

KANSAS CITY POWER AND LIGHT COMPANY
KANSAS CITY, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

KANSAS CITY POWER AND LIGHT COMPANY
Kansas City, Missouri

DEPRECIATION STUDY

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RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Schedule JJS2010-1



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May 18, 2010

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Attention Mr. Tim M. Rush
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kansas City Power and Light Company as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

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PART I. INTRODUCTION

KANSAS CITY POWER AND LIGHT COMPANY

DEPRECIATION STUDY

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

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Kansas City Power and Light Company ("Company") as applied to electric plant in service as of December 31, 2008. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

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

PLAN OF REPORT

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

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

BASIS OF STUDY

Depreciation

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

Survivor Curve and Net Salvage Estimates

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

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

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

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

Calculation of Depreciation

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

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

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THE ESTIMATION OF DEPRECIATION

DEPRECIATION

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

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

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

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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

Survivor Curves

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

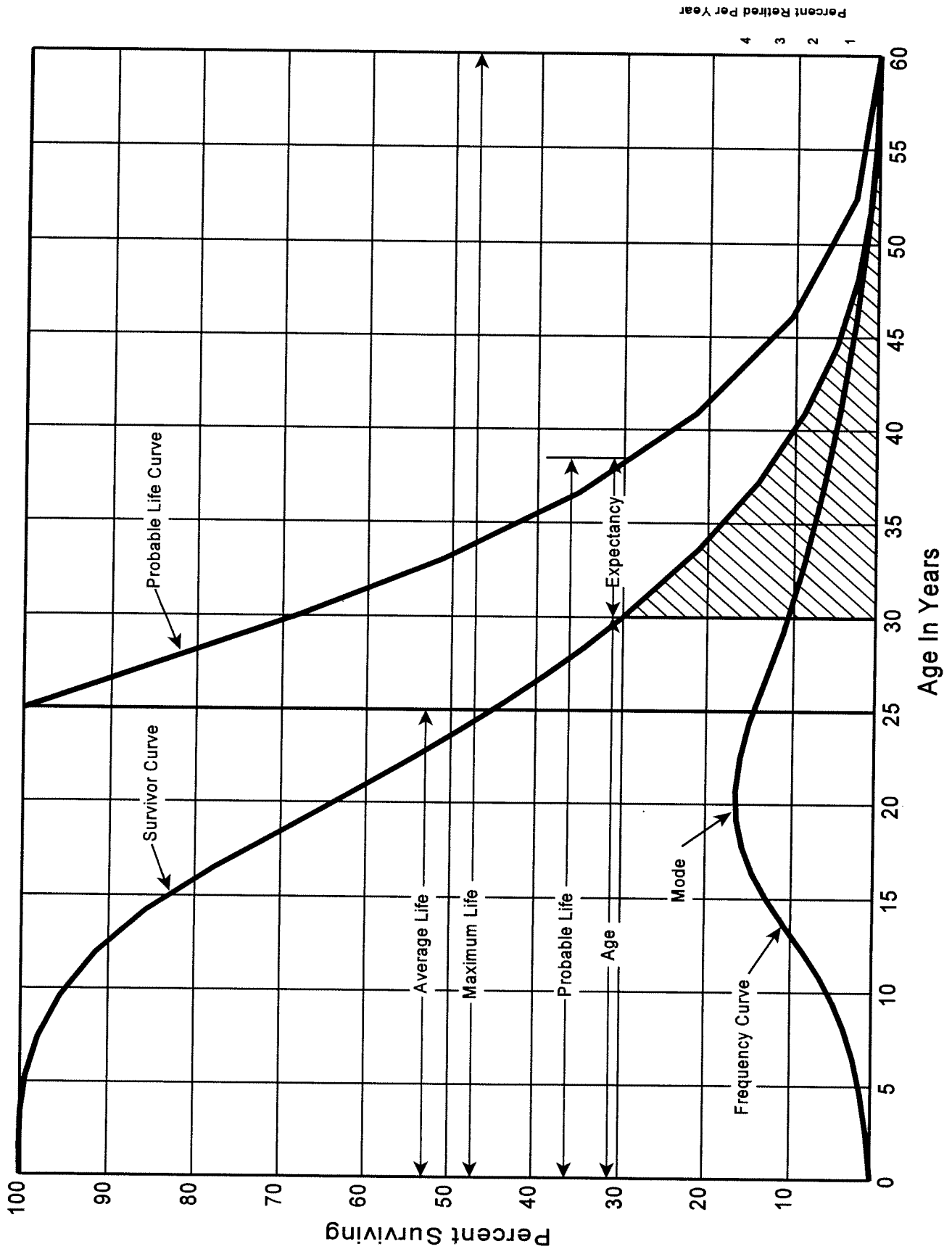


Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

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

