | 822 | 1,055 | 2,221 | 24.19 | 92 |
| 2007 | 16,507.01 | 3,397 | 4,360 | 12,312 | 24.46 | 503 |
| 2008 | 139,452.67 | 25,052 | 32,157 | 108,691 | 24.59 | 4,420 |
| 2009 | 1,944,390.14 | 295,596 | 379,425 | 1,584,409 | 24.72 | 64,094 |
| 2010 | 56,725.61 | 6,931 | 8,897 | 48,396 | 24.85 | 1,948 |
| 2011 | 7,915.62 | 717 | 920 | 7,074 | 24.98 | 283 |
| 2012 | 18,947.55 | 1,072 | 1,376 | 17,761 | 25.10 | 708 |
| 2013 | 46,505.35 | 913 | 1,172 | 45,798 | 25.23 | 1,815 |
| | 3,287,440.14 | 894,122 | 1,147,688 | 2,172,627 | | 90,013 |

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -10

| | | | | | | |
|------|----------|-------|-------|-------|-------|-----|
| 1975 | 148.65 | 98 | 126 | 38 | 19.80 | 2 |
| 1977 | 8,537.47 | 5,505 | 7,066 | 2,325 | 20.13 | 115 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1978 | 1,923.12 | 1,226 | 1,574 | 542 | 20.29 | 27 |
| 1979 | 3,187.48 | 2,008 | 2,577 | 929 | 20.45 | 45 |
| 1980 | 5,483.32 | 3,413 | 4,381 | 1,651 | 20.60 | 80 |
| 1981 | 7,836.47 | 4,813 | 6,178 | 2,442 | 20.76 | 118 |
| 1982 | 10,805.12 | 6,547 | 8,404 | 3,482 | 20.91 | 167 |
| 1983 | 26,528.26 | 15,841 | 20,333 | 8,848 | 21.07 | 420 |
| 1984 | 7,107.06 | 4,181 | 5,367 | 2,451 | 21.22 | 116 |
| 1985 | 20,060.00 | 11,615 | 14,909 | 7,157 | 21.37 | 335 |
| 1986 | 12,319.04 | 7,014 | 9,003 | 4,548 | 21.52 | 211 |
| 1987 | 8,132.24 | 4,549 | 5,839 | 3,106 | 21.67 | 143 |
| 1988 | 57,070.95 | 31,324 | 40,207 | 22,571 | 21.82 | 1,034 |
| 1989 | 16,240.56 | 8,741 | 11,220 | 6,645 | 21.96 | 303 |
| 1990 | 23,237.07 | 12,244 | 15,716 | 9,844 | 22.11 | 445 |
| 1991 | 12,462.58 | 6,419 | 8,239 | 5,469 | 22.26 | 246 |
| 1992 | 55,867.32 | 28,091 | 36,057 | 25,397 | 22.40 | 1,134 |
| 1993 | 103,820.47 | 50,878 | 65,307 | 48,896 | 22.54 | 2,169 |
| 1994 | 10,846.02 | 5,171 | 6,637 | 5,293 | 22.68 | 233 |
| 1995 | 30,499.90 | 14,110 | 18,111 | 15,438 | 22.83 | 676 |
| 1996 | 154,512.70 | 69,187 | 88,808 | 81,156 | 22.97 | 3,533 |
| 1997 | 26,590.90 | 11,499 | 14,760 | 14,490 | 23.11 | 627 |
| 1998 | 17,563.82 | 7,310 | 9,383 | 9,937 | 23.25 | 427 |
| 1999 | 64,333.72 | 25,697 | 32,984 | 37,783 | 23.38 | 1,616 |
| 2000 | 91,295.15 | 34,832 | 44,710 | 55,715 | 23.52 | 2,369 |
| 2001 | 130,841.61 | 47,432 | 60,883 | 83,042 | 23.66 | 3,510 |
| 2002 | 67,572.83 | 23,163 | 29,732 | 44,598 | 23.79 | 1,875 |
| 2003 | 81,764.58 | 26,283 | 33,737 | 56,204 | 23.93 | 2,349 |
| 2004 | 100,320.93 | 30,041 | 38,560 | 71,793 | 24.06 | 2,984 |
| 2005 | 38,001.28 | 10,486 | 13,460 | 28,342 | 24.19 | 1,172 |
| 2006 | 86,235.34 | 21,615 | 27,745 | 67,114 | 24.33 | 2,758 |
| 2007 | 77,196.41 | 17,304 | 22,211 | 62,705 | 24.46 | 2,564 |
| 2008 | 62,827.86 | 12,293 | 15,779 | 53,331 | 24.59 | 2,169 |
| 2009 | 39,913.65 | 6,609 | 8,483 | 35,422 | 24.72 | 1,433 |
| 2010 | 70,165.07 | 9,337 | 11,985 | 65,197 | 24.85 | 2,624 |
| 2011 | 1,254,355.86 | 123,698 | 158,778 | 1,221,014 | 24.98 | 48,880 |
| 2012 | 119,141.33 | 7,344 | 9,427 | 121,629 | 25.10 | 4,846 |
| 2013 | 784.08 | 17 | 22 | 841 | 25.23 | 33 |
| | 2,905,530.22 | 707,935 | 908,700 | 2,287,383 | | 93,788 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1973 | 197,537.68 | 131,605 | 168,927 | 46,389 | 19.47 | 2,383 |
| 1975 | 8,840.84 | 5,774 | 7,411 | 2,225 | 19.80 | 112 |
| 1976 | 9,596.02 | 6,202 | 7,961 | 2,499 | 19.96 | 125 |
| 1977 | 24,898.42 | 15,910 | 20,422 | 6,717 | 20.13 | 334 |
| 1978 | 10,335.80 | 6,529 | 8,381 | 2,885 | 20.29 | 142 |
| 1979 | 18,307.24 | 11,428 | 14,669 | 5,286 | 20.45 | 258 |
| 1980 | 7,304.83 | 4,505 | 5,783 | 2,180 | 20.60 | 106 |
| 1981 | 7,922.85 | 4,821 | 6,188 | 2,448 | 20.76 | 118 |
| 1982 | 1,150.46 | 691 | 887 | 367 | 20.91 | 18 |
| 1984 | 20,933.97 | 12,202 | 15,662 | 7,156 | 21.22 | 337 |
| 1985 | 18,163.10 | 10,421 | 13,376 | 6,421 | 21.37 | 300 |
| 1986 | 18,486.18 | 10,430 | 13,388 | 6,762 | 21.52 | 314 |
| 1987 | 12,241.05 | 6,785 | 8,709 | 4,634 | 21.67 | 214 |
| 1988 | 27,338.37 | 14,869 | 19,086 | 10,713 | 21.82 | 491 |
| 1989 | 4,382.76 | 2,337 | 3,000 | 1,777 | 21.96 | 81 |
| 1990 | 24,013.50 | 12,538 | 16,094 | 10,081 | 22.11 | 456 |
| 1991 | 17,258.89 | 8,808 | 11,306 | 7,506 | 22.26 | 337 |
| 1992 | 41,008.25 | 20,432 | 26,226 | 18,473 | 22.40 | 825 |
| 1993 | 886.82 | 431 | 553 | 413 | 22.54 | 18 |
| 1994 | 3,444.53 | 1,627 | 2,088 | 1,666 | 22.68 | 73 |
| 1995 | 1,255.66 | 576 | 739 | 629 | 22.83 | 28 |
| 1996 | 15,210.91 | 6,749 | 8,663 | 7,917 | 22.97 | 345 |
| 1997 | 7,730.92 | 3,313 | 4,253 | 4,174 | 23.11 | 181 |
| 1999 | 67,886.84 | 26,870 | 34,490 | 39,507 | 23.38 | 1,690 |
| 2000 | 31,000.98 | 11,720 | 15,044 | 18,747 | 23.52 | 797 |
| 2003 | 17,460.05 | 5,561 | 7,138 | 11,893 | 23.93 | 497 |
| 2007 | 997,705.46 | 221,611 | 284,458 | 803,041 | 24.46 | 32,831 |
| 2008 | 23,176.10 | 4,493 | 5,767 | 19,495 | 24.59 | 793 |
| 2009 | 43,159.87 | 7,081 | 9,089 | 37,955 | 24.72 | 1,535 |
| 2013 | 12,358.17 | 262 | 336 | 13,134 | 25.23 | 521 |
| | 1,690,996.52 | 576,581 | 740,095 | 1,103,091 | | 46,260 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| LACYGNE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 1977 | 322,775.76 | 204,359 | 262,314 | 86,284 | 20.13 | 4,286 |
| 1979 | 4,822.64 | 2,983 | 3,829 | 1,379 | 20.45 | 67 |
| 1982 | 8,982.60 | 5,344 | 6,860 | 2,842 | 20.91 | 136 |
| 1983 | 19,133.88 | 11,218 | 14,399 | 6,265 | 21.07 | 297 |
| 1984 | 3,795.65 | 2,192 | 2,814 | 1,286 | 21.22 | 61 |
| 1985 | 1,133.70 | 644 | 827 | 398 | 21.37 | 19 |
| 1986 | 3,232.58 | 1,807 | 2,319 | 1,172 | 21.52 | 54 |
| 1987 | 5,246.42 | 2,881 | 3,698 | 1,968 | 21.67 | 91 |
| 1988 | 238,541.50 | 128,547 | 165,002 | 92,623 | 21.82 | 4,245 |
| 1989 | 9,720.32 | 5,137 | 6,594 | 3,904 | 21.96 | 178 |
| 1990 | 10,161.60 | 5,257 | 6,748 | 4,227 | 22.11 | 191 |
| 1991 | 5,549.69 | 2,806 | 3,602 | 2,392 | 22.26 | 107 |
| 1992 | 4,109.84 | 2,029 | 2,604 | 1,834 | 22.40 | 82 |
| 1994 | 808.16 | 378 | 485 | 388 | 22.68 | 17 |
| 1996 | 28,493.59 | 12,527 | 16,080 | 14,694 | 22.97 | 640 |
| 1997 | 23,408.42 | 9,939 | 12,758 | 12,523 | 23.11 | 542 |
| 1999 | 7,426.75 | 2,913 | 3,739 | 4,282 | 23.38 | 183 |
| 2000 | 13,344.59 | 4,999 | 6,417 | 7,995 | 23.52 | 340 |
| 2001 | 2,054.33 | 731 | 938 | 1,280 | 23.66 | 54 |
| 2003 | 1,404.87 | 443 | 569 | 949 | 23.93 | 40 |
| 2006 | 16,562.72 | 4,076 | 5,232 | 12,656 | 24.33 | 520 |
| 2009 | 12,152.80 | 1,976 | 2,536 | 10,589 | 24.72 | 428 |
| 2011 | 71,957.27 | 6,967 | 8,943 | 68,771 | 24.98 | 2,753 |
| | 814,819.68 | 420,153 | 539,305 | 340,700 | | 15,331 |

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

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1988 | 3,797.69 | 1,389 | 1,783 | 2,015 | 34.88 | 58 |
| 1989 | 1,899.33 | 673 | 864 | 1,035 | 35.51 | 29 |
| 1991 | 22,862.72 | 7,561 | 9,705 | 13,157 | 36.81 | 357 |
| 1993 | 9,764.42 | 2,991 | 3,839 | 5,925 | 38.15 | 155 |
| 1995 | 20,275.80 | 5,699 | 7,315 | 12,961 | 39.54 | 328 |
| 1997 | 42,214.04 | 10,768 | 13,822 | 28,392 | 40.97 | 693 |
| 1998 | 688,536.09 | 166,378 | 213,561 | 474,975 | 41.71 | 11,388 |
| 1999 | 256,491.24 | 58,480 | 75,064 | 181,427 | 42.46 | 4,273 |
| 2000 | 157,669.56 | 33,770 | 43,347 | 114,323 | 43.22 | 2,645 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MISCELLANEOUS | | | | | | |
| SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 240,598.49 | 48,120 | 61,766 | 178,832 | 44.00 | 4,064 |
| 2002 | 150,713.48 | 27,978 | 35,912 | 114,801 | 44.79 | 2,563 |
| 2003 | 88,269.41 | 15,102 | 19,385 | 68,885 | 45.59 | 1,511 |
| 2004 | 122,721.14 | 19,167 | 24,603 | 98,119 | 46.41 | 2,114 |
| 2005 | 22,242.60 | 3,134 | 4,023 | 18,220 | 47.25 | 386 |
| 2006 | 71,907.48 | 9,021 | 11,579 | 60,328 | 48.10 | 1,254 |
| 2007 | 279,640.84 | 30,710 | 39,419 | 240,222 | 48.96 | 4,906 |
| 2008 | 295,279.35 | 27,703 | 35,559 | 259,720 | 49.84 | 5,211 |
| 2009 | 245,511.23 | 19,015 | 24,407 | 221,104 | 50.74 | 4,358 |
| 2010 | 197,967.59 | 12,058 | 15,478 | 182,490 | 51.65 | 3,533 |
| 2011 | 473,280.34 | 20,824 | 26,729 | 446,551 | 52.58 | 8,493 |
| 2012 | 132,949.52 | 3,554 | 4,562 | 128,388 | 53.53 | 2,398 |
| 2013 | 821,457.28 | 7,319 | 9,395 | 812,063 | 54.51 | 14,898 |
| | 4,346,049.64 | 531,414 | 682,118 | 3,663,932 | | 75,615 |
| | 23,484,765.94 | 6,741,218 | 8,633,382 | 15,527,506 | | 568,738 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.3 2.42 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2055 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 2001 | 1,260,554.04 | 323,357 | 1,116,069 | 157,091 | 33.28 | 4,720 |
| | 1,260,554.04 | 323,357 | 1,116,069 | 157,091 | | 4,720 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 33.3 0.37 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 2010 | 1,906,852.99 | 136,817 | 791,444 | 1,134,478 | 44.07 | 25,743 |
| 2011 | 136,488.02 | 7,127 | 41,227 | 96,625 | 44.57 | 2,168 |
| 2012 | 13,346.29 | 426 | 2,464 | 11,015 | 45.08 | 244 |
| 2013 | 10,054.99 | 110 | 636 | 9,519 | 45.59 | 209 |
| | 2,066,742.29 | 144,480 | 835,772 | 1,251,638 | | 28,364 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.37 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

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

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

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

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 322 REACTOR PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 1985 | 274,866,469.77 | 136,197,930 | 185,141,258 | 95,222,541 | 26.24 | 3,628,908 |
| 1986 | 2,544,416.98 | 1,235,443 | 1,679,405 | 915,900 | 26.45 | 34,628 |
| 1987 | 1,376,865.17 | 654,381 | 889,536 | 514,867 | 26.66 | 19,312 |
| 1988 | 1,208,050.73 | 561,408 | 763,152 | 469,059 | 26.86 | 17,463 |
| 1989 | 673,932.54 | 305,905 | 415,833 | 271,578 | 27.05 | 10,040 |
| 1990 | 1,247,259.32 | 552,035 | 750,411 | 521,793 | 27.24 | 19,155 |
| 1991 | 2,799,036.64 | 1,206,930 | 1,640,646 | 1,214,372 | 27.42 | 44,288 |
| 1992 | 962,174.58 | 403,255 | 548,166 | 433,252 | 27.60 | 15,698 |
| 1993 | 3,226,870.06 | 1,313,272 | 1,785,202 | 1,506,205 | 27.76 | 54,258 |
| 1994 | 2,721,327.93 | 1,073,218 | 1,458,884 | 1,316,871 | 27.92 | 47,166 |
| 1995 | 897,604.52 | 342,079 | 465,007 | 450,550 | 28.08 | 16,045 |
| 1996 | 1,890,664.70 | 694,831 | 944,522 | 983,956 | 28.23 | 34,855 |
| 1997 | 1,044,639.10 | 369,324 | 502,042 | 563,490 | 28.37 | 19,862 |
| 1998 | 155,810.51 | 52,789 | 71,759 | 87,168 | 28.51 | 3,057 |
| 1999 | 422,660.10 | 136,784 | 185,938 | 245,175 | 28.64 | 8,561 |
| 2000 | 4,285,933.60 | 1,318,927 | 1,792,889 | 2,578,763 | 28.77 | 89,634 |
| 2001 | 500,871.59 | 145,915 | 198,350 | 312,539 | 28.89 | 10,818 |
| 2002 | 2,036,396.31 | 557,770 | 758,207 | 1,318,917 | 29.01 | 45,464 |
| 2003 | 3,132,199.46 | 802,002 | 1,090,205 | 2,104,638 | 29.12 | 72,275 |
| 2004 | 1,822,503.17 | 432,039 | 587,294 | 1,271,659 | 29.23 | 43,505 |
| 2005 | 1,250,277.34 | 271,610 | 369,214 | 906,069 | 29.34 | 30,882 |
| 2006 | 3,644,769.22 | 715,799 | 973,025 | 2,744,640 | 29.44 | 93,228 |
| 2007 | 6,226,995.54 | 1,088,907 | 1,480,211 | 4,871,325 | 29.53 | 164,962 |
| 2008 | 8,907,442.07 | 1,349,755 | 1,834,795 | 7,250,795 | 29.63 | 244,711 |
| 2009 | 2,029,114.17 | 259,023 | 352,104 | 1,717,592 | 29.71 | 57,812 |
| 2010 | 1,475,966.21 | 150,503 | 204,587 | 1,300,899 | 29.80 | 43,654 |
| 2011 | 3,787,095.94 | 283,880 | 385,894 | 3,476,944 | 29.88 | 116,364 |
| 2012 | 1,071,516.68 | 49,795 | 67,689 | 1,025,258 | 29.96 | 34,221 |
| 2013 | 15,763,128.87 | 247,607 | 336,586 | 15,741,806 | 30.04 | 524,028 |
| | 351,971,992.82 | 152,773,116 | 207,672,810 | 151,338,623 | | 5,544,854 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.3 1.58 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 323 TURBOGENERATOR UNITS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOLF CREEK UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1985 | 69,090,052.43 | 37,283,963 | 44,338,455 | 25,442,498 | 21.79 | 1,167,623 |
| 1986 | 23,195.07 | 12,263 | 14,583 | 8,844 | 22.15 | 399 |
| 1987 | 101,732.70 | 52,621 | 62,577 | 40,173 | 22.52 | 1,784 |
| 1988 | 21,253.31 | 10,740 | 12,772 | 8,694 | 22.89 | 380 |
| 1989 | 38,409.02 | 18,944 | 22,528 | 16,265 | 23.25 | 700 |
| 1990 | 108,838.19 | 52,328 | 62,229 | 47,698 | 23.61 | 2,020 |
| 1991 | 245,755.67 | 114,962 | 136,714 | 111,499 | 23.97 | 4,652 |
| 1992 | 74,849.67 | 34,021 | 40,458 | 35,140 | 24.32 | 1,445 |
| 1993 | 78,516.29 | 34,615 | 41,164 | 38,137 | 24.67 | 1,546 |
| 1994 | 670,983.56 | 286,190 | 340,340 | 337,353 | 25.02 | 13,483 |
| 1995 | 6,247.20 | 2,573 | 3,060 | 3,250 | 25.36 | 128 |
| 1996 | 1,531,135.21 | 607,104 | 721,974 | 824,473 | 25.70 | 32,081 |
| 1998 | 13,568.59 | 4,944 | 5,879 | 7,825 | 26.35 | 297 |
| 1999 | 88,779.60 | 30,838 | 36,673 | 52,995 | 26.67 | 1,987 |
| 2000 | 395,906.82 | 130,560 | 155,263 | 244,603 | 26.98 | 9,066 |
| 2001 | 243,296.59 | 75,763 | 90,098 | 155,631 | 27.28 | 5,705 |
| 2002 | 17,040.49 | 4,980 | 5,922 | 11,289 | 27.58 | 409 |
| 2003 | 8,164.47 | 2,226 | 2,647 | 5,599 | 27.86 | 201 |
| 2005 | 50,594.77 | 11,654 | 13,859 | 37,242 | 28.40 | 1,311 |
| 2006 | 83,481.35 | 17,340 | 20,621 | 63,695 | 28.66 | 2,222 |
| 2007 | 15,242.92 | 2,809 | 3,340 | 12,055 | 28.90 | 417 |
| 2008 | 234,538.72 | 37,449 | 44,535 | 192,349 | 29.13 | 6,603 |
| 2009 | 1,678,886.21 | 224,490 | 266,966 | 1,428,709 | 29.36 | 48,662 |
| 2010 | 20,875.02 | 2,232 | 2,654 | 18,429 | 29.56 | 623 |
| 2011 | 34,757,252.91 | 2,720,624 | 3,235,393 | 31,869,433 | 29.76 | 1,070,881 |
| 2012 | 48,796.10 | 2,350 | 2,795 | 46,489 | 29.95 | 1,552 |
| 2013 | 9,089,371.61 | 149,914 | 178,279 | 9,001,986 | 30.12 | 298,871 |
| | 118,736,764.49 | 41,928,497 | 49,861,780 | 70,062,352 | | 2,675,048 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 26.2 2.25 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

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

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

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

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

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

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 1983 | 41,871.98 | 24,390 | 21,649 | 23,573 | 24.18 | 975 |
| 1986 | 15,135.80 | 8,375 | 7,434 | 8,913 | 24.49 | 364 |
| 1987 | 509.78 | 277 | 246 | 305 | 24.58 | 12 |
| 1988 | 35,347.77 | 18,821 | 16,706 | 21,470 | 24.67 | 870 |
| 1989 | 15,477.75 | 8,068 | 7,161 | 9,555 | 24.76 | 386 |
| 1990 | 33,216.76 | 16,934 | 15,031 | 20,843 | 24.84 | 839 |
| 1991 | 59,374.63 | 29,559 | 26,237 | 37,887 | 24.92 | 1,520 |
| 1992 | 160,443.04 | 77,861 | 69,111 | 104,167 | 25.00 | 4,167 |
| 1995 | 58,633.73 | 26,086 | 23,155 | 40,170 | 25.21 | 1,593 |
| 1996 | 28,972.55 | 12,469 | 11,068 | 20,223 | 25.27 | 800 |
| 1997 | 43,128.91 | 17,907 | 15,895 | 30,685 | 25.33 | 1,211 |
| 1999 | 1,040.37 | 398 | 353 | 770 | 25.45 | 30 |
| 2001 | 15,743.90 | 5,452 | 4,839 | 12,164 | 25.55 | 476 |
| 2002 | 23,177.79 | 7,576 | 6,725 | 18,307 | 25.60 | 715 |
| 2004 | 11,516.66 | 3,282 | 2,913 | 9,525 | 25.69 | 371 |
| 2006 | 11,062.14 | 2,634 | 2,338 | 9,609 | 25.77 | 373 |
| 2010 | 14,312.56 | 1,797 | 1,595 | 13,863 | 25.92 | 535 |
| 2011 | 61,365.48 | 5,696 | 5,056 | 61,219 | 25.95 | 2,359 |
| 2012 | 208,945.16 | 12,084 | 10,726 | 214,935 | 25.98 | 8,273 |
| | 839,276.76 | 279,666 | 248,238 | 658,181 | | 25,869 |
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2003 | 1,089,879.14 | 261,389 | 232,015 | 879,661 | 32.79 | 26,827 |
| 2006 | 9,569.05 | 1,752 | 1,555 | 8,205 | 33.04 | 248 |
| 2009 | 616,912.70 | 72,949 | 64,751 | 564,500 | 33.25 | 16,977 |
| 2010 | 177,206.08 | 16,692 | 14,816 | 165,934 | 33.32 | 4,980 |
| 2011 | 14,393.43 | 996 | 884 | 13,797 | 33.38 | 413 |
| 2012 | 6,821.83 | 291 | 258 | 6,700 | 33.44 | 200 |
| 2013 | 3,206.94 | 47 | 42 | 3,229 | 33.49 | 96 |
| | 1,917,989.17 | 354,116 | 314,322 | 1,642,027 | | 49,741 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2003 | 814,523.33 | 197,264 | 175,096 | 663,863 | 32.79 | 20,246 |
| 2004 | 3,585.76 | 803 | 713 | 2,981 | 32.88 | 91 |
| 2006 | 12,272.63 | 2,270 | 2,015 | 10,626 | 33.04 | 322 |
| 2009 | 29,186.15 | 3,485 | 3,093 | 26,968 | 33.25 | 811 |
| 2011 | 9,299.58 | 650 | 577 | 9,002 | 33.38 | 270 |
| | 868,867.45 | 204,472 | 181,494 | 713,439 | | 21,740 |
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -3 | | | | | | |
| 2001 | 84,238.35 | 24,764 | 21,981 | 64,785 | 30.02 | 2,158 |
| | 84,238.35 | 24,764 | 21,981 | 64,785 | | 2,158 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2000 | 375,893.81 | 115,641 | 102,646 | 280,766 | 29.94 | 9,378 |
| 2006 | 8,957.15 | 1,761 | 1,563 | 7,573 | 30.36 | 249 |
| | 384,850.96 | 117,402 | 104,209 | 288,339 | | 9,627 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| 2000 | 46,352.81 | 14,260 | 12,657 | 34,623 | 29.94 | 1,156 |
| | 46,352.81 | 14,260 | 12,657 | 34,623 | | 1,156 |
| | 4,141,575.50 | 994,680 | 882,901 | 3,401,394 | | 110,291 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 | | | | | | 2.66 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2006 | 1,877,349.94 | 695,838 | 630,351 | 1,603,695 | 16.27 | 98,568 |
| 2010 | 115,783.52 | 23,987 | 21,730 | 116,053 | 16.32 | 7,111 |
| | 1,993,133.46 | 719,825 | 652,081 | 1,719,748 | | 105,679 |
| SPEARVILLE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2010 | 556,207.30 | 115,228 | 104,384 | 557,503 | 16.32 | 34,161 |
| | 556,207.30 | 115,228 | 104,384 | 557,503 | | 34,161 |
| | 2,549,340.76 | 835,053 | 756,465 | 2,277,251 | | 139,840 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 | | | | | | 5.49 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1972 | 93,962.04 | 70,351 | 99,190 | 3,228 | 15.42 | 209 |
| 1975 | 123,152.64 | 88,106 | 124,223 | 10,013 | 16.77 | 597 |
| 1976 | 75,437.37 | 53,115 | 74,889 | 7,338 | 17.21 | 426 |
| 1977 | 86,144.46 | 59,682 | 84,148 | 9,750 | 17.64 | 553 |
| 1981 | 3,236.95 | 2,092 | 2,950 | 579 | 19.28 | 30 |
| 1982 | 0.05 | | 0 | | | |
| 1986 | 2,246.84 | 1,316 | 1,855 | 594 | 21.05 | 28 |
| 1992 | 110,239.55 | 55,727 | 78,571 | 41,590 | 22.72 | 1,831 |
| 1998 | 68,038.98 | 27,982 | 39,453 | 34,710 | 23.93 | 1,450 |
| 2009 | 570,463.96 | 91,045 | 128,367 | 493,438 | 25.30 | 19,503 |
| | 1,132,922.84 | 449,416 | 633,646 | 601,240 | | 24,627 |
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 2003 | 1,626,152.09 | 412,246 | 581,239 | 1,109,959 | 30.62 | 36,249 |
| 2006 | 88,532.85 | 17,035 | 24,018 | 68,056 | 31.32 | 2,173 |
| 2010 | 35,134.87 | 3,455 | 4,871 | 31,669 | 32.08 | 987 |
| 2011 | 26,083.58 | 1,879 | 2,649 | 24,478 | 32.24 | 759 |
| | 1,775,903.39 | 434,615 | 612,778 | 1,234,162 | | 40,168 |
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2003 | 1,087,848.88 | 278,433 | 392,571 | 749,670 | 30.62 | 24,483 |
| 2010 | 9,551.54 | 948 | 1,337 | 8,693 | 32.08 | 271 |
| | 1,097,400.42 | 279,381 | 393,908 | 758,362 | | 24,754 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2001 | 583,826.34 | 180,423 | 254,384 | 358,634 | 28.10 | 12,763 |
| | 583,826.34 | 180,423 | 254,384 | 358,634 | | 12,763 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 1,539,522.81 | 503,830 | 710,366 | 906,133 | 27.87 | 32,513 |
| 2003 | 28,618.35 | 7,749 | 10,926 | 19,124 | 28.52 | 671 |
| | 1,568,141.16 | 511,579 | 721,292 | 925,256 | | 33,184 |
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 310,671.94 | 101,672 | 143,351 | 182,855 | 27.87 | 6,561 |
| | 310,671.94 | 101,672 | 143,351 | 182,855 | | 6,561 |
| | 6,468,866.09 | 1,957,086 | 2,759,359 | 4,060,509 | | 142,057 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.6 2.20 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1972 | 3,881,271.06 | 2,684,264 | 4,170,261 | 60,325 | 17.57 | 3,433 |
| 1973 | 670.26 | 458 | 712 | 19 | 17.87 | 1 |
| 1975 | 3,864,198.31 | 2,570,232 | 3,993,101 | 218,875 | 18.46 | 11,857 |
| 1976 | 4,485,923.60 | 2,942,742 | 4,571,831 | 317,826 | 18.75 | 16,951 |
| 1977 | 5,494,501.61 | 3,554,236 | 5,521,846 | 467,161 | 19.03 | 24,549 |
| 1979 | 3,366.65 | 2,114 | 3,284 | 385 | 19.58 | 20 |
| 1980 | 13,453.67 | 8,318 | 12,923 | 1,742 | 19.84 | 88 |
| 1983 | 5,178.80 | 3,046 | 4,732 | 913 | 20.58 | 44 |
| 1986 | 10,883.68 | 6,052 | 9,402 | 2,461 | 21.26 | 116 |
| 1987 | 8,534.12 | 4,650 | 7,224 | 2,078 | 21.47 | 97 |
| 1990 | 376,427.13 | 191,728 | 297,868 | 112,438 | 22.06 | 5,097 |
| 1993 | 247,251.26 | 116,334 | 180,736 | 88,768 | 22.58 | 3,931 |
| 1996 | 102,048.42 | 43,624 | 67,774 | 43,459 | 23.03 | 1,887 |
| 1998 | 490,565.92 | 194,070 | 301,506 | 233,211 | 23.31 | 10,005 |
| 1999 | 59,299.52 | 22,475 | 34,917 | 29,719 | 23.43 | 1,268 |
| 2000 | 556,499.58 | 201,046 | 312,344 | 294,240 | 23.56 | 12,489 |
| 2001 | 662,192.01 | 227,154 | 352,905 | 368,884 | 23.67 | 15,584 |
| 2002 | 16,351.89 | 5,291 | 8,220 | 9,603 | 23.78 | 404 |
| 2006 | 266,058.31 | 62,626 | 97,295 | 192,708 | 24.18 | 7,970 |
| 2008 | 673,876.61 | 123,672 | 192,136 | 542,389 | 24.35 | 22,275 |
| 2009 | 617,143.41 | 95,421 | 148,246 | 524,441 | 24.44 | 21,458 |
| 2010 | 26,384.81 | 3,284 | 5,102 | 23,657 | 24.51 | 965 |
| 2011 | 257,634.57 | 23,637 | 36,722 | 244,099 | 24.59 | 9,927 |
| 2012 | 159,712.80 | 9,162 | 14,234 | 159,853 | 24.66 | 6,482 |
| 2013 | 60,697.19 | 1,208 | 1,877 | 64,283 | 24.73 | 2,599 |
| | 22,340,125.19 | 13,096,844 | 20,347,200 | 4,003,536 | | 179,497 |