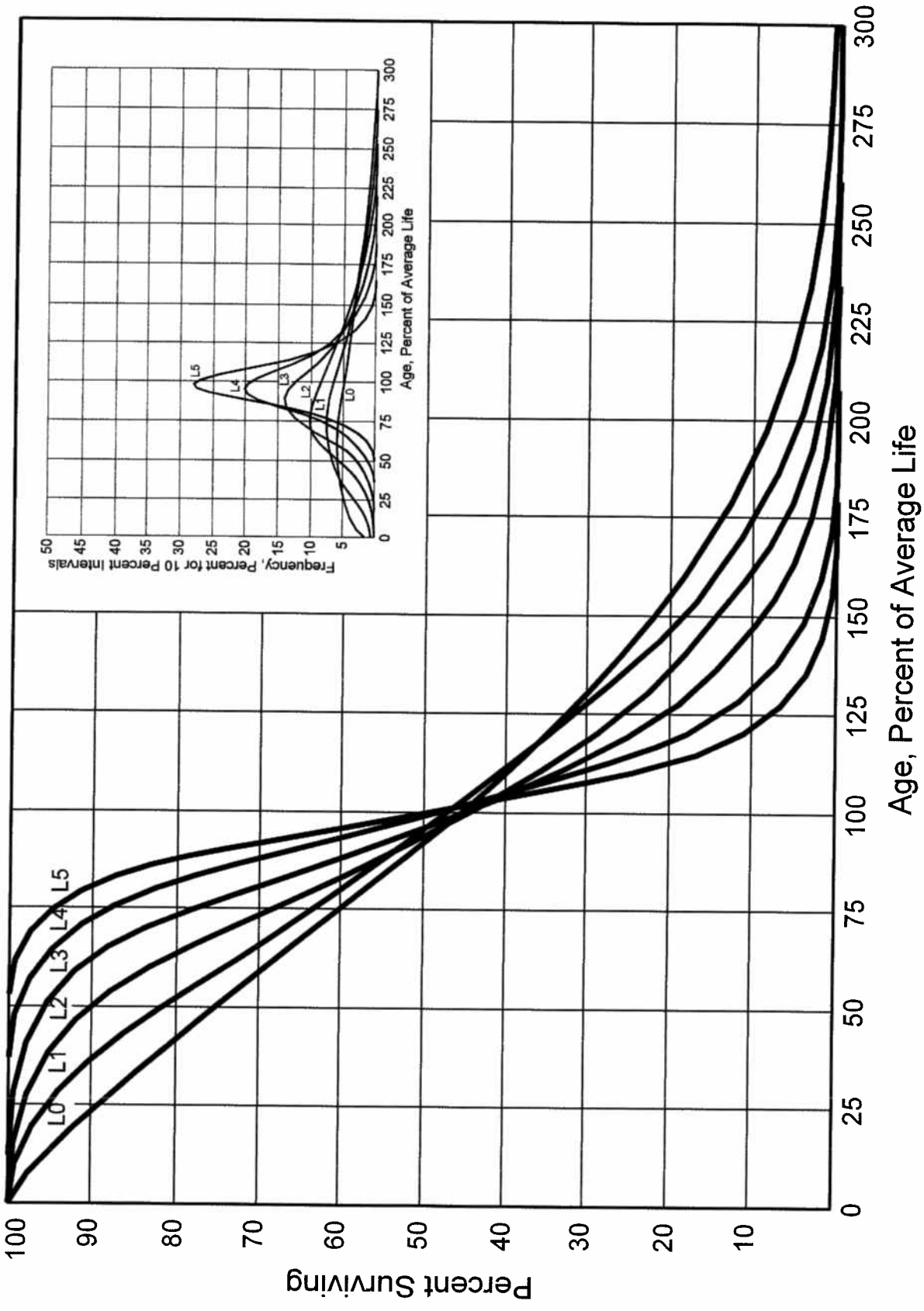


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

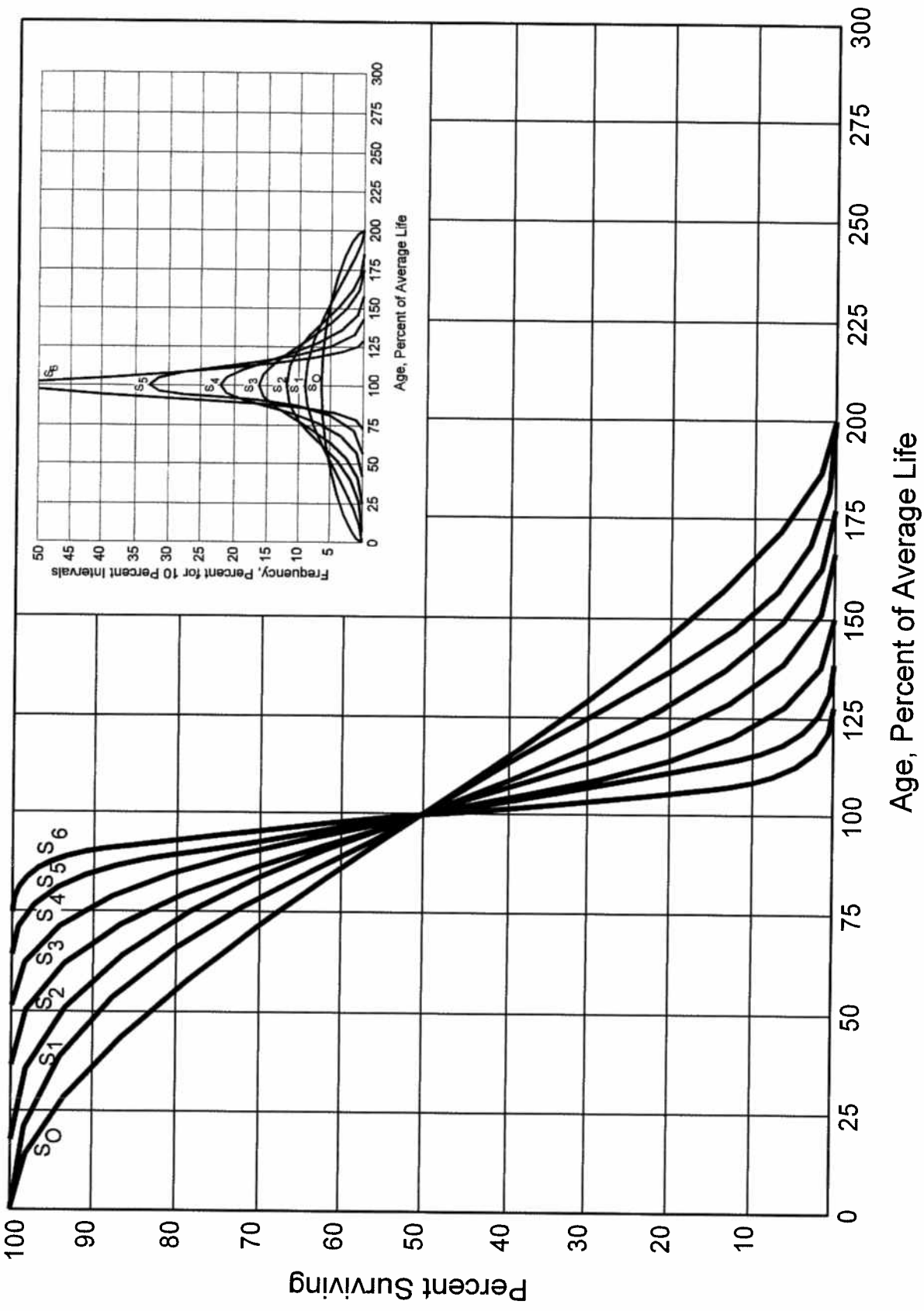


Figure 3. Symmetrical or "S" lowa Type Survivor Curves

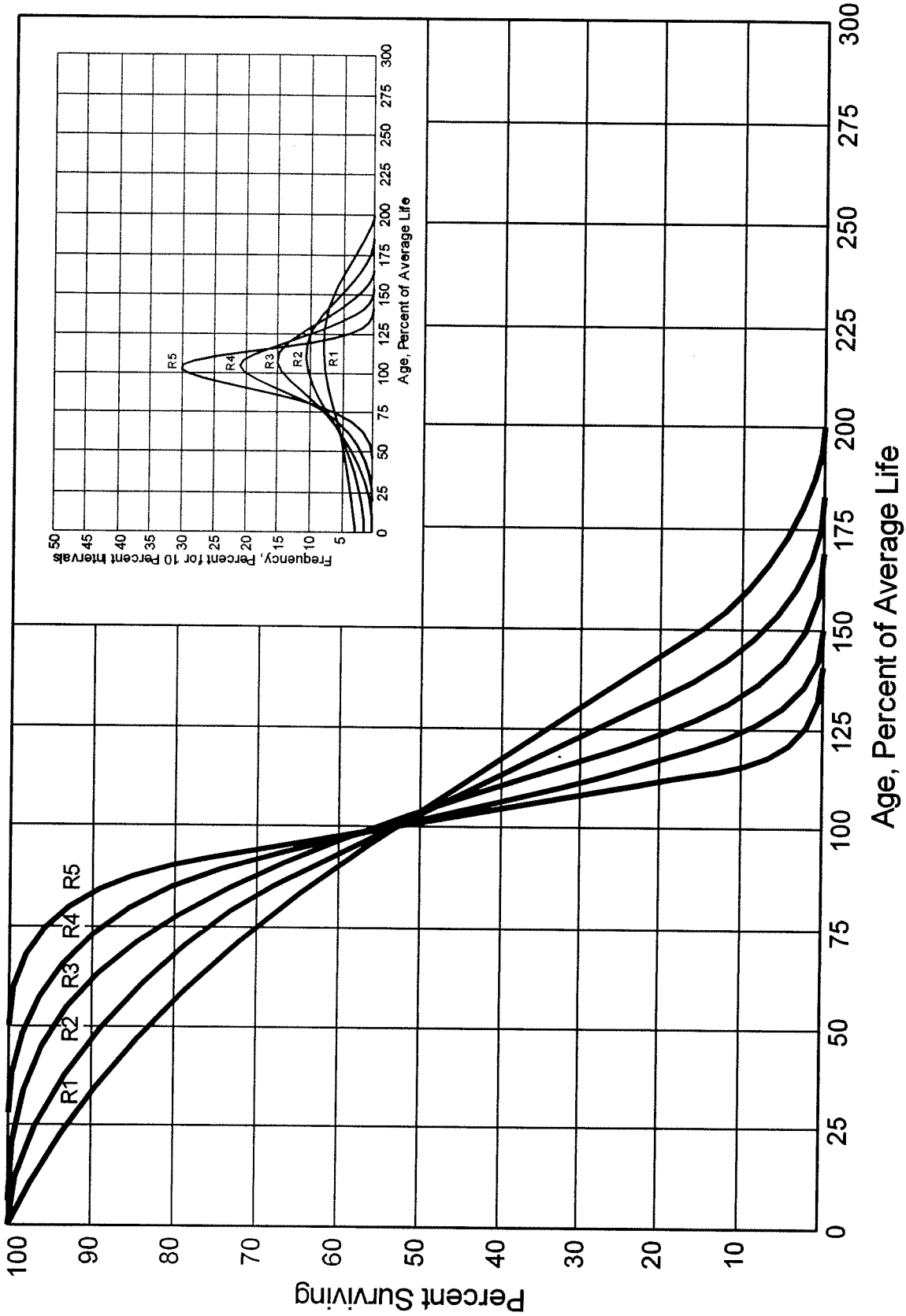


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

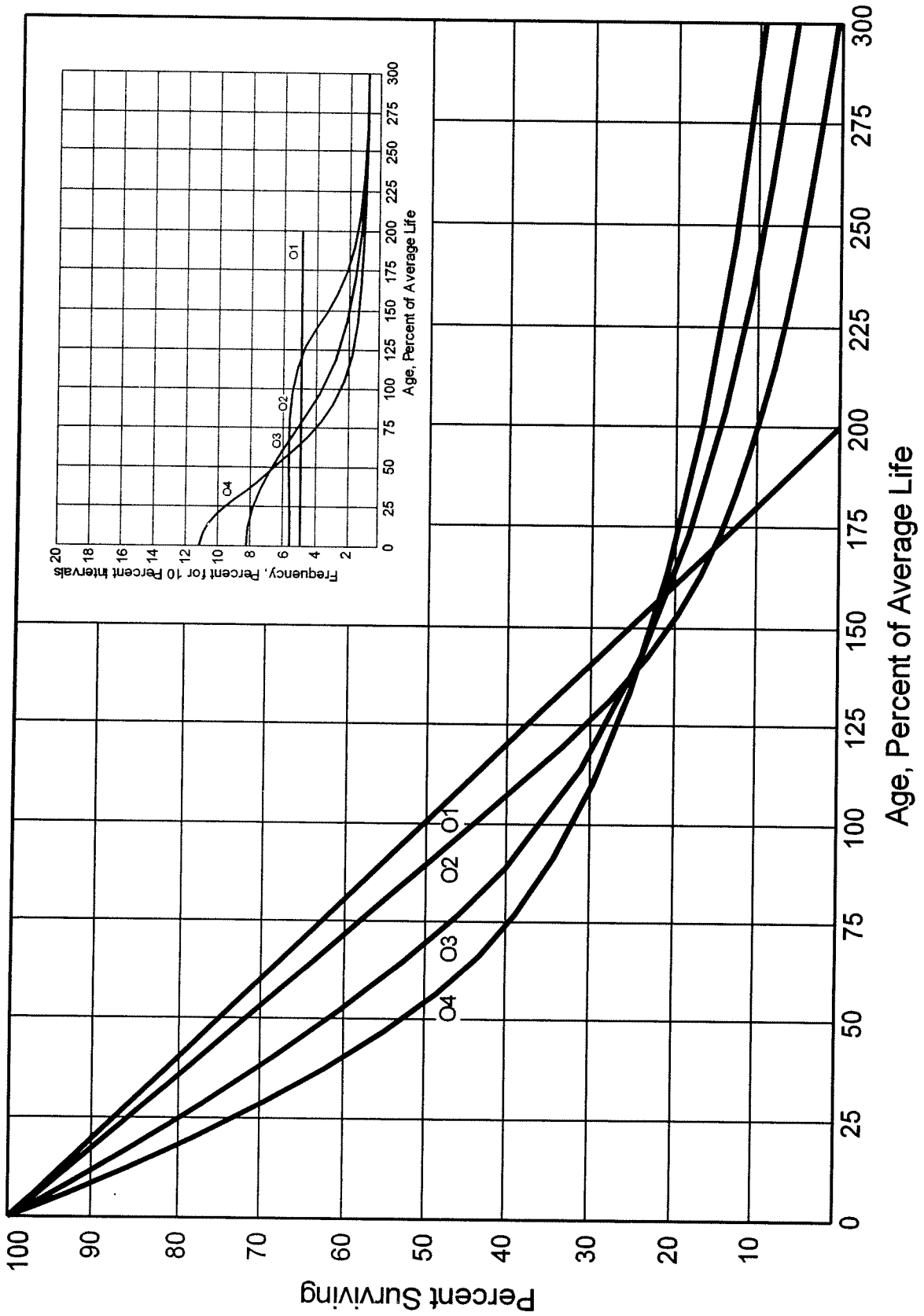


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

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

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

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

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

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

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

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

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2002 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

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

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

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

Experience Band 1999-2008

Placement Band 1994-2008

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

^a Additions during the year.

Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2003 are calculated in the following manner:

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

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

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

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

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

Experience Band 1999-2008

Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

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

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

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

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

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

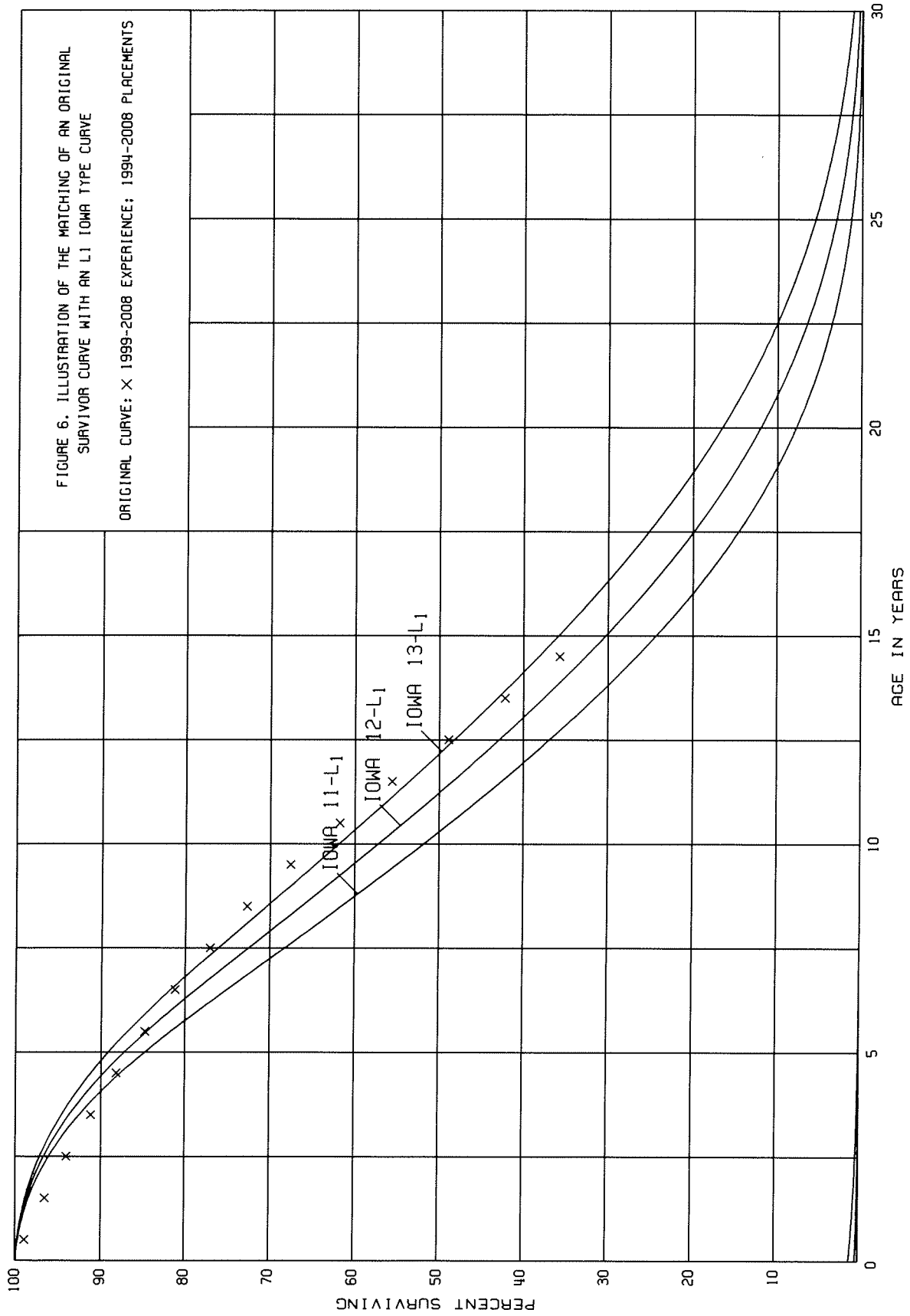
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures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

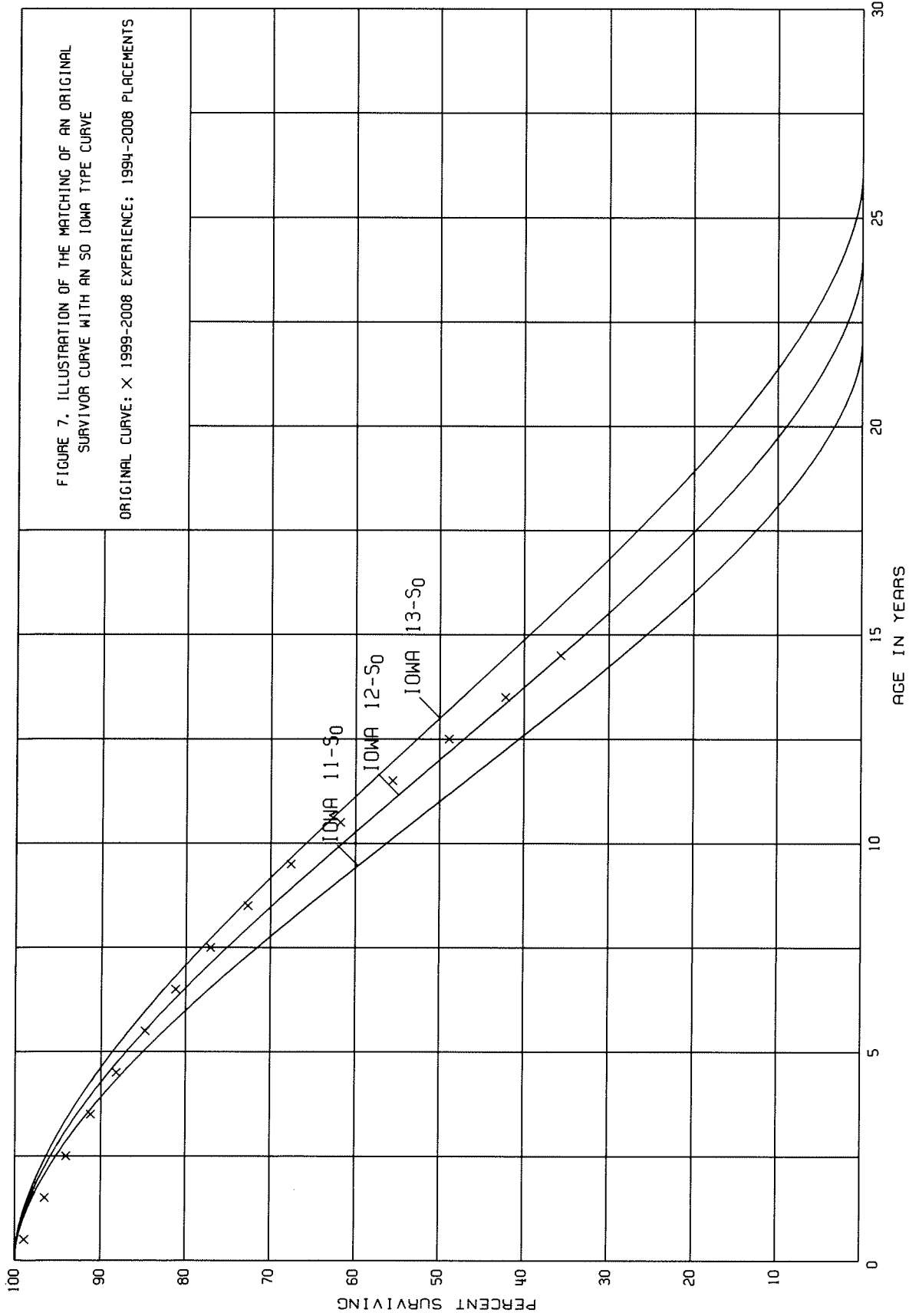
developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best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

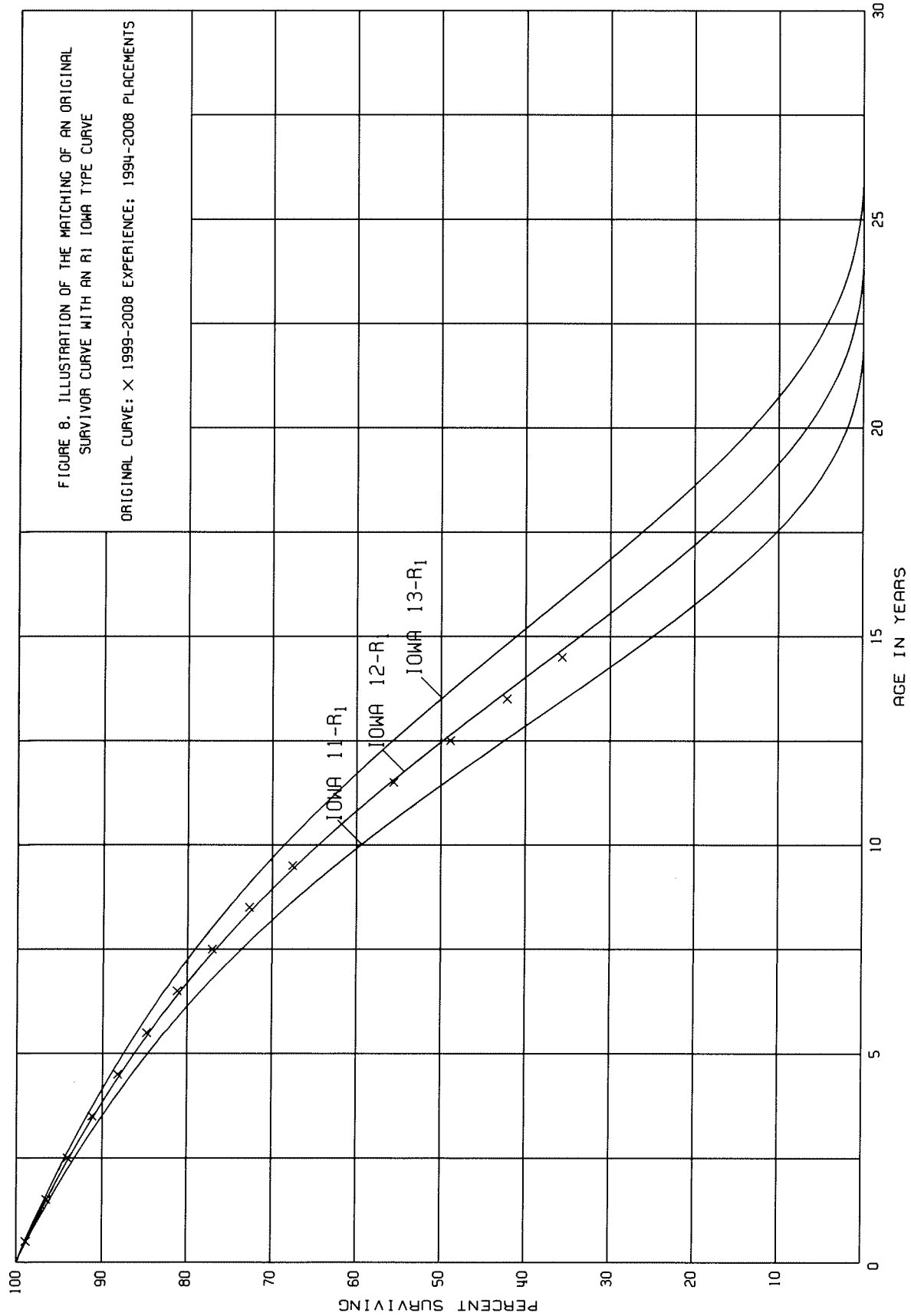
Field Trips

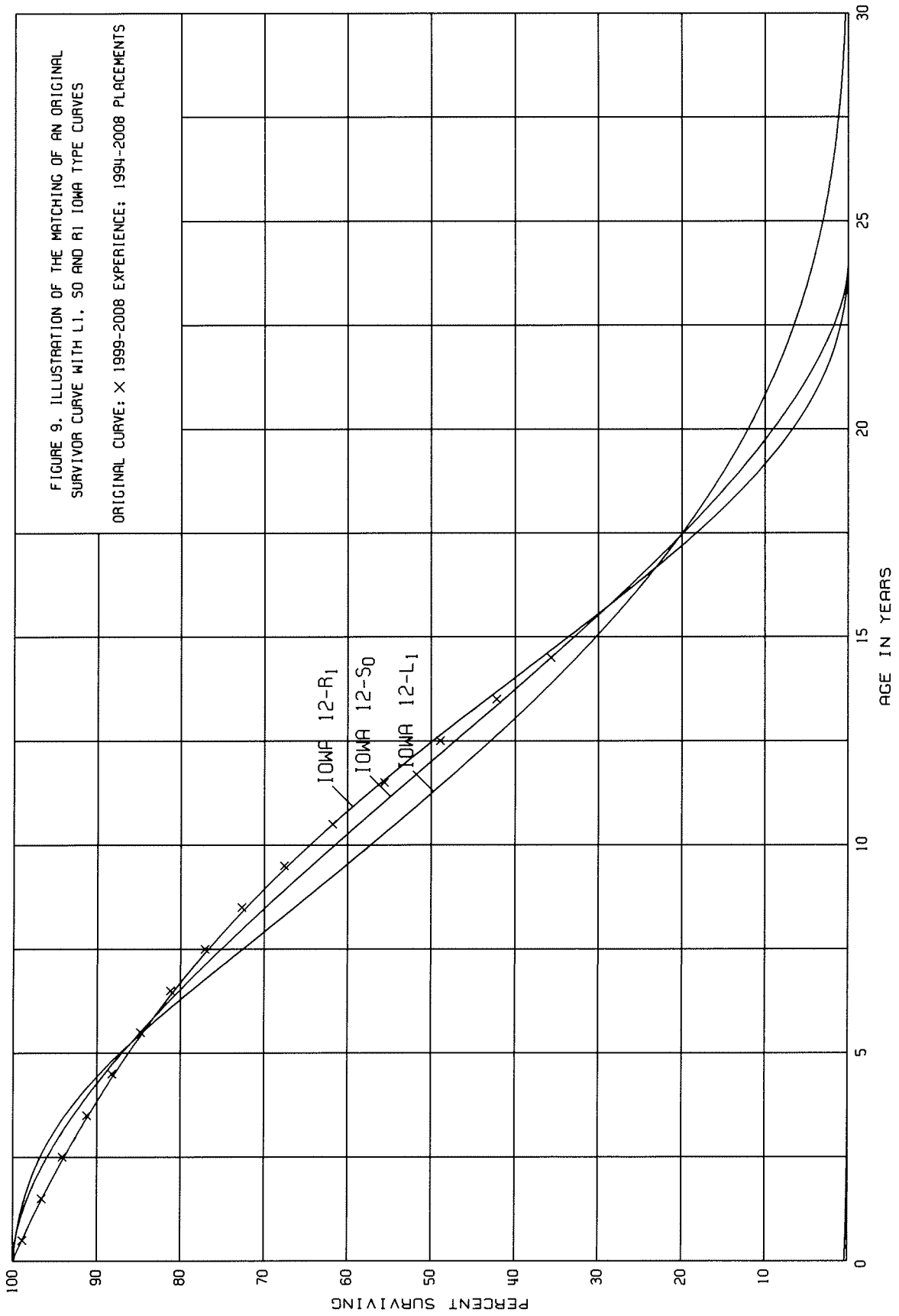
In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips were conducted. A sampling of major facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each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

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









August 17-19, 2009

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

Service Life Considerations

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

The 23 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 76 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-9.

STEAM PRODUCTION PLANT

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

NUCLEAR PLANT

321.00 Structures and Improvements
322.00 Reactor Plant Equipment

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

392.00	Heavy Trucks
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. Aged plant accounting data have been compiled for the years 1920 through 2008. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1920 through 2008 and 1979 through 2008. The Iowa 38-R3 is a reasonable fit of the stub original survivor curve for Poles, Towers and Fixtures. The 38-year service life is within the typical service life range of 35 to 45 years for distribution poles. The 38-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.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, nuclear and other production plant related to Kansas City Power and Light Company stations were based on the retirement rate method.

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

The life span estimate for the steam and nuclear, base-load units is 34 to 67 years, which is within the typical range of life spans for such units. The 55 to 60-year life span estimate applies to almost all the steam and nuclear units. The life span for the nuclear unit at Wolf Creek is based on the license date. The typical range of life spans for other production units is 25-45 years. Most of the units within this category have life spans within the range. The Spearville Wind facility has a life span of 20 years which is typical for this type of facility.

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

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Hawthorn Unit 5	1969	2036	67
Hawthorn Unit 9	1955,2000	2034	79,34
Montrose Unit 1	1958	2020	62
Montrose Unit 2	1960	2020	60
Montrose Unit 3	1964	2020	56
Iatan Unit 1	1980	2040	60
Lacygne Unit 1	1973	2032	59
Lacygne Unit 2	1977	2032	55
Nuclear Production			
Wolf Creek	1985	2045	60
Other Production Plant			
Northeast	1972	2030	58
West Gardner	2003	2038	35
Miami County	2003	2038	35
Hawthorn Unit 6	2001	2034	33
Hawthorn Unit 7	2000	2035	35
Hawthorn Unit 8	2000	2035	35
Spearville	2006	2026	20

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

Salvage Analysis

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

Net Salvage Considerations

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

estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

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

Statistical analyses of historical data for the period 1976 through 2008 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 21 plant accounts, representing 66 percent of the depreciable plant, as follows:

Steam Production Plant

- 311.00 Structures and Improvements
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric 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 Plant Equipment

Other Production Plant

- 344.00 Generators

Transmission Plant

- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 355.00 Poles and Fixtures

Distribution Plant

- 361.00 Structures and Improvements
- 364.00 Poles, Towers & Fixtures
- 366.00 Underground Conduit
- 367.00 Underground Conductors & Devices
- 368.00 Line Transformers
- 370.00 Meters
- 371.00 Installations on Customers' Premises

General Plant
390.00 Structures and Improvements
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 2008 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1976-1978 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal was high during the entire thirty-three 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 136 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 85 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 2008 is 29 percent negative net salvage and based on the most recent five-year period is 50 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 20 to negative 50 percent. The net salvage estimate for poles is negative 40 percent, is within the range of other estimates and reflects the trend toward more negative net salvage.

The net salvage percents for the remaining accounts representing 34 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

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

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

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

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.00 Office Furniture & Equipment	20
391.02 Computer Equipment	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	20

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

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

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

DESCRIPTION OF STATISTICAL SUPPORT

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

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

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

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	CALCULATED ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)=(7)/(8)
311.00	STEAM PRODUCTION PLANT									
	STRUCTURES AND IMPROVEMENTS									
	HAWTHORN COMMON	06-2036	90-S0.5 *	(20)	5,418,652.93	1,330,572	5,171,811	193,893	3.58	26.7
	HAWTHORN UNIT 5	06-2036	90-S0.5 *	(20)	8,438,000.83	4,486,008	5,639,592	216,332	2.56	26.1
	HAWTHORN UNIT 9	06-2034	90-S0.5 *	(20)	1,187,244.15	390,685	1,034,008	41,817	3.52	24.7
	MONTROSE COMMON	06-2020	90-S0.5 *	(20)	6,103,650.67	4,367,046	2,957,333	260,675	4.27	11.3
	MONTROSE UNIT 1	06-2020	90-S0.5 *	(20)	2,008,063.01	1,930,136	479,541	42,644	2.12	11.2
	MONTROSE UNIT 2	06-2020	90-S0.5 *	(20)	76,613.37	87,335	24,601	2,180	2.85	11.3
	MONTROSE UNIT 3	06-2020	90-S0.5 *	(20)	187,891.34	43,634	3,887	2,07	2.07	11.2
	IATAN UNIT 1	06-2040	90-S0.5 *	(20)	11,463,833.91	6,962,916	6,793,685	234,381	2.04	29.0
	LACYGNE COMMON	06-2032	90-S0.5 *	(20)	2,505,740.24	1,106,806	1,900,083	83,514	3.33	22.8
	LACYGNE UNIT 1	06-2032	90-S0.5 *	(20)	8,951,819.02	5,968,352	4,773,833	213,953	2.39	22.3
	LACYGNE UNIT 2	06-2032	90-S0.5 *	(20)	1,453,107.06	981,477	762,252	34,204	2.35	22.3
	TOTAL STRUCTURES AND IMPROVEMENTS				47,794,616.53	27,773,168	29,580,373	1,327,480	2.78	22.3
312.00	BOILER PLANT EQUIPMENT									
	HAWTHORN COMMON	06-2036	55-R1 *	(15)	56,611.62	1,627	63,476	2,509	4.43	25.3
	HAWTHORN UNIT 5	06-2036	55-R1 *	(15)	30,913,501.28	9,487,516	26,063,009	1,044,858	3.38	24.9
	HAWTHORN UNIT 9	06-2034	55-R1 *	(15)	22,727,403.49	9,010,731	17,125,783	737,263	3.24	23.2
	MONTROSE COMMON	06-2020	55-R1 *	(15)	10,759,129.92	6,541,303	3,831,695	346,138	3.22	11.1
	MONTROSE UNIT 1	06-2020	55-R1 *	(15)	22,460,663.47	17,905,569	7,924,195	712,369	3.17	11.1
	MONTROSE UNIT 2	06-2020	55-R1 *	(15)	15,845,888.13	13,849,951	4,372,818	393,319	2.48	11.1
	MONTROSE UNIT 3	06-2020	55-R1 *	(15)	17,817,730.04	14,987,182	5,503,205	494,762	2.78	11.1
	IATAN UNIT 1	06-2040	55-R1 *	(15)	92,592,394.98	62,601,194	43,880,059	1,676,270	1.81	26.2
	LACYGNE COMMON	06-2032	55-R1 *	(15)	3,530,823.65	1,770,487	2,289,978	106,538	3.02	21.5
	LACYGNE UNIT 1	06-2032	55-R1 *	(15)	73,360,035.16	34,601,780	49,762,258	2,307,595	3.15	21.6
	LACYGNE UNIT 2	06-2032	55-R1 *	(15)	53,388,716.81	42,803,893	18,593,130	896,903	1.68	20.7
	MISCELLANEOUS		55-R1	(15)	11,545.72	2,176	11,102	227	1.97	48.9
	TOTAL BOILER PLANT EQUIPMENT				343,464,444.27	215,563,389	179,420,708	8,718,741	2.54	20.6
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS		25-R2.5	20	11,680,725.33	1,674,672	7,669,909	338,478	2.90	22.7
312.02	BOILER PLANT EQUIPMENT - AQC									
	HAWTHORN UNIT 5	06-2036	55-R1 *	(15)	134,571.05	154,757	0	0	-	-
	LACYGNE UNIT 1	06-2032	55-R1 *	(15)	18,542,303.82	21,323,649	0	0	-	-
	TOTAL BOILER PLANT EQUIPMENT - AQC				18,676,874.87	21,478,406	0	0	-	-
314.00	TURBOGENERATOR UNITS									
	HAWTHORN UNIT 5	06-2036	60-R1.5 *	(15)	41,092,410.68	16,865,136	30,391,135	1,203,727	2.93	25.2
	HAWTHORN UNIT 9	06-2034	60-R1.5 *	(15)	8,676,220.27	3,042,372	6,935,281	290,664	3.35	23.9
	MONTROSE COMMON	06-2020	60-R1.5 *	(15)	22,552.22	10,669	15,266	1,357	6.02	11.2
	MONTROSE UNIT 1	06-2020	60-R1.5 *	(15)	6,153,836.92	4,916,677	2,160,236	192,095	3.12	11.2
	MONTROSE UNIT 2	06-2020	60-R1.5 *	(15)	6,431,884.70	4,691,374	2,705,291	241,020	3.75	11.2
	MONTROSE UNIT 3	06-2020	60-R1.5 *	(15)	10,040,356.91	5,888,232	5,658,179	503,544	5.02	11.2
	IATAN UNIT 1	06-2040	60-R1.5 *	(15)	24,418,895.74	14,800,989	13,280,742	493,182	2.02	26.9
	LACYGNE COMMON	06-2032	60-R1.5 *	(15)	54,053.45	17,455	44,707	2,016	3.73	22.2
	LACYGNE UNIT 1	06-2032	60-R1.5 *	(15)	8,895,269	8,895,269	11,840,681	542,409	3.01	21.8
	LACYGNE UNIT 2	06-2032	60-R1.5 *	(15)	18,031,258.95	8,091,502	6,380,777	298,025	2.37	21.4
	TOTAL TURBOGENERATOR UNITS				127,506,060.66	67,219,675	79,412,295	3,768,039	2.96	21.1