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

| | | | | | | |
|------|---------------|------------|------------|------------|-------|-----------|
| 2003 | 59,604,866.59 | 14,403,158 | 22,376,684 | 39,612,377 | 29.57 | 1,339,614 |
| 2005 | 2,359.60 | 482 | 749 | 1,705 | 29.94 | 57 |
| 2006 | 281.78 | 52 | 81 | 212 | 30.12 | 7 |
| 2007 | 4,329.46 | 707 | 1,098 | 3,404 | 30.28 | 112 |
| 2009 | 35,251.10 | 4,182 | 6,497 | 30,164 | 30.60 | 986 |
| 2010 | 96,278.10 | 9,089 | 14,121 | 86,009 | 30.75 | 2,797 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 2011 | 270,268.96 | 18,689 | 29,035 | 252,045 | 30.89 | 8,159 |
| 2012 | 153,868.15 | 6,529 | 10,143 | 149,879 | 31.03 | 4,830 |
| 2013 | 750,515.85 | 10,865 | 16,880 | 763,657 | 31.16 | 24,508 |
| | 60,918,019.59 | 14,453,753 | 22,455,288 | 40,899,452 | | 1,381,070 |
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2003 | 14,302,960.26 | 3,489,457 | 5,421,206 | 9,596,903 | 29.57 | 324,549 |
| 2005 | 8,042.20 | 1,657 | 2,574 | 5,870 | 29.94 | 196 |
| 2007 | 4,329.46 | 714 | 1,109 | 3,437 | 30.28 | 114 |
| 2010 | 10,337.95 | 985 | 1,530 | 9,325 | 30.75 | 303 |
| 2011 | 10,217.21 | 713 | 1,108 | 9,620 | 30.89 | 311 |
| 2012 | 134,078.79 | 5,744 | 8,924 | 131,859 | 31.03 | 4,249 |
| 2013 | 25,920.45 | 379 | 589 | 26,628 | 31.16 | 855 |
| | 14,495,886.32 | 3,499,649 | 5,437,040 | 9,783,641 | | 330,577 |
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1996 | 261,435.45 | 97,952 | 152,178 | 122,329 | 26.28 | 4,655 |
| 2000 | 2,496.32 | 780 | 1,212 | 1,409 | 27.05 | 52 |
| 2001 | 13,959,694.02 | 4,123,791 | 6,406,704 | 8,250,975 | 27.23 | 303,010 |
| 2002 | 5,854.50 | 1,627 | 2,528 | 3,620 | 27.39 | 132 |
| 2004 | 2,322,866.73 | 557,460 | 866,067 | 1,572,943 | 27.71 | 56,764 |
| 2005 | 333,645.13 | 73,464 | 114,133 | 236,194 | 27.85 | 8,481 |
| 2006 | 15,584.67 | 3,103 | 4,821 | 11,543 | 27.99 | 412 |
| 2007 | 48,180.96 | 8,511 | 13,223 | 37,367 | 28.13 | 1,328 |
| 2008 | 970,760.21 | 148,787 | 231,155 | 788,143 | 28.26 | 27,889 |
| 2009 | 3,280,705.35 | 422,739 | 656,765 | 2,787,975 | 28.38 | 98,237 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2010 | 20,041.35 | 2,064 | 3,207 | 17,837 | 28.50 | 626 |
| 2011 | 4,058,228.41 | 308,123 | 478,699 | 3,782,441 | 28.61 | 132,207 |
| 2013 | 24,712.04 | 399 | 620 | 25,328 | 28.83 | 879 |
| | 25,304,205.14 | 5,748,800 | 8,931,311 | 17,638,104 | | 634,672 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 12,127,186.48 | 3,791,668 | 5,890,719 | 6,842,827 | 27.05 | 252,970 |
| 2007 | 122,856.01 | 21,703 | 33,718 | 95,281 | 28.13 | 3,387 |
| 2009 | 13,570.91 | 1,749 | 2,717 | 11,532 | 28.38 | 406 |
| 2010 | 30,917.03 | 3,185 | 4,948 | 27,515 | 28.50 | 965 |
| 2011 | 99,484.24 | 7,553 | 11,734 | 92,724 | 28.61 | 3,241 |
| 2012 | 8,056.96 | 377 | 586 | 7,874 | 28.72 | 274 |
| | 12,402,071.63 | 3,826,235 | 5,944,422 | 7,077,753 | | 261,243 |
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 12,908,384.35 | 4,035,916 | 6,270,182 | 7,283,622 | 27.05 | 269,265 |
| 2005 | 1,373.09 | 302 | 469 | 973 | 27.85 | 35 |
| 2008 | 120,167.26 | 18,418 | 28,614 | 97,561 | 28.26 | 3,452 |
| 2009 | 13,570.87 | 1,749 | 2,717 | 11,532 | 28.38 | 406 |
| 2010 | 5,362.76 | 552 | 858 | 4,773 | 28.50 | 167 |
| 2011 | 74,898.03 | 5,687 | 8,835 | 69,808 | 28.61 | 2,440 |
| 2012 | 10,069.41 | 471 | 732 | 9,841 | 28.72 | 343 |
| | 13,133,825.77 | 4,063,095 | 6,312,407 | 7,478,110 | | 276,108 |
| | 148,594,133.64 | 44,688,376 | 69,427,668 | 86,880,596 | | 3,063,167 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.4 2.06 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - SOLAR

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 381,018.04 | 27,148 | 42,177 | 338,841 | 18.77 | 18,052 |
| 2013 | 114,399.35 | 2,845 | 4,420 | 109,979 | 18.82 | 5,844 |
| | 495,417.39 | 29,993 | 46,597 | 448,820 | | 23,896 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 | | | | | | 4.82 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - WIND

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2006 | 201,192.38 | 74,294 | 59,368 | 180,051 | 15.78 | 11,410 |
| 2010 | 121,284.81 | 25,053 | 20,020 | 124,309 | 15.95 | 7,794 |
| 2011 | 16,332.57 | 2,547 | 2,035 | 17,400 | 15.98 | 1,089 |
| 2012 | 71,127.56 | 6,980 | 5,578 | 79,064 | 16.02 | 4,935 |
| 2013 | 73,618.50 | 2,544 | 2,033 | 85,573 | 16.05 | 5,332 |
| | 483,555.82 | 111,418 | 89,034 | 486,397 | | 30,560 |
| SPEARVILLE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2026 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 2006 | 83,771,451.40 | 36,462,647 | 29,137,149 | 68,875,449 | 12.12 | 5,682,793 |
| 2010 | 910,633.10 | 231,531 | 185,015 | 880,425 | 12.21 | 72,107 |
| 2011 | 232,532.25 | 45,097 | 36,037 | 236,026 | 12.23 | 19,299 |
| 2012 | 244,104.91 | 30,414 | 24,304 | 261,299 | 12.25 | 21,331 |
| 2013 | 270,221.58 | 11,903 | 9,512 | 306,648 | 12.27 | 24,992 |
| | 85,428,943.24 | 36,781,592 | 29,392,017 | 70,559,847 | | 5,820,522 |
| SPEARVILLE UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -19 | | | | | | |
| 2010 | 55,453,219.89 | 11,454,428 | 9,153,186 | 56,836,146 | 15.95 | 3,563,395 |
| 2011 | 89,932.09 | 14,025 | 11,207 | 95,812 | 15.98 | 5,996 |
| 2012 | 59,668.39 | 5,856 | 4,680 | 66,326 | 16.02 | 4,140 |
| 2013 | 36,147.99 | 1,249 | 998 | 42,018 | 16.05 | 2,618 |
| | 55,638,968.36 | 11,475,558 | 9,170,071 | 57,040,301 | | 3,576,149 |
| | 141,551,467.42 | 48,368,568 | 38,651,122 | 128,086,545 | | 9,427,231 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.6 6.66 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1966 | 104,579.05 | 94,663 | 115,037 | | | |
| 1967 | 47.22 | 42 | 52 | | | |
| 1972 | 585,667.22 | 489,263 | 636,228 | 8,006 | 10.82 | 740 |
| 1973 | 12,804.98 | 10,530 | 13,693 | 392 | 11.35 | 35 |
| 1975 | 669,114.91 | 531,985 | 691,783 | 44,243 | 12.45 | 3,554 |
| 1976 | 808,741.40 | 631,529 | 821,228 | 68,387 | 13.02 | 5,252 |
| 1977 | 979,848.24 | 751,088 | 976,700 | 101,133 | 13.59 | 7,442 |
| 1979 | 20,874.73 | 15,384 | 20,005 | 2,957 | 14.75 | 200 |
| 1980 | 8,476.62 | 6,119 | 7,957 | 1,367 | 15.33 | 89 |
| 1981 | 10,839.35 | 7,660 | 9,961 | 1,962 | 15.91 | 123 |
| 1982 | 28,573.05 | 19,756 | 25,690 | 5,740 | 16.48 | 348 |
| 1983 | 4,064.53 | 2,748 | 3,573 | 898 | 17.04 | 53 |
| 1984 | 1,296.95 | 857 | 1,114 | 312 | 17.59 | 18 |
| 1985 | 100,185.83 | 64,619 | 84,029 | 26,175 | 18.13 | 1,444 |
| 1986 | 6,778.58 | 4,267 | 5,549 | 1,908 | 18.65 | 102 |
| 1987 | 3,709.42 | 2,276 | 2,960 | 1,121 | 19.16 | 59 |
| 1988 | 4,794.67 | 2,867 | 3,728 | 1,546 | 19.64 | 79 |
| 1990 | 24,731.30 | 13,997 | 18,201 | 9,003 | 20.56 | 438 |
| 1992 | 28,506.28 | 15,203 | 19,770 | 11,587 | 21.39 | 542 |
| 1993 | 1,785.26 | 923 | 1,200 | 764 | 21.77 | 35 |
| 1994 | 173,274.96 | 86,608 | 112,623 | 77,979 | 22.13 | 3,524 |
| 2001 | 77,208.49 | 28,419 | 36,956 | 47,974 | 24.10 | 1,991 |
| 2006 | 42,880.17 | 10,725 | 13,947 | 33,222 | 25.01 | 1,328 |
| 2007 | 78,227.26 | 17,429 | 22,664 | 63,386 | 25.16 | 2,519 |
| 2009 | 49,683.06 | 8,129 | 10,571 | 44,081 | 25.41 | 1,735 |
| 2011 | 146,338.49 | 14,149 | 18,399 | 142,573 | 25.63 | 5,563 |
| | 3,973,032.02 | 2,831,235 | 3,673,620 | 696,715 | | 37,213 |

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

| | | | | | | |
|------|--------------|---------|-----------|-----------|-------|--------|
| 2003 | 3,649,019.12 | 974,381 | 1,264,291 | 2,567,179 | 29.85 | 86,003 |
| 2009 | 98,303.70 | 12,625 | 16,381 | 86,838 | 31.79 | 2,732 |
| 2011 | 24,138.71 | 1,802 | 2,338 | 23,007 | 32.27 | 713 |
| | 3,771,461.53 | 988,808 | 1,283,011 | 2,677,024 | | 89,448 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MIAMI COUNTY COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2003 | 961,619.42 | 259,222 | 336,349 | 682,968 | 29.85 | 22,880 |
| 2009 | 21,157.34 | 2,743 | 3,559 | 18,868 | 31.79 | 594 |
| | 982,776.76 | 261,965 | 339,908 | 701,835 | | 23,474 |
| HAWTHORN UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2001 | 1,375,994.99 | 442,194 | 573,761 | 871,034 | 27.39 | 31,801 |
| 2006 | 25,584.39 | 5,444 | 7,064 | 19,800 | 28.88 | 686 |
| | 1,401,579.38 | 447,638 | 580,825 | 890,833 | | 32,487 |
| HAWTHORN UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 1,094,940.91 | 373,373 | 484,464 | 665,224 | 27.03 | 24,611 |
| 2009 | 28,618.58 | 3,919 | 5,085 | 24,964 | 29.54 | 845 |
| 2010 | 101,915.91 | 11,127 | 14,438 | 92,574 | 29.73 | 3,114 |
| 2012 | 5,056.19 | 251 | 326 | 4,983 | 30.06 | 166 |
| | 1,230,531.59 | 388,670 | 504,312 | 787,746 | | 28,736 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HAWTHORN UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2000 | 668,755.12 | 228,044 | 295,895 | 406,298 | 27.03 | 15,031 |
| 2009 | 28,618.55 | 3,919 | 5,085 | 24,964 | 29.54 | 845 |
| 2010 | 81,338.99 | 8,881 | 11,523 | 73,883 | 29.73 | 2,485 |
| 2012 | 5,056.17 | 251 | 326 | 4,983 | 30.06 | 166 |
| | 783,768.83 | 241,095 | 312,829 | 510,128 | | 18,527 |
| | 12,143,150.11 | 5,159,411 | 6,694,505 | 6,264,281 | | 229,885 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.2 1.89 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| 2013 | 316,563.78 | 11,005 | 6,652 | 366,893 | 16.14 | 22,732 |
| | 316,563.78 | 11,005 | 6,652 | 366,893 | | 22,732 |
| SPEARVILLE UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2026 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 2006 | 70,171.22 | 30,735 | 18,577 | 63,523 | 12.15 | 5,228 |
| | 70,171.22 | 30,735 | 18,577 | 63,523 | | 5,228 |
| | 386,735.00 | 41,740 | 25,229 | 430,416 | | 27,960 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 15.4 7.23 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHEAST COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1983 | 914.86 | 578 | 22 | 948 | 17.63 | 54 |
| 1986 | 1,389.94 | 821 | 31 | 1,442 | 19.00 | 76 |
| 1987 | 783.39 | 452 | 17 | 813 | 19.42 | 42 |
| 1988 | 7,465.91 | 4,199 | 160 | 7,754 | 19.84 | 391 |
| 1989 | 8,015.12 | 4,394 | 167 | 8,329 | 20.23 | 412 |
| 1991 | 20,401.58 | 10,587 | 403 | 21,223 | 20.98 | 1,012 |
| 1994 | 1,604.36 | 759 | 29 | 1,672 | 21.97 | 76 |
| 1996 | 11,351.55 | 5,003 | 190 | 11,842 | 22.55 | 525 |
| 1999 | 861.97 | 335 | 13 | 901 | 23.30 | 39 |
| 2000 | 5,160.07 | 1,907 | 73 | 5,397 | 23.52 | 229 |
| 2002 | 22,118.32 | 7,298 | 278 | 23,168 | 23.92 | 969 |
| 2006 | 342.05 | 82 | 3 | 359 | 24.59 | 15 |
| 2010 | 18,629.03 | 2,337 | 89 | 19,658 | 25.10 | 783 |
| 2011 | 29,619.83 | 2,740 | 104 | 31,293 | 25.21 | 1,241 |
| 2012 | 10,775.75 | 619 | 24 | 11,399 | 25.31 | 450 |
| 2013 | 7,418.96 | 149 | 6 | 7,858 | 25.40 | 309 |
| | 146,852.69 | 42,260 | 1,607 | 154,057 | | 6,623 |
| WEST GARDNER COMBUSTION TURBINES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2048 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 1,775.26 | 171 | 7 | 1,769 | 31.39 | 56 |
| 2012 | 6,087.98 | 263 | 10 | 6,078 | 31.83 | 191 |
| | 7,863.24 | 434 | 17 | 7,846 | | 247 |
| | 154,715.93 | 42,694 | 1,624 | 161,903 | | 6,870 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 23.6 4.44 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPEARVILLE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 35-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 2010 | 12,955.44 | 2,685 | | 15,158 | 16.26 | 932 |
| 2012 | 158,277.10 | 15,554 | | 185,184 | 16.36 | 11,319 |
| 2013 | 20,189.22 | 699 | | 23,621 | 16.40 | 1,440 |
| | 191,421.76 | 18,938 | | 223,963 | | 13,691 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 16.4 | 7.15 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1948 | 536.75 | 472 | 397 | 167 | 9.76 | 17 |
| 1949 | 9,220.55 | 8,044 | 6,762 | 2,920 | 10.15 | 288 |
| 1951 | 31,875.77 | 27,345 | 22,987 | 10,483 | 10.98 | 955 |
| 1952 | 374.01 | 318 | 267 | 126 | 11.42 | 11 |
| 1953 | 36,900.51 | 31,081 | 26,127 | 12,619 | 11.87 | 1,063 |
| 1954 | 5,777.99 | 4,819 | 4,051 | 2,016 | 12.34 | 163 |
| 1955 | 35,513.41 | 29,316 | 24,644 | 12,645 | 12.83 | 986 |
| 1956 | 420.03 | 343 | 288 | 153 | 13.33 | 11 |
| 1957 | 1,720.44 | 1,389 | 1,168 | 638 | 13.85 | 46 |
| 1958 | 2,837.32 | 2,265 | 1,904 | 1,075 | 14.38 | 75 |
| 1959 | 23,042.72 | 18,174 | 15,277 | 8,918 | 14.93 | 597 |
| 1960 | 2,036.72 | 1,586 | 1,333 | 806 | 15.49 | 52 |
| 1962 | 5,931.74 | 4,499 | 3,782 | 2,446 | 16.66 | 147 |
| 1963 | 10,499.86 | 7,852 | 6,601 | 4,424 | 17.27 | 256 |
| 1964 | 9,542.95 | 7,032 | 5,911 | 4,109 | 17.89 | 230 |
| 1965 | 46,477.13 | 33,730 | 28,354 | 20,447 | 18.53 | 1,103 |
| 1966 | 16,131.88 | 11,524 | 9,687 | 7,251 | 19.18 | 378 |
| 1967 | 41,211.69 | 28,963 | 24,347 | 18,925 | 19.84 | 954 |
| 1968 | 100,804.05 | 69,664 | 58,561 | 47,283 | 20.51 | 2,305 |
| 1969 | 21,777.00 | 14,790 | 12,433 | 10,433 | 21.19 | 492 |
| 1970 | 74,232.01 | 49,507 | 41,617 | 36,327 | 21.89 | 1,660 |
| 1972 | 691.89 | 444 | 373 | 353 | 23.32 | 15 |
| 1973 | 50,986.53 | 32,077 | 26,965 | 26,571 | 24.05 | 1,105 |
| 1975 | 9,158.28 | 5,525 | 4,644 | 4,972 | 25.53 | 195 |
| 1976 | 240,822.43 | 142,066 | 119,424 | 133,440 | 26.29 | 5,076 |
| 1977 | 109,449.08 | 63,092 | 53,037 | 61,885 | 27.06 | 2,287 |
| 1979 | 106,837.91 | 58,651 | 49,303 | 62,877 | 28.63 | 2,196 |
| 1981 | 1,135.86 | 592 | 498 | 695 | 30.23 | 23 |
| 1983 | 2,783.38 | 1,371 | 1,152 | 1,771 | 31.86 | 56 |
| 1985 | 152,913.26 | 70,834 | 59,545 | 101,014 | 33.53 | 3,013 |
| 1986 | 256,180.64 | 114,859 | 96,553 | 172,437 | 34.38 | 5,016 |
| 1989 | 1,036.46 | 418 | 351 | 737 | 36.96 | 20 |
| 1991 | 53,122.07 | 19,783 | 16,630 | 39,148 | 38.72 | 1,011 |
| 1993 | 76,631.92 | 26,137 | 21,971 | 58,493 | 40.51 | 1,444 |
| 1994 | 77,539.89 | 25,225 | 21,205 | 60,212 | 41.41 | 1,454 |
| 1995 | 20,814.64 | 6,440 | 5,414 | 16,441 | 42.32 | 388 |
| 1997 | 4,512.60 | 1,251 | 1,052 | 3,686 | 44.16 | 83 |
| 1998 | 45,867.04 | 11,976 | 10,067 | 38,093 | 45.08 | 845 |
| 2000 | 128,359.75 | 29,291 | 24,623 | 110,155 | 46.96 | 2,346 |
| 2001 | 235,293.42 | 49,824 | 41,883 | 205,175 | 47.90 | 4,283 |
| 2002 | 165,566.98 | 32,306 | 27,157 | 146,688 | 48.85 | 3,003 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2003 | 197,341.75 | 35,226 | 29,612 | 177,597 | 49.80 | 3,566 |
| 2004 | 8,490.35 | 1,374 | 1,155 | 7,760 | 50.75 | 153 |
| 2005 | 43,172.43 | 6,263 | 5,265 | 40,066 | 51.71 | 775 |
| 2006 | 122,544.70 | 15,698 | 13,196 | 115,476 | 52.68 | 2,192 |
| 2007 | 1,857.11 | 207 | 174 | 1,776 | 53.64 | 33 |
| 2008 | 163,695.82 | 15,413 | 12,956 | 158,925 | 54.62 | 2,910 |
| 2009 | 41,909.84 | 3,234 | 2,719 | 41,286 | 55.59 | 743 |
| 2010 | 347,452.28 | 20,915 | 17,581 | 347,244 | 56.56 | 6,139 |
| 2011 | 2,244.59 | 97 | 82 | 2,275 | 57.54 | 40 |
| 2012 | 3,879.51 | 100 | 84 | 3,989 | 58.52 | 68 |
| 2013 | 20,341.46 | 174 | 146 | 21,213 | 59.51 | 356 |
| | 3,169,498.40 | 1,143,576 | 961,315 | 2,366,658 | | 62,623 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 37.8 1.98 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1942 | 366.81 | 308 | 365 | 38 | 12.97 | 3 |
| 1943 | 2,606.18 | 2,170 | 2,573 | 294 | 13.37 | 22 |
| 1946 | 2,078.24 | 1,680 | 1,992 | 294 | 14.58 | 20 |
| 1948 | 137,306.67 | 108,693 | 128,870 | 22,167 | 15.42 | 1,438 |
| 1949 | 3,228.26 | 2,528 | 2,997 | 554 | 15.85 | 35 |
| 1950 | 112,014.48 | 86,744 | 102,847 | 20,369 | 16.28 | 1,251 |
| 1951 | 231,583.99 | 177,301 | 210,214 | 44,528 | 16.72 | 2,663 |
| 1952 | 591,782.71 | 447,744 | 530,861 | 120,100 | 17.17 | 6,995 |
| 1953 | 353,132.93 | 264,004 | 313,012 | 75,434 | 17.62 | 4,281 |
| 1954 | 61,889.70 | 45,711 | 54,197 | 13,882 | 18.07 | 768 |
| 1955 | 80,350.49 | 58,608 | 69,488 | 18,898 | 18.53 | 1,020 |
| 1956 | 154,054.08 | 110,920 | 131,511 | 37,948 | 19.00 | 1,997 |
| 1957 | 43,808.21 | 31,121 | 36,898 | 11,291 | 19.48 | 580 |
| 1958 | 201,791.76 | 141,415 | 167,666 | 54,305 | 19.96 | 2,721 |
| 1959 | 191,257.20 | 132,196 | 156,736 | 53,647 | 20.44 | 2,625 |
| 1960 | 240,273.12 | 163,721 | 194,113 | 70,187 | 20.93 | 3,353 |
| 1961 | 43,634.71 | 29,296 | 34,734 | 13,264 | 21.43 | 619 |
| 1962 | 103,233.48 | 68,258 | 80,929 | 32,628 | 21.94 | 1,487 |
| 1963 | 334,508.46 | 217,766 | 258,191 | 109,768 | 22.45 | 4,889 |
| 1964 | 419,613.26 | 268,803 | 318,702 | 142,873 | 22.97 | 6,220 |
| 1965 | 708,660.96 | 446,599 | 529,503 | 250,024 | 23.49 | 10,644 |
| 1966 | 466,436.02 | 289,002 | 342,651 | 170,429 | 24.02 | 7,095 |
| 1967 | 612,370.64 | 372,808 | 442,014 | 231,594 | 24.56 | 9,430 |
| 1968 | 851,489.73 | 509,194 | 603,718 | 332,921 | 25.10 | 13,264 |
| 1969 | 1,152,671.10 | 676,623 | 802,227 | 465,711 | 25.65 | 18,156 |
| 1970 | 892,214.08 | 513,919 | 609,320 | 372,115 | 26.20 | 14,203 |
| 1971 | 364,720.50 | 205,920 | 244,146 | 157,047 | 26.77 | 5,867 |
| 1972 | 425,838.05 | 235,658 | 279,404 | 189,018 | 27.33 | 6,916 |
| 1973 | 1,024,503.59 | 555,081 | 658,123 | 468,831 | 27.91 | 16,798 |
| 1974 | 205,233.92 | 108,815 | 129,015 | 96,742 | 28.49 | 3,396 |
| 1975 | 167,321.46 | 86,772 | 102,880 | 81,174 | 29.07 | 2,792 |
| 1976 | 124,100.72 | 62,870 | 74,541 | 61,970 | 29.67 | 2,089 |
| 1977 | 1,746,866.88 | 864,007 | 1,024,396 | 897,158 | 30.27 | 29,639 |
| 1978 | 4,887.98 | 2,359 | 2,797 | 2,580 | 30.87 | 84 |
| 1979 | 621,900.25 | 292,544 | 346,850 | 337,240 | 31.48 | 10,713 |
| 1980 | 1,180,106.37 | 540,484 | 640,816 | 657,301 | 32.10 | 20,477 |
| 1981 | 51,283.08 | 22,852 | 27,094 | 29,317 | 32.72 | 896 |
| 1982 | 6,516.24 | 2,823 | 3,347 | 3,821 | 33.34 | 115 |
| 1983 | 419,987.45 | 176,645 | 209,436 | 252,550 | 33.97 | 7,435 |
| 1984 | 482,379.07 | 196,716 | 233,233 | 297,384 | 34.61 | 8,592 |
| 1985 | 6,377,117.09 | 2,518,955 | 2,986,559 | 4,028,270 | 35.25 | 114,277 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1986 | 1,176,298.42 | 449,342 | 532,755 | 761,173 | 35.90 | 21,203 |
| 1987 | 42,155.16 | 15,555 | 18,443 | 27,928 | 36.55 | 764 |
| 1988 | 405,794.52 | 144,464 | 171,281 | 275,093 | 37.20 | 7,395 |
| 1989 | 850,049.60 | 291,400 | 345,494 | 589,561 | 37.86 | 15,572 |
| 1990 | 866,660.92 | 285,655 | 338,682 | 614,645 | 38.52 | 15,957 |
| 1991 | 2,836,505.59 | 896,889 | 1,063,382 | 2,056,774 | 39.19 | 52,482 |
| 1992 | 1,580,965.41 | 478,712 | 567,577 | 1,171,485 | 39.86 | 29,390 |
| 1993 | 1,848,448.48 | 534,939 | 634,242 | 1,399,051 | 40.53 | 34,519 |
| 1994 | 903,195.59 | 249,104 | 295,346 | 698,169 | 41.21 | 16,942 |
| 1995 | 1,101,150.14 | 288,947 | 342,585 | 868,680 | 41.88 | 20,742 |
| 1996 | 1,270,921.44 | 315,951 | 374,602 | 1,023,412 | 42.57 | 24,041 |
| 1997 | 790,844.73 | 185,852 | 220,353 | 649,576 | 43.25 | 15,019 |
| 1998 | 1,227,734.82 | 271,574 | 321,987 | 1,028,521 | 43.94 | 23,407 |
| 1999 | 2,244,015.50 | 465,420 | 551,818 | 1,916,599 | 44.63 | 42,944 |
| 2000 | 3,185,761.76 | 616,763 | 731,255 | 2,773,083 | 45.32 | 61,189 |
| 2001 | 2,843,641.99 | 511,273 | 606,183 | 2,521,823 | 46.01 | 54,810 |
| 2002 | 1,055,856.61 | 175,064 | 207,562 | 953,880 | 46.71 | 20,421 |
| 2003 | 4,633,653.09 | 703,389 | 833,962 | 4,263,056 | 47.41 | 89,919 |
| 2004 | 2,067,472.65 | 284,482 | 337,292 | 1,936,928 | 48.12 | 40,252 |
| 2005 | 2,059,714.12 | 254,165 | 301,347 | 1,964,339 | 48.83 | 40,228 |
| 2006 | 2,760,859.12 | 301,478 | 357,443 | 2,679,502 | 49.54 | 54,088 |
| 2007 | 4,640,241.65 | 440,804 | 522,632 | 4,581,634 | 50.25 | 91,177 |
| 2008 | 2,357,713.34 | 190,025 | 225,300 | 2,368,185 | 50.97 | 46,462 |
| 2009 | 1,815,589.60 | 119,829 | 142,073 | 1,855,076 | 51.70 | 35,882 |
| 2010 | 11,900,299.21 | 614,067 | 728,059 | 12,362,270 | 52.42 | 235,831 |
| 2011 | 2,106,705.12 | 77,957 | 92,428 | 2,224,948 | 53.15 | 41,862 |
| 2012 | 2,699,690.70 | 59,928 | 71,053 | 2,898,607 | 53.89 | 53,787 |
| 2013 | 5,262,477.04 | 38,958 | 46,190 | 5,742,535 | 54.63 | 105,117 |
| | 87,729,536.24 | 20,301,619 | 24,070,292 | 72,432,198 | | 1,637,267 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.87