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCURUALS (7)	ANNUAL AMOUNT (8)	CALCULATED ACCURUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
ACCESSORY ELECTRIC EQUIPMENT									
315.00									
HAWTHORN COMMON	06-2036	50-L1 *	(10)	445,872.70	77,302	413,159	16,895	3.79	24.5
HAWTHORN UNIT 5	06-2036	50-L1 *	(10)	5,712,879.09	1,039,703	5,244,464	214,891	3.76	24.4
HAWTHORN UNIT 9	06-2034	50-L1 *	(10)	7,158,753.52	2,169,738	5,704,892	256,687	3.59	22.2
MONTROSE COMMON	06-2020	50-L1 *	(10)	1,744,969.96	939,712	979,755	89,742	5.14	10.9
MONTROSE UNIT 1	06-2020	50-L1 *	(10)	2,670,508.86	1,643,682	1,293,880	120,176	4.50	10.8
MONTROSE UNIT 2	06-2020	50-L1 *	(10)	2,504,699.34	1,588,727	1,166,444	108,758	4.34	10.7
MONTROSE UNIT 3	06-2020	50-L1 *	(10)	3,677,759.34	2,061,229	1,984,306	182,426	4.96	10.9
IATAN UNIT 1	06-2040	50-L1 *	(10)	16,691,228.86	6,503,158	11,857,191	481,079	2.88	20.2
LACYGNE COMMON	06-2032	50-L1 *	(10)	982,115.25	326,837	753,489	36,419	3.71	20.7
LACYGNE UNIT 1	06-2032	50-L1 *	(10)	9,255,239.38	3,703,925	6,476,837	320,032	3.46	20.2
LACYGNE UNIT 2	06-2032	50-L1 *	(10)	7,660,912.42	3,897,466	4,529,546	233,947	3.05	19.4
MISCELLANEOUS	06-2032	50-L1 *	(10)	10,772.97	1,207	10,643	236	2.19	45.1
TOTAL ACCESSORY ELECTRIC EQUIPMENT									
				58,515,711.69	23,952,676	40,414,606	2,061,288	3.52	19.6
MISCELLANEOUS POWER PLANT EQUIPMENT									
315.00									
HAWTHORN COMMON	06-2036	55-L1 *	0	1,179,543.60	277,069	902,476	36,043	3.06	25.0
HAWTHORN UNIT 5	06-2036	55-L1 *	0	3,171,562.64	1,845,185	1,326,377	56,720	1.79	23.4
HAWTHORN UNIT 9	06-2034	55-L1 *	0	98,002.18	40,095	57,907	2,536	2.59	22.8
MONTROSE COMMON	06-2020	55-L1 *	0	2,315,674.39	1,693,575	622,100	55,396	2.39	11.2
MONTROSE UNIT 1	06-2020	55-L1 *	0	58,410.56	58,411	0	0	-	-
MONTROSE UNIT 2	06-2020	55-L1 *	0	23,527.84	23,528	0	0	-	-
MONTROSE UNIT 3	06-2020	55-L1 *	0	32,757.39	32,757	0	0	-	-
IATAN UNIT 1	06-2040	55-L1 *	0	2,591,265.54	1,446,107	1,145,158	43,775	1.69	26.2
LACYGNE COMMON	06-2032	55-L1 *	0	1,527,102.68	662,932	864,167	40,221	2.63	21.5
LACYGNE UNIT 1	06-2032	55-L1 *	0	622,437.34	472,720	149,717	7,342	1.18	20.4
LACYGNE UNIT 2	06-2032	55-L1 *	0	737,626.51	580,842	156,784	7,857	1.07	20.0
MISCELLANEOUS	06-2032	55-L1 *	0	2,596,657.00	455,222	2,141,434	43,596	1.68	49.1
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT									
				14,954,567.66	7,588,443	7,366,120	293,486	1.96	25.1
TOTAL STEAM PRODUCTION PLANT									
				622,593,001.01	365,250,429	343,864,011	16,507,512	2.65	20.8
HAWTHORN UNIT 5 REBUILD									
311.02									
STRUCTURES AND IMPROVEMENTS	06-2036	90-S0.5 *	(20)	4,905,013.72	4,593,884	1,292,132	48,595	0.99	26.6
BOILER PLANT EQUIPMENT	06-2036	55-R1 *	(15)	127,024,514.71	115,040,945	31,037,247	1,247,474	0.98	24.9
ACCESSORY ELECTRIC EQUIPMENT	06-2036	50-L1 *	(10)	21,663,432.88	19,462,956	4,366,820	182,865	0.84	23.9
MISCELLANEOUS POWER PLANT EQUIPMENT	06-2036	55-L1 *	0	1,267,185.72	1,147,648	119,538	4,883	0.39	24.5
TOTAL HAWTHORN 5 REBUILD									
				154,860,147.03	140,245,433	36,815,737	1,483,817	0.96	24.8
NUCLEAR PRODUCTION PLANT									
321.00									
STRUCTURES AND IMPROVEMENTS	06-2045	90-S0.5 *	(5)	235,627,573.65	145,473,252	101,935,699	3,069,911	1.30	33.2
REACTOR PLANT EQUIPMENT	06-2045	60-R2 *	(5)	324,171,811.87	197,443,058	142,937,342	4,586,384	1.41	31.2
TURBOGENERATOR UNITS	06-2045	50-S1.5 *	(10)	95,835,925.18	68,615,849	36,803,667	1,427,463	1.49	25.8
ACCESSORY ELECTRIC EQUIPMENT	06-2045	50-S1.5 *	0	74,417,670.11	37,336,740	37,080,929	1,403,412	1.89	26.4
MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	40-R0.5 *	0	39,477,713.73	12,338,258	27,139,455	1,062,910	2.69	25.5
TOTAL NUCLEAR PRODUCTION PLANT									
				769,530,694.54	461,207,157	345,897,092	11,550,080	1.50	29.9

KANSAS CITY POWER & LIGHT COMPANY
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SAVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ACCURUAL RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
OTHER PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS									
341.00	06-2030	60-R1 *	(5)	600,669.62	408,218	222,506	11,198	1.86	19.9
	06-2038	60-R1 *	(5)	1,129,306.31	282,235	903,537	33,574	2.97	26.9
	06-2038	60-R1 *	(5)	820,657.18	204,299	657,391	24,426	2.98	26.9
	06-2034	60-R1 *	(5)	84,311.88	30,683	57,844	2,460	2.92	23.5
	06-2035	60-R1 *	(5)	418,527.65	146,882	292,572	12,012	2.87	24.4
	06-2035	60-R1 *	(5)	45,809.97	17,822	30,278	1,246	2.72	24.3
	TOTAL STRUCTURES AND IMPROVEMENTS								
				3,099,302.61	1,080,139	2,164,128	84,916	2.74	25.5
FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
342.00	06-2030	45-R2 *	(10)	1,023,421.85	852,148	273,617	15,295	1.49	17.9
	06-2038	45-R2 *	(10)	1,701,552.94	400,408	1,471,301	54,967	3.23	26.8
	06-2038	45-R2 *	(10)	1,076,846.30	280,154	924,377	34,569	3.21	26.7
	06-2034	45-R2 *	(10)	657,040.92	202,216	520,529	22,149	3.37	23.5
	06-2035	45-R2 *	(10)	1,549,776.78	572,216	1,132,539	47,152	3.04	24.0
	06-2035	45-R2 *	(10)	307,033.68	113,977	223,760	9,319	3.04	24.0
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
				6,315,672.47	2,401,119	4,546,123	183,451	2.90	24.8
GENERATORS									
344.00	06-2030	35-S0.5 *	(10)	21,272,809.39	18,723,488	4,676,602	314,246	1.48	14.9
	06-2038	35-S0.5 *	(10)	59,099,634.31	15,883,378	49,126,220	2,081,607	3.52	23.6
	06-2038	35-S0.5 *	(10)	14,159,484.19	3,804,181	11,771,252	498,762	3.52	23.6
	06-2034	35-S0.5 *	(10)	23,197,014.44	7,680,154	17,836,563	843,914	3.64	21.1
	06-2035	35-S0.5 *	(10)	12,129,959.49	4,843,195	8,499,760	403,062	3.32	21.1
	06-2035	35-S0.5 *	(10)	12,971,322.39	5,180,110	9,088,345	430,985	3.32	21.1
	TOTAL GENERATORS								
				142,830,224.21	56,114,506	100,998,742	4,572,576	3.20	22.1
ACCESSORY ELECTRIC EQUIPMENT									
345.00	06-2030	45-R2.5 *	0	3,817,122.64	3,643,251	173,871	8,544	0.22	20.4
	06-2038	45-R2.5 *	0	3,623,935.28	918,433	2,705,502	99,248	2.74	27.3
	06-2038	45-R2.5 *	0	950,357.98	240,854	709,504	26,027	2.74	27.3
	06-2034	45-R2.5 *	0	1,385,607.35	486,904	888,704	37,336	2.69	23.8
	06-2035	45-R2.5 *	0	1,142,490.56	444,989	697,502	28,539	2.50	24.4
	06-2035	45-R2.5 *	0	721,311.87	280,944	440,368	18,018	2.50	24.4
	TOTAL ACCESSORY ELECTRIC EQUIPMENT								
				11,640,825.68	6,025,375	5,615,451	217,712	1.87	25.8
	TOTAL OTHER PRODUCTION PLANT								
				163,886,024.97	65,631,139	113,324,444	5,058,655	3.09	22.4
WIND PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS									
341.02	06-2026	SQUARE *	0	1,862,413.65	299,255	1,563,159	89,323	4.80	17.5
344.02	06-2026	SQUARE *	0	83,379,978.66	14,261,596	69,118,383	3,949,622	4.74	17.5
345.02	06-2026	SQUARE *	0	69,349.45	6,999	62,350	3,563	5.14	17.5
	TOTAL WIND PRODUCTION PLANT								
				85,311,741.76	14,567,850	70,743,892	4,042,508	4.74	17.5

KANSAS CITY POWER & LIGHT COMPANY
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
352.00		60-R2.5	(5)	2,637,328.50	900,183	1,866,011	45,705	1.73	40.9
353.00		60-R0.5	(10)	67,405,463.03	26,754,455	47,391,552	905,325	1.34	52.3
353.03		15-S2.5	0	4,320,185.84	537,863	3,782,324	1,249,596	28.92	3.0
354.00		70-R3	(20)	2,233,561.58	2,011,107	669,169	16,048	0.72	41.7
355.00		50-S0.5	(40)	57,018,757.32	30,441,087	49,385,174	1,255,758	2.20	39.3
356.00		53-R2	(20)	51,423,042.65	26,390,137	35,317,516	787,960	1.53	44.8
357.00		60-R3	0	1,707,329.12	1,067,793	639,536	22,301	1.31	28.7
358.00		55-R4	0	1,564,564.87	1,340,618	223,948	8,681	0.55	25.8
				188,310,232.91	89,443,243	139,278,230	4,291,374	2.28	32.5
TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT									
361.00		50-S0.5	(5)	5,411,262.99	2,918,212	2,763,616	71,749	1.33	38.5
362.00		48-R1.5	(5)	88,183,335.66	36,150,213	56,442,285	1,503,177	1.70	37.5
362.03		15-S2.5	0	2,139,834.31	745,445	1,394,390	586,579	27.41	2.4
364.00		38-R3	(40)	127,906,794.87	75,787,826	103,281,683	3,840,350	3.00	26.9
365.00		45-R0.5	(20)	107,607,476.93	34,879,590	94,249,380	2,567,987	2.39	36.7
366.00		55-R2	(25)	101,154,717.94	21,083,966	105,359,428	2,519,217	2.49	41.8
367.00		50-R1.5	(5)	184,961,241.78	41,078,604	153,130,700	3,767,991	2.04	40.6
368.00		34-R2	10	136,162,481.43	64,559,867	57,986,361	2,182,083	1.60	36.6
369.00		48-R2.5	(100)	43,707,937.49	23,325,393	64,090,483	2,075,234	4.75	30.9
370.00		36-R1.5	0	47,384,637.62	32,939,083	14,445,556	448,387	0.95	32.2
371.00		20-L1.5	(15)	7,988,265.67	7,942,244	1,244,259	65,092	0.81	19.1
373.00		25-L0.5	(5)	8,464,644.53	2,590,568	6,297,311	351,932	4.16	17.9
				861,072,631.22	344,001,011	660,685,452	19,979,778	2.32	33.1
TOTAL DISTRIBUTION PLANT									
GENERAL PLANT									
390.00		45-R1	(15)	31,280,132.76	12,225,405	23,746,748	646,690	2.07	36.7
391.00		FULLY ACCRUED 20-SQ	**	506,316.82	506,317	0	0	-	-
		FULLY ACCRUED 20-SQ	**	5,812,972.67	3,495,279	2,317,693	290,360	5.00	8.0
		TOTAL OFFICE FURNITURE & EQUIPMENT		6,319,289.49	4,001,596	2,317,693	290,360		
391.01		20-SQ	**	1,722,156.97	571,588	1,150,559	86,040	5.00	13.4
391.02		FULLY ACCRUED 5-SQ	**	25,752.14	25,752	0	0	-	-
		FULLY ACCRUED 5-SQ	**	38,849.10	24,169	14,680	7,771	20.00	1.9
		TOTAL COMPUTER EQUIPMENT		64,601.24	49,921	14,680	7,771		
392.00		7-R2	25	347,869.03	172,319	88,583	23,424	6.73	3.8
		8-R0.5	25	7,377,084.02	1,117,892	4,414,921	648,179	8.79	6.8
		10-S1.5	25	12,328,194.18	2,775,000	6,471,146	928,568	7.53	7.0
		12-S0	25	966,209.92	82,015	192,642	21,340	5.83	9.0
		20-S1.5	25	799,114.50	358,663	240,672	14,697	1.84	16.4
		TOTAL TRANSPORTATION EQUIPMENT		21,218,471.65	4,505,899	11,407,964	1,636,208	7.71	7.0