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1948 | 607.60 | 608 | 608 | | | |
| 1949 | 4,687.23 | 4,687 | 4,687 | | | |
| 1951 | 78.31 | 78 | 78 | | | |
| 1952 | 11,758.95 | 11,759 | 11,759 | | | |
| 1953 | 5,436.98 | 5,437 | 5,437 | | | |
| 1954 | 10,584.84 | 10,585 | 10,585 | | | |
| 1955 | 1,530.41 | 1,530 | 1,530 | | | |
| 1957 | 14,190.24 | 14,190 | 14,190 | | | |
| 1958 | 10,388.36 | 10,388 | 10,388 | | | |
| 1959 | 5,377.50 | 5,378 | 5,378 | | | |
| 1960 | 29,613.86 | 29,614 | 29,614 | | | |
| 1961 | 5,473.51 | 5,474 | 5,474 | | | |
| 1962 | 11,523.11 | 11,523 | 11,523 | | | |
| 1963 | 20,924.42 | 20,924 | 20,924 | | | |
| 1964 | 45,621.94 | 45,622 | 45,622 | | | |
| 1965 | 59,005.11 | 58,344 | 38,240 | 20,765 | 0.28 | 20,765 |
| 1966 | 39,677.93 | 38,948 | 25,528 | 14,150 | 0.46 | 14,150 |
| 1967 | 95,485.61 | 93,041 | 60,982 | 34,504 | 0.64 | 34,504 |
| 1968 | 87,575.61 | 84,703 | 55,517 | 32,059 | 0.82 | 32,059 |
| 1969 | 58,039.03 | 55,694 | 36,503 | 21,536 | 1.01 | 21,323 |
| 1970 | 109,393.37 | 104,142 | 68,258 | 41,135 | 1.20 | 34,279 |
| 1971 | 15,583.18 | 14,723 | 9,650 | 5,933 | 1.38 | 4,299 |
| 1972 | 9,768.49 | 9,155 | 6,000 | 3,768 | 1.57 | 2,400 |
| 1973 | 39,522.21 | 36,740 | 24,080 | 15,442 | 1.76 | 8,774 |
| 1974 | 41,249.34 | 38,032 | 24,927 | 16,322 | 1.95 | 8,370 |
| 1975 | 4,388.82 | 4,013 | 2,630 | 1,759 | 2.14 | 822 |
| 1976 | 16,048.84 | 14,553 | 9,538 | 6,511 | 2.33 | 2,794 |
| 1977 | 170,269.05 | 153,038 | 100,306 | 69,963 | 2.53 | 27,653 |
| 1978 | 23,693.32 | 21,106 | 13,833 | 9,860 | 2.73 | 3,612 |
| 1979 | 89,595.99 | 79,060 | 51,818 | 37,778 | 2.94 | 12,850 |
| 1980 | 29,724.22 | 25,967 | 17,020 | 12,704 | 3.16 | 4,020 |
| 1981 | 11,427.14 | 9,878 | 6,474 | 4,953 | 3.39 | 1,461 |
| 1982 | 8,750.75 | 7,477 | 4,901 | 3,850 | 3.64 | 1,058 |
| 1983 | 85,746.98 | 72,405 | 47,456 | 38,291 | 3.89 | 9,843 |
| 1984 | 32,418.22 | 27,011 | 17,704 | 14,714 | 4.17 | 3,529 |
| 1985 | 135,837.21 | 111,604 | 73,149 | 62,688 | 4.46 | 14,056 |
| 1986 | 104,870.27 | 84,861 | 55,620 | 49,250 | 4.77 | 10,325 |
| 1987 | 17,778.08 | 14,151 | 9,275 | 8,503 | 5.10 | 1,667 |
| 1988 | 35,805.14 | 28,000 | 18,352 | 17,453 | 5.45 | 3,202 |
| 1989 | 87,065.05 | 66,761 | 43,757 | 43,308 | 5.83 | 7,428 |
| 1990 | 56,845.80 | 42,657 | 27,959 | 28,887 | 6.24 | 4,629 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1991 | 176,406.12 | 129,341 | 84,774 | 91,632 | 6.67 | 13,738 |
| 1992 | 95,143.77 | 67,971 | 44,550 | 50,594 | 7.14 | 7,086 |
| 1993 | 152,030.99 | 105,510 | 69,154 | 82,877 | 7.65 | 10,834 |
| 1994 | 46,426.99 | 31,218 | 20,461 | 25,966 | 8.19 | 3,170 |
| 1995 | 89,951.18 | 58,432 | 38,298 | 51,653 | 8.76 | 5,896 |
| 1996 | 58,819.73 | 36,751 | 24,088 | 34,732 | 9.38 | 3,703 |
| 1997 | 28,933.97 | 17,314 | 11,348 | 17,586 | 10.04 | 1,752 |
| 1998 | 63,527.17 | 36,261 | 23,767 | 39,760 | 10.73 | 3,705 |
| 1999 | 54,323.91 | 29,400 | 19,270 | 35,054 | 11.47 | 3,056 |
| 2000 | 79,856.53 | 40,759 | 26,715 | 53,142 | 12.24 | 4,342 |
| 2001 | 127,805.86 | 61,040 | 40,007 | 87,799 | 13.06 | 6,723 |
| 2002 | 64,412.40 | 28,599 | 18,745 | 45,667 | 13.90 | 3,285 |
| 2003 | 541,728.27 | 221,459 | 145,151 | 396,577 | 14.78 | 26,832 |
| 2004 | 240,062.15 | 89,399 | 58,595 | 181,467 | 15.69 | 11,566 |
| 2005 | 125,642.76 | 42,115 | 27,603 | 98,040 | 16.62 | 5,899 |
| 2006 | 102,563.34 | 30,482 | 19,979 | 82,584 | 17.57 | 4,700 |
| 2007 | 278,760.03 | 72,032 | 47,211 | 231,549 | 18.54 | 12,489 |
| 2008 | 265,374.06 | 58,170 | 38,126 | 227,248 | 19.52 | 11,642 |
| 2009 | 10,568.00 | 1,898 | 1,244 | 9,324 | 20.51 | 455 |
| 2010 | 37,734.09 | 5,283 | 3,463 | 34,271 | 21.50 | 1,594 |
| 2011 | 99,982.91 | 9,998 | 6,553 | 93,430 | 22.50 | 4,152 |
| | 4,383,416.25 | 2,647,293 | 1,796,376 | 2,587,040 | | 436,491 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 9.96

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 354 TOWERS AND FIXTURES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1920 | 21,366.77 | 24,585 | 25,640 | | | |
| 1922 | 347.52 | 397 | 417 | | | |
| 1929 | 5,257.67 | 5,838 | 6,309 | | | |
| 1944 | 1,136.06 | 1,159 | 1,363 | | | |
| 1948 | 35,505.32 | 34,956 | 42,606 | | | |
| 1949 | 79.87 | 78 | 96 | | | |
| 1952 | 37,504.60 | 35,349 | 45,006 | | | |
| 1953 | 186,800.81 | 173,980 | 224,161 | | | |
| 1954 | 5,689.74 | 5,235 | 6,828 | | | |
| 1955 | 151,997.89 | 138,075 | 182,397 | | | |
| 1956 | 32,532.16 | 29,167 | 39,039 | | | |
| 1962 | 1,984.29 | 1,632 | 2,190 | 191 | 22.03 | 9 |
| 1963 | 18,933.25 | 15,326 | 20,562 | 2,158 | 22.78 | 95 |
| 1964 | 27,524.85 | 21,918 | 29,407 | 3,623 | 23.55 | 154 |
| 1965 | 17,211.21 | 13,475 | 18,079 | 2,574 | 24.33 | 106 |
| 1966 | 15,089.44 | 11,609 | 15,575 | 2,532 | 25.12 | 101 |
| 1967 | 153.44 | 116 | 156 | 28 | 25.93 | 1 |
| 1969 | 438,080.14 | 318,724 | 427,624 | 98,072 | 27.56 | 3,558 |
| 1970 | 38,520.50 | 27,477 | 36,865 | 9,360 | 28.39 | 330 |
| 1974 | 111.33 | 73 | 98 | 36 | 31.82 | 1 |
| 1977 | 182,041.46 | 110,848 | 148,722 | 69,728 | 34.48 | 2,022 |
| 1979 | 893,929.38 | 516,437 | 692,889 | 379,826 | 36.30 | 10,464 |
| 1990 | 57,641.74 | 23,014 | 30,877 | 38,293 | 46.71 | 820 |
| 1998 | 41,437.04 | 10,968 | 14,716 | 35,008 | 54.56 | 642 |
| 2009 | 133,924.56 | 10,308 | 13,830 | 146,879 | 65.51 | 2,242 |
| | 2,344,801.04 | 1,530,744 | 2,025,452 | 788,309 | | 20,545 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4 0.88 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -50 | | | | | | |
| 1948 | 73,061.93 | 90,730 | 104,235 | 5,358 | 8.95 | 599 |
| 1950 | 8,999.42 | 10,997 | 12,634 | 865 | 9.64 | 90 |
| 1951 | 17,086.97 | 20,701 | 23,782 | 1,848 | 10.00 | 185 |
| 1953 | 172,835.44 | 205,658 | 236,270 | 22,983 | 10.75 | 2,138 |
| 1954 | 7,481.76 | 8,821 | 10,134 | 1,089 | 11.13 | 98 |
| 1955 | 22,359.68 | 26,103 | 29,988 | 3,552 | 11.53 | 308 |
| 1956 | 115,479.76 | 133,445 | 153,308 | 19,912 | 11.94 | 1,668 |
| 1957 | 21,092.53 | 24,119 | 27,709 | 3,930 | 12.36 | 318 |
| 1958 | 425,110.05 | 480,825 | 552,396 | 85,269 | 12.79 | 6,667 |
| 1959 | 38,490.53 | 43,047 | 49,455 | 8,281 | 13.23 | 626 |
| 1960 | 193,500.76 | 213,892 | 245,730 | 44,521 | 13.68 | 3,254 |
| 1961 | 43,776.60 | 47,796 | 54,910 | 10,755 | 14.15 | 760 |
| 1962 | 31,314.44 | 33,766 | 38,792 | 8,180 | 14.62 | 560 |
| 1963 | 129,161.65 | 137,445 | 157,904 | 35,838 | 15.11 | 2,372 |
| 1964 | 357,635.28 | 375,415 | 431,296 | 105,157 | 15.61 | 6,737 |
| 1965 | 195,254.88 | 202,089 | 232,170 | 60,712 | 16.12 | 3,766 |
| 1966 | 245,943.26 | 250,862 | 288,203 | 80,712 | 16.64 | 4,850 |
| 1967 | 193,123.30 | 194,034 | 222,916 | 66,769 | 17.17 | 3,889 |
| 1968 | 811,503.25 | 802,451 | 921,896 | 295,359 | 17.72 | 16,668 |
| 1969 | 844,340.18 | 821,522 | 943,806 | 322,704 | 18.27 | 17,663 |
| 1970 | 390,500.58 | 373,527 | 429,127 | 156,624 | 18.84 | 8,313 |
| 1971 | 592,164.18 | 556,522 | 639,361 | 248,885 | 19.42 | 12,816 |
| 1972 | 255,163.52 | 235,461 | 270,510 | 112,235 | 20.01 | 5,609 |
| 1973 | 306,703.30 | 277,712 | 319,050 | 141,005 | 20.61 | 6,842 |
| 1974 | 99,822.45 | 88,660 | 101,857 | 47,877 | 21.21 | 2,257 |
| 1975 | 209,038.11 | 181,923 | 209,002 | 104,555 | 21.83 | 4,790 |
| 1976 | 163,893.91 | 139,608 | 160,389 | 85,452 | 22.47 | 3,803 |
| 1977 | 2,047,849.90 | 1,706,617 | 1,960,648 | 1,111,127 | 23.11 | 48,080 |
| 1978 | 238,886.36 | 194,602 | 223,569 | 134,761 | 23.76 | 5,672 |
| 1979 | 1,930,805.36 | 1,536,091 | 1,764,739 | 1,131,469 | 24.42 | 46,334 |
| 1980 | 478,771.48 | 371,646 | 426,966 | 291,191 | 25.09 | 11,606 |
| 1981 | 251,236.57 | 190,168 | 218,475 | 158,380 | 25.76 | 6,148 |
| 1982 | 696,859.86 | 513,603 | 590,053 | 455,237 | 26.45 | 17,211 |
| 1983 | 274,359.68 | 196,667 | 225,941 | 185,599 | 27.15 | 6,836 |
| 1984 | 1,462,102.18 | 1,018,128 | 1,169,677 | 1,023,476 | 27.86 | 36,736 |
| 1985 | 895,810.93 | 605,452 | 695,574 | 648,142 | 28.57 | 22,686 |
| 1986 | 565,664.35 | 370,564 | 425,723 | 422,774 | 29.29 | 14,434 |
| 1987 | 433,711.51 | 274,865 | 315,779 | 334,788 | 30.03 | 11,148 |
| 1988 | 882,080.88 | 540,191 | 620,599 | 702,522 | 30.77 | 22,831 |
| 1989 | 2,736,641.56 | 1,617,519 | 1,858,288 | 2,246,674 | 31.51 | 71,300 |
| 1990 | 1,392,523.49 | 792,527 | 910,495 | 1,178,290 | 32.27 | 36,513 |

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -50 | | | | | | |
| 1991 | 1,437,546.78 | 786,647 | 903,740 | 1,252,580 | 33.03 | 37,922 |
| 1992 | 2,218,870.42 | 1,164,275 | 1,337,578 | 1,990,728 | 33.81 | 58,880 |
| 1993 | 1,440,890.16 | 723,637 | 831,351 | 1,329,984 | 34.59 | 38,450 |
| 1994 | 2,304,390.49 | 1,105,451 | 1,269,998 | 2,186,588 | 35.37 | 61,820 |
| 1995 | 3,721,586.78 | 1,699,388 | 1,952,343 | 3,630,037 | 36.17 | 100,360 |
| 1996 | 844,430.65 | 366,111 | 420,607 | 846,039 | 36.97 | 22,884 |
| 1997 | 774,024.28 | 317,497 | 364,757 | 796,279 | 37.78 | 21,077 |
| 1998 | 443,435.19 | 171,530 | 197,062 | 468,091 | 38.59 | 12,130 |
| 1999 | 556,625.71 | 202,155 | 232,246 | 602,693 | 39.41 | 15,293 |
| 2000 | 589,917.90 | 200,115 | 229,902 | 654,975 | 40.24 | 16,277 |
| 2001 | 2,311,117.43 | 728,661 | 837,123 | 2,629,553 | 41.07 | 64,026 |
| 2002 | 1,923,364.40 | 559,266 | 642,513 | 2,242,534 | 41.92 | 53,496 |
| 2003 | 3,941,506.55 | 1,050,549 | 1,206,924 | 4,705,336 | 42.76 | 110,041 |
| 2004 | 1,483,583.09 | 358,619 | 412,000 | 1,813,375 | 43.62 | 41,572 |
| 2005 | 2,431,791.16 | 527,528 | 606,051 | 3,041,636 | 44.48 | 68,382 |
| 2006 | 2,319,024.54 | 445,531 | 511,849 | 2,966,688 | 45.34 | 65,432 |
| 2007 | 2,207,588.46 | 368,722 | 423,607 | 2,887,776 | 46.21 | 62,492 |
| 2008 | 2,357,573.10 | 333,903 | 383,605 | 3,152,755 | 47.09 | 66,952 |
| 2009 | 5,224,138.86 | 607,306 | 697,704 | 7,138,504 | 47.97 | 148,812 |
| 2010 | 1,202,682.31 | 108,927 | 125,141 | 1,678,882 | 48.86 | 34,361 |
| 2011 | 1,389,429.95 | 90,181 | 103,604 | 1,980,541 | 49.75 | 39,810 |
| 2012 | 1,145,649.93 | 44,612 | 51,253 | 1,667,222 | 50.65 | 32,917 |
| 2013 | 2,169,054.87 | 28,143 | 32,332 | 3,221,250 | 51.55 | 62,488 |
| | 64,690,364.84 | 27,894,525 | 32,046,646 | 64,988,901 | | 1,711,055 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 2.64