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

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

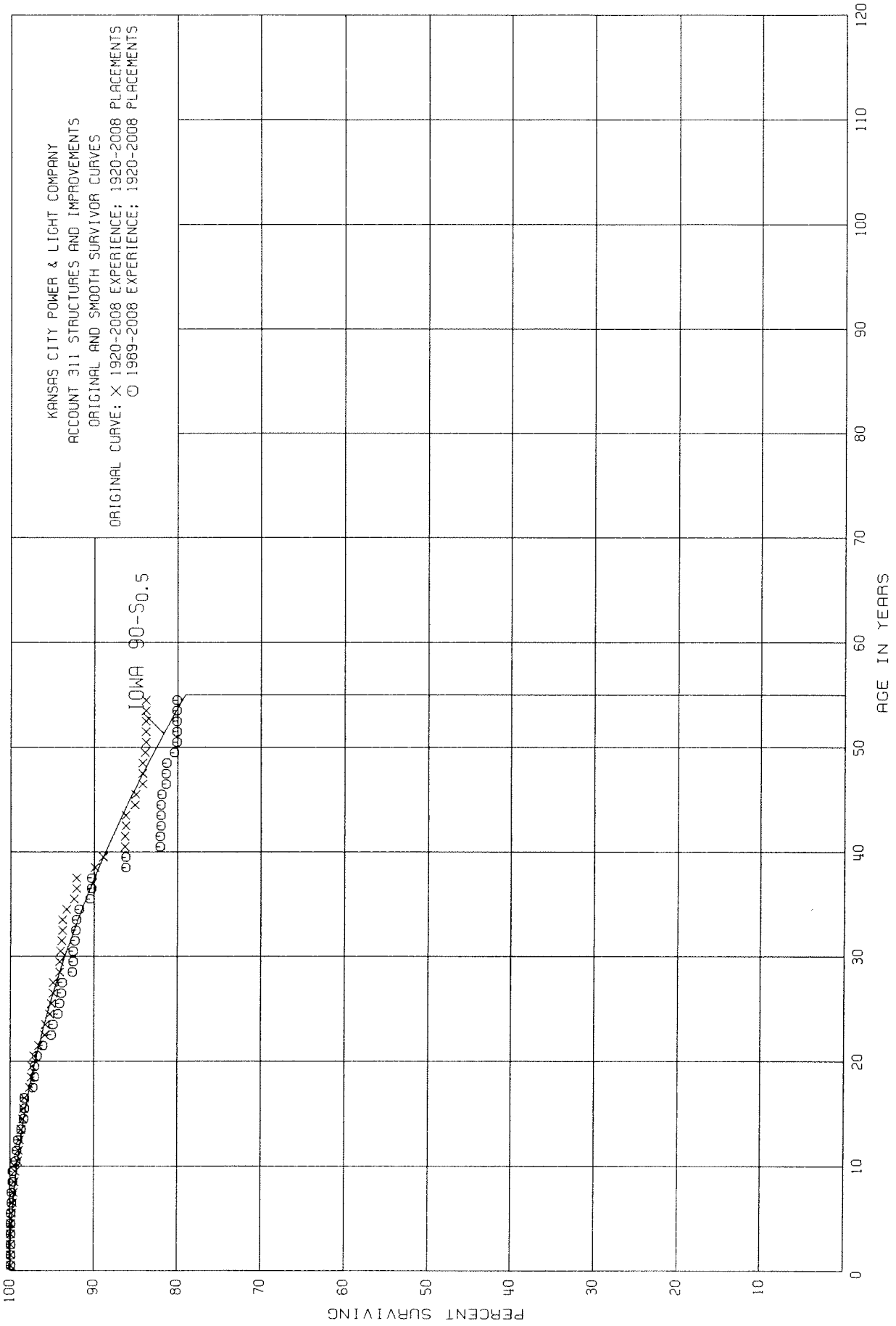
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
393.00									
		FULLY ACCRUED		100,658		0	0	-	-
		25-SQ	**	146,352	100,658	116,952	10,532	4.00	11.1
			0	363,960.33	247,010	116,952	10,532		
394.00									
		FULLY ACCRUED		684,368.92	684,369	0	0	-	-
		20-SQ	**	1,396,414.38	657,960	738,456	69,812	5.00	10.6
			0	2,080,783.30	1,342,329	738,456	69,812		
395.00									
		FULLY ACCRUED		475,056.85	475,057	0	0	-	-
		20-SQ	**	2,402,042.84	1,305,375	1,096,669	119,988	5.00	9.1
			0	2,877,099.69	1,780,432	1,096,669	119,988		
396.00									
		13-L2	15	7,657,842.08	1,813,364	4,695,802	485,900	6.35	9.7
397.00									
		FULLY ACCRUED		10,198,112.56	10,198,113	0	0	-	-
		15-SQ	**	43,454,369.87	19,109,987	24,344,373	2,898,312	6.67	8.4
			0	53,652,482.43	29,308,110	24,344,373	2,898,312		
398.00									
		FULLY ACCRUED		35,395.90	35,396	0	0	-	-
		20-SQ	**	212,896.50	61,969	150,926	10,638	5.00	14.2
			0	248,292.40	97,365	150,926	10,638		
TOTAL GENERAL PLANT				127,485,112.34	55,943,020	69,780,822	6,262,251	4.91	11.1
TOTAL DEPRECIABLE PLANT				2,973,049,585.78	1,536,289,282	1,780,389,680	69,175,975	2.33	25.7
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS									
391.00									
				208,804	208,804	0	(20,880)	...	...
391.01				146,437	146,437	0	(14,644)	...	...
391.02				(33,921)	(33,921)	0	3,392	...	...
393.00				74,701	74,701	0	(7,470)	...	...
394.00				(162,352)	(162,352)	0	16,235	...	...
395.00				(184,629)	(184,629)	0	18,463	...	...
397.00				(18,430,227)	(18,430,227)	0	1,843,023	...	...
398.00				(39,846)	(39,846)	0	3,985	...	...
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS				(18,421,033)	(18,421,033)		1,842,103		
TOTAL ELECTRIC PLANT				2,973,049,585.78	1,517,868,249	1,780,389,680	71,018,078		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.
 ** ACCOUNTS USING AMORTIZATION ACCOUNTING
 *** 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING
 **** ANNUAL DEPRECIATION RATES FOR IATAN 2 WILL BE AS FOLLOWS:

ACCOUNT 311, 2.56%
 ACCOUNT 312, 2.77%
 ACCOUNT 314, 2.64%
 ACCOUNT 315, 2.80%
 ACCOUNT 316, 2.45%

III-9

SERVICE LIFE STATISTICS



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,790,809	58,394	0.0005	0.9995	100.00
0.5	120,512,813	4,131	0.0000	1.0000	99.95
1.5	120,691,606	9,617	0.0001	0.9999	99.95
2.5	117,080,948	11,760	0.0001	0.9999	99.94
3.5	116,498,056	29,613	0.0003	0.9997	99.93
4.5	115,624,606	133,258	0.0012	0.9988	99.90
5.5	111,757,466	148,230	0.0013	0.9987	99.78
6.5	109,606,596	94,107	0.0009	0.9991	99.65
7.5	94,634,074	45,529	0.0005	0.9995	99.56
8.5	92,294,434	149,617	0.0016	0.9984	99.51
9.5	91,805,353	222,997	0.0024	0.9976	99.35
10.5	90,146,629	70,253	0.0008	0.9992	99.11
11.5	86,136,392	86,652	0.0010	0.9990	99.03
12.5	81,097,782	220,537	0.0027	0.9973	98.93
13.5	79,862,741	162,892	0.0020	0.9980	98.66
14.5	74,674,805	54,296	0.0007	0.9993	98.46
15.5	69,462,121	35,271	0.0005	0.9995	98.39
16.5	67,321,504	467,301	0.0069	0.9931	98.34
17.5	64,901,939	100,960	0.0016	0.9984	97.66
18.5	64,039,685	45,478	0.0007	0.9993	97.50
19.5	63,298,737	172,416	0.0027	0.9973	97.43
20.5	62,707,355	392,918	0.0063	0.9937	97.17
21.5	62,040,870	439,300	0.0071	0.9929	96.56
22.5	57,475,534	69,592	0.0012	0.9988	95.87
23.5	57,063,806	273,677	0.0048	0.9952	95.75
24.5	56,415,414	103,827	0.0018	0.9982	95.29
25.5	54,145,029	114,430	0.0021	0.9979	95.12
26.5	53,663,732	20,496	0.0004	0.9996	94.92
27.5	53,489,694	417,761	0.0078	0.9922	94.88
28.5	32,955,730	31,374	0.0010	0.9990	94.14
29.5	30,892,645	32,718	0.0011	0.9989	94.05
30.5	30,181,653	23,640	0.0008	0.9992	93.95
31.5	24,987,521	26,824	0.0011	0.9989	93.87
32.5	24,766,287	5,281	0.0002	0.9998	93.77
33.5	19,437,897	94,397	0.0049	0.9951	93.75
34.5	19,177,617	182,307	0.0095	0.9905	93.29
35.5	10,839,243	36,750	0.0034	0.9966	92.40
36.5	10,749,527	3,710	0.0003	0.9997	92.09
37.5	10,201,385	240,674	0.0236	0.9764	92.06
38.5	9,881,036	114,230	0.0116	0.9884	89.89

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,439,922	268,688	0.0285	0.9715	88.85
40.5	9,046,951	5,901	0.0007	0.9993	86.32
41.5	8,979,622	4,861	0.0005	0.9995	86.26
42.5	8,920,104	1,079	0.0001	0.9999	86.22
43.5	8,807,354	113,641	0.0129	0.9871	86.21
44.5	8,262,017	15,207	0.0018	0.9982	85.10
45.5	8,265,204	70,898	0.0086	0.9914	84.95
46.5	8,060,758	3,289	0.0004	0.9996	84.22
47.5	8,026,718	3,281	0.0004	0.9996	84.19
48.5	7,965,661	26,813	0.0034	0.9966	84.16
49.5	7,965,025	9,372	0.0012	0.9988	83.87
50.5	5,567,415		0.0000	1.0000	83.77
51.5	5,516,785	330	0.0001	0.9999	83.77
52.5	5,503,817		0.0000	1.0000	83.76
53.5	5,262,627		0.0000	1.0000	83.76
54.5	5,033,012		0.0000	1.0000	83.76
55.5	4,402,746	181	0.0000	1.0000	83.76
56.5	3,493,809		0.0000	1.0000	83.76
57.5	3,380,865	1,058	0.0003	0.9997	83.76
58.5	3,360,597		0.0000	1.0000	83.73
59.5	3,413,222		0.0000	1.0000	83.73
60.5	2,104,037	933	0.0004	0.9996	83.73
61.5	2,059,713		0.0000	1.0000	83.70
62.5	149,542		0.0000	1.0000	83.70
63.5	149,542		0.0000	1.0000	83.70
64.5	149,542		0.0000	1.0000	83.70
65.5	149,542		0.0000	1.0000	83.70
66.5	149,542		0.0000	1.0000	83.70
67.5	150,052	3,884	0.0259	0.9741	83.70
68.5	146,168		0.0000	1.0000	81.53
69.5	141,817		0.0000	1.0000	81.53
70.5	141,817		0.0000	1.0000	81.53
71.5	141,817		0.0000	1.0000	81.53
72.5	141,817	659	0.0046	0.9954	81.53
73.5	141,158		0.0000	1.0000	81.15
74.5	141,158		0.0000	1.0000	81.15
75.5	141,158		0.0000	1.0000	81.15
76.5					81.15

KANSAS CITY POWER & LIGHT COMPANY

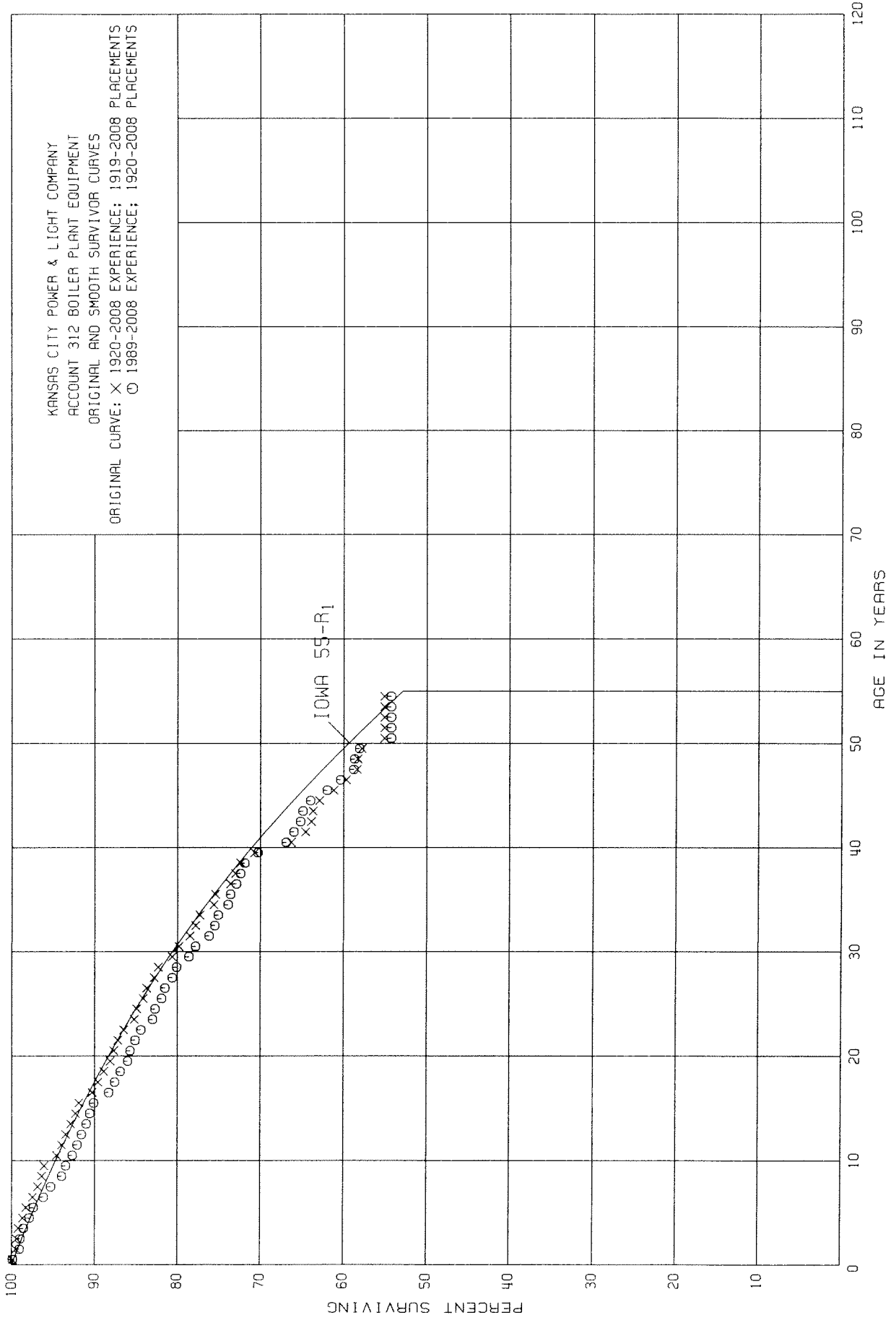
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,659,914		0.0000	1.0000	100.00
0.5	54,685,381		0.0000	1.0000	100.00
1.5	55,147,655	1,766	0.0000	1.0000	100.00
2.5	56,410,884	4,423	0.0001	0.9999	100.00
3.5	56,208,289	4,730	0.0001	0.9999	99.99
4.5	55,842,494	72,786	0.0013	0.9987	99.98
5.5	54,598,784	5,026	0.0001	0.9999	99.85
6.5	52,910,163	33,737	0.0006	0.9994	99.84
7.5	38,246,432	32,177	0.0008	0.9992	99.78
8.5	56,720,622	29,845	0.0005	0.9995	99.70
9.5	56,543,426	190,876	0.0034	0.9966	99.65
10.5	55,705,239	56,144	0.0010	0.9990	99.31
11.5	53,605,178	70,768	0.0013	0.9987	99.21
12.5	49,029,927	208,053	0.0042	0.9958	99.08
13.5	47,887,395	130,668	0.0027	0.9973	98.66
14.5	42,785,699	37,704	0.0009	0.9991	98.39
15.5	46,003,313	1,320	0.0000	1.0000	98.30
16.5	44,136,470	444,267	0.0101	0.9899	98.30
17.5	42,127,484	88,613	0.0021	0.9979	97.31
18.5	41,269,868	23,737	0.0006	0.9994	97.11
19.5	41,008,973	120,351	0.0029	0.9971	97.05
20.5	40,531,507	274,826	0.0068	0.9932	96.77
21.5	40,028,217	424,187	0.0106	0.9894	96.11
22.5	35,499,952	63,387	0.0018	0.9982	95.09
23.5	35,121,673	227,738	0.0065	0.9935	94.92
24.5	34,878,287	89,718	0.0026	0.9974	94.30
25.5	32,638,389	57,571	0.0018	0.9982	94.05
26.5	32,349,247	18,090	0.0006	0.9994	93.88
27.5	32,226,184	411,485	0.0128	0.9872	93.82
28.5	11,892,188	14,892	0.0013	0.9987	92.62
29.5	11,662,166		0.0000	1.0000	92.50
30.5	13,684,817	23,285	0.0017	0.9983	92.50
31.5	11,799,043	24,704	0.0021	0.9979	92.34
32.5	11,652,663	3,093	0.0003	0.9997	92.15
33.5	11,600,301	42,227	0.0036	0.9964	92.12
34.5	11,445,784	163,156	0.0143	0.9857	91.79
35.5	3,806,463	6,015	0.0016	0.9984	90.48
36.5	3,785,294	707	0.0002	0.9998	90.34
37.5	3,547,664	160,439	0.0452	0.9548	90.32
38.5	3,309,405		0.0000	1.0000	86.24