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1947 | 5,389.34 | 5,651 | 6,737 | | | |
| 1948 | 16,806.52 | 17,509 | 21,008 | | | |
| 1951 | 8,383.14 | 8,547 | 10,479 | | | |
| 1952 | 2,529.60 | 2,559 | 3,162 | | | |
| 1953 | 615,903.03 | 617,866 | 769,879 | | | |
| 1954 | 11,664.84 | 11,601 | 14,581 | | | |
| 1955 | 64,723.51 | 63,797 | 80,904 | | | |
| 1956 | 144,869.90 | 141,446 | 181,087 | | | |
| 1957 | 33,475.09 | 32,357 | 41,844 | | | |
| 1958 | 1,066,621.04 | 1,020,316 | 1,333,276 | | | |
| 1959 | 38,697.35 | 36,613 | 48,161 | 211 | 13.37 | 16 |
| 1960 | 399,477.00 | 373,601 | 491,442 | 7,904 | 13.85 | 571 |
| 1961 | 88,503.82 | 81,785 | 107,582 | 3,048 | 14.34 | 213 |
| 1962 | 109,918.21 | 100,300 | 131,936 | 5,462 | 14.85 | 368 |
| 1963 | 207,686.44 | 187,061 | 246,064 | 13,544 | 15.37 | 881 |
| 1964 | 787,635.14 | 699,922 | 920,690 | 63,854 | 15.90 | 4,016 |
| 1965 | 446,313.58 | 390,932 | 514,239 | 43,653 | 16.46 | 2,652 |
| 1966 | 437,980.61 | 378,059 | 497,306 | 50,170 | 17.02 | 2,948 |
| 1967 | 652,741.28 | 554,830 | 729,834 | 86,093 | 17.60 | 4,892 |
| 1968 | 1,484,380.65 | 1,241,480 | 1,633,066 | 222,410 | 18.20 | 12,220 |
| 1969 | 1,255,647.55 | 1,033,053 | 1,358,897 | 210,662 | 18.80 | 11,205 |
| 1970 | 392,895.87 | 317,710 | 417,922 | 73,198 | 19.42 | 3,769 |
| 1971 | 312,652.14 | 248,273 | 326,583 | 64,232 | 20.06 | 3,202 |
| 1972 | 140,953.82 | 109,881 | 144,539 | 31,653 | 20.70 | 1,529 |
| 1973 | 148,175.18 | 113,287 | 149,020 | 36,199 | 21.36 | 1,695 |
| 1974 | 104,046.66 | 77,963 | 102,554 | 27,504 | 22.03 | 1,248 |
| 1975 | 170,187.89 | 124,895 | 164,289 | 48,446 | 22.71 | 2,133 |
| 1976 | 55,335.10 | 39,741 | 52,276 | 16,893 | 23.40 | 722 |
| 1977 | 897,308.16 | 630,157 | 828,920 | 292,715 | 24.10 | 12,146 |
| 1978 | 155,525.19 | 106,712 | 140,371 | 54,035 | 24.81 | 2,178 |
| 1979 | 1,845,769.77 | 1,236,250 | 1,626,186 | 681,026 | 25.53 | 26,676 |
| 1980 | 258,262.72 | 168,694 | 221,903 | 100,925 | 26.26 | 3,843 |
| 1981 | 51,101.58 | 32,519 | 42,776 | 21,101 | 27.00 | 782 |
| 1982 | 61,744.87 | 38,239 | 50,300 | 26,881 | 27.75 | 969 |
| 1983 | 58,974.33 | 35,519 | 46,722 | 26,996 | 28.50 | 947 |
| 1984 | 1,000,380.67 | 584,998 | 769,517 | 480,959 | 29.27 | 16,432 |
| 1985 | 322,259.10 | 182,737 | 240,376 | 162,448 | 30.05 | 5,406 |
| 1986 | 244,290.59 | 134,192 | 176,519 | 128,844 | 30.83 | 4,179 |
| 1987 | 133,036.97 | 70,691 | 92,988 | 73,308 | 31.62 | 2,318 |
| 1988 | 382,823.97 | 196,460 | 258,427 | 220,103 | 32.42 | 6,789 |
| 1989 | 2,639,940.37 | 1,306,176 | 1,718,168 | 1,581,757 | 33.23 | 47,600 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1990 | 1,500,710.59 | 714,545 | 939,926 | 935,962 | 34.05 | 27,488 |
| 1991 | 841,017.78 | 384,766 | 506,128 | 545,144 | 34.87 | 15,634 |
| 1992 | 1,808,549.69 | 793,298 | 1,043,519 | 1,217,168 | 35.70 | 34,094 |
| 1993 | 1,141,147.49 | 478,768 | 629,780 | 796,654 | 36.54 | 21,802 |
| 1994 | 1,429,944.46 | 572,621 | 753,236 | 1,034,195 | 37.38 | 27,667 |
| 1995 | 1,861,725.37 | 709,573 | 933,386 | 1,393,771 | 38.23 | 36,458 |
| 1996 | 755,049.23 | 273,016 | 359,130 | 584,682 | 39.09 | 14,957 |
| 1997 | 574,106.40 | 196,237 | 258,134 | 459,499 | 39.96 | 11,499 |
| 1998 | 451,735.97 | 145,482 | 191,370 | 373,300 | 40.83 | 9,143 |
| 1999 | 876,184.99 | 264,652 | 348,128 | 747,103 | 41.71 | 17,912 |
| 2000 | 658,867.28 | 185,834 | 244,450 | 579,134 | 42.59 | 13,598 |
| 2001 | 1,191,522.06 | 311,955 | 410,351 | 1,079,052 | 43.48 | 24,817 |
| 2002 | 709,551.88 | 171,259 | 225,277 | 661,663 | 44.38 | 14,909 |
| 2003 | 7,086,398.75 | 1,565,474 | 2,059,254 | 6,798,744 | 45.28 | 150,149 |
| 2004 | 1,213,181.27 | 243,182 | 319,886 | 1,196,591 | 46.18 | 25,911 |
| 2005 | 1,020,021.27 | 183,374 | 241,214 | 1,033,813 | 47.09 | 21,954 |
| 2006 | 5,904,062.21 | 937,934 | 1,233,776 | 6,146,302 | 48.01 | 128,021 |
| 2007 | 2,218,726.02 | 306,073 | 402,614 | 2,370,794 | 48.93 | 48,453 |
| 2008 | 1,601,998.62 | 187,514 | 246,659 | 1,755,839 | 49.85 | 35,222 |
| 2009 | 1,619,321.63 | 155,313 | 204,302 | 1,819,850 | 50.78 | 35,838 |
| 2010 | 768,125.44 | 57,437 | 75,554 | 884,603 | 51.71 | 17,107 |
| 2011 | 1,231,459.14 | 65,775 | 86,522 | 1,452,802 | 52.65 | 27,594 |
| 2012 | 1,016,341.42 | 32,802 | 43,148 | 1,227,279 | 53.58 | 22,906 |
| 2013 | 1,082,803.84 | 11,572 | 15,222 | 1,338,283 | 54.53 | 24,542 |
| | 55,817,565.39 | 21,702,835 | 28,483,496 | 41,288,461 | | 992,220 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 41.6 1.78 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1959 | 118,704.27 | 90,087 | 94,653 | 24,051 | 15.67 | 1,535 |
| 1962 | 460,462.27 | 334,650 | 351,612 | 108,850 | 17.76 | 6,129 |
| 1965 | 218,143.20 | 151,223 | 158,888 | 59,255 | 19.94 | 2,972 |
| 1969 | 325,679.44 | 210,340 | 221,001 | 104,678 | 23.02 | 4,547 |
| 1970 | 224,574.03 | 142,310 | 149,523 | 75,051 | 23.81 | 3,152 |
| 1971 | 761.46 | 473 | 497 | 264 | 24.62 | 11 |
| 1972 | 1,260.99 | 767 | 806 | 455 | 25.44 | 18 |
| 1993 | 173,317.48 | 54,235 | 56,984 | 116,333 | 44.66 | 2,605 |
| 2000 | 161,520.96 | 33,422 | 35,116 | 126,405 | 51.55 | 2,452 |
| 2007 | 83,539.97 | 8,341 | 8,764 | 74,776 | 58.51 | 1,278 |
| 2009 | 165,853.87 | 11,457 | 12,037 | 153,817 | 60.51 | 2,542 |
| 2010 | 61,535.67 | 3,314 | 3,482 | 58,054 | 61.50 | 944 |
| | 1,995,353.61 | 1,040,619 | 1,093,363 | 901,991 | | 28,185 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 32.0 1.41 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1959 | 195,002.19 | 165,610 | 195,002 | | | |
| 1962 | 327,109.69 | 268,469 | 324,846 | 2,264 | 9.86 | 230 |
| 1965 | 221,116.16 | 174,160 | 210,733 | 10,383 | 11.68 | 889 |
| 1969 | 357,206.08 | 263,815 | 319,215 | 37,991 | 14.38 | 2,642 |
| 1970 | 272,848.71 | 198,039 | 239,626 | 33,223 | 15.08 | 2,203 |
| 1971 | 1,142.18 | 814 | 985 | 157 | 15.80 | 10 |
| 1993 | 99,926.86 | 36,828 | 44,562 | 55,365 | 34.73 | 1,594 |
| 2000 | 69,223.27 | 16,915 | 20,467 | 48,756 | 41.56 | 1,173 |
| 2007 | 42,211.97 | 4,981 | 6,027 | 36,185 | 48.51 | 746 |
| 2010 | 120,406.50 | 7,663 | 9,272 | 111,134 | 51.50 | 2,158 |
| | 1,706,193.61 | 1,137,294 | 1,370,735 | 335,459 | | 11,645 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.8 0.68 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1929 | 187.92 | 180 | 197 | | | |
| 1930 | 69,869.02 | 66,533 | 73,362 | | | |
| 1931 | 145.95 | 138 | 153 | | | |
| 1933 | 2.55 | 2 | 3 | | | |
| 1936 | 256.98 | 236 | 270 | | | |
| 1937 | 2,496.51 | 2,279 | 2,621 | | | |
| 1942 | 27.37 | 24 | 29 | | | |
| 1943 | 9,014.33 | 7,906 | 9,465 | | | |
| 1945 | 104.04 | 90 | 109 | | | |
| 1948 | 4,781.12 | 4,034 | 5,020 | | | |
| 1949 | 10,439.27 | 8,735 | 10,961 | | | |
| 1950 | 18,615.31 | 15,441 | 19,546 | | | |
| 1951 | 16,919.82 | 13,906 | 17,766 | | | |
| 1952 | 3,369.07 | 2,743 | 3,538 | | | |
| 1953 | 4,611.46 | 3,719 | 4,842 | | | |
| 1954 | 1,187.73 | 948 | 1,247 | | | |
| 1955 | 7,151.83 | 5,650 | 7,509 | | | |
| 1956 | 18,059.31 | 14,115 | 18,962 | | | |
| 1957 | 36,333.22 | 28,085 | 38,150 | | | |
| 1958 | 2,713.57 | 2,073 | 2,849 | | | |
| 1959 | 35,575.32 | 26,861 | 37,354 | | | |
| 1960 | 8,484.34 | 6,327 | 8,909 | | | |
| 1961 | 6,713.14 | 4,942 | 7,049 | | | |
| 1962 | 1,018.64 | 740 | 1,070 | | | |
| 1963 | 10,438.44 | 7,479 | 10,960 | | | |
| 1964 | 84,555.87 | 59,743 | 88,784 | | | |
| 1965 | 75,442.20 | 52,512 | 78,551 | 663 | 18.54 | 36 |
| 1966 | 99,816.62 | 68,430 | 102,362 | 2,445 | 19.09 | 128 |
| 1967 | 4,912.94 | 3,316 | 4,960 | 199 | 19.65 | 10 |
| 1968 | 12,912.77 | 8,574 | 12,826 | 732 | 20.22 | 36 |
| 1969 | 83,401.31 | 54,454 | 81,456 | 6,115 | 20.80 | 294 |
| 1970 | 80,484.55 | 51,627 | 77,227 | 7,282 | 21.40 | 340 |
| 1971 | 91,409.89 | 57,588 | 86,144 | 9,836 | 22.00 | 447 |
| 1972 | 55,457.08 | 34,292 | 51,296 | 6,934 | 22.61 | 307 |
| 1973 | 47,647.28 | 28,899 | 43,229 | 6,801 | 23.23 | 293 |
| 1974 | 173,651.92 | 103,201 | 154,375 | 27,960 | 23.87 | 1,171 |
| 1975 | 79,130.04 | 46,060 | 68,899 | 14,188 | 24.51 | 579 |
| 1976 | 15,196.01 | 8,657 | 12,950 | 3,006 | 25.16 | 119 |
| 1977 | 63,977.94 | 35,641 | 53,314 | 13,863 | 25.82 | 537 |
| 1979 | 3,532.24 | 1,877 | 2,808 | 901 | 27.17 | 33 |
| 1980 | 744.85 | 386 | 577 | 205 | 27.85 | 7 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1981 | 326.35 | 165 | 247 | 96 | 28.55 | 3 |
| 1982 | 16,960.89 | 8,338 | 12,473 | 5,336 | 29.25 | 182 |
| 1983 | 68,872.64 | 32,923 | 49,248 | 23,068 | 29.96 | 770 |
| 1984 | 235,005.49 | 109,110 | 163,214 | 83,542 | 30.68 | 2,723 |
| 1985 | 273,758.06 | 123,288 | 184,422 | 103,024 | 31.41 | 3,280 |
| 1986 | 12,561.81 | 5,480 | 8,197 | 4,993 | 32.15 | 155 |
| 1987 | 6,993.11 | 2,952 | 4,416 | 2,927 | 32.89 | 89 |
| 1988 | 218,125.50 | 88,947 | 133,053 | 95,979 | 33.64 | 2,853 |
| 1989 | 156,612.92 | 61,592 | 92,133 | 72,311 | 34.40 | 2,102 |
| 1990 | 418,475.40 | 158,425 | 236,982 | 202,417 | 35.17 | 5,755 |
| 1991 | 11,468.93 | 4,173 | 6,242 | 5,800 | 35.94 | 161 |
| 1992 | 20,536.40 | 7,167 | 10,721 | 10,842 | 36.72 | 295 |
| 1993 | 220,506.32 | 73,627 | 110,136 | 121,396 | 37.51 | 3,236 |
| 1994 | 175,750.64 | 55,998 | 83,765 | 100,773 | 38.31 | 2,630 |
| 1995 | 74,659.14 | 22,648 | 33,878 | 44,514 | 39.11 | 1,138 |
| 1996 | 378,319.27 | 108,914 | 162,920 | 234,315 | 39.92 | 5,870 |
| 1997 | 105,659.26 | 28,784 | 43,057 | 67,885 | 40.73 | 1,667 |
| 1998 | 121,264.51 | 31,138 | 46,578 | 80,750 | 41.55 | 1,943 |
| 1999 | 148,068.64 | 35,673 | 53,362 | 102,110 | 42.38 | 2,409 |
| 2000 | 142,205.08 | 32,007 | 47,878 | 101,437 | 43.21 | 2,348 |
| 2001 | 547,983.67 | 114,553 | 171,356 | 404,027 | 44.05 | 9,172 |
| 2002 | 85,284.38 | 16,461 | 24,623 | 64,926 | 44.89 | 1,446 |
| 2003 | 187,000.74 | 33,022 | 49,397 | 146,954 | 45.75 | 3,212 |
| 2004 | 202,638.06 | 32,496 | 48,610 | 164,160 | 46.60 | 3,523 |
| 2005 | 156,990.82 | 22,598 | 33,803 | 131,037 | 47.46 | 2,761 |
| 2006 | 106,164.42 | 13,518 | 20,221 | 91,252 | 48.33 | 1,888 |
| 2007 | 71,905.27 | 7,962 | 11,910 | 63,591 | 49.20 | 1,292 |
| 2008 | 190,352.35 | 17,878 | 26,743 | 173,127 | 50.08 | 3,457 |
| 2009 | 450,278.87 | 34,642 | 51,820 | 420,973 | 50.97 | 8,259 |
| 2010 | 138,755.56 | 8,344 | 12,482 | 133,211 | 51.85 | 2,569 |
| 2011 | 37,521.62 | 1,612 | 2,411 | 36,987 | 52.75 | 701 |
| 2012 | 4,143.01 | 107 | 160 | 4,190 | 53.65 | 78 |
| | 6,225,938.90 | 2,132,985 | 3,138,157 | 3,399,079 | | 82,304 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.32

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1900 | 29,461.74 | 30,935 | 30,935 | | | |
| 1919 | 11.81 | 12 | 12 | | | |
| 1922 | 2,283.37 | 2,337 | 2,398 | | | |
| 1923 | 2,277.18 | 2,318 | 2,391 | | | |
| 1924 | 498.38 | 505 | 523 | | | |
| 1927 | 93.29 | 93 | 98 | | | |
| 1929 | 1,563.80 | 1,540 | 1,642 | | | |
| 1930 | 6,475.11 | 6,339 | 6,799 | | | |
| 1931 | 388.38 | 378 | 408 | | | |
| 1932 | 15,046.11 | 14,553 | 15,798 | | | |
| 1934 | 93.42 | 89 | 98 | | | |
| 1936 | 5,301.33 | 5,003 | 5,566 | | | |
| 1937 | 6,624.29 | 6,213 | 6,956 | | | |
| 1938 | 9,962.18 | 9,284 | 10,460 | | | |
| 1941 | 290.25 | 265 | 305 | | | |
| 1943 | 12,460.23 | 11,237 | 13,083 | | | |
| 1945 | 3.39 | 3 | 4 | | | |
| 1946 | 8,293.56 | 7,320 | 8,560 | 148 | 8.29 | 18 |
| 1947 | 9,630.83 | 8,438 | 9,868 | 244 | 8.61 | 28 |
| 1948 | 366,219.47 | 318,345 | 372,277 | 12,253 | 8.95 | 1,369 |
| 1949 | 60,679.37 | 52,331 | 61,197 | 2,516 | 9.29 | 271 |
| 1950 | 70,456.25 | 60,265 | 70,475 | 3,504 | 9.64 | 363 |
| 1951 | 575,625.12 | 488,173 | 570,876 | 33,530 | 10.00 | 3,353 |
| 1952 | 83,684.61 | 70,346 | 82,263 | 5,606 | 10.37 | 541 |
| 1953 | 85,953.25 | 71,593 | 83,722 | 6,529 | 10.75 | 607 |
| 1954 | 249,439.92 | 205,852 | 240,726 | 21,186 | 11.13 | 1,904 |
| 1955 | 392,422.02 | 320,681 | 375,008 | 37,035 | 11.53 | 3,212 |
| 1956 | 201,938.18 | 163,348 | 191,021 | 21,014 | 11.94 | 1,760 |
| 1957 | 137,389.44 | 109,970 | 128,600 | 15,659 | 12.36 | 1,267 |
| 1958 | 214,458.95 | 169,796 | 198,562 | 26,620 | 12.79 | 2,081 |
| 1959 | 406,947.17 | 318,582 | 372,554 | 54,741 | 13.23 | 4,138 |
| 1960 | 214,664.21 | 166,100 | 194,239 | 31,158 | 13.68 | 2,278 |
| 1961 | 167,752.74 | 128,209 | 149,929 | 26,211 | 14.15 | 1,852 |
| 1962 | 342,624.27 | 258,610 | 302,422 | 57,333 | 14.62 | 3,922 |
| 1963 | 645,595.45 | 480,898 | 562,368 | 115,507 | 15.11 | 7,644 |
| 1964 | 871,806.83 | 640,604 | 749,130 | 166,267 | 15.61 | 10,651 |
| 1965 | 1,471,025.14 | 1,065,758 | 1,246,311 | 298,265 | 16.12 | 18,503 |
| 1966 | 705,519.61 | 503,741 | 589,081 | 151,715 | 16.64 | 9,117 |
| 1967 | 610,542.57 | 429,395 | 502,140 | 138,930 | 17.17 | 8,091 |
| 1968 | 679,950.27 | 470,656 | 550,391 | 163,557 | 17.72 | 9,230 |
| 1969 | 949,691.85 | 646,818 | 756,397 | 240,779 | 18.27 | 13,179 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1970 | 1,845,678.40 | 1,235,819 | 1,445,182 | 492,780 | 18.84 | 26,156 |
| 1971 | 902,079.49 | 593,448 | 693,985 | 253,198 | 19.42 | 13,038 |
| 1972 | 1,027,650.04 | 663,810 | 776,268 | 302,765 | 20.01 | 15,131 |
| 1973 | 816,547.58 | 517,554 | 605,234 | 252,141 | 20.61 | 12,234 |
| 1974 | 1,061,874.99 | 660,195 | 772,040 | 342,929 | 21.21 | 16,168 |
| 1975 | 1,859,871.51 | 1,133,033 | 1,324,983 | 627,882 | 21.83 | 28,762 |
| 1976 | 619,097.70 | 369,152 | 431,691 | 218,362 | 22.47 | 9,718 |
| 1977 | 514,680.56 | 300,244 | 351,109 | 189,306 | 23.11 | 8,192 |
| 1978 | 36,137.57 | 20,607 | 24,098 | 13,846 | 23.76 | 583 |
| 1979 | 234,037.11 | 130,335 | 152,415 | 93,324 | 24.42 | 3,822 |
| 1980 | 175,734.04 | 95,489 | 111,666 | 72,855 | 25.09 | 2,904 |
| 1981 | 102,010.29 | 54,050 | 63,207 | 43,904 | 25.76 | 1,704 |
| 1982 | 205,701.55 | 106,125 | 124,104 | 91,883 | 26.45 | 3,474 |
| 1983 | 769,838.79 | 386,285 | 451,726 | 356,605 | 27.15 | 13,135 |
| 1984 | 1,461,877.73 | 712,580 | 833,300 | 701,672 | 27.86 | 25,186 |
| 1985 | 3,729,740.36 | 1,764,574 | 2,063,515 | 1,852,712 | 28.57 | 64,848 |
| 1986 | 1,045,753.90 | 479,548 | 560,789 | 537,253 | 29.29 | 18,343 |
| 1987 | 715,953.12 | 317,615 | 371,423 | 380,328 | 30.03 | 12,665 |
| 1988 | 2,847,314.03 | 1,220,597 | 1,427,381 | 1,562,299 | 30.77 | 50,773 |
| 1989 | 2,208,424.85 | 913,718 | 1,068,513 | 1,250,333 | 31.51 | 39,681 |
| 1990 | 3,257,277.77 | 1,297,670 | 1,517,511 | 1,902,631 | 32.27 | 58,960 |
| 1991 | 2,335,999.66 | 894,806 | 1,046,397 | 1,406,403 | 33.03 | 42,580 |
| 1992 | 1,442,841.04 | 529,956 | 619,737 | 895,246 | 33.81 | 26,479 |
| 1993 | 2,632,466.95 | 925,445 | 1,082,227 | 1,681,863 | 34.59 | 48,623 |
| 1994 | 2,166,732.01 | 727,590 | 850,853 | 1,424,216 | 35.37 | 40,266 |
| 1995 | 1,551,291.03 | 495,856 | 579,860 | 1,048,996 | 36.17 | 29,002 |
| 1996 | 3,762,406.86 | 1,141,860 | 1,335,305 | 2,615,222 | 36.97 | 70,739 |
| 1997 | 2,149,996.70 | 617,335 | 721,919 | 1,535,578 | 37.78 | 40,645 |
| 1998 | 2,287,770.40 | 619,469 | 724,415 | 1,677,744 | 38.59 | 43,476 |
| 1999 | 3,706,122.18 | 942,193 | 1,101,812 | 2,789,616 | 39.41 | 70,784 |
| 2000 | 1,939,081.11 | 460,449 | 538,455 | 1,497,580 | 40.24 | 37,216 |
| 2001 | 5,626,262.99 | 1,241,713 | 1,452,075 | 4,455,501 | 41.07 | 108,486 |
| 2002 | 4,036,841.62 | 821,669 | 960,870 | 3,277,814 | 41.92 | 78,192 |
| 2003 | 1,231,207.24 | 229,712 | 268,628 | 1,024,140 | 42.76 | 23,951 |
| 2004 | 4,470,298.82 | 756,408 | 884,553 | 3,809,261 | 43.62 | 87,328 |
| 2005 | 2,061,899.71 | 313,102 | 366,145 | 1,798,850 | 44.48 | 40,442 |
| 2006 | 1,957,593.02 | 263,265 | 307,865 | 1,747,608 | 45.34 | 38,545 |
| 2007 | 4,508,884.72 | 527,168 | 616,477 | 4,117,852 | 46.21 | 89,112 |
| 2008 | 3,241,457.20 | 321,361 | 375,804 | 3,027,726 | 47.09 | 64,297 |
| 2009 | 3,789,750.53 | 308,391 | 360,636 | 3,618,602 | 47.97 | 75,435 |
| 2010 | 7,840,994.55 | 497,111 | 581,328 | 7,651,716 | 48.86 | 156,605 |

KANSAS CITY POWER AND LIGHT COMPANY
 MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 2011 | 4,728,658.07 | 214,839 | 251,235 | 4,713,856 | 49.75 | 94,751 |
| 2012 | 2,886,951.62 | 78,693 | 92,025 | 2,939,274 | 50.65 | 58,031 |
| 2013 | 8,552,410.78 | 77,677 | 90,836 | 8,889,195 | 51.55 | 172,438 |
| | 113,960,345.53 | 33,225,449 | 38,845,190 | 80,813,173 | | 2,068,279 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 39.1 1.81 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1966 | 917.25 | 900 | 860 | 57 | 0.46 | 57 |
| 1971 | 767.99 | 726 | 694 | 74 | 1.38 | 54 |
| 1974 | 437.34 | 403 | 385 | 52 | 1.95 | 27 |
| 1975 | 228.87 | 209 | 200 | 29 | 2.14 | 14 |
| 1976 | 489.87 | 444 | 424 | 66 | 2.33 | 28 |
| 1977 | 1,946.58 | 1,750 | 1,673 | 274 | 2.53 | 108 |
| 1978 | 9.61 | 9 | 9 | 1 | 2.73 | |
| 1980 | 705.67 | 616 | 589 | 117 | 3.16 | 37 |
| 1981 | 21,053.97 | 18,199 | 17,394 | 3,660 | 3.39 | 1,080 |
| 1982 | 74,919.77 | 64,011 | 61,179 | 13,741 | 3.64 | 3,775 |
| 1983 | 244,225.86 | 206,224 | 197,100 | 47,126 | 3.89 | 12,115 |
| 1984 | 136,412.68 | 113,659 | 108,631 | 27,782 | 4.17 | 6,662 |
| 1985 | 94,445.68 | 77,597 | 74,164 | 20,282 | 4.46 | 4,548 |
| 1986 | 32,369.12 | 26,193 | 25,034 | 7,335 | 4.77 | 1,538 |
| 1987 | 6,634.74 | 5,281 | 5,047 | 1,588 | 5.10 | 311 |
| 1988 | 140,463.99 | 109,843 | 104,983 | 35,481 | 5.45 | 6,510 |
| 1989 | 63,800.95 | 48,923 | 46,759 | 17,042 | 5.83 | 2,923 |
| 1990 | 156,751.22 | 117,626 | 112,422 | 44,329 | 6.24 | 7,104 |
| 1991 | 51,655.44 | 37,874 | 36,198 | 15,457 | 6.67 | 2,317 |
| 1992 | 47,388.59 | 33,854 | 32,356 | 15,033 | 7.14 | 2,105 |
| 1993 | 54,286.93 | 37,675 | 36,008 | 18,279 | 7.65 | 2,389 |
| 1994 | 59,190.14 | 39,799 | 38,038 | 21,152 | 8.19 | 2,583 |
| 1995 | 6,095.57 | 3,960 | 3,785 | 2,311 | 8.76 | 264 |
| 1996 | 37,081.31 | 23,168 | 22,143 | 14,938 | 9.38 | 1,593 |
| 1997 | 37,247.54 | 22,289 | 21,303 | 15,945 | 10.04 | 1,588 |
| 1998 | 23,009.64 | 13,134 | 12,553 | 10,457 | 10.73 | 975 |
| 1999 | 44,532.27 | 24,101 | 23,035 | 21,497 | 11.47 | 1,874 |
| 2000 | 59,205.42 | 30,218 | 28,881 | 30,324 | 12.24 | 2,477 |
| 2001 | 102,007.77 | 48,719 | 46,564 | 55,444 | 13.06 | 4,245 |
| 2002 | 78,161.58 | 34,704 | 33,169 | 44,993 | 13.90 | 3,237 |
| 2003 | 44,567.56 | 18,219 | 17,413 | 27,155 | 14.78 | 1,837 |
| 2004 | 321,465.73 | 119,714 | 114,418 | 207,048 | 15.69 | 13,196 |
| 2005 | 39,801.68 | 13,342 | 12,752 | 27,050 | 16.62 | 1,628 |
| 2006 | 32,659.20 | 9,706 | 9,277 | 23,382 | 17.57 | 1,331 |
| 2007 | 95,688.14 | 24,726 | 23,632 | 72,056 | 18.54 | 3,887 |
| 2008 | 125,512.54 | 27,512 | 26,294 | 99,219 | 19.52 | 5,083 |
| 2012 | 21,822.90 | 1,309 | 1,251 | 20,572 | 23.50 | 875 |
| | 2,257,961.11 | 1,356,636 | 1,296,617 | 961,344 | | 100,375 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 4.45

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 2,500,987.28 | 375,148 | | 2,500,987 | 8.50 | 294,234 |
| | 2,500,987.28 | 375,148 | | 2,500,987 | | 294,234 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.5 11.76 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -50 | | | | | | |
| 1927 | 312.99 | 469 | 469 | | | |
| 1932 | 290.31 | 435 | 435 | | | |
| 1947 | 18,645.62 | 25,977 | 27,968 | | | |
| 1948 | 28,514.92 | 39,493 | 42,772 | | | |
| 1949 | 44,070.46 | 60,692 | 66,106 | | | |
| 1950 | 69,473.48 | 95,154 | 104,210 | | | |
| 1951 | 31,168.88 | 42,445 | 46,753 | | | |
| 1952 | 31,429.14 | 42,553 | 47,144 | | | |
| 1953 | 42,996.91 | 57,861 | 64,495 | | | |
| 1954 | 50,242.26 | 67,217 | 75,363 | | | |
| 1955 | 199,975.49 | 265,896 | 299,963 | | | |
| 1956 | 92,420.51 | 122,094 | 138,584 | 47 | 5.01 | 9 |
| 1957 | 74,223.41 | 97,418 | 110,575 | 760 | 5.25 | 145 |
| 1958 | 98,976.52 | 129,023 | 146,449 | 2,016 | 5.50 | 367 |
| 1959 | 160,082.44 | 207,251 | 235,242 | 4,882 | 5.75 | 849 |
| 1960 | 133,335.89 | 171,383 | 194,530 | 5,474 | 6.01 | 911 |
| 1961 | 105,866.13 | 135,056 | 153,296 | 5,503 | 6.28 | 876 |
| 1962 | 260,854.86 | 330,168 | 374,760 | 16,522 | 6.56 | 2,519 |
| 1963 | 195,239.57 | 245,094 | 278,196 | 14,663 | 6.85 | 2,141 |
| 1964 | 273,548.05 | 340,370 | 386,340 | 23,982 | 7.16 | 3,349 |
| 1965 | 500,642.81 | 617,217 | 700,577 | 50,387 | 7.48 | 6,736 |
| 1966 | 401,756.56 | 490,430 | 556,667 | 45,968 | 7.82 | 5,878 |
| 1967 | 546,383.01 | 659,954 | 749,086 | 70,489 | 8.18 | 8,617 |
| 1968 | 1,370,022.54 | 1,636,197 | 1,857,179 | 197,855 | 8.56 | 23,114 |
| 1969 | 843,510.52 | 995,638 | 1,130,107 | 135,159 | 8.95 | 15,102 |
| 1970 | 873,727.66 | 1,018,199 | 1,155,715 | 154,876 | 9.37 | 16,529 |
| 1971 | 1,096,675.17 | 1,260,787 | 1,431,067 | 213,946 | 9.81 | 21,809 |
| 1972 | 969,509.88 | 1,098,668 | 1,247,052 | 207,213 | 10.27 | 20,177 |
| 1973 | 1,091,196.18 | 1,217,857 | 1,382,339 | 254,455 | 10.75 | 23,670 |
| 1974 | 1,032,190.54 | 1,133,562 | 1,286,659 | 261,627 | 11.25 | 23,256 |
| 1975 | 1,254,361.27 | 1,354,259 | 1,537,163 | 344,379 | 11.77 | 29,259 |
| 1976 | 1,097,524.48 | 1,163,760 | 1,320,935 | 325,352 | 12.31 | 26,430 |
| 1977 | 1,215,436.64 | 1,264,486 | 1,435,265 | 387,890 | 12.87 | 30,139 |
| 1978 | 1,127,052.07 | 1,149,187 | 1,304,394 | 386,184 | 13.45 | 28,713 |
| 1979 | 1,101,338.85 | 1,099,758 | 1,248,289 | 403,719 | 14.04 | 28,755 |
| 1980 | 1,377,166.84 | 1,344,700 | 1,526,313 | 539,437 | 14.66 | 36,797 |
| 1981 | 1,293,701.08 | 1,234,094 | 1,400,768 | 539,784 | 15.29 | 35,303 |
| 1982 | 1,501,920.59 | 1,398,386 | 1,587,249 | 665,632 | 15.93 | 41,785 |
| 1983 | 1,632,416.62 | 1,480,830 | 1,680,828 | 767,797 | 16.60 | 46,253 |
| 1984 | 3,187,415.85 | 2,815,173 | 3,195,385 | 1,585,739 | 17.27 | 91,820 |
| 1985 | 4,128,001.26 | 3,544,178 | 4,022,848 | 2,169,154 | 17.96 | 120,777 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -50 | | | | | | |
| 1986 | 4,260,996.37 | 3,550,347 | 4,029,850 | 2,361,645 | 18.67 | 126,494 |
| 1987 | 3,114,278.21 | 2,515,885 | 2,855,676 | 1,815,741 | 19.38 | 93,691 |
| 1988 | 3,669,044.34 | 2,868,404 | 3,255,805 | 2,247,762 | 20.11 | 111,773 |
| 1989 | 3,831,431.88 | 2,894,091 | 3,284,962 | 2,462,186 | 20.85 | 118,090 |
| 1990 | 3,672,887.06 | 2,674,670 | 3,035,906 | 2,473,425 | 21.61 | 114,457 |
| 1991 | 3,927,604.39 | 2,753,526 | 3,125,412 | 2,765,995 | 22.37 | 123,648 |
| 1992 | 3,869,699.49 | 2,605,140 | 2,956,985 | 2,847,564 | 23.15 | 123,005 |
| 1993 | 3,511,757.58 | 2,265,084 | 2,571,002 | 2,696,634 | 23.94 | 112,641 |
| 1994 | 3,280,052.23 | 2,021,906 | 2,294,981 | 2,625,097 | 24.74 | 106,107 |
| 1995 | 3,611,781.13 | 2,121,939 | 2,408,524 | 3,009,148 | 25.55 | 117,775 |
| 1996 | 3,200,942.37 | 1,787,950 | 2,029,427 | 2,771,987 | 26.36 | 105,159 |
| 1997 | 2,423,331.76 | 1,281,773 | 1,454,887 | 2,180,111 | 27.19 | 80,181 |
| 1998 | 1,825,154.74 | 910,624 | 1,033,611 | 1,704,121 | 28.03 | 60,796 |
| 1999 | 2,780,995.01 | 1,303,091 | 1,479,084 | 2,692,409 | 28.88 | 93,227 |
| 2000 | 4,396,096.46 | 1,924,831 | 2,184,795 | 4,409,350 | 29.74 | 148,263 |
| 2001 | 4,096,703.37 | 1,667,952 | 1,893,223 | 4,251,832 | 30.60 | 138,949 |
| 2002 | 4,910,840.34 | 1,846,795 | 2,096,220 | 5,270,041 | 31.47 | 167,462 |
| 2003 | 10,067,215.28 | 3,465,941 | 3,934,045 | 11,166,778 | 32.36 | 345,080 |
| 2004 | 4,495,730.52 | 1,406,512 | 1,596,473 | 5,147,123 | 33.24 | 154,847 |
| 2005 | 4,062,944.26 | 1,140,509 | 1,294,544 | 4,799,872 | 34.14 | 140,594 |
| 2006 | 4,776,442.66 | 1,187,256 | 1,347,605 | 5,817,059 | 35.04 | 166,012 |
| 2007 | 4,235,786.15 | 915,247 | 1,038,859 | 5,314,820 | 35.95 | 147,839 |
| 2008 | 4,894,514.42 | 896,724 | 1,017,834 | 6,323,938 | 36.87 | 171,520 |
| 2009 | 7,013,982.48 | 1,054,622 | 1,197,057 | 9,323,917 | 37.79 | 246,730 |
| 2010 | 6,218,896.34 | 728,544 | 826,940 | 8,501,405 | 38.72 | 219,561 |
| 2011 | 6,997,994.62 | 587,307 | 666,627 | 9,830,365 | 39.65 | 247,928 |
| 2012 | 5,840,719.68 | 294,109 | 333,831 | 8,427,249 | 40.59 | 207,619 |
| 2013 | 9,501,480.69 | 159,482 | 181,021 | 14,071,200 | 41.53 | 338,820 |
| | 158,042,922.09 | 79,283,630 | 89,974,721 | 147,089,662 | | 5,020,353 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 29.3 3.18 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 44-R1 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1932 | 411.66 | 488 | 410 | 105 | 2.31 | 45 |
| 1947 | 435,010.29 | 457,500 | 384,405 | 159,358 | 6.98 | 22,831 |
| 1948 | 173,078.41 | 180,356 | 151,541 | 64,807 | 7.32 | 8,853 |
| 1949 | 224,677.34 | 231,889 | 194,840 | 86,007 | 7.67 | 11,213 |
| 1950 | 257,977.64 | 263,695 | 221,565 | 100,907 | 8.02 | 12,582 |
| 1951 | 165,907.58 | 167,888 | 141,065 | 66,319 | 8.38 | 7,914 |
| 1952 | 158,838.64 | 159,109 | 133,688 | 64,860 | 8.74 | 7,421 |
| 1953 | 186,293.89 | 184,652 | 155,150 | 77,717 | 9.11 | 8,531 |
| 1954 | 199,700.22 | 195,786 | 164,505 | 85,120 | 9.49 | 8,969 |
| 1955 | 625,180.83 | 606,175 | 509,327 | 272,149 | 9.87 | 27,573 |
| 1956 | 231,832.43 | 222,217 | 186,713 | 103,078 | 10.26 | 10,047 |
| 1957 | 204,176.81 | 193,445 | 162,538 | 92,683 | 10.65 | 8,703 |
| 1958 | 217,668.41 | 203,754 | 171,200 | 100,886 | 11.05 | 9,130 |
| 1959 | 313,509.19 | 289,820 | 243,516 | 148,370 | 11.46 | 12,947 |
| 1960 | 184,736.56 | 168,625 | 141,684 | 89,237 | 11.87 | 7,518 |
| 1961 | 168,896.67 | 152,102 | 127,801 | 83,320 | 12.30 | 6,774 |
| 1962 | 305,243.17 | 271,251 | 227,913 | 153,641 | 12.72 | 12,079 |
| 1963 | 210,562.92 | 184,482 | 155,007 | 108,197 | 13.16 | 8,222 |
| 1964 | 233,513.91 | 201,671 | 169,450 | 122,442 | 13.60 | 9,003 |
| 1965 | 385,296.09 | 327,829 | 275,452 | 206,168 | 14.05 | 14,674 |
| 1966 | 343,969.23 | 288,268 | 242,212 | 187,750 | 14.50 | 12,948 |
| 1967 | 342,893.56 | 282,789 | 237,608 | 191,009 | 14.97 | 12,759 |
| 1968 | 869,839.76 | 705,755 | 592,997 | 494,303 | 15.44 | 32,014 |
| 1969 | 593,623.09 | 473,548 | 397,889 | 344,140 | 15.92 | 21,617 |
| 1970 | 456,962.41 | 358,299 | 301,054 | 270,149 | 16.40 | 16,472 |
| 1971 | 593,564.66 | 456,978 | 383,967 | 357,989 | 16.90 | 21,183 |
| 1972 | 655,066.05 | 495,025 | 415,935 | 402,898 | 17.40 | 23,155 |
| 1973 | 546,164.33 | 404,810 | 340,134 | 342,571 | 17.91 | 19,127 |
| 1974 | 524,133.48 | 380,744 | 319,913 | 335,254 | 18.43 | 18,191 |
| 1975 | 687,769.60 | 489,451 | 411,252 | 448,460 | 18.95 | 23,665 |
| 1976 | 725,457.19 | 505,344 | 424,605 | 482,216 | 19.48 | 24,754 |
| 1977 | 847,769.79 | 577,543 | 485,269 | 574,443 | 20.02 | 28,693 |
| 1978 | 665,373.94 | 442,890 | 372,130 | 459,587 | 20.57 | 22,343 |
| 1979 | 651,236.48 | 423,116 | 355,515 | 458,531 | 21.13 | 21,700 |
| 1980 | 859,373.23 | 544,434 | 457,450 | 616,767 | 21.70 | 28,422 |
| 1981 | 714,698.16 | 441,201 | 370,710 | 522,663 | 22.27 | 23,469 |
| 1982 | 794,537.31 | 477,398 | 401,124 | 592,048 | 22.85 | 25,910 |
| 1983 | 771,551.17 | 450,653 | 378,652 | 585,787 | 23.44 | 24,991 |
| 1984 | 1,527,030.21 | 866,322 | 727,910 | 1,180,878 | 24.03 | 49,142 |
| 1985 | 2,072,135.46 | 1,139,675 | 957,590 | 1,632,579 | 24.64 | 66,257 |
| 1986 | 2,201,372.72 | 1,172,616 | 985,268 | 1,766,448 | 25.25 | 69,958 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 44-R1 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1987 | 2,803,443.31 | 1,444,719 | 1,213,897 | 2,290,407 | 25.86 | 88,569 |
| 1988 | 3,713,778.97 | 1,847,373 | 1,552,219 | 3,090,005 | 26.49 | 116,648 |
| 1989 | 4,479,544.56 | 2,148,166 | 1,804,954 | 3,794,477 | 27.12 | 139,914 |
| 1990 | 3,589,642.99 | 1,657,159 | 1,392,395 | 3,094,659 | 27.75 | 111,519 |
| 1991 | 4,238,947.53 | 1,879,814 | 1,579,477 | 3,719,207 | 28.39 | 131,004 |
| 1992 | 3,384,508.62 | 1,438,416 | 1,208,601 | 3,022,035 | 29.04 | 104,065 |
| 1993 | 3,793,755.72 | 1,541,213 | 1,294,974 | 3,447,221 | 29.70 | 116,068 |
| 1994 | 2,638,677.17 | 1,023,246 | 859,762 | 2,438,584 | 30.35 | 80,349 |
| 1995 | 3,520,554.03 | 1,298,204 | 1,090,790 | 3,309,903 | 31.02 | 106,702 |
| 1996 | 3,266,947.44 | 1,142,492 | 959,956 | 3,123,728 | 31.69 | 98,571 |
| 1997 | 2,265,052.62 | 749,025 | 629,354 | 2,201,962 | 32.36 | 68,046 |
| 1998 | 1,492,371.82 | 465,098 | 390,789 | 1,474,676 | 33.03 | 44,647 |
| 1999 | 2,489,383.02 | 727,709 | 611,443 | 2,500,286 | 33.71 | 74,170 |
| 2000 | 4,256,771.32 | 1,162,152 | 976,475 | 4,344,489 | 34.39 | 126,330 |
| 2001 | 2,746,173.56 | 695,915 | 584,729 | 2,847,988 | 35.08 | 81,186 |
| 2002 | 3,280,185.44 | 766,948 | 644,413 | 3,455,819 | 35.77 | 96,612 |
| 2003 | 6,410,691.85 | 1,373,170 | 1,153,779 | 6,859,586 | 36.46 | 188,140 |
| 2004 | 3,318,045.91 | 644,738 | 541,729 | 3,605,828 | 37.16 | 97,035 |
| 2005 | 3,568,747.01 | 622,523 | 523,063 | 3,937,871 | 37.86 | 104,011 |
| 2006 | 3,865,192.81 | 596,254 | 500,991 | 4,330,500 | 38.57 | 112,276 |
| 2007 | 3,767,513.82 | 506,260 | 425,375 | 4,284,017 | 39.27 | 109,091 |
| 2008 | 3,899,986.23 | 444,306 | 373,319 | 4,501,664 | 39.99 | 112,570 |
| 2009 | 4,695,434.06 | 438,847 | 368,733 | 5,500,560 | 40.71 | 135,116 |
| 2010 | 3,964,724.32 | 289,474 | 243,225 | 4,712,680 | 41.43 | 113,750 |
| 2011 | 5,330,464.93 | 278,650 | 234,130 | 6,428,951 | 42.16 | 152,489 |
| 2012 | 4,037,340.02 | 127,328 | 106,985 | 4,939,690 | 42.89 | 115,171 |
| 2013 | 6,391,912.18 | 67,195 | 56,459 | 7,933,431 | 43.63 | 181,834 |
| | 123,536,825.75 | 41,415,987 | 34,798,970 | 119,622,062 | | 3,807,682 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 31.4 3.08 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 1914 | 168,270.70 | 216,007 | 141,476 | 77,276 | 0.69 | 77,276 |
| 1915 | 1,266.46 | 1,618 | 1,060 | 586 | 0.94 | 586 |
| 1916 | 2,651.01 | 3,371 | 2,208 | 1,238 | 1.20 | 1,032 |
| 1917 | 408.00 | 516 | 338 | 192 | 1.46 | 132 |
| 1918 | 14,826.54 | 18,672 | 12,229 | 7,046 | 1.72 | 4,097 |
| 1919 | 4,291.96 | 5,377 | 3,522 | 2,058 | 2.00 | 1,029 |
| 1920 | 269,875.49 | 336,359 | 220,302 | 130,536 | 2.27 | 57,505 |
| 1921 | 123,253.59 | 152,830 | 100,098 | 60,132 | 2.54 | 23,674 |
| 1922 | 143,200.95 | 176,617 | 115,677 | 70,484 | 2.82 | 24,994 |
| 1923 | 54,082.06 | 66,370 | 43,470 | 26,837 | 3.08 | 8,713 |
| 1924 | 143,364.54 | 175,055 | 114,654 | 71,720 | 3.34 | 21,473 |
| 1925 | 249,084.49 | 302,675 | 198,240 | 125,570 | 3.59 | 34,978 |
| 1926 | 38,089.24 | 46,068 | 30,173 | 19,343 | 3.83 | 5,050 |
| 1927 | 109,700.81 | 132,109 | 86,526 | 56,085 | 4.05 | 13,848 |
| 1928 | 169,535.36 | 203,284 | 133,143 | 87,253 | 4.27 | 20,434 |
| 1929 | 154,700.30 | 184,692 | 120,966 | 80,144 | 4.49 | 17,849 |
| 1930 | 104,145.26 | 123,794 | 81,080 | 54,309 | 4.71 | 11,531 |
| 1931 | 53,509.40 | 63,327 | 41,477 | 28,085 | 4.93 | 5,697 |
| 1932 | 54,762.47 | 64,525 | 42,261 | 28,930 | 5.15 | 5,617 |
| 1933 | 122,255.12 | 143,414 | 93,931 | 65,001 | 5.37 | 12,104 |
| 1934 | 8,604.29 | 10,049 | 6,582 | 4,604 | 5.59 | 824 |
| 1935 | 6,155.05 | 7,155 | 4,686 | 3,316 | 5.82 | 570 |
| 1936 | 9,186.58 | 10,629 | 6,962 | 4,981 | 6.05 | 823 |
| 1937 | 15,613.17 | 17,980 | 11,776 | 8,521 | 6.28 | 1,357 |
| 1938 | 20,703.10 | 23,728 | 15,541 | 11,373 | 6.51 | 1,747 |
| 1939 | 21,123.24 | 24,090 | 15,778 | 11,682 | 6.75 | 1,731 |
| 1940 | 5,755.96 | 6,532 | 4,278 | 3,205 | 6.99 | 459 |
| 1941 | 42,506.67 | 47,984 | 31,428 | 23,831 | 7.24 | 3,292 |
| 1942 | 1,028.40 | 1,155 | 756 | 581 | 7.49 | 78 |
| 1943 | 17,325.45 | 19,349 | 12,673 | 9,850 | 7.75 | 1,271 |
| 1944 | 989.24 | 1,098 | 719 | 567 | 8.02 | 71 |
| 1945 | 31,970.57 | 35,297 | 23,118 | 18,444 | 8.29 | 2,225 |
| 1946 | 32,362.63 | 35,516 | 23,262 | 18,809 | 8.57 | 2,195 |
| 1947 | 33,314.44 | 36,332 | 23,796 | 19,513 | 8.86 | 2,202 |
| 1948 | 177,859.42 | 192,708 | 126,216 | 105,001 | 9.16 | 11,463 |
| 1949 | 270,716.06 | 291,335 | 190,813 | 161,118 | 9.47 | 17,014 |
| 1950 | 111,774.67 | 119,416 | 78,213 | 67,094 | 9.80 | 6,846 |
| 1951 | 106,112.63 | 112,515 | 73,693 | 64,253 | 10.14 | 6,337 |
| 1952 | 414,665.98 | 436,250 | 285,727 | 253,339 | 10.49 | 24,151 |
| 1953 | 110,839.35 | 115,640 | 75,740 | 68,351 | 10.86 | 6,294 |
| 1954 | 96,605.79 | 99,922 | 65,445 | 60,143 | 11.24 | 5,351 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 1955 | 243,388.20 | 249,501 | 163,413 | 152,992 | 11.63 | 13,155 |
| 1956 | 60,942.75 | 61,882 | 40,530 | 38,696 | 12.04 | 3,214 |
| 1957 | 16,195.52 | 16,281 | 10,663 | 10,391 | 12.47 | 833 |
| 1958 | 141,032.56 | 140,306 | 91,895 | 91,447 | 12.91 | 7,083 |
| 1959 | 32,135.80 | 31,621 | 20,711 | 21,066 | 13.37 | 1,576 |
| 1960 | 59,689.62 | 58,056 | 38,024 | 39,573 | 13.85 | 2,857 |
| 1961 | 205,199.19 | 197,207 | 129,163 | 137,596 | 14.34 | 9,595 |
| 1962 | 183,017.68 | 173,684 | 113,756 | 124,167 | 14.85 | 8,361 |
| 1963 | 485,242.16 | 454,534 | 297,702 | 333,113 | 15.37 | 21,673 |
| 1964 | 214,362.40 | 198,110 | 129,754 | 148,917 | 15.90 | 9,366 |
| 1965 | 347,438.19 | 316,498 | 207,294 | 244,376 | 16.46 | 14,847 |
| 1966 | 494,947.46 | 444,322 | 291,014 | 352,418 | 17.02 | 20,706 |
| 1967 | 742,710.51 | 656,556 | 430,019 | 535,505 | 17.60 | 30,426 |
| 1968 | 655,615.06 | 570,265 | 373,501 | 478,799 | 18.20 | 26,308 |
| 1969 | 335,364.11 | 286,949 | 187,940 | 248,033 | 18.80 | 13,193 |
| 1970 | 1,038,675.32 | 873,508 | 572,114 | 778,164 | 19.42 | 40,070 |
| 1971 | 893,098.09 | 737,566 | 483,077 | 677,951 | 20.06 | 33,796 |
| 1972 | 263,779.45 | 213,854 | 140,066 | 202,847 | 20.70 | 9,799 |
| 1973 | 408,977.71 | 325,191 | 212,987 | 318,684 | 21.36 | 14,920 |
| 1974 | 397,381.91 | 309,674 | 202,824 | 313,772 | 22.03 | 14,243 |
| 1975 | 460,990.95 | 351,836 | 230,439 | 368,849 | 22.71 | 16,242 |
| 1976 | 470,001.28 | 351,051 | 229,925 | 381,077 | 23.40 | 16,285 |
| 1977 | 552,498.91 | 403,526 | 264,294 | 453,955 | 24.10 | 18,836 |
| 1978 | 183,682.85 | 131,073 | 85,848 | 152,940 | 24.81 | 6,164 |
| 1979 | 446,500.29 | 311,017 | 203,704 | 376,746 | 25.53 | 14,757 |
| 1980 | 341,606.37 | 232,058 | 151,989 | 292,099 | 26.26 | 11,123 |
| 1981 | 109,807.49 | 72,672 | 47,597 | 95,153 | 27.00 | 3,524 |
| 1982 | 69,893.37 | 45,017 | 29,484 | 61,377 | 27.75 | 2,212 |
| 1983 | 226,349.39 | 141,778 | 92,859 | 201,395 | 28.50 | 7,066 |
| 1984 | 1,342,800.18 | 816,645 | 534,871 | 1,210,769 | 29.27 | 41,366 |
| 1985 | 2,128,456.53 | 1,255,219 | 822,119 | 1,944,874 | 30.05 | 64,721 |
| 1986 | 2,126,973.57 | 1,215,108 | 795,848 | 1,969,218 | 30.83 | 63,873 |
| 1987 | 2,700,500.57 | 1,492,343 | 977,426 | 2,533,225 | 31.62 | 80,115 |
| 1988 | 1,885,611.08 | 1,006,379 | 659,139 | 1,792,155 | 32.42 | 55,279 |
| 1989 | 2,124,961.02 | 1,093,433 | 716,156 | 2,046,293 | 33.23 | 61,580 |
| 1990 | 2,652,239.01 | 1,313,344 | 860,189 | 2,587,722 | 34.05 | 75,998 |
| 1991 | 2,489,248.16 | 1,184,384 | 775,725 | 2,460,298 | 34.87 | 70,556 |
| 1992 | 2,949,397.44 | 1,345,465 | 881,227 | 2,952,990 | 35.70 | 82,717 |
| 1993 | 2,393,445.88 | 1,044,337 | 684,000 | 2,427,480 | 36.54 | 66,433 |
| 1994 | 2,639,387.03 | 1,099,220 | 719,946 | 2,711,257 | 37.38 | 72,532 |
| 1995 | 2,062,468.14 | 817,527 | 535,448 | 2,145,761 | 38.23 | 56,128 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 1996 | 2,185,926.46 | 822,020 | 538,391 | 2,303,313 | 39.09 | 58,923 |
| 1997 | 1,748,702.11 | 621,637 | 407,148 | 1,866,165 | 39.96 | 46,701 |
| 1998 | 3,148,070.74 | 1,054,390 | 690,584 | 3,401,908 | 40.83 | 83,319 |
| 1999 | 1,950,025.12 | 612,565 | 401,206 | 2,133,827 | 41.71 | 51,159 |
| 2000 | 4,145,461.21 | 1,215,996 | 796,430 | 4,592,670 | 42.59 | 107,834 |
| 2001 | 2,444,328.04 | 665,554 | 435,912 | 2,741,714 | 43.48 | 63,057 |
| 2002 | 4,282,121.31 | 1,074,885 | 704,008 | 4,862,750 | 44.38 | 109,571 |
| 2003 | 7,350,265.16 | 1,688,716 | 1,106,043 | 8,449,302 | 45.28 | 186,601 |
| 2004 | 6,420,601.37 | 1,338,490 | 876,659 | 7,470,123 | 46.18 | 161,761 |
| 2005 | 5,810,250.55 | 1,086,319 | 711,497 | 6,841,829 | 47.09 | 145,293 |
| 2006 | 10,013,131.33 | 1,654,340 | 1,083,528 | 11,933,543 | 48.01 | 248,564 |
| 2007 | 11,449,990.61 | 1,642,707 | 1,075,909 | 13,809,079 | 48.93 | 282,221 |
| 2008 | 12,745,931.32 | 1,551,588 | 1,016,229 | 15,553,482 | 49.85 | 312,006 |
| 2009 | 9,981,810.56 | 995,676 | 652,129 | 12,324,225 | 50.78 | 242,698 |
| 2010 | 4,791,705.85 | 372,632 | 244,060 | 5,985,158 | 51.71 | 115,745 |
| 2011 | 5,354,102.88 | 297,415 | 194,795 | 6,765,539 | 52.65 | 128,500 |
| 2012 | 4,871,669.06 | 163,522 | 107,100 | 6,226,070 | 53.58 | 116,201 |
| 2013 | 4,597,095.96 | 51,097 | 33,467 | 5,942,758 | 54.53 | 108,981 |
| | 144,383,689.28 | 43,009,906 | 28,169,808 | 159,528,988 | | 4,196,583 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 38.0 2.91 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 51-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1927 | 38.09 | 38 | 28 | 14 | 4.68 | 3 |
| 1932 | 3,763.08 | 3,661 | 2,664 | 1,475 | 5.89 | 250 |
| 1934 | 79.40 | 76 | 55 | 32 | 6.41 | 5 |
| 1938 | 13.93 | 13 | 9 | 6 | 7.52 | 1 |
| 1943 | 26,744.49 | 24,227 | 17,632 | 11,787 | 9.00 | 1,310 |
| 1946 | 42.47 | 38 | 28 | 19 | 9.95 | 2 |
| 1948 | 882,010.67 | 768,369 | 559,212 | 411,000 | 10.61 | 38,737 |
| 1949 | 105,788.24 | 91,382 | 66,507 | 49,860 | 10.95 | 4,553 |
| 1950 | 419,607.75 | 359,299 | 261,494 | 200,075 | 11.30 | 17,706 |
| 1951 | 81,300.55 | 69,002 | 50,219 | 39,212 | 11.65 | 3,366 |
| 1952 | 80,603.74 | 67,785 | 49,333 | 39,331 | 12.01 | 3,275 |
| 1953 | 112,489.00 | 93,677 | 68,177 | 55,561 | 12.39 | 4,484 |
| 1954 | 227,088.26 | 187,250 | 136,279 | 113,518 | 12.77 | 8,889 |
| 1955 | 476,970.12 | 389,282 | 283,316 | 241,351 | 13.16 | 18,340 |
| 1956 | 170,618.73 | 137,780 | 100,275 | 87,406 | 13.56 | 6,446 |
| 1957 | 58,325.72 | 46,584 | 33,903 | 30,255 | 13.97 | 2,166 |
| 1958 | 131,654.88 | 103,958 | 75,660 | 69,160 | 14.39 | 4,806 |
| 1959 | 135,314.53 | 105,623 | 76,871 | 71,975 | 14.81 | 4,860 |
| 1960 | 118,734.34 | 91,553 | 66,631 | 63,977 | 15.25 | 4,195 |
| 1961 | 120,985.33 | 92,115 | 67,040 | 66,044 | 15.70 | 4,207 |
| 1962 | 235,963.29 | 177,316 | 129,049 | 130,511 | 16.16 | 8,076 |
| 1963 | 326,221.73 | 241,832 | 176,003 | 182,841 | 16.63 | 10,995 |
| 1964 | 316,885.26 | 231,631 | 168,579 | 179,995 | 17.11 | 10,520 |
| 1965 | 410,972.16 | 296,060 | 215,470 | 236,599 | 17.60 | 13,443 |
| 1966 | 640,724.48 | 454,664 | 330,900 | 373,897 | 18.10 | 20,657 |
| 1967 | 528,911.44 | 369,503 | 268,921 | 312,882 | 18.61 | 16,813 |
| 1968 | 1,629,575.87 | 1,120,154 | 815,237 | 977,296 | 19.13 | 51,087 |
| 1969 | 520,388.70 | 351,762 | 256,009 | 316,419 | 19.66 | 16,095 |
| 1970 | 1,263,054.73 | 839,062 | 610,661 | 778,699 | 20.20 | 38,549 |
| 1971 | 1,141,156.92 | 744,301 | 541,695 | 713,578 | 20.76 | 34,373 |
| 1972 | 931,857.03 | 596,534 | 434,152 | 590,891 | 21.32 | 27,715 |
| 1973 | 1,229,148.52 | 771,731 | 561,659 | 790,404 | 21.89 | 36,108 |
| 1974 | 1,291,848.80 | 794,940 | 578,550 | 842,484 | 22.47 | 37,494 |
| 1975 | 1,270,159.87 | 765,429 | 557,072 | 840,104 | 23.06 | 36,431 |
| 1976 | 1,465,224.80 | 864,332 | 629,053 | 982,694 | 23.65 | 41,552 |
| 1977 | 1,028,843.50 | 593,376 | 431,853 | 699,875 | 24.26 | 28,849 |
| 1978 | 649,298.63 | 365,799 | 266,225 | 448,003 | 24.88 | 18,007 |
| 1979 | 480,423.12 | 264,233 | 192,306 | 336,159 | 25.50 | 13,183 |
| 1980 | 1,115,107.24 | 597,915 | 435,157 | 791,461 | 26.14 | 30,278 |
| 1981 | 764,317.88 | 399,272 | 290,586 | 550,164 | 26.78 | 20,544 |
| 1982 | 585,408.37 | 297,608 | 216,596 | 427,353 | 27.43 | 15,580 |