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,017,810	144,345	0.0478	0.9522	86.24
40.5	2,874,024		0.0000	1.0000	82.12
41.5	2,850,369	4,223	0.0015	0.9985	82.12
42.5	2,831,618	1,079	0.0004	0.9996	82.00
43.5	2,817,283	776	0.0003	0.9997	81.97
44.5	2,536,976	559	0.0002	0.9998	81.95
45.5	2,577,864	16,429	0.0064	0.9936	81.93
46.5	2,560,404	837	0.0003	0.9997	81.41
47.5	2,550,489	3,281	0.0013	0.9987	81.39
48.5	2,500,783	26,813	0.0107	0.9893	81.28
49.5	2,456,352	9,372	0.0038	0.9962	80.41
50.5	87,911		0.0000	1.0000	80.10
51.5	43,429		0.0000	1.0000	80.10
52.5	45,370		0.0000	1.0000	80.10
53.5	46,427		0.0000	1.0000	80.10
54.5	46,576		0.0000	1.0000	80.10
55.5	46,576	181	0.0039	0.9961	80.10
56.5	14,984		0.0000	1.0000	79.79
57.5	14,984	1,058	0.0706	0.9294	79.79
58.5	4,500		0.0000	1.0000	74.16
59.5	146,591		0.0000	1.0000	74.16
60.5	146,591	933	0.0064	0.9936	74.16
61.5	145,658		0.0000	1.0000	73.69
62.5	145,658		0.0000	1.0000	73.69
63.5	149,542		0.0000	1.0000	73.69
64.5	149,542		0.0000	1.0000	73.69
65.5	149,542		0.0000	1.0000	73.69
66.5	149,542		0.0000	1.0000	73.69
67.5	149,393	3,884	0.0260	0.9740	73.69
68.5	146,168		0.0000	1.0000	71.77
69.5	141,817		0.0000	1.0000	71.77
70.5	141,817		0.0000	1.0000	71.77
71.5	141,817		0.0000	1.0000	71.77
72.5	141,817	659	0.0046	0.9954	71.77
73.5	141,158		0.0000	1.0000	71.44
74.5	141,158		0.0000	1.0000	71.44
75.5	141,158		0.0000	1.0000	71.44
76.5					71.44



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,198,982,267	134,356	0.0001	0.9999	100.00
0.5	1,143,667,677	5,861,658	0.0051	0.9949	99.99
1.5	1,064,293,815	1,241,877	0.0012	0.9988	99.48
2.5	1,019,847,020	2,144,099	0.0021	0.9979	99.36
3.5	1,016,677,320	4,713,327	0.0046	0.9954	99.15
4.5	994,931,901	3,571,027	0.0036	0.9964	98.69
5.5	981,981,720	8,790,502	0.0090	0.9910	98.33
6.5	947,808,043	5,233,107	0.0055	0.9945	97.45
7.5	676,705,291	3,566,571	0.0053	0.9947	96.91
8.5	622,962,703	2,038,764	0.0033	0.9967	96.40
9.5	613,050,373	9,777,321	0.0159	0.9841	96.08
10.5	593,636,435	3,716,095	0.0063	0.9937	94.55
11.5	569,093,942	2,598,009	0.0046	0.9954	93.95
12.5	553,821,959	3,449,354	0.0062	0.9938	93.52
13.5	539,687,181	3,681,644	0.0068	0.9932	92.94
14.5	527,104,828	2,588,910	0.0049	0.9951	92.31
15.5	496,472,801	8,561,339	0.0172	0.9828	91.86
16.5	481,407,051	3,586,140	0.0074	0.9926	90.28
17.5	466,675,403	3,907,374	0.0084	0.9916	89.61
18.5	456,520,271	4,007,405	0.0088	0.9912	88.86
19.5	445,883,111	1,759,535	0.0039	0.9961	88.08
20.5	441,434,222	2,957,725	0.0067	0.9933	87.74
21.5	405,386,663	3,017,926	0.0074	0.9926	87.15
22.5	398,322,531	6,157,372	0.0155	0.9845	86.51
23.5	389,547,088	1,456,909	0.0037	0.9963	85.17
24.5	387,565,066	3,568,726	0.0092	0.9908	84.85
25.5	370,642,099	1,624,228	0.0044	0.9956	84.07
26.5	366,581,258	4,170,003	0.0114	0.9886	83.70
27.5	360,632,029	2,131,139	0.0059	0.9941	82.75
28.5	222,193,050	4,477,299	0.0202	0.9798	82.26
29.5	211,484,582	2,026,574	0.0096	0.9904	80.60
30.5	186,680,002	3,203,325	0.0172	0.9828	79.83
31.5	102,296,724	899,970	0.0088	0.9912	78.46
32.5	98,517,754	625,417	0.0063	0.9937	77.77
33.5	89,292,169	1,920,147	0.0215	0.9785	77.28
34.5	83,738,901	299,976	0.0036	0.9964	75.62
35.5	43,147,696	1,012,773	0.0235	0.9765	75.35
36.5	39,519,501	295,067	0.0075	0.9925	73.58
37.5	39,150,224	339,589	0.0087	0.9913	73.03
38.5	38,798,947	935,491	0.0241	0.9759	72.39

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,185,637	2,219,087	0.0613	0.9387	70.65
40.5	33,052,283	838,871	0.0254	0.9746	66.32
41.5	32,080,524	354,621	0.0111	0.9889	64.64
42.5	31,533,892	131,471	0.0042	0.9958	63.92
43.5	31,228,570	388,130	0.0124	0.9876	63.65
44.5	19,342,945	527,087	0.0272	0.9728	62.86
45.5	17,931,652	433,574	0.0242	0.9758	61.15
46.5	17,469,035	377,400	0.0216	0.9784	59.67
47.5	17,053,871	25,049	0.0015	0.9985	58.38
48.5	10,293,514	88,394	0.0086	0.9914	58.29
49.5	10,113,815	471,439	0.0466	0.9534	57.79
50.5	2,842,633	1,082	0.0004	0.9996	55.10
51.5	2,818,655		0.0000	1.0000	55.08
52.5	2,810,343		0.0000	1.0000	55.08
53.5	2,233,706		0.0000	1.0000	55.08
54.5	1,774,287		0.0000	1.0000	55.08
55.5	1,446,070		0.0000	1.0000	55.08
56.5	1,128,454		0.0000	1.0000	55.08
57.5	1,118,930		0.0000	1.0000	55.08
58.5	1,119,238		0.0000	1.0000	55.08
59.5	350,426		0.0000	1.0000	55.08
60.5	103,859		0.0000	1.0000	55.08
61.5	96,293		0.0000	1.0000	55.08
62.5					55.08
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 & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1989-2008

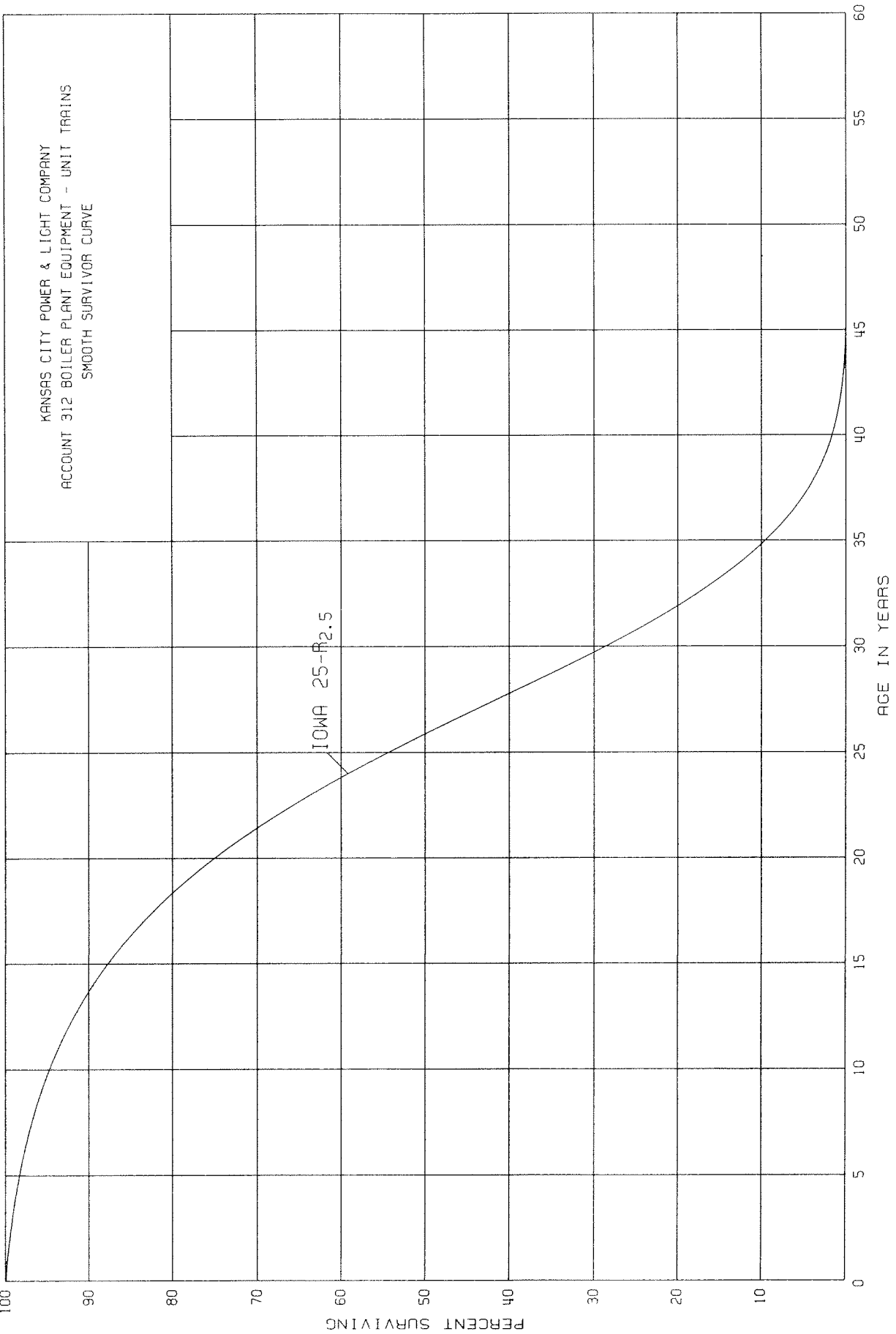
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	672,831,627	7,972	0.0000	1.0000	100.00
0.5	632,043,998	5,491,719	0.0087	0.9913	100.00
1.5	560,071,748	670,747	0.0012	0.9988	99.13
2.5	528,409,381	2,051,268	0.0039	0.9961	99.01
3.5	517,250,078	3,997,859	0.0077	0.9923	98.62
4.5	496,359,183	2,252,861	0.0045	0.9955	97.86
5.5	501,054,402	6,500,710	0.0130	0.9870	97.42
6.5	474,624,169	4,363,514	0.0092	0.9908	96.15
7.5	215,259,231	2,916,491	0.0135	0.9865	95.27
8.5	307,825,019	1,509,093	0.0049	0.9951	93.98
9.5	306,015,080	2,683,640	0.0088	0.9912	93.52
10.5	325,087,981	2,252,543	0.0069	0.9931	92.70
11.5	388,444,379	1,814,048	0.0047	0.9953	92.06
12.5	379,457,603	2,478,992	0.0065	0.9935	91.63
13.5	367,693,782	1,644,823	0.0045	0.9955	91.03
14.5	361,163,451	2,241,670	0.0062	0.9938	90.62
15.5	386,596,195	7,636,411	0.0198	0.9802	90.06
16.5	376,202,076	2,757,438	0.0073	0.9927	88.28
17.5	364,578,163	3,249,421	0.0089	0.9911	87.64
18.5	355,520,222	3,327,490	0.0094	0.9906	86.86
19.5	374,605,945	1,498,133	0.0040	0.9960	86.04
20.5	370,618,544	2,495,149	0.0067	0.9933	85.70
21.5	335,568,591	2,820,682	0.0084	0.9916	85.13
22.5	328,778,288	5,632,048	0.0171	0.9829	84.41
23.5	320,730,187	980,280	0.0031	0.9969	82.97
24.5	332,473,561	3,371,245	0.0101	0.9899	82.71
25.5	316,251,704	1,265,828	0.0040	0.9960	81.87
26.5	312,697,367	3,815,382	0.0122	0.9878	81.54
27.5	307,240,538	1,873,279	0.0061	0.9939	80.55
28.5	177,899,099	3,301,010	0.0186	0.9814	80.06
29.5	173,665,190	1,832,003	0.0105	0.9895	78.57
30.5	159,912,686	3,149,128	0.0197	0.9803	77.75
31.5	80,960,014	769,016	0.0095	0.9905	76.22
32.5	78,701,532	473,506	0.0060	0.9940	75.50
33.5	77,578,952	1,234,930	0.0159	0.9841	75.05
34.5	72,805,995	241,385	0.0033	0.9967	73.86
35.5	34,275,443	327,215	0.0095	0.9905	73.62
36.5	32,780,164	253,746	0.0077	0.9923	72.92
37.5	32,515,270	224,203	0.0069	0.9931	72.36
38.5	32,295,415	693,129	0.0215	0.9785	71.86

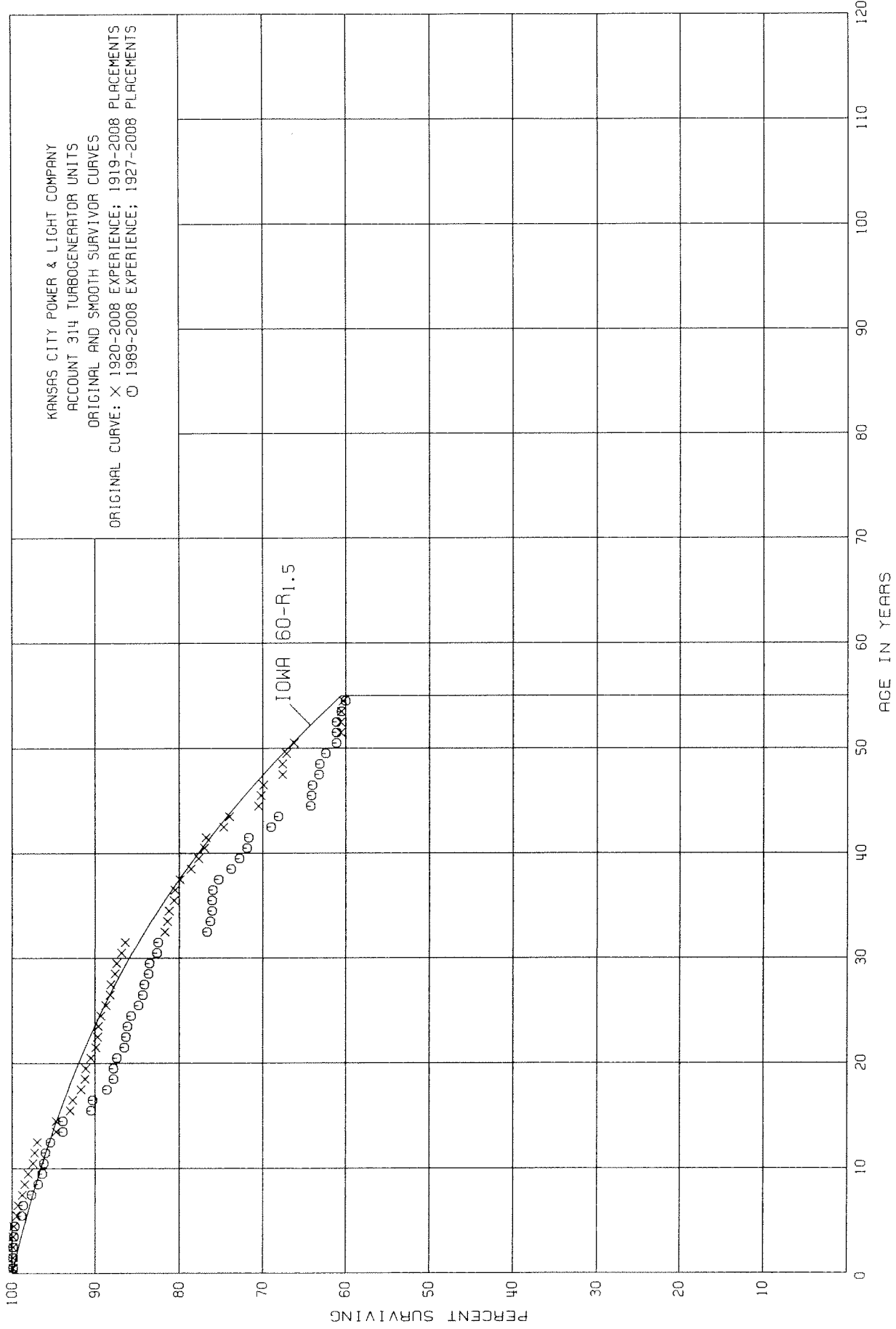
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,934,004	1,470,159	0.0491	0.9509	70.32
40.5	28,458,589	357,911	0.0126	0.9874	66.87
41.5	28,059,782	353,149	0.0126	0.9874	66.03
42.5	27,680,642	130,228	0.0047	0.9953	65.20
43.5	27,457,128	370,782	0.0135	0.9865	64.89
44.5	15,898,507	512,636	0.0322	0.9678	64.01
45.5	14,883,922	375,984	0.0253	0.9747	61.95
46.5	14,482,021	377,400	0.0261	0.9739	60.38
47.5	14,071,118	25,049	0.0018	0.9982	58.80
48.5	7,329,219	76,453	0.0104	0.9896	58.69
49.5	7,223,359	471,385	0.0653	0.9347	58.08
50.5	1		0.0000	1.0000	54.29
51.5	1,696		0.0000	1.0000	54.29
52.5	1		0.0000	1.0000	54.29
53.5	182		0.0000	1.0000	54.29
54.5	1,152		0.0000	1.0000	54.29
55.5	42		0.0000	1.0000	54.29
56.5	9,084		0.0000	1.0000	54.29
57.5	12,301		0.0000	1.0000	54.29
58.5	13,369		0.0000	1.0000	54.29
59.5	16,001		0.0000	1.0000	54.29
60.5					54.29
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
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 & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	282,311,102	140,579	0.0005	0.9995	100.00
0.5	281,484,361	14,039	0.0000	1.0000	99.95
1.5	278,051,728	90,766	0.0003	0.9997	99.95
2.5	267,400,200	156,935	0.0006	0.9994	99.92
3.5	250,871,302	258,346	0.0010	0.9990	99.86
4.5	248,467,406	933,699	0.0038	0.9962	99.76
5.5	240,192,734	276,696	0.0012	0.9988	99.38
6.5	234,854,061	1,036,560	0.0044	0.9956	99.26
7.5	180,502,898	583,711	0.0032	0.9968	98.82
8.5	162,879,223	618,445	0.0038	0.9962	98.50
9.5	161,866,375	1,065,660	0.0066	0.9934	98.13
10.5	159,882,685	311,586	0.0019	0.9981	97.48
11.5	159,245,033	502,698	0.0032	0.9968	97.29
12.5	158,250,927	3,701,098	0.0234	0.9766	96.98
13.5	153,139,159	36,276	0.0002	0.9998	94.71
14.5	153,371,697	2,772,164	0.0181	0.9819	94.69
15.5	149,460,405	423,620	0.0028	0.9972	92.98
16.5	144,163,445	1,601,078	0.0111	0.9889	92.72
17.5	137,974,741	807,823	0.0059	0.9941	91.69
18.5	136,661,717	60,511	0.0004	0.9996	91.15
19.5	132,492,577	828,671	0.0063	0.9937	91.11
20.5	131,453,841	914,352	0.0070	0.9930	90.54
21.5	130,349,571	258,034	0.0020	0.9980	89.91
22.5	128,960,423	195,721	0.0015	0.9985	89.73
23.5	128,578,064	367,720	0.0029	0.9971	89.60
24.5	127,786,545	983,510	0.0077	0.9923	89.34
25.5	123,380,810	680,449	0.0055	0.9945	88.65
26.5	122,638,173	132,853	0.0011	0.9989	88.16
27.5	120,793,583	604,895	0.0050	0.9950	88.06
28.5	82,661,945	162,892	0.0020	0.9980	87.62
29.5	80,704,733	616,451	0.0076	0.9924	87.44
30.5	79,998,889	386,574	0.0048	0.9952	86.78
31.5	62,191,540	3,336,752	0.0537	0.9463	86.36
32.5	58,799,017	245,278	0.0042	0.9958	81.72
33.5	53,091,365	120,199	0.0023	0.9977	81.38
34.5	52,839,202	383,127	0.0073	0.9927	81.19
35.5	41,420,481	37,518	0.0009	0.9991	80.60
36.5	40,345,010	327,708	0.0081	0.9919	80.53
37.5	39,958,017	626,119	0.0157	0.9843	79.88
38.5	39,122,572	450,146	0.0115	0.9885	78.63

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,071,802	234,717	0.0090	0.9910	77.73
40.5	25,807,374	72,040	0.0028	0.9972	77.03
41.5	25,718,790	705,468	0.0274	0.9726	76.81
42.5	24,229,937	229,182	0.0095	0.9905	74.71
43.5	23,802,145	1,124,572	0.0472	0.9528	74.00
44.5	17,139,720	68,978	0.0040	0.9960	70.51
45.5	17,042,487	88,692	0.0052	0.9948	70.23
46.5	16,833,427	535,519	0.0318	0.9682	69.86
47.5	16,277,785	22,324	0.0014	0.9986	67.64
48.5	12,067,091	78,644	0.0065	0.9935	67.55
49.5	11,966,022	155,932	0.0130	0.9870	67.11
50.5	5,934,762	501,416	0.0845	0.9155	66.24
51.5	5,418,831	3,769	0.0007	0.9993	60.64
52.5	5,462,807	10,555	0.0019	0.9981	60.60
53.5	5,414,768	13,838	0.0026	0.9974	60.48
54.5	5,371,735	41,615	0.0077	0.9923	60.32
55.5	4,110,931	1,017,717	0.2476	0.7524	59.86
56.5	2,668,186	165	0.0001	0.9999	45.04
57.5	1,881,992	1,730	0.0009	0.9991	45.04
58.5	2,645,297	3,665	0.0014	0.9986	45.00
59.5	2,638,530	955	0.0004	0.9996	44.94
60.5	1,560,792	28,386	0.0182	0.9818	44.92
61.5	1,530,926	26	0.0000	1.0000	44.10
62.5	784,224		0.0000	1.0000	44.10
63.5	784,224	64	0.0001	0.9999	44.10
64.5	784,160	1,033	0.0013	0.9987	44.10
65.5	783,127	1,084	0.0014	0.9986	44.04
66.5	782,043		0.0000	1.0000	43.98
67.5	782,043		0.0000	1.0000	43.98
68.5	782,043	8,128	0.0104	0.9896	43.98
69.5	773,915		0.0000	1.0000	43.52
70.5	773,915		0.0000	1.0000	43.52
71.5	773,915	245	0.0003	0.9997	43.52
72.5	773,670		0.0000	1.0000	43.51
73.5	773,670	1,784	0.0023	0.9977	43.51
74.5	771,885	762,841	0.9883	0.0117	43.41
75.5	9,044	4,507	0.4983	0.5017	0.51
76.5	4,537		0.0000	1.0000	0.26
77.5	4,537	4,537	1.0000	0.0000	0.26
78.5					0.00

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

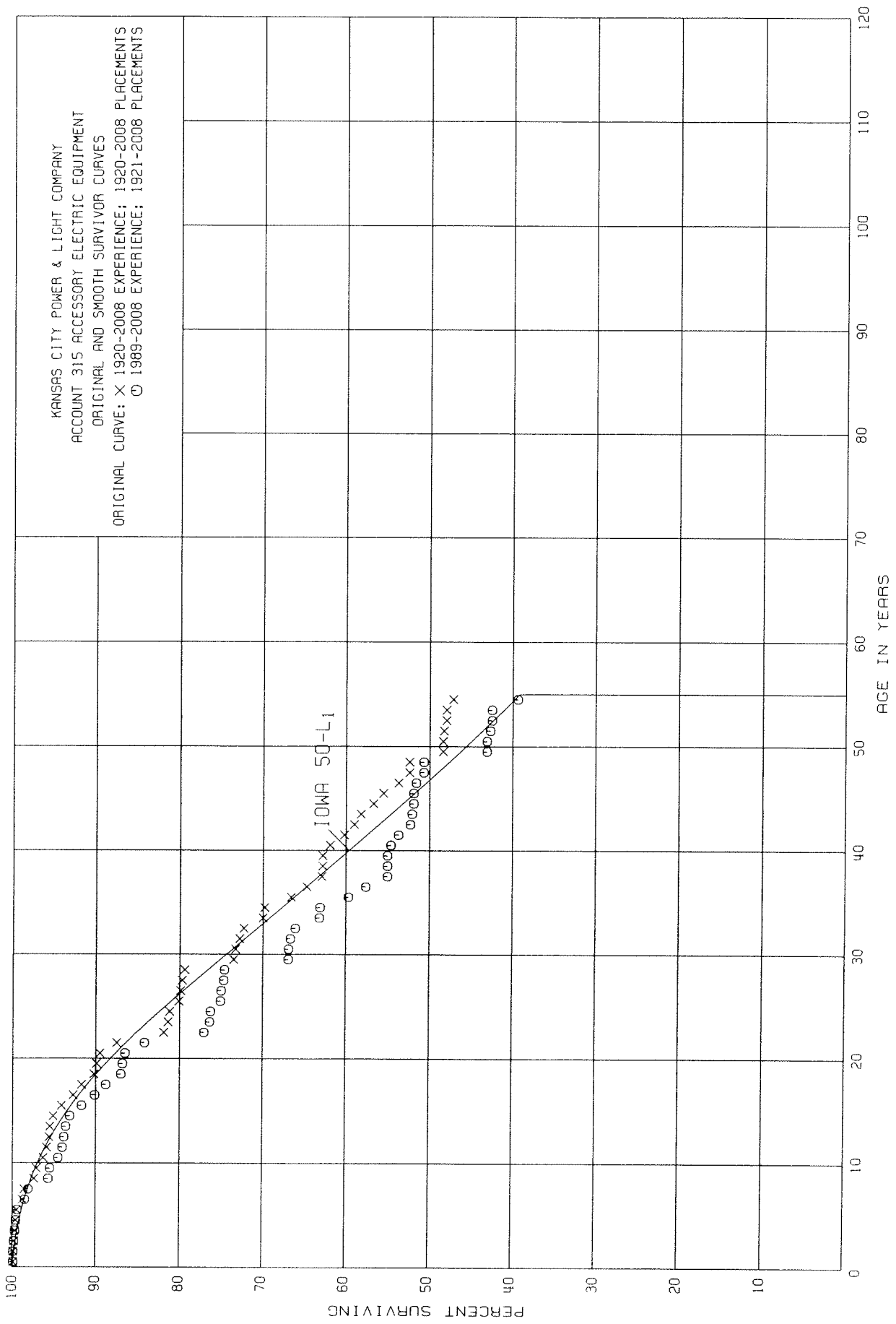
PLACEMENT BAND 1927-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,990,011	84,084	0.0006	0.9994	100.00
0.5	137,265,143		0.0000	1.0000	99.94
1.5	133,585,720	16,158	0.0001	0.9999	99.94
2.5	125,189,445	144,374	0.0012	0.9988	99.93
3.5	108,552,644	104,989	0.0010	0.9990	99.81
4.5	106,569,026	843,806	0.0079	0.9921	99.71
5.5	102,716,828	227,636	0.0022	0.9978	98.92
6.5	97,567,952	1,014,249	0.0104	0.9896	98.70
7.5	43,531,008	363,871	0.0084	0.9916	97.67
8.5	65,617,327	298,507	0.0045	0.9955	96.85
9.5	65,002,929	177,896	0.0027	0.9973	96.41
10.5	63,600,494	123,393	0.0019	0.9981	96.15
11.5	80,922,356	490,215	0.0061	0.9939	95.97
12.5	80,149,561	1,253,471	0.0156	0.9844	95.38
13.5	77,552,143	2,840	0.0000	1.0000	93.89
14.5	76,728,201	2,739,758	0.0357	0.9643	93.89
15.5	87,680,589	261,624	0.0030	0.9970	90.54
16.5	85,427,233	1,547,239	0.0181	0.9819	90.27
17.5	79,543,544	788,023	0.0099	0.9901	88.64
18.5	78,117,454	194	0.0000	1.0000	87.76
19.5	89,277,753	376,633	0.0042	0.9958	87.76
20.5	88,700,542	898,973	0.0101	0.9899	87.39
21.5	87,805,412	237,241	0.0027	0.9973	86.51
22.5	86,447,211	189,801	0.0022	0.9978	86.28
23.5	86,277,502	355,365	0.0041	0.9959	86.09
24.5	92,691,784	974,022	0.0105	0.9895	85.74
25.5	88,047,802	604,570	0.0069	0.9931	84.84
26.5	87,441,303	129,061	0.0015	0.9985	84.25
27.5	87,159,197	573,632	0.0066	0.9934	84.12
28.5	55,182,215	73,375	0.0013	0.9987	83.56
29.5	55,105,266	588,223	0.0107	0.9893	83.45
30.5	61,048,754	64,813	0.0011	0.9989	82.56
31.5	47,623,185	3,331,620	0.0700	0.9300	82.47
32.5	44,260,165	239,288	0.0054	0.9946	76.70
33.5	43,960,209	107,168	0.0024	0.9976	76.29
34.5	43,817,903	8,946	0.0002	0.9998	76.11
35.5	33,273,612	36,862	0.0011	0.9989	76.09
36.5	33,278,586	327,319	0.0098	0.9902	76.01
37.5	32,984,893	625,902	0.0190	0.9810	75.27
38.5	32,189,143	449,851	0.0140	0.9860	73.84