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 51-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1983 | 993,158.25 | 490,969 | 357,323 | 735,151 | 28.08 | 26,181 |
| 1984 | 2,500,021.14 | 1,199,753 | 873,169 | 1,876,854 | 28.75 | 65,282 |
| 1985 | 2,539,997.25 | 1,182,252 | 860,432 | 1,933,565 | 29.42 | 65,723 |
| 1986 | 4,051,743.63 | 1,826,445 | 1,329,269 | 3,127,649 | 30.10 | 103,909 |
| 1987 | 4,737,548.87 | 2,065,083 | 1,502,948 | 3,708,356 | 30.79 | 120,440 |
| 1988 | 4,428,248.62 | 1,864,403 | 1,356,895 | 3,514,178 | 31.48 | 111,632 |
| 1989 | 5,433,734.99 | 2,205,673 | 1,605,268 | 4,371,840 | 32.18 | 135,856 |
| 1990 | 5,538,297.54 | 2,163,314 | 1,574,439 | 4,517,688 | 32.89 | 137,357 |
| 1991 | 5,050,646.16 | 1,895,497 | 1,379,525 | 4,176,186 | 33.60 | 124,291 |
| 1992 | 4,541,041.98 | 1,633,713 | 1,189,001 | 3,806,145 | 34.32 | 110,902 |
| 1993 | 3,877,043.11 | 1,333,800 | 970,727 | 3,294,020 | 35.05 | 93,981 |
| 1994 | 5,119,479.85 | 1,680,587 | 1,223,115 | 4,408,313 | 35.78 | 123,206 |
| 1995 | 4,277,265.36 | 1,335,841 | 972,212 | 3,732,780 | 36.52 | 102,212 |
| 1996 | 5,880,445.13 | 1,742,676 | 1,268,303 | 5,200,187 | 37.26 | 139,565 |
| 1997 | 5,182,528.63 | 1,453,129 | 1,057,574 | 4,643,207 | 38.00 | 122,190 |
| 1998 | 3,816,883.32 | 1,007,657 | 733,363 | 3,465,209 | 38.76 | 89,402 |
| 1999 | 4,858,424.29 | 1,204,010 | 876,267 | 4,468,000 | 39.51 | 113,085 |
| 2000 | 6,397,435.13 | 1,480,552 | 1,077,532 | 5,959,647 | 40.27 | 147,992 |
| 2001 | 5,831,962.35 | 1,252,816 | 911,788 | 5,503,371 | 41.04 | 134,098 |
| 2002 | 7,040,158.76 | 1,395,500 | 1,015,632 | 6,728,543 | 41.81 | 160,931 |
| 2003 | 13,275,809.19 | 2,411,020 | 1,754,718 | 12,848,672 | 42.58 | 301,754 |
| 2004 | 10,323,647.70 | 1,701,131 | 1,238,067 | 10,117,945 | 43.36 | 233,347 |
| 2005 | 10,434,455.50 | 1,541,597 | 1,121,960 | 10,355,941 | 44.15 | 234,563 |
| 2006 | 11,058,763.26 | 1,445,402 | 1,051,950 | 11,112,690 | 44.94 | 247,278 |
| 2007 | 12,040,658.17 | 1,368,577 | 996,037 | 12,248,687 | 45.73 | 267,848 |
| 2008 | 14,416,974.28 | 1,390,013 | 1,011,638 | 14,847,034 | 46.53 | 319,085 |
| 2009 | 15,118,108.57 | 1,196,689 | 870,939 | 15,758,980 | 47.33 | 332,960 |
| 2010 | 7,932,803.58 | 489,359 | 356,151 | 8,369,933 | 48.14 | 173,866 |
| 2011 | 8,810,918.18 | 389,619 | 283,561 | 9,408,449 | 48.95 | 192,205 |
| 2012 | 6,482,784.90 | 172,001 | 125,180 | 7,005,883 | 49.77 | 140,765 |
| 2013 | 8,967,726.08 | 79,311 | 57,722 | 9,806,777 | 50.59 | 193,848 |
| | 231,936,379.43 | 56,367,555 | 41,023,771 | 214,106,246 | | 5,519,704 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 38.8 2.38 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-R2 | | | | | | |
| NET SALVAGE PERCENT.. +10 | | | | | | |
| 1938 | 652.42 | 587 | 587 | | | |
| 1946 | 575.90 | 514 | 518 | | | |
| 1947 | 8,537.61 | 7,565 | 7,684 | | | |
| 1948 | 12,943.40 | 11,388 | 11,649 | | | |
| 1949 | 7,245.98 | 6,329 | 6,521 | | | |
| 1950 | 37,937.62 | 32,889 | 34,144 | | | |
| 1951 | 19,002.07 | 16,344 | 17,102 | | | |
| 1952 | 1,669.00 | 1,425 | 1,502 | | | |
| 1953 | 79,952.31 | 67,679 | 71,957 | | | |
| 1954 | 13,013.77 | 10,927 | 11,712 | | | |
| 1955 | 206,401.91 | 171,856 | 185,762 | | | |
| 1956 | 38,521.07 | 31,802 | 34,669 | | | |
| 1957 | 53,861.57 | 44,086 | 48,475 | | | |
| 1958 | 30,251.54 | 24,548 | 27,226 | | | |
| 1959 | 54,822.98 | 44,100 | 49,341 | | | |
| 1960 | 113,598.22 | 90,578 | 102,238 | | | |
| 1961 | 82,584.04 | 65,246 | 74,326 | | | |
| 1962 | 115,708.32 | 90,571 | 104,137 | | | |
| 1963 | 161,844.59 | 125,504 | 145,660 | | | |
| 1964 | 193,665.99 | 148,719 | 174,299 | | | |
| 1965 | 157,782.73 | 119,974 | 142,004 | | | |
| 1966 | 165,346.20 | 124,399 | 148,812 | | | |
| 1967 | 340,458.41 | 253,412 | 306,413 | | | |
| 1968 | 204,243.96 | 150,285 | 183,820 | | | |
| 1969 | 315,290.42 | 229,310 | 283,761 | | | |
| 1970 | 790,871.84 | 568,082 | 711,785 | | | |
| 1971 | 548,222.81 | 388,587 | 493,401 | | | |
| 1972 | 810,786.45 | 566,808 | 729,708 | | | |
| 1973 | 1,249,331.12 | 860,929 | 1,124,398 | | | |
| 1974 | 1,004,822.31 | 681,918 | 904,340 | | | |
| 1975 | 829,586.52 | 554,117 | 746,628 | | | |
| 1976 | 1,359,435.80 | 892,819 | 1,223,492 | | | |
| 1977 | 1,570,316.42 | 1,012,986 | 1,413,285 | | | |
| 1978 | 1,642,650.35 | 1,040,059 | 1,478,385 | | | |
| 1979 | 1,783,848.74 | 1,107,770 | 1,593,654 | 11,810 | 11.47 | 1,030 |
| 1980 | 1,616,915.17 | 983,266 | 1,414,541 | 40,683 | 12.00 | 3,390 |
| 1981 | 1,350,893.32 | 803,744 | 1,156,278 | 59,526 | 12.54 | 4,747 |
| 1982 | 1,610,569.10 | 936,704 | 1,347,556 | 101,956 | 13.09 | 7,789 |
| 1983 | 2,307,629.22 | 1,309,547 | 1,883,934 | 192,932 | 13.67 | 14,114 |
| 1984 | 3,096,173.44 | 1,713,342 | 2,464,839 | 321,717 | 14.25 | 22,577 |
| 1985 | 2,889,092.78 | 1,556,600 | 2,239,348 | 360,836 | 14.85 | 24,299 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-R2 | | | | | | |
| NET SALVAGE PERCENT.. +10 | | | | | | |
| 1986 | 3,022,701.93 | 1,582,992 | 2,277,316 | 443,116 | 15.47 | 28,644 |
| 1987 | 4,149,474.97 | 2,109,485 | 3,034,737 | 699,790 | 16.10 | 43,465 |
| 1988 | 4,943,133.03 | 2,434,839 | 3,502,796 | 946,024 | 16.75 | 56,479 |
| 1989 | 3,954,963.75 | 1,885,557 | 2,712,591 | 846,876 | 17.40 | 48,671 |
| 1990 | 3,898,446.88 | 1,794,124 | 2,581,054 | 927,548 | 18.08 | 51,302 |
| 1991 | 3,152,449.08 | 1,398,657 | 2,012,129 | 825,075 | 18.76 | 43,981 |
| 1992 | 4,213,779.53 | 1,797,788 | 2,586,325 | 1,206,077 | 19.46 | 61,977 |
| 1993 | 3,672,928.61 | 1,503,601 | 2,163,103 | 1,142,533 | 20.17 | 56,645 |
| 1994 | 3,202,398.55 | 1,254,921 | 1,805,348 | 1,076,811 | 20.89 | 51,547 |
| 1995 | 4,410,195.56 | 1,648,835 | 2,372,039 | 1,597,137 | 21.63 | 73,839 |
| 1996 | 3,948,089.99 | 1,405,003 | 2,021,258 | 1,532,023 | 22.37 | 68,486 |
| 1997 | 3,145,788.13 | 1,061,307 | 1,526,812 | 1,304,397 | 23.13 | 56,394 |
| 1998 | 4,607,764.31 | 1,468,241 | 2,112,233 | 2,034,755 | 23.90 | 85,136 |
| 1999 | 2,829,559.69 | 847,943 | 1,219,863 | 1,326,741 | 24.68 | 53,758 |
| 2000 | 4,489,834.01 | 1,259,210 | 1,811,518 | 2,229,333 | 25.47 | 87,528 |
| 2001 | 3,688,226.96 | 963,523 | 1,386,139 | 1,933,265 | 26.26 | 73,620 |
| 2002 | 6,642,765.07 | 1,604,507 | 2,308,268 | 3,670,221 | 27.07 | 135,583 |
| 2003 | 4,997,306.55 | 1,107,393 | 1,593,112 | 2,904,464 | 27.89 | 104,140 |
| 2004 | 3,963,488.64 | 798,255 | 1,148,382 | 2,418,758 | 28.72 | 84,219 |
| 2005 | 5,564,570.26 | 1,007,031 | 1,448,730 | 3,559,383 | 29.56 | 120,412 |
| 2006 | 5,790,842.06 | 929,673 | 1,337,441 | 3,874,317 | 30.40 | 127,445 |
| 2007 | 6,124,263.69 | 855,106 | 1,230,168 | 4,281,669 | 31.26 | 136,970 |
| 2008 | 7,445,087.69 | 883,739 | 1,271,360 | 5,429,219 | 32.12 | 169,029 |
| 2009 | 5,301,885.76 | 517,157 | 743,990 | 4,027,707 | 32.99 | 122,089 |
| 2010 | 5,149,611.23 | 392,045 | 564,002 | 4,070,648 | 33.87 | 120,184 |
| 2011 | 4,850,527.52 | 265,465 | 381,902 | 3,983,573 | 34.75 | 114,635 |
| 2012 | 4,449,083.29 | 146,112 | 210,199 | 3,793,976 | 35.65 | 106,423 |
| 2013 | 7,148,488.91 | 78,233 | 112,547 | 6,321,093 | 36.55 | 172,944 |
| | 155,634,713.07 | 49,848,057 | 70,575,253 | 69,495,989 | | 2,533,491 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 1.63

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 369 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -100 | | | | | | |
| 1931 | 120.17 | 227 | 191 | 49 | 2.75 | 18 |
| 1935 | 226.19 | 419 | 352 | 100 | 3.72 | 27 |
| 1945 | 16.92 | 30 | 25 | 9 | 5.95 | 2 |
| 1948 | 9,413.48 | 16,308 | 13,698 | 5,129 | 6.69 | 767 |
| 1949 | 11,897.29 | 20,492 | 17,212 | 6,583 | 6.94 | 949 |
| 1950 | 14,249.05 | 24,394 | 20,490 | 8,008 | 7.20 | 1,112 |
| 1951 | 10,447.48 | 17,773 | 14,929 | 5,966 | 7.47 | 799 |
| 1952 | 65,335.30 | 110,417 | 92,745 | 37,926 | 7.75 | 4,894 |
| 1953 | 93,486.49 | 156,908 | 131,796 | 55,177 | 8.04 | 6,863 |
| 1954 | 133,453.59 | 222,387 | 186,795 | 80,112 | 8.34 | 9,606 |
| 1955 | 222,754.90 | 368,348 | 309,396 | 136,114 | 8.66 | 15,718 |
| 1956 | 146,046.81 | 239,575 | 201,232 | 90,862 | 8.99 | 10,107 |
| 1957 | 150,271.64 | 244,462 | 205,337 | 95,206 | 9.33 | 10,204 |
| 1958 | 190,776.60 | 307,685 | 258,441 | 123,112 | 9.68 | 12,718 |
| 1959 | 165,474.12 | 264,361 | 222,051 | 108,897 | 10.06 | 10,825 |
| 1960 | 181,108.74 | 286,514 | 240,659 | 121,558 | 10.45 | 11,632 |
| 1961 | 129,649.20 | 203,031 | 170,537 | 88,761 | 10.85 | 8,181 |
| 1962 | 201,658.60 | 312,329 | 262,342 | 140,975 | 11.28 | 12,498 |
| 1963 | 149,487.77 | 228,896 | 192,262 | 106,714 | 11.72 | 9,105 |
| 1964 | 149,740.74 | 226,528 | 190,273 | 109,208 | 12.18 | 8,966 |
| 1965 | 112,664.53 | 168,276 | 141,344 | 83,985 | 12.66 | 6,634 |
| 1966 | 256,326.61 | 377,825 | 317,356 | 195,297 | 13.15 | 14,851 |
| 1967 | 363,106.32 | 527,811 | 443,337 | 282,876 | 13.66 | 20,708 |
| 1968 | 517,694.51 | 741,546 | 622,865 | 412,524 | 14.19 | 29,071 |
| 1969 | 296,957.62 | 418,948 | 351,897 | 242,018 | 14.73 | 16,430 |
| 1970 | 349,025.29 | 484,587 | 407,031 | 291,020 | 15.29 | 19,033 |
| 1971 | 295,864.87 | 403,915 | 339,270 | 252,460 | 15.87 | 15,908 |
| 1972 | 271,959.41 | 364,861 | 306,467 | 237,452 | 16.46 | 14,426 |
| 1973 | 208,637.70 | 274,818 | 230,835 | 186,440 | 17.07 | 10,922 |
| 1974 | 250,263.65 | 323,441 | 271,676 | 228,851 | 17.69 | 12,937 |
| 1975 | 452,552.04 | 573,474 | 481,692 | 423,412 | 18.32 | 23,112 |
| 1976 | 429,887.56 | 533,576 | 448,180 | 411,595 | 18.97 | 21,697 |
| 1977 | 541,234.39 | 657,492 | 552,263 | 530,206 | 19.63 | 27,010 |
| 1978 | 4,596,587.07 | 5,460,745 | 4,586,777 | 4,606,397 | 20.30 | 226,916 |
| 1979 | 678,609.54 | 787,459 | 661,430 | 695,789 | 20.99 | 33,149 |
| 1980 | 545,647.13 | 618,109 | 519,183 | 572,111 | 21.68 | 26,389 |
| 1981 | 564,175.47 | 623,075 | 523,355 | 604,996 | 22.39 | 27,021 |
| 1982 | 76,749.53 | 82,552 | 69,340 | 84,159 | 23.11 | 3,642 |
| 1983 | 700,672.95 | 733,184 | 615,841 | 785,505 | 23.84 | 32,949 |
| 1984 | 894,474.60 | 909,502 | 763,940 | 1,025,009 | 24.58 | 41,701 |
| 1985 | 805,855.50 | 795,218 | 667,947 | 943,764 | 25.33 | 37,259 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 369 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -100 | | | | | | |
| 1986 | 284,673.00 | 272,261 | 228,687 | 340,659 | 26.09 | 13,057 |
| 1987 | 721,264.41 | 667,602 | 560,755 | 881,774 | 26.86 | 32,829 |
| 1988 | 681,005.49 | 609,364 | 511,838 | 850,173 | 27.63 | 30,770 |
| 1989 | 1,105,073.99 | 953,900 | 801,233 | 1,408,915 | 28.42 | 49,575 |
| 1990 | 1,312,385.12 | 1,090,855 | 916,269 | 1,708,501 | 29.22 | 58,470 |
| 1991 | 1,440,386.47 | 1,151,157 | 966,919 | 1,913,854 | 30.02 | 63,753 |
| 1992 | 1,564,355.05 | 1,198,922 | 1,007,040 | 2,121,670 | 30.84 | 68,796 |
| 1993 | 1,339,034.23 | 982,316 | 825,101 | 1,852,967 | 31.66 | 58,527 |
| 1994 | 485,611.41 | 340,122 | 285,687 | 685,536 | 32.49 | 21,100 |
| 1995 | 616,328.95 | 410,968 | 345,194 | 887,464 | 33.33 | 26,627 |
| 1996 | 434,389.60 | 274,882 | 230,888 | 637,891 | 34.18 | 18,663 |
| 1997 | 50,070.25 | 29,982 | 25,184 | 74,956 | 35.03 | 2,140 |
| 1998 | 272,093.12 | 153,569 | 128,991 | 415,195 | 35.89 | 11,569 |
| 1999 | 149,796.06 | 79,332 | 66,635 | 232,957 | 36.76 | 6,337 |
| 2000 | 7,124,878.69 | 3,522,540 | 2,958,774 | 11,290,983 | 37.64 | 299,973 |
| 2001 | 101,230.70 | 46,485 | 39,045 | 163,416 | 38.52 | 4,242 |
| 2002 | 491,242.64 | 208,090 | 174,786 | 807,699 | 39.41 | 20,495 |
| 2003 | 2,367,203.63 | 918,475 | 771,477 | 3,962,930 | 40.30 | 98,336 |
| 2004 | 953,911.53 | 335,777 | 282,037 | 1,625,786 | 41.20 | 39,461 |
| 2005 | 383,829.96 | 121,137 | 101,750 | 665,910 | 42.11 | 15,814 |
| 2006 | 809,417.31 | 225,989 | 189,821 | 1,429,014 | 43.02 | 33,217 |
| 2007 | 277,819.28 | 67,455 | 56,659 | 498,980 | 43.93 | 11,359 |
| 2008 | 3,737,868.99 | 768,506 | 645,510 | 6,830,228 | 44.86 | 152,257 |
| 2009 | 2,036,172.90 | 343,706 | 288,697 | 3,783,649 | 45.78 | 82,649 |
| 2010 | 3,483,664.93 | 458,450 | 385,077 | 6,582,253 | 46.71 | 140,917 |
| 2011 | 2,947,305.37 | 277,047 | 232,707 | 5,661,904 | 47.65 | 118,823 |
| 2012 | 3,883,154.56 | 219,010 | 183,959 | 7,582,350 | 48.59 | 156,048 |
| 2013 | 5,503,711.20 | 103,470 | 86,910 | 10,920,512 | 49.53 | 220,483 |
| | 59,792,440.21 | 34,942,867 | 29,350,419 | 90,234,461 | | 2,653,043 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 4.44

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. +2 | | | | | | |
| 1946 | 68.35 | 61 | 67 | | | |
| 1947 | 213,055.76 | 188,020 | 208,795 | | | |
| 1948 | 48,314.15 | 42,353 | 47,348 | | | |
| 1949 | 55,387.18 | 48,214 | 54,279 | | | |
| 1950 | 85,754.79 | 74,102 | 84,040 | | | |
| 1951 | 22,395.33 | 19,209 | 21,947 | | | |
| 1952 | 39,142.01 | 33,315 | 38,359 | | | |
| 1953 | 45,433.90 | 38,358 | 44,525 | | | |
| 1954 | 61,136.31 | 51,196 | 59,914 | | | |
| 1955 | 65,613.22 | 54,495 | 64,301 | | | |
| 1956 | 50,953.70 | 41,945 | 49,935 | | | |
| 1957 | 52,977.71 | 43,235 | 51,918 | | | |
| 1958 | 90,963.29 | 73,544 | 89,144 | | | |
| 1959 | 98,237.21 | 78,679 | 96,272 | | | |
| 1960 | 92,771.54 | 73,597 | 90,916 | | | |
| 1961 | 80,594.09 | 63,284 | 78,982 | | | |
| 1962 | 127,710.25 | 99,249 | 125,156 | | | |
| 1963 | 104,144.21 | 80,067 | 102,061 | | | |
| 1964 | 113,484.93 | 86,275 | 111,215 | | | |
| 1965 | 111,716.84 | 83,946 | 109,483 | | | |
| 1966 | 147,014.89 | 109,137 | 144,075 | | | |
| 1967 | 155,212.84 | 113,777 | 152,109 | | | |
| 1968 | 239,714.06 | 173,430 | 234,920 | | | |
| 1969 | 215,743.14 | 153,920 | 211,428 | | | |
| 1970 | 238,335.25 | 167,585 | 233,569 | | | |
| 1971 | 263,984.93 | 182,840 | 258,705 | | | |
| 1972 | 268,849.70 | 183,311 | 263,473 | | | |
| 1973 | 258,472.53 | 173,323 | 253,303 | | | |
| 1974 | 316,869.76 | 208,833 | 310,532 | | | |
| 1975 | 433,370.90 | 280,517 | 424,703 | | | |
| 1976 | 562,025.33 | 357,046 | 550,785 | | | |
| 1977 | 645,936.94 | 402,283 | 633,018 | | | |
| 1978 | 849,827.07 | 518,437 | 832,831 | | | |
| 1979 | 540,179.53 | 322,390 | 529,376 | | | |
| 1980 | 452,375.86 | 263,891 | 443,328 | | | |
| 1981 | 481,801.48 | 274,446 | 472,165 | | | |
| 1982 | 431,987.28 | 240,038 | 423,348 | | | |
| 1983 | 622,307.25 | 336,948 | 609,861 | | | |
| 1984 | 886,026.33 | 466,714 | 868,306 | | | |
| 1985 | 856,379.99 | 438,300 | 839,252 | | | |
| 1986 | 1,021,827.04 | 507,705 | 1,001,390 | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. +2 | | | | | | |
| 1987 | 946,111.13 | 455,482 | 927,189 | | | |
| 1988 | 396,536.11 | 184,685 | 388,605 | | | |
| 1989 | 424,285.77 | 190,748 | 415,800 | | | |
| 1990 | 704,144.41 | 305,180 | 690,062 | | | |
| 1991 | 348,706.27 | 145,407 | 341,037 | 695 | 22.98 | 30 |
| 1992 | 531,504.45 | 212,777 | 499,046 | 21,828 | 23.66 | 923 |
| 1993 | 210,624.73 | 80,759 | 189,412 | 17,000 | 24.35 | 698 |
| 1994 | 244,481.44 | 89,607 | 210,164 | 29,428 | 25.04 | 1,175 |
| 1995 | 255,836.82 | 89,319 | 209,488 | 41,232 | 25.75 | 1,601 |
| 1996 | 291,640.52 | 96,746 | 226,908 | 58,900 | 26.46 | 2,226 |
| 1997 | 343,386.22 | 107,854 | 252,960 | 83,558 | 27.18 | 3,074 |
| 1998 | 342,116.11 | 101,337 | 237,675 | 97,599 | 27.91 | 3,497 |
| 1999 | 201,248.13 | 55,962 | 131,253 | 65,970 | 28.65 | 2,303 |
| 2000 | 777,997.82 | 202,237 | 474,326 | 288,112 | 29.39 | 9,803 |
| 2001 | 230,467.49 | 55,674 | 130,578 | 95,280 | 30.14 | 3,161 |
| 2002 | 232,943.99 | 51,992 | 121,942 | 106,343 | 30.89 | 3,443 |
| 2003 | 547,220.14 | 111,948 | 262,562 | 273,714 | 31.65 | 8,648 |
| 2004 | 291,610.92 | 54,155 | 127,015 | 158,764 | 32.42 | 4,897 |
| 2005 | 385,834.11 | 64,374 | 150,982 | 227,135 | 33.19 | 6,843 |
| 2006 | 370,635.13 | 54,756 | 128,424 | 234,798 | 33.97 | 6,912 |
| 2007 | 370,829.51 | 47,607 | 111,657 | 251,756 | 34.76 | 7,243 |
| 2008 | 615,941.17 | 67,153 | 157,500 | 446,122 | 35.55 | 12,549 |
| 2009 | 428,825.16 | 38,453 | 90,188 | 330,061 | 36.34 | 9,083 |
| 2010 | 348,835.73 | 24,357 | 57,127 | 284,732 | 37.15 | 7,664 |
| 2011 | 412,165.98 | 20,701 | 48,552 | 355,371 | 37.95 | 9,364 |
| 2012 | 449,658.84 | 13,550 | 31,780 | 408,886 | 38.77 | 10,546 |
| 2013 | 1,052,883.35 | 10,576 | 24,805 | 1,007,021 | 39.59 | 25,436 |
| | 23,204,568.32 | 10,081,411 | 17,856,171 | 4,884,306 | | 141,119 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 34.6 | 0.61 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS - AMR

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. +2 | | | | | | |
| 1950 | 4,850.96 | 4,192 | 4,754 | | | |
| 1951 | 11,329.64 | 9,718 | 11,103 | | | |
| 1952 | 16,606.26 | 14,134 | 16,274 | | | |
| 1953 | 713.35 | 602 | 699 | | | |
| 1954 | 5,481.59 | 4,590 | 5,372 | | | |
| 1955 | 16,132.50 | 13,399 | 15,810 | | | |
| 1956 | 74,345.66 | 61,201 | 72,859 | | | |
| 1957 | 46,074.61 | 37,601 | 45,153 | | | |
| 1958 | 10,532.59 | 8,516 | 10,322 | | | |
| 1959 | 11,222.79 | 8,988 | 10,998 | | | |
| 1960 | 1,668.65 | 1,324 | 1,635 | | | |
| 1961 | 244.22 | 192 | 239 | | | |
| 1962 | 578.58 | 450 | 567 | | | |
| 1963 | 8,788.22 | 6,756 | 8,612 | | | |
| 1964 | 4,894.04 | 3,721 | 4,796 | | | |
| 1965 | 1,123.19 | 844 | 1,101 | | | |
| 1966 | 1,656.10 | 1,229 | 1,623 | | | |
| 1967 | 99.74 | 73 | 98 | | | |
| 1968 | 297.36 | 215 | 291 | | | |
| 1969 | 725.79 | 518 | 711 | | | |
| 1970 | 3,585.51 | 2,521 | 3,514 | | | |
| 1971 | 847.45 | 587 | 831 | | | |
| 1972 | 2,226.21 | 1,518 | 2,182 | | | |
| 1973 | 1,047.02 | 702 | 1,026 | | | |
| 1974 | 621.66 | 410 | 609 | | | |
| 1975 | 49,586.04 | 32,097 | 48,594 | | | |
| 1976 | 204,351.17 | 129,821 | 200,264 | | | |
| 1977 | 206,494.42 | 128,603 | 202,365 | | | |
| 1978 | 260,228.09 | 158,752 | 255,024 | | | |
| 1979 | 691,553.17 | 412,733 | 677,722 | | | |
| 1980 | 561,380.37 | 327,478 | 550,153 | | | |
| 1981 | 479,534.33 | 273,155 | 469,944 | | | |
| 1982 | 460,217.32 | 255,724 | 451,013 | | | |
| 1983 | 741,477.09 | 401,473 | 726,648 | | | |
| 1984 | 701,385.42 | 369,455 | 687,358 | | | |
| 1985 | 970,304.81 | 496,607 | 950,899 | | | |
| 1986 | 947,578.16 | 470,814 | 928,627 | | | |
| 1987 | 618,038.90 | 297,539 | 605,678 | | | |
| 1988 | 686,094.70 | 319,545 | 672,373 | | | |
| 1989 | 589,493.38 | 265,021 | 577,704 | | | |
| 1990 | 515,478.09 | 223,411 | 505,169 | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS - AMR

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. +2 | | | | | | |
| 1991 | 303,772.58 | 126,670 | 297,697 | | | |
| 1992 | 359,975.39 | 144,109 | 352,776 | | | |
| 1993 | 439,221.09 | 168,408 | 414,969 | 15,468 | 24.35 | 635 |
| 1994 | 531,826.17 | 194,925 | 480,308 | 40,882 | 25.04 | 1,633 |
| 1995 | 380,081.96 | 132,696 | 326,972 | 45,508 | 25.75 | 1,767 |
| 1996 | 368,065.11 | 122,098 | 300,858 | 59,846 | 26.46 | 2,262 |
| 1997 | 269,557.96 | 84,665 | 208,620 | 55,547 | 27.18 | 2,044 |
| 1998 | 1,626,368.96 | 481,739 | 1,187,037 | 406,805 | 27.91 | 14,576 |
| 1999 | 363,296.77 | 101,024 | 248,930 | 107,101 | 28.65 | 3,738 |
| 2000 | 703,213.87 | 182,797 | 450,424 | 238,726 | 29.39 | 8,123 |
| 2001 | 603,496.14 | 145,787 | 359,229 | 232,197 | 30.14 | 7,704 |
| 2002 | 277,208.63 | 61,872 | 152,457 | 119,207 | 30.89 | 3,859 |
| 2003 | 417,084.64 | 85,325 | 210,247 | 198,496 | 31.65 | 6,272 |
| 2004 | 312,344.76 | 58,006 | 142,931 | 163,167 | 32.42 | 5,033 |
| 2005 | 431,531.10 | 71,999 | 177,410 | 245,490 | 33.19 | 7,397 |
| 2006 | 7,768,639.93 | 1,147,700 | 2,828,010 | 4,785,257 | 33.97 | 140,867 |
| 2007 | 445,956.61 | 57,252 | 141,073 | 295,964 | 34.76 | 8,514 |
| 2008 | 188,983.76 | 20,604 | 50,770 | 134,434 | 35.55 | 3,782 |
| 2009 | 545,841.54 | 48,946 | 120,606 | 414,319 | 36.34 | 11,401 |
| 2010 | 582,400.69 | 40,666 | 100,204 | 470,549 | 37.15 | 12,666 |
| 2011 | 359,043.79 | 18,033 | 44,434 | 307,429 | 37.95 | 8,101 |
| 2012 | 231,469.54 | 6,975 | 17,187 | 209,653 | 38.77 | 5,408 |
| 2013 | 783,462.30 | 7,870 | 19,392 | 748,401 | 39.59 | 18,904 |
| | 27,201,732.44 | 8,256,395 | 17,363,255 | 9,294,443 | | 274,686 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 1.01

KANSAS CITY POWER AND LIGHT COMPANY
 MISSOURI JURISDICTION

ACCOUNT 370 METERS - AMI

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. +2 | | | | | | |
| 2013 | 1,848,429.58 | 45,287 | 40,300 | 1,771,161 | 19.50 | 90,829 |
| | 1,848,429.58 | 45,287 | 40,300 | 1,771,161 | | 90,829 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 | | | | | | 4.91 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 21-S1 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1946 | 2,977.45 | 3,424 | 3,424 | | | |
| 1948 | 63.66 | 73 | 73 | | | |
| 1968 | 52.14 | 60 | 60 | | | |
| 1969 | 782.79 | 900 | 900 | | | |
| 1973 | 2,039.68 | 2,301 | 2,346 | | | |
| 1974 | 5,186.33 | 5,774 | 5,964 | | | |
| 1975 | 18,849.80 | 20,707 | 21,677 | | | |
| 1976 | 10,946.62 | 11,863 | 12,589 | | | |
| 1977 | 10,806.26 | 11,540 | 12,427 | | | |
| 1978 | 1,697.67 | 1,787 | 1,952 | | | |
| 1979 | 7,263.35 | 7,530 | 8,353 | | | |
| 1980 | 15,980.84 | 16,304 | 18,378 | | | |
| 1981 | 21,748.86 | 21,831 | 25,011 | | | |
| 1982 | 30,097.96 | 29,701 | 34,613 | | | |
| 1983 | 22,846.21 | 22,145 | 26,273 | | | |
| 1984 | 19,124.34 | 18,202 | 21,993 | | | |
| 1985 | 17,056.65 | 15,926 | 19,615 | | | |
| 1986 | 120,571.48 | 110,331 | 138,657 | | | |
| 1987 | 59,541.30 | 53,343 | 68,472 | | | |
| 1988 | 115,465.88 | 101,169 | 132,786 | | | |
| 1989 | 71,310.54 | 61,076 | 82,007 | | | |
| 1990 | 75,040.53 | 62,709 | 86,297 | | | |
| 1991 | 109,319.99 | 89,021 | 125,718 | | | |
| 1992 | 183,185.28 | 145,056 | 210,663 | | | |
| 1993 | 173,150.74 | 133,223 | 199,123 | | | |
| 1994 | 216,265.15 | 161,303 | 248,705 | | | |
| 1995 | 7,320.03 | 5,279 | 8,418 | | | |
| 1996 | 484.05 | 337 | 557 | | | |
| 1997 | 6.23 | 4 | 7 | | | |
| 1998 | 286.62 | 184 | 330 | | | |
| 2000 | 2,072,653.82 | 1,206,530 | 2,383,552 | | | |
| 2001 | 3,648.18 | 2,010 | 4,195 | | | |
| 2002 | 5,201.52 | 2,692 | 5,982 | | | |
| 2003 | 1,362,277.47 | 657,980 | 1,566,619 | | | |
| 2004 | 527,135.50 | 235,268 | 606,206 | | | |
| 2005 | 291,260.77 | 118,827 | 334,950 | | | |
| 2006 | 336,556.01 | 123,853 | 387,039 | | | |
| 2007 | 70,903.48 | 23,064 | 81,539 | | | |
| 2008 | 152,277.51 | 42,780 | 175,119 | | | |
| 2009 | 110,206.48 | 25,770 | 126,737 | | | |
| 2010 | 122,615.35 | 22,695 | 141,008 | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 21-S1 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 2011 | 1,061,170.94 | 142,378 | 1,220,347 | | | |
| 2012 | 152,335.43 | 12,429 | 175,186 | | | |
| 2013 | 520,495.10 | 14,252 | 521,026 | 77,543 | 20.50 | 3,783 |
| | 8,108,205.99 | 3,743,631 | 9,246,893 | 77,544 | | 3,783 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 20.5 | 0.05 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1947 | 12,263.05 | 10,157 | 12,348 | 528 | 5.28 | 100 |
| 1948 | 389.45 | 321 | 390 | 19 | 5.38 | 4 |
| 1949 | 625.77 | 513 | 624 | 33 | 5.49 | 6 |
| 1950 | 402.11 | 328 | 399 | 23 | 5.59 | 4 |
| 1951 | 210.32 | 171 | 208 | 13 | 5.69 | 2 |
| 1952 | 1,115.29 | 899 | 1,093 | 78 | 5.80 | 13 |
| 1953 | 4,125.94 | 3,308 | 4,022 | 310 | 5.91 | 52 |
| 1954 | 561.91 | 448 | 545 | 45 | 6.02 | 7 |
| 1955 | 6,394.83 | 5,065 | 6,157 | 558 | 6.14 | 91 |
| 1956 | 34,851.10 | 27,431 | 33,348 | 3,246 | 6.26 | 519 |
| 1957 | 22,336.84 | 17,459 | 21,225 | 2,229 | 6.39 | 349 |
| 1958 | 14,893.15 | 11,559 | 14,052 | 1,586 | 6.52 | 243 |
| 1959 | 28,072.06 | 21,635 | 26,301 | 3,175 | 6.65 | 477 |
| 1960 | 9,547.50 | 7,302 | 8,877 | 1,148 | 6.79 | 169 |
| 1961 | 18,877.27 | 14,319 | 17,407 | 2,414 | 6.94 | 348 |
| 1962 | 25,792.24 | 19,401 | 23,586 | 3,496 | 7.09 | 493 |
| 1963 | 9,988.16 | 7,446 | 9,052 | 1,436 | 7.25 | 198 |
| 1964 | 9,505.02 | 7,022 | 8,537 | 1,443 | 7.41 | 195 |
| 1965 | 11,919.96 | 8,721 | 10,602 | 1,914 | 7.58 | 253 |
| 1966 | 4,015.34 | 2,909 | 3,536 | 680 | 7.75 | 88 |
| 1967 | 19,010.36 | 13,629 | 16,569 | 3,392 | 7.93 | 428 |
| 1968 | 53,369.66 | 37,859 | 46,025 | 10,013 | 8.11 | 1,235 |
| 1969 | 17,495.12 | 12,271 | 14,918 | 3,452 | 8.30 | 416 |
| 1970 | 24,788.59 | 17,189 | 20,897 | 5,131 | 8.49 | 604 |
| 1971 | 16,494.15 | 11,299 | 13,736 | 3,583 | 8.69 | 412 |
| 1972 | 18,304.77 | 12,385 | 15,056 | 4,164 | 8.89 | 468 |
| 1973 | 34,702.84 | 23,175 | 28,174 | 8,264 | 9.10 | 908 |
| 1974 | 33,576.77 | 22,126 | 26,898 | 8,358 | 9.31 | 898 |
| 1975 | 35,966.59 | 23,369 | 28,409 | 9,356 | 9.53 | 982 |
| 1976 | 40,214.01 | 25,757 | 31,313 | 10,912 | 9.75 | 1,119 |
| 1977 | 21,080.72 | 13,299 | 16,167 | 5,968 | 9.98 | 598 |
| 1978 | 16,729.63 | 10,385 | 12,625 | 4,941 | 10.22 | 483 |
| 1979 | 13,940.31 | 8,513 | 10,349 | 4,288 | 10.46 | 410 |
| 1980 | 74,477.44 | 44,731 | 54,379 | 23,822 | 10.70 | 2,226 |
| 1981 | 43,181.05 | 25,481 | 30,977 | 14,363 | 10.95 | 1,312 |
| 1982 | 73,888.47 | 42,795 | 52,025 | 25,558 | 11.21 | 2,280 |
| 1983 | 87,807.95 | 49,898 | 60,661 | 31,537 | 11.47 | 2,750 |
| 1984 | 111,751.24 | 62,237 | 75,661 | 41,678 | 11.74 | 3,550 |
| 1985 | 148,190.63 | 80,850 | 98,289 | 57,311 | 12.01 | 4,772 |
| 1986 | 88,349.99 | 47,163 | 57,336 | 35,431 | 12.29 | 2,883 |
| 1987 | 187,254.04 | 97,679 | 118,747 | 77,870 | 12.58 | 6,190 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1988 | 208,485.68 | 106,215 | 129,125 | 89,785 | 12.87 | 6,976 |
| 1989 | 244,501.99 | 121,483 | 147,686 | 109,041 | 13.17 | 8,279 |
| 1990 | 179,344.62 | 86,774 | 105,490 | 82,822 | 13.48 | 6,144 |
| 1991 | 212,012.27 | 99,820 | 121,350 | 101,263 | 13.79 | 7,343 |
| 1992 | 226,940.75 | 103,798 | 126,186 | 112,102 | 14.11 | 7,945 |
| 1993 | 111,097.71 | 49,274 | 59,902 | 56,751 | 14.44 | 3,930 |
| 1994 | 239,914.35 | 103,082 | 125,316 | 126,594 | 14.77 | 8,571 |
| 1995 | 430,648.49 | 178,883 | 217,466 | 234,715 | 15.11 | 15,534 |
| 1996 | 393,211.52 | 157,552 | 191,534 | 221,338 | 15.46 | 14,317 |
| 1997 | 323,763.13 | 124,830 | 151,755 | 188,196 | 15.82 | 11,896 |
| 1998 | 394,270.44 | 145,888 | 177,355 | 236,629 | 16.19 | 14,616 |
| 1999 | 222,074.71 | 78,721 | 95,700 | 137,478 | 16.56 | 8,302 |
| 2000 | 600,731.91 | 203,107 | 246,915 | 383,854 | 16.95 | 22,646 |
| 2001 | 291,829.39 | 93,765 | 113,989 | 192,432 | 17.35 | 11,091 |
| 2002 | 222,497.36 | 67,564 | 82,137 | 151,485 | 17.77 | 8,525 |
| 2003 | 541,692.60 | 154,480 | 187,800 | 380,977 | 18.21 | 20,921 |
| 2004 | 737,757.60 | 195,521 | 237,693 | 536,952 | 18.69 | 28,729 |
| 2005 | 582,279.23 | 142,088 | 172,735 | 438,658 | 19.19 | 22,859 |
| 2006 | 555,417.87 | 122,936 | 149,452 | 433,737 | 19.73 | 21,984 |
| 2007 | 364,371.47 | 71,927 | 87,441 | 295,149 | 20.30 | 14,539 |
| 2008 | 298,153.06 | 51,217 | 62,264 | 250,797 | 20.91 | 11,994 |
| 2009 | 338,865.89 | 48,959 | 59,519 | 296,290 | 21.56 | 13,743 |
| 2010 | 529,818.51 | 61,417 | 74,664 | 481,645 | 22.24 | 21,657 |
| 2011 | 1,213,460.19 | 103,969 | 126,395 | 1,147,738 | 22.96 | 49,989 |
| 2012 | 301,397.80 | 16,077 | 19,545 | 296,923 | 23.73 | 12,513 |
| 2013 | 831,216.83 | 15,710 | 19,098 | 853,680 | 24.55 | 34,773 |
| | 11,972,217.01 | 3,553,561 | 4,320,032 | 8,250,796 | | 448,351 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 18.4 3.74 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1923 | 160.67 | 193 | 193 | | | |
| 1928 | 16.70 | 19 | 18 | 2 | 1.65 | 1 |
| 1931 | 49.28 | 56 | 53 | 6 | 2.63 | 2 |
| 1934 | 19.38 | 21 | 20 | 3 | 3.41 | 1 |
| 1937 | 291.55 | 318 | 300 | 50 | 4.09 | 12 |
| 1948 | 110.88 | 112 | 105 | 28 | 6.96 | 4 |
| 1954 | 118.66 | 115 | 108 | 34 | 8.80 | 4 |
| 1956 | 328,842.81 | 311,656 | 293,566 | 101,045 | 9.46 | 10,681 |
| 1957 | 2,219.95 | 2,084 | 1,963 | 701 | 9.80 | 72 |
| 1959 | 2,283,275.32 | 2,099,389 | 1,977,532 | 762,398 | 10.52 | 72,471 |
| 1961 | 3,594.34 | 3,233 | 3,045 | 1,268 | 11.27 | 113 |
| 1962 | 909.10 | 808 | 761 | 330 | 11.66 | 28 |
| 1963 | 15,685.62 | 13,778 | 12,978 | 5,845 | 12.06 | 485 |
| 1964 | 135,408.62 | 117,463 | 110,645 | 51,845 | 12.47 | 4,158 |
| 1965 | 3,671.51 | 3,144 | 2,962 | 1,444 | 12.89 | 112 |
| 1968 | 5,849.53 | 4,800 | 4,521 | 2,498 | 14.23 | 176 |
| 1969 | 18,362.50 | 14,837 | 13,976 | 8,059 | 14.70 | 548 |
| 1970 | 4,294.32 | 3,415 | 3,217 | 1,936 | 15.18 | 128 |
| 1971 | 22,684.25 | 17,736 | 16,707 | 10,514 | 15.68 | 671 |
| 1972 | 9,683.74 | 7,442 | 7,010 | 4,610 | 16.18 | 285 |
| 1973 | 19,310.17 | 14,573 | 13,727 | 9,445 | 16.70 | 566 |
| 1974 | 8,185.32 | 6,064 | 5,712 | 4,110 | 17.22 | 239 |
| 1975 | 226,712.70 | 164,683 | 155,124 | 116,931 | 17.76 | 6,584 |
| 1976 | 21,178.24 | 15,073 | 14,198 | 11,216 | 18.31 | 613 |
| 1977 | 30,182.59 | 21,031 | 19,810 | 16,409 | 18.87 | 870 |
| 1979 | 13,542.90 | 9,018 | 8,495 | 7,756 | 20.03 | 387 |
| 1980 | 44,767.82 | 29,105 | 27,416 | 26,305 | 20.62 | 1,276 |
| 1981 | 137,953.28 | 87,444 | 82,368 | 83,176 | 21.23 | 3,918 |
| 1982 | 412,716.13 | 254,895 | 240,100 | 255,159 | 21.84 | 11,683 |
| 1984 | 17,961.10 | 10,489 | 9,880 | 11,673 | 23.10 | 505 |
| 1985 | 62,599.50 | 35,489 | 33,429 | 41,690 | 23.74 | 1,756 |
| 1986 | 64,791.43 | 35,609 | 33,542 | 44,208 | 24.39 | 1,813 |
| 1987 | 20,694.47 | 11,009 | 10,370 | 14,463 | 25.05 | 577 |
| 1988 | 113,138.85 | 58,168 | 54,792 | 80,975 | 25.72 | 3,148 |
| 1989 | 261,331.40 | 129,619 | 122,095 | 191,503 | 26.40 | 7,254 |
| 1990 | 473,369.60 | 226,081 | 212,958 | 355,086 | 27.09 | 13,108 |
| 1991 | 246,888.69 | 113,372 | 106,791 | 189,475 | 27.78 | 6,821 |
| 1992 | 6,731,736.05 | 2,965,545 | 2,793,412 | 5,284,671 | 28.48 | 185,557 |
| 1993 | 3,326,592.60 | 1,402,478 | 1,321,072 | 2,670,839 | 29.19 | 91,498 |
| 1994 | 3,982,349.53 | 1,603,581 | 1,510,503 | 3,268,316 | 29.90 | 109,308 |
| 1995 | 129,200.58 | 49,509 | 46,635 | 108,406 | 30.63 | 3,539 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1996 | 723,064.87 | 263,002 | 247,736 | 619,942 | 31.36 | 19,769 |
| 1997 | 199,040.01 | 68,523 | 64,546 | 174,302 | 32.09 | 5,432 |
| 1998 | 5,318.91 | 1,726 | 1,626 | 4,757 | 32.83 | 145 |
| 1999 | 12,527.95 | 3,815 | 3,594 | 11,440 | 33.58 | 341 |
| 2000 | 200,300.04 | 56,992 | 53,684 | 186,676 | 34.33 | 5,438 |
| 2001 | 45,814.18 | 12,107 | 11,404 | 43,573 | 35.09 | 1,242 |
| 2002 | 358,981.26 | 87,590 | 82,506 | 348,272 | 35.85 | 9,715 |
| 2003 | 24,184.22 | 5,404 | 5,090 | 23,931 | 36.62 | 653 |
| 2004 | 5,231,460.37 | 1,061,631 | 1,000,010 | 5,277,742 | 37.39 | 141,154 |
| 2005 | 172,439.20 | 31,407 | 29,584 | 177,343 | 38.17 | 4,646 |
| 2006 | 565,237.29 | 91,189 | 85,896 | 592,389 | 38.95 | 15,209 |
| 2007 | 1,942,812.55 | 272,514 | 256,696 | 2,074,679 | 39.74 | 52,206 |
| 2008 | 3,726,662.41 | 443,219 | 417,493 | 4,054,502 | 40.54 | 100,012 |
| 2009 | 638,327.71 | 62,298 | 58,682 | 707,311 | 41.34 | 17,110 |
| 2010 | 2,374,454.71 | 181,104 | 170,592 | 2,678,754 | 42.14 | 63,568 |
| 2011 | 2,674,588.30 | 146,225 | 137,737 | 3,071,769 | 42.95 | 71,520 |
| 2012 | 1,487,810.18 | 48,794 | 45,962 | 1,739,410 | 43.77 | 39,740 |
| 2013 | 1,170,886.51 | 12,800 | 12,057 | 1,393,007 | 44.59 | 31,240 |
| | 40,734,362.35 | 12,693,794 | 11,957,004 | 36,924,231 | | 1,120,112 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 33.0 2.75 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1994 | 161,651.18 | 157,610 | 132,216 | 29,435 | 0.50 | 29,435 |
| 1995 | 69,499.08 | 64,287 | 53,929 | 15,570 | 1.50 | 10,380 |
| 1996 | 54,438.12 | 47,633 | 39,958 | 14,480 | 2.50 | 5,792 |
| 1999 | 27,558.41 | 19,980 | 16,761 | 10,797 | 5.50 | 1,963 |
| 2000 | 524,666.94 | 354,150 | 297,089 | 227,578 | 6.50 | 35,012 |
| 2001 | 108,064.54 | 67,540 | 56,658 | 51,407 | 7.50 | 6,854 |
| 2002 | 307,183.68 | 176,631 | 148,172 | 159,012 | 8.50 | 18,707 |
| 2003 | 12,029.44 | 6,315 | 5,298 | 6,731 | 9.50 | 709 |
| 2004 | 5,281.14 | 2,509 | 2,105 | 3,176 | 10.50 | 302 |
| 2005 | 121,739.98 | 51,739 | 43,403 | 78,337 | 11.50 | 6,812 |
| 2006 | 250,484.39 | 93,932 | 78,798 | 171,686 | 12.50 | 13,735 |
| 2007 | 48,976.13 | 15,917 | 13,352 | 35,624 | 13.50 | 2,639 |
| 2008 | 360,317.73 | 99,087 | 83,122 | 277,196 | 14.50 | 19,117 |
| 2009 | 2,188,486.38 | 492,409 | 413,072 | 1,775,414 | 15.50 | 114,543 |
| 2010 | 130,889.35 | 22,906 | 19,215 | 111,674 | 16.50 | 6,768 |
| 2011 | 53,046.01 | 6,631 | 5,563 | 47,483 | 17.50 | 2,713 |
| 2012 | 685,059.11 | 51,379 | 43,101 | 641,958 | 18.50 | 34,700 |
| 2013 | 48,400.53 | 1,210 | 1,015 | 47,386 | 19.50 | 2,430 |
| | 5,157,772.14 | 1,731,865 | 1,452,827 | 3,704,945 | | 312,611 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 11.9 6.06 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 105,186.21 | 92,038 | 83,661 | 21,525 | 2.50 | 8,610 |
| 1997 | 260,606.19 | 215,000 | 195,431 | 65,175 | 3.50 | 18,621 |
| 1998 | 115,861.79 | 89,793 | 81,620 | 34,242 | 4.50 | 7,609 |
| 1999 | 18,559.75 | 13,456 | 12,231 | 6,329 | 5.50 | 1,151 |
| 2000 | 204,996.63 | 138,373 | 125,779 | 79,218 | 6.50 | 12,187 |
| 2001 | 119,081.54 | 74,426 | 67,652 | 51,430 | 7.50 | 6,857 |
| 2002 | 129,306.06 | 74,351 | 67,584 | 61,722 | 8.50 | 7,261 |
| 2003 | 144,158.11 | 75,683 | 68,795 | 75,363 | 9.50 | 7,933 |
| 2004 | 141,423.83 | 67,176 | 61,062 | 80,362 | 10.50 | 7,654 |
| 2005 | 167,302.76 | 71,104 | 64,632 | 102,671 | 11.50 | 8,928 |
| 2006 | 21,912.35 | 8,217 | 7,469 | 14,443 | 12.50 | 1,155 |
| 2007 | 100,612.02 | 32,699 | 29,723 | 70,889 | 13.50 | 5,251 |
| 2008 | 206,189.60 | 56,702 | 51,541 | 154,649 | 14.50 | 10,665 |
| 2009 | 104,910.47 | 23,605 | 21,456 | 83,454 | 15.50 | 5,384 |
| 2010 | 142,634.75 | 24,961 | 22,689 | 119,946 | 16.50 | 7,269 |
| 2011 | 298,002.35 | 37,250 | 33,860 | 264,142 | 17.50 | 15,094 |
| 2012 | 1,141,131.34 | 85,585 | 77,795 | 1,063,336 | 18.50 | 57,478 |
| 2013 | 671,592.84 | 16,790 | 15,262 | 656,331 | 19.50 | 33,658 |
| | 4,093,468.59 | 1,197,209 | 1,088,242 | 3,005,227 | | 222,765 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 5.44

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 8-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 8,176.97 | 6,644 | 2,816 | 5,361 | 1.50 | 3,574 |
| 2009 | 132,480.70 | 74,520 | 31,580 | 100,901 | 3.50 | 28,829 |
| 2010 | 2,772,537.43 | 1,212,985 | 514,030 | 2,258,507 | 4.50 | 501,890 |
| 2011 | 1,504,043.86 | 470,014 | 199,179 | 1,304,865 | 5.50 | 237,248 |
| 2012 | 2,725,232.27 | 510,981 | 216,540 | 2,508,692 | 6.50 | 385,953 |
| 2013 | 2,012.88 | 126 | 53 | 1,960 | 7.50 | 261 |
| | 7,144,484.11 | 2,275,270 | 964,198 | 6,180,286 | | 1,157,755 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 5.3 16.20 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 8-R2 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 33,918.85 | 20,415 | 25,439 | | | |
| 2005 | 120,009.31 | 67,730 | 90,007 | | | |
| 2006 | 19,133.49 | 9,937 | 14,350 | | | |
| 2009 | 32,022.01 | 11,078 | 24,017 | | | |
| 2010 | 155,273.84 | 42,943 | 116,455 | | | |
| 2013 | 15,271.56 | 644 | 11,454 | | | |
| | 375,629.06 | 152,747 | 281,722 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 7.50-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 441,068.93 | 183,043 | 125,196 | 205,606 | 3.35 | 61,375 |
| 2005 | 467,224.84 | 181,282 | 123,992 | 226,427 | 3.62 | 62,549 |
| 2006 | 663,631.58 | 238,245 | 162,953 | 334,771 | 3.91 | 85,619 |
| 2007 | 391,935.95 | 128,554 | 87,927 | 206,025 | 4.22 | 48,821 |
| 2008 | 268,521.81 | 79,213 | 54,179 | 147,212 | 4.55 | 32,354 |
| 2009 | 113,531.58 | 29,404 | 20,111 | 65,038 | 4.91 | 13,246 |
| 2010 | 607,354.90 | 133,011 | 90,976 | 364,540 | 5.31 | 68,652 |
| 2011 | 373,536.74 | 64,247 | 43,943 | 236,210 | 5.78 | 40,867 |
| 2012 | 549,964.40 | 62,147 | 42,507 | 369,966 | 6.37 | 58,079 |
| 2013 | 1,084,651.26 | 45,555 | 31,158 | 782,330 | 7.08 | 110,499 |
| | 4,961,421.99 | 1,144,701 | 782,942 | 2,938,124 | | 582,061 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 | | | | | | 11.73 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 3,240,738.95 | 1,570,138 | 869,407 | 1,561,147 | 3.54 | 441,002 |
| 2005 | 286,246.79 | 133,749 | 74,059 | 140,626 | 3.77 | 37,301 |
| 2006 | 1,384,379.51 | 614,665 | 340,349 | 697,936 | 4.08 | 171,063 |
| 2007 | 340,453.01 | 139,671 | 77,338 | 178,002 | 4.53 | 39,294 |
| 2008 | 2,237,605.29 | 818,964 | 453,472 | 1,224,732 | 5.12 | 239,205 |
| 2009 | 1,642,436.74 | 511,208 | 283,063 | 948,765 | 5.85 | 162,182 |
| 2010 | 2,505,540.04 | 625,759 | 346,491 | 1,532,664 | 6.67 | 229,785 |
| 2011 | 2,734,698.70 | 498,399 | 275,970 | 1,775,054 | 7.57 | 234,485 |
| 2012 | 2,238,840.82 | 248,511 | 137,604 | 1,541,527 | 8.52 | 180,930 |
| 2013 | 3,732,677.09 | 139,975 | 77,506 | 2,722,002 | 9.50 | 286,527 |
| | 20,343,616.94 | 5,301,039 | 2,935,259 | 12,322,454 | | 2,021,774 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 6.1 9.94 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 12-R2 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 266,204.92 | 122,122 | 129,681 | 69,973 | 4.66 | 15,016 |
| 2006 | 55,711.85 | 21,066 | 22,370 | 19,414 | 5.95 | 3,263 |
| | 321,916.77 | 143,188 | 152,051 | 89,387 | | 18,279 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 4.9 5.68 |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------------------------------------------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 26-S0 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 1934 | 26.22 | 20 | 20 | | | |
| 1951 | 361.15 | 271 | 271 | | | |
| 1963 | 624.55 | 459 | 468 | | | |
| 1964 | 1,020.88 | 739 | 766 | | | |
| 1970 | 344.08 | 227 | 258 | | | |
| 1973 | 1,433.04 | 896 | 1,075 | | | |
| 1976 | 257.43 | 152 | 193 | | | |
| 1984 | 60,068.93 | 29,803 | 45,052 | | | |
| 1986 | 2,172.62 | 1,023 | 1,629 | | | |
| 1987 | 6,108.20 | 2,800 | 4,581 | | | |
| 1988 | 292.09 | 130 | 219 | | | |
| 1990 | 10,089.50 | 4,229 | 7,567 | | | |
| 1991 | 13,241.09 | 5,370 | 9,931 | | | |
| 1992 | 16,527.04 | 6,479 | 12,395 | | | |
| 1993 | 9,468.71 | 3,581 | 7,102 | | | |
| 1994 | 3,582.61 | 1,304 | 2,687 | | | |
| 2003 | 11,376.87 | 2,547 | 6,848 | 1,685 | 18.24 | 92 |
| 2004 | 456,309.75 | 94,244 | 253,374 | 88,858 | 18.84 | 4,716 |
| 2005 | 38,160.24 | 7,188 | 19,325 | 9,295 | 19.47 | 477 |
| 2006 | 42,275.66 | 7,170 | 19,277 | 12,430 | 20.12 | 618 |
| 2007 | 29,070.92 | 4,369 | 11,746 | 10,057 | 20.79 | 484 |
| 2008 | 44,052.10 | 5,731 | 15,408 | 17,631 | 21.49 | 820 |
| 2009 | 6,730.52 | 736 | 1,979 | 3,069 | 22.21 | 138 |
| 2010 | 206,837.45 | 18,079 | 48,605 | 106,523 | 22.97 | 4,637 |
| 2011 | 28,628.11 | 1,842 | 4,952 | 16,519 | 23.77 | 695 |
| 2012 | 9,450.04 | 379 | 1,019 | 6,069 | 24.61 | 247 |
| 2013 | 46,533.03 | 644 | 1,731 | 33,169 | 25.52 | 1,300 |
| | 1,045,042.83 | 200,412 | 478,478 | 305,304 | | 14,224 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 1.36 | | | | | | |

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1989 | 20,602.89 | 20,191 | 20,603 | | | |
| 1990 | 6,898.19 | 6,484 | 6,745 | 153 | 1.50 | 102 |
| 1991 | 13,758.20 | 12,382 | 12,881 | 877 | 2.50 | 351 |
| 1992 | 9,438.08 | 8,117 | 8,444 | 994 | 3.50 | 284 |
| 1993 | 62,171.09 | 50,980 | 53,036 | 9,135 | 4.50 | 2,030 |
| 1994 | 48,186.89 | 37,586 | 39,102 | 9,085 | 5.50 | 1,652 |
| 1995 | 2,390.63 | 1,769 | 1,840 | 551 | 6.50 | 85 |
| 1996 | 1,285.19 | 900 | 936 | 349 | 7.50 | 47 |
| 1997 | 7,724.51 | 5,098 | 5,304 | 2,421 | 8.50 | 285 |
| 1998 | 5,052.22 | 3,132 | 3,258 | 1,794 | 9.50 | 189 |
| 1999 | 15,806.54 | 9,168 | 9,538 | 6,269 | 10.50 | 597 |
| 2000 | 15,706.56 | 8,482 | 8,824 | 6,883 | 11.50 | 599 |
| 2001 | 1,292.89 | 646 | 672 | 621 | 12.50 | 50 |
| 2002 | 10,919.61 | 5,023 | 5,226 | 5,694 | 13.50 | 422 |
| 2003 | 8,492.32 | 3,567 | 3,711 | 4,781 | 14.50 | 330 |
| 2004 | 4,113.96 | 1,563 | 1,626 | 2,488 | 15.50 | 161 |
| 2005 | 2,425.89 | 825 | 858 | 1,568 | 16.50 | 95 |
| 2006 | 8,856.51 | 2,657 | 2,764 | 6,093 | 17.50 | 348 |
| 2008 | 173,961.66 | 38,272 | 39,815 | 134,147 | 19.50 | 6,879 |
| 2011 | 33,888.64 | 3,389 | 3,526 | 30,363 | 22.50 | 1,349 |
| | 452,972.47 | 220,231 | 228,709 | 224,263 | | 15,855 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 3.50

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1984 | 60,800.82 | 59,787 | 55,579 | 5,222 | 0.50 | 5,222 |
| 1985 | 35,431.76 | 33,660 | 31,291 | 4,141 | 1.50 | 2,761 |
| 1986 | 24,063.31 | 22,058 | 20,505 | 3,558 | 2.50 | 1,423 |
| 1987 | 31,689.36 | 27,992 | 26,022 | 5,667 | 3.50 | 1,619 |
| 1988 | 59,203.90 | 50,323 | 46,781 | 12,423 | 4.50 | 2,761 |
| 1989 | 55,927.19 | 45,674 | 42,459 | 13,468 | 5.50 | 2,449 |
| 1990 | 69,175.56 | 54,187 | 50,373 | 18,803 | 6.50 | 2,893 |
| 1991 | 55,188.04 | 41,391 | 38,478 | 16,710 | 7.50 | 2,228 |
| 1992 | 48,342.61 | 34,646 | 32,207 | 16,136 | 8.50 | 1,898 |
| 1993 | 164,928.44 | 112,701 | 104,768 | 60,160 | 9.50 | 6,333 |
| 1994 | 138,265.43 | 89,873 | 83,547 | 54,718 | 10.50 | 5,211 |
| 1995 | 62,449.12 | 38,510 | 35,799 | 26,650 | 11.50 | 2,317 |
| 1996 | 30,144.65 | 17,584 | 16,346 | 13,799 | 12.50 | 1,104 |
| 1997 | 28,737.89 | 15,806 | 14,693 | 14,045 | 13.50 | 1,040 |
| 1998 | 40,250.88 | 20,796 | 19,332 | 20,919 | 14.50 | 1,443 |
| 1999 | 21,117.49 | 10,207 | 9,489 | 11,628 | 15.50 | 750 |
| 2000 | 66,421.73 | 29,890 | 27,786 | 38,636 | 16.50 | 2,342 |
| 2001 | 36,923.32 | 15,385 | 14,302 | 22,621 | 17.50 | 1,293 |
| 2002 | 47,988.73 | 18,396 | 17,101 | 30,888 | 18.50 | 1,670 |
| 2003 | 33,921.30 | 11,872 | 11,036 | 22,885 | 19.50 | 1,174 |
| 2004 | 51,589.62 | 16,337 | 15,187 | 36,403 | 20.50 | 1,776 |
| 2005 | 88,428.34 | 25,054 | 23,291 | 65,137 | 21.50 | 3,030 |
| 2006 | 136,068.35 | 34,017 | 31,623 | 104,445 | 22.50 | 4,642 |
| 2007 | 91,032.34 | 19,724 | 18,336 | 72,696 | 23.50 | 3,093 |
| 2008 | 135,075.66 | 24,763 | 23,020 | 112,056 | 24.50 | 4,574 |
| 2009 | 230,932.65 | 34,640 | 32,202 | 198,731 | 25.50 | 7,793 |
| 2010 | 205,935.79 | 24,027 | 22,336 | 183,600 | 26.50 | 6,928 |
| 2011 | 462,568.10 | 38,546 | 35,833 | 426,735 | 27.50 | 15,518 |
| 2012 | 160,932.34 | 8,047 | 7,481 | 153,451 | 28.50 | 5,384 |
| 2013 | 88,246.24 | 1,471 | 1,367 | 86,879 | 29.50 | 2,945 |
| | 2,761,780.96 | 977,364 | 908,570 | 1,853,211 | | 103,614 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 3.75

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1984 | 54,946.87 | 54,031 | 54,344 | 603 | 0.50 | 603 |
| 1985 | 40,434.92 | 38,413 | 38,635 | 1,800 | 1.50 | 1,200 |
| 1986 | 42,071.91 | 38,566 | 38,789 | 3,283 | 2.50 | 1,313 |
| 1987 | 29,855.55 | 26,372 | 26,525 | 3,331 | 3.50 | 952 |
| 1988 | 32,656.26 | 27,758 | 27,919 | 4,737 | 4.50 | 1,053 |
| 1989 | 84,472.30 | 68,986 | 69,385 | 15,087 | 5.50 | 2,743 |
| 1990 | 112,012.44 | 87,743 | 88,251 | 23,761 | 6.50 | 3,656 |
| 1991 | 146,203.72 | 109,653 | 110,288 | 35,916 | 7.50 | 4,789 |
| 1992 | 260,226.12 | 186,496 | 187,575 | 72,651 | 8.50 | 8,547 |
| 1993 | 274,502.65 | 187,576 | 188,662 | 85,841 | 9.50 | 9,036 |
| 1994 | 87,405.89 | 56,814 | 57,143 | 30,263 | 10.50 | 2,882 |
| 1995 | 125,370.75 | 77,312 | 77,759 | 47,612 | 11.50 | 4,140 |
| 1996 | 120,371.49 | 70,216 | 70,622 | 49,749 | 12.50 | 3,980 |
| 1997 | 85,935.73 | 47,265 | 47,539 | 38,397 | 13.50 | 2,844 |
| 1998 | 176,446.43 | 91,165 | 91,693 | 84,753 | 14.50 | 5,845 |
| 1999 | 46,471.90 | 22,461 | 22,591 | 23,881 | 15.50 | 1,541 |
| 2000 | 125,901.80 | 56,656 | 56,984 | 68,918 | 16.50 | 4,177 |
| 2001 | 88,375.38 | 36,823 | 37,036 | 51,339 | 17.50 | 2,934 |
| 2002 | 25,981.02 | 9,959 | 10,017 | 15,964 | 18.50 | 863 |
| 2003 | 130,759.31 | 45,766 | 46,031 | 84,728 | 19.50 | 4,345 |
| 2004 | 132,698.68 | 42,022 | 42,265 | 90,434 | 20.50 | 4,411 |
| 2005 | 44,832.03 | 12,702 | 12,776 | 32,056 | 21.50 | 1,491 |
| 2006 | 136,114.41 | 34,029 | 34,226 | 101,888 | 22.50 | 4,528 |
| 2007 | 48,095.46 | 10,421 | 10,481 | 37,614 | 23.50 | 1,601 |
| 2008 | 229,375.53 | 42,051 | 42,294 | 187,082 | 24.50 | 7,636 |
| 2009 | 265,850.17 | 39,878 | 40,109 | 225,741 | 25.50 | 8,853 |
| 2010 | 131,024.40 | 15,287 | 15,375 | 115,649 | 26.50 | 4,364 |
| 2011 | 158,631.00 | 13,219 | 13,296 | 145,335 | 27.50 | 5,285 |
| 2012 | 73,251.59 | 3,663 | 3,684 | 69,568 | 28.50 | 2,441 |
| 2013 | 435,593.02 | 7,261 | 7,303 | 428,290 | 29.50 | 14,518 |
| | 3,745,868.73 | 1,560,564 | 1,569,597 | 2,176,272 | | 122,571 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 3.27

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 12-L2 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 1953 | 6,863.59 | 5,834 | 5,834 | | | |
| 1963 | 9,952.43 | 8,460 | 8,460 | | | |
| 1964 | 1,044.27 | 888 | 888 | | | |
| 1965 | 4,906.86 | 4,171 | 4,171 | | | |
| 1966 | 4,424.18 | 3,761 | 3,761 | | | |
| 1967 | 1,659.97 | 1,411 | 1,411 | | | |
| 1970 | 1,693.09 | 1,439 | 1,439 | | | |
| 1973 | 4,996.48 | 4,247 | 4,247 | | | |
| 1974 | 777.40 | 661 | 661 | | | |
| 1976 | 3,422.46 | 2,909 | 2,909 | | | |
| 1978 | 4,127.05 | 3,508 | 3,508 | | | |
| 1979 | 1,446.24 | 1,229 | 1,229 | | | |
| 1980 | 2,257.45 | 1,901 | 1,542 | 377 | 0.11 | 377 |
| 1981 | 239.07 | 198 | 161 | 42 | 0.32 | 42 |
| 1982 | 3,018.83 | 2,461 | 1,996 | 570 | 0.49 | 570 |
| 1983 | 3,216.60 | 2,584 | 2,095 | 639 | 0.66 | 639 |
| 1984 | 1,854.86 | 1,468 | 1,190 | 387 | 0.83 | 387 |
| 1988 | 2,329.66 | 1,721 | 1,396 | 584 | 1.57 | 372 |
| 1990 | 4,126.97 | 2,935 | 2,380 | 1,128 | 1.96 | 576 |
| 1993 | 4,266.57 | 2,841 | 2,304 | 1,323 | 2.60 | 509 |
| 1994 | 16,572.00 | 10,764 | 8,729 | 5,357 | 2.83 | 1,893 |
| 1995 | 421.42 | 267 | 217 | 141 | 3.07 | 46 |
| 1996 | 1,699.33 | 1,046 | 848 | 596 | 3.31 | 180 |
| 1998 | 1,519.99 | 882 | 715 | 577 | 3.81 | 151 |
| 2002 | 1,840.71 | 940 | 762 | 803 | 4.79 | 168 |
| 2004 | 3,283,092.06 | 1,553,459 | 1,259,726 | 1,530,902 | 5.32 | 287,764 |
| 2005 | 136,702.07 | 61,584 | 49,940 | 66,257 | 5.64 | 11,748 |
| 2006 | 694,220.84 | 293,079 | 237,663 | 352,425 | 6.04 | 58,349 |
| 2007 | 1,168,423.07 | 451,888 | 366,444 | 626,716 | 6.54 | 95,828 |
| 2008 | 350,832.02 | 120,276 | 97,534 | 200,673 | 7.16 | 28,027 |
| 2009 | 1,404,375.46 | 408,849 | 331,542 | 862,177 | 7.89 | 109,275 |
| 2010 | 4,278,224.49 | 997,017 | 808,498 | 2,827,993 | 8.71 | 324,683 |
| 2011 | 313,760.77 | 53,561 | 43,433 | 223,264 | 9.59 | 23,281 |
| 2012 | 899,140.90 | 94,257 | 76,435 | 687,835 | 10.52 | 65,384 |
| 2013 | 1,089,338.88 | 38,584 | 31,288 | 894,650 | 11.50 | 77,796 |
| | 13,706,788.04 | 4,141,080 | 3,365,356 | 8,285,414 | | 1,088,045 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.94

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 35-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1979 | 180,808.26 | 178,225 | 124,602 | 56,206 | 0.50 | 56,206 |
| 1980 | 52,933.81 | 50,665 | 35,421 | 17,513 | 1.50 | 11,675 |
| 1981 | 13,365.39 | 12,411 | 8,677 | 4,688 | 2.50 | 1,875 |
| 1982 | 7,465.26 | 6,719 | 4,697 | 2,768 | 3.50 | 791 |
| 1983 | 94,186.02 | 82,077 | 57,382 | 36,804 | 4.50 | 8,179 |
| 1984 | 31,083.28 | 26,199 | 18,317 | 12,766 | 5.50 | 2,321 |
| 1985 | 461,884.68 | 376,108 | 262,948 | 198,937 | 6.50 | 30,606 |
| 1986 | 58,151.44 | 45,690 | 31,943 | 26,208 | 7.50 | 3,494 |
| 1987 | 285,189.36 | 215,928 | 150,962 | 134,227 | 8.50 | 15,791 |
| 1988 | 120,825.43 | 88,030 | 61,544 | 59,281 | 9.50 | 6,240 |
| 1989 | 75,729.00 | 53,010 | 37,061 | 38,668 | 10.50 | 3,683 |
| 1990 | 462,327.24 | 310,420 | 217,024 | 245,303 | 11.50 | 21,331 |
| 1991 | 575,767.82 | 370,138 | 258,775 | 316,993 | 12.50 | 25,359 |
| 1992 | 916,266.45 | 562,853 | 393,507 | 522,759 | 13.50 | 38,723 |
| 1993 | 6,031,851.43 | 3,532,916 | 2,469,967 | 3,561,884 | 14.50 | 245,647 |
| 1994 | 2,605,773.13 | 1,451,780 | 1,014,983 | 1,590,790 | 15.50 | 102,632 |
| 1995 | 1,148,291.50 | 606,952 | 424,338 | 723,954 | 16.50 | 43,876 |
| 1996 | 896,356.01 | 448,178 | 313,335 | 583,021 | 17.50 | 33,315 |
| 1997 | 1,622,549.67 | 764,919 | 534,778 | 1,087,772 | 18.50 | 58,798 |
| 1998 | 514,845.22 | 228,004 | 159,404 | 355,441 | 19.50 | 18,228 |
| 1999 | 5,126,424.76 | 2,123,827 | 1,484,831 | 3,641,594 | 20.50 | 177,639 |
| 2000 | 7,256,499.89 | 2,798,905 | 1,956,798 | 5,299,702 | 21.50 | 246,498 |
| 2001 | 634,602.63 | 226,642 | 158,452 | 476,151 | 22.50 | 21,162 |
| 2002 | 957,949.26 | 314,753 | 220,053 | 737,896 | 23.50 | 31,400 |
| 2003 | 1,086,204.60 | 325,861 | 227,819 | 858,386 | 24.50 | 35,036 |
| 2004 | 2,145,913.93 | 582,465 | 407,219 | 1,738,695 | 25.50 | 68,184 |
| 2005 | 1,455,959.22 | 353,594 | 247,208 | 1,208,751 | 26.50 | 45,613 |
| 2006 | 4,704,507.14 | 1,008,129 | 704,813 | 3,999,694 | 27.50 | 145,443 |
| 2007 | 2,060,542.30 | 382,663 | 267,531 | 1,793,011 | 28.50 | 62,913 |
| 2008 | 6,296,738.55 | 989,469 | 691,768 | 5,604,971 | 29.50 | 189,999 |
| 2009 | 4,612,967.09 | 593,089 | 414,646 | 4,198,321 | 30.50 | 137,650 |
| 2010 | 1,930,788.24 | 193,079 | 134,987 | 1,795,801 | 31.50 | 57,010 |
| 2011 | 469,840.33 | 33,561 | 23,464 | 446,376 | 32.50 | 13,735 |
| 2012 | 1,330,508.29 | 57,026 | 39,869 | 1,290,639 | 33.50 | 38,527 |
| 2013 | 4,330,418.00 | 61,882 | 43,263 | 4,287,155 | 34.50 | 124,265 |
| | 60,555,514.63 | 19,456,167 | 13,602,386 | 46,953,129 | | 2,123,844 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.51

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1984 | 7,845.81 | 7,715 | 5,798 | 2,048 | 0.50 | 2,048 |
| 1985 | 2,026.50 | 1,925 | 1,447 | 580 | 1.50 | 387 |
| 1988 | 1,098.31 | 934 | 702 | 396 | 4.50 | 88 |
| 1989 | 9,781.53 | 7,988 | 6,003 | 3,779 | 5.50 | 687 |
| 1990 | 8,387.50 | 6,570 | 4,938 | 3,450 | 6.50 | 531 |
| 1991 | 12,014.43 | 9,011 | 6,772 | 5,242 | 7.50 | 699 |
| 1992 | 2,926.41 | 2,097 | 1,576 | 1,350 | 8.50 | 159 |
| 1993 | 14,892.15 | 10,176 | 7,647 | 7,245 | 9.50 | 763 |
| 1994 | 3,198.86 | 2,079 | 1,562 | 1,637 | 10.50 | 156 |
| 1995 | 449.35 | 277 | 208 | 241 | 11.50 | 21 |
| 1997 | 1,005.93 | 553 | 416 | 590 | 13.50 | 44 |
| 2000 | 5,880.74 | 2,646 | 1,989 | 3,892 | 16.50 | 236 |
| 2001 | 2,691.80 | 1,122 | 843 | 1,849 | 17.50 | 106 |
| 2003 | 1,977.17 | 692 | 520 | 1,457 | 19.50 | 75 |
| 2005 | 4,984.88 | 1,412 | 1,061 | 3,924 | 21.50 | 183 |
| 2006 | 13,216.51 | 3,304 | 2,483 | 10,734 | 22.50 | 477 |
| 2007 | 29,290.21 | 6,346 | 4,769 | 24,521 | 23.50 | 1,043 |
| 2008 | 96,378.90 | 17,669 | 13,279 | 83,100 | 24.50 | 3,392 |
| 2009 | 14,280.30 | 2,142 | 1,610 | 12,670 | 25.50 | 497 |
| 2010 | 14,519.17 | 1,694 | 1,273 | 13,246 | 26.50 | 500 |
| 2011 | 4,800.69 | 400 | 301 | 4,500 | 27.50 | 164 |
| 2012 | 28,217.20 | 1,411 | 1,060 | 27,157 | 28.50 | 953 |
| 2013 | 26,263.01 | 438 | 329 | 25,934 | 29.50 | 879 |
| | 306,127.36 | 88,601 | 66,586 | 239,541 | | 14,088 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.60