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,153,300	230,319	0.0120	0.9880	72.81
40.5	18,902,075	72,036	0.0038	0.9962	71.94
41.5	18,832,100	704,234	0.0374	0.9626	71.67
42.5	18,121,347	227,803	0.0126	0.9874	68.99
43.5	17,698,999	1,011,651	0.0572	0.9428	68.12
44.5	11,600,403	31,211	0.0027	0.9973	64.22
45.5	11,559,018	5,208	0.0005	0.9995	64.05
46.5	11,540,750	145,715	0.0126	0.9874	64.02
47.5	11,394,067	22,324	0.0020	0.9980	63.21
48.5	7,183,871	75,299	0.0105	0.9895	63.08
49.5	7,151,886	147,746	0.0207	0.9793	62.42
50.5	1,132,116	905	0.0008	0.9992	61.13
51.5	1,131,303	369	0.0003	0.9997	61.08
52.5	1,185,732	10,555	0.0089	0.9911	61.06
53.5	1,139,387	9,303	0.0082	0.9918	60.52
54.5	1,127,316	41,615	0.0369	0.9631	60.02
55.5	1,084,568	1,017,717	0.9384	0.0616	57.81
56.5	66,852	165	0.0025	0.9975	3.56
57.5	26,009	1,730	0.0665	0.9335	3.55
58.5	873,053	3,665	0.0042	0.9958	3.31
59.5	867,539	955	0.0011	0.9989	3.30
60.5	808,099	28,386	0.0351	0.9649	3.30
61.5	784,250	26	0.0000	1.0000	3.18
62.5	784,224		0.0000	1.0000	3.18
63.5	784,224	64	0.0001	0.9999	3.18
64.5	784,160	1,033	0.0013	0.9987	3.18
65.5	783,127	1,084	0.0014	0.9986	3.18
66.5	782,043		0.0000	1.0000	3.18
67.5	782,043		0.0000	1.0000	3.18
68.5	782,043	8,128	0.0104	0.9896	3.18
69.5	773,915		0.0000	1.0000	3.15
70.5	773,915		0.0000	1.0000	3.15
71.5	773,915	245	0.0003	0.9997	3.15
72.5	773,670		0.0000	1.0000	3.15
73.5	773,670	1,784	0.0023	0.9977	3.15
74.5	771,885	762,841	0.9883	0.0117	3.14
75.5	9,044	4,507	0.4983	0.5017	0.04
76.5	4,537		0.0000	1.0000	0.02
77.5	4,537	4,537	1.0000	0.0000	0.02
78.5					0.00



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	165,900,864	89,584	0.0005	0.9995	100.00
0.5	164,702,225	26,472	0.0002	0.9998	99.95
1.5	162,657,330	283,923	0.0017	0.9983	99.93
2.5	159,967,193	82,776	0.0005	0.9995	99.76
3.5	159,236,133	138,957	0.0009	0.9991	99.71
4.5	156,775,297	268,490	0.0017	0.9983	99.62
5.5	155,123,729	941,639	0.0061	0.9939	99.45
6.5	144,522,984	390,980	0.0027	0.9973	98.84
7.5	101,134,895	1,235,674	0.0122	0.9878	98.57
8.5	81,878,199	255,347	0.0031	0.9969	97.37
9.5	79,711,081	636,089	0.0080	0.9920	97.07
10.5	75,177,464	289,667	0.0039	0.9961	96.29
11.5	69,807,185	199,466	0.0029	0.9971	95.91
12.5	68,928,235	116,148	0.0017	0.9983	95.63
13.5	68,454,469	272,202	0.0040	0.9960	95.47
14.5	66,752,169	675,060	0.0101	0.9899	95.09
15.5	57,252,220	870,664	0.0152	0.9848	94.13
16.5	55,378,460	616,910	0.0111	0.9889	92.70
17.5	53,460,314	844,928	0.0158	0.9842	91.67
18.5	51,869,888	198,306	0.0038	0.9962	90.22
19.5	50,565,535	245,189	0.0048	0.9952	89.88
20.5	49,659,304	1,068,007	0.0215	0.9785	89.45
21.5	47,908,604	3,101,497	0.0647	0.9353	87.53
22.5	44,456,505	286,156	0.0064	0.9936	81.87
23.5	44,055,429	103,205	0.0023	0.9977	81.35
24.5	44,039,462	578,735	0.0131	0.9869	81.16
25.5	43,267,554	85,465	0.0020	0.9980	80.10
26.5	43,029,565	135,741	0.0032	0.9968	79.94
27.5	42,836,514	169,270	0.0040	0.9960	79.68
28.5	29,017,688	2,150,402	0.0741	0.9259	79.36
29.5	25,741,176	48,439	0.0019	0.9981	73.48
30.5	24,898,550	171,057	0.0069	0.9931	73.34
31.5	16,940,502	133,649	0.0079	0.9921	72.83
32.5	14,333,243	452,701	0.0316	0.9684	72.25
33.5	12,723,333	23,764	0.0019	0.9981	69.97
34.5	12,468,820	574,723	0.0461	0.9539	69.84
35.5	6,643,067	194,408	0.0293	0.9707	66.62
36.5	5,478,825	152,079	0.0278	0.9722	64.67
37.5	5,275,722	7,508	0.0014	0.9986	62.87
38.5	5,287,957	338	0.0001	0.9999	62.78

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,196,399	74,087	0.0143	0.9857	62.77
40.5	5,034,681	137,045	0.0272	0.9728	61.87
41.5	4,880,876	93,813	0.0192	0.9808	60.19
42.5	4,478,597	64,675	0.0144	0.9856	59.03
43.5	4,397,105	115,804	0.0263	0.9737	58.18
44.5	3,079,178	61,734	0.0200	0.9800	56.65
45.5	3,028,650	98,679	0.0326	0.9674	55.52
46.5	2,925,319	70,254	0.0240	0.9760	53.71
47.5	2,850,936	458	0.0002	0.9998	52.42
48.5	2,222,953	170,120	0.0765	0.9235	52.41
49.5	1,969,929		0.0000	1.0000	48.40
50.5	1,206,482	2,248	0.0019	0.9981	48.40
51.5	1,201,357	8,234	0.0069	0.9931	48.31
52.5	1,225,338	97	0.0001	0.9999	47.98
53.5	1,154,473	18,662	0.0162	0.9838	47.98
54.5	1,099,550	46,016	0.0418	0.9582	47.20
55.5	760,881	129,231	0.1698	0.8302	45.23
56.5	564,284	2,327	0.0041	0.9959	37.55
57.5	478,497	2,841	0.0059	0.9941	37.40
58.5	616,084	727	0.0012	0.9988	37.18
59.5	675,467	24,812	0.0367	0.9633	37.14
60.5	531,213	38,198	0.0719	0.9281	35.78
61.5	444,679	11,990	0.0270	0.9730	33.21
62.5	205,186		0.0000	1.0000	32.31
63.5	205,186		0.0000	1.0000	32.31
64.5	205,186	1,772	0.0086	0.9914	32.31
65.5	203,413		0.0000	1.0000	32.03
66.5	203,413	3,235	0.0159	0.9841	32.03
67.5	200,179	1,114	0.0056	0.9944	31.52
68.5	199,065	35,751	0.1796	0.8204	31.34
69.5	163,314	126	0.0008	0.9992	25.71
70.5	163,188		0.0000	1.0000	25.69
71.5	163,188	43	0.0003	0.9997	25.69
72.5	163,145	10,208	0.0626	0.9374	25.68
73.5	152,937	91	0.0006	0.9994	24.07
74.5	152,846	131,627	0.8612	0.1388	24.06
75.5	21,219	20,692	0.9752	0.0248	3.34
76.5	527		0.0000	1.0000	0.08
77.5	527		0.0000	1.0000	0.08
78.5	527		0.0000	1.0000	0.08

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.08
80.5	527		0.0000	1.0000	0.08
81.5	527		0.0000	1.0000	0.08
82.5	527		0.0000	1.0000	0.08
83.5	527		0.0000	1.0000	0.08
84.5	527		0.0000	1.0000	0.08
85.5	527		0.0000	1.0000	0.08
86.5	527		0.0000	1.0000	0.08
87.5					0.08

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE

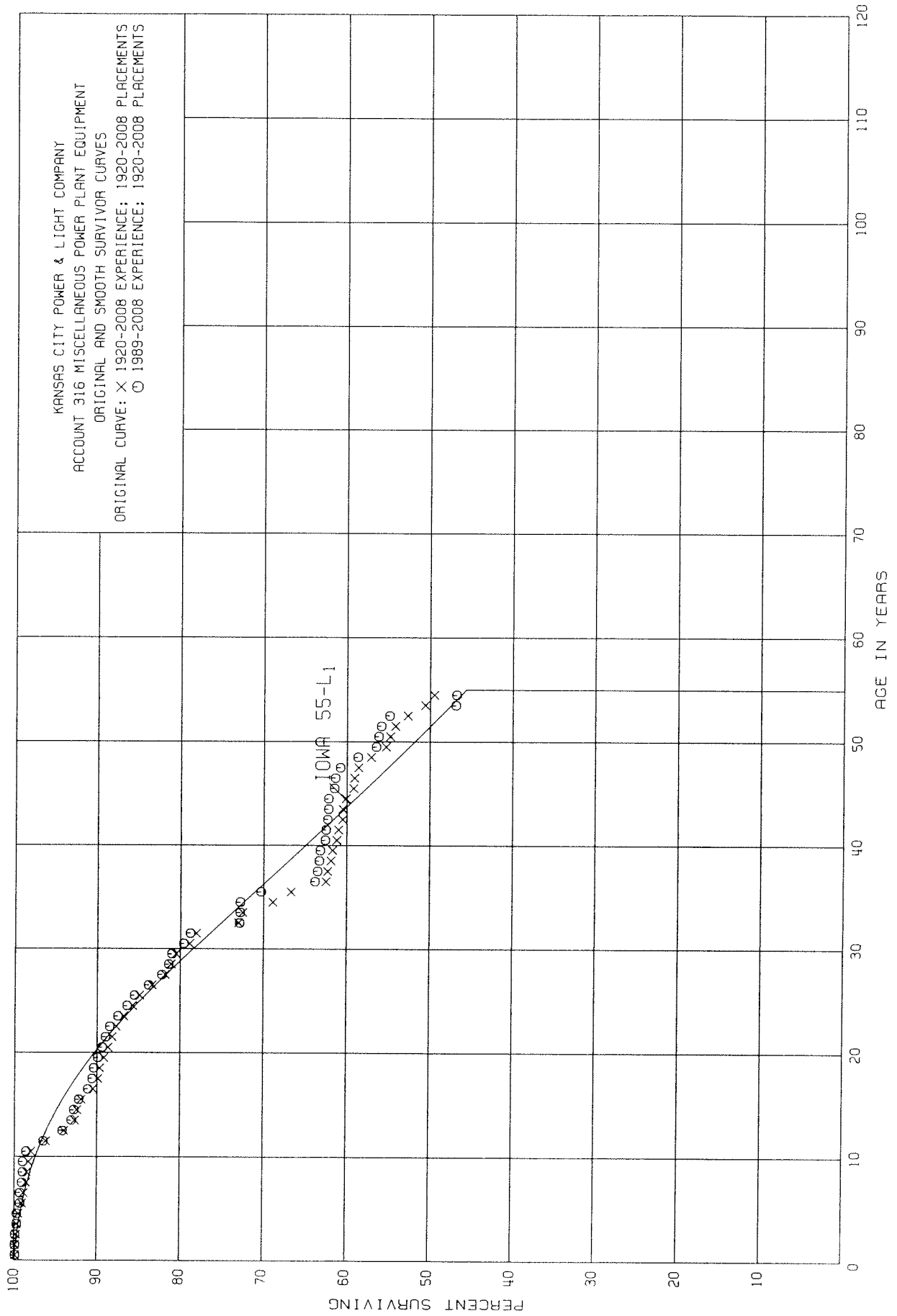
PLACEMENT BAND 1921-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,540,212		0.0000	1.0000	100.00
0.5	107,387,559	9,893	0.0001	0.9999	100.00
1.5	106,365,437	254,938	0.0024	0.9976	99.99
2.5	105,082,226	52,674	0.0005	0.9995	99.75
3.5	104,396,141	82,923	0.0008	0.9992	99.70
4.5	102,154,606	239,088	0.0023	0.9977	99.62
5.5	100,785,819	894,854	0.0089	0.9911	99.39
6.5	90,272,227	352,439	0.0039	0.9961	98.51
7.5	47,188,518	1,167,554	0.0247	0.9753	98.13
8.5	45,705,296	117,770	0.0026	0.9974	95.71
9.5	43,699,947	438,894	0.0100	0.9900	95.46
10.5	39,913,341	206,976	0.0052	0.9948	94.51
11.5	43,560,648	103,176	0.0024	0.9976	94.02
12.5	42,852,246	71,494	0.0017	0.9983	93.79
13.5	42,606,437	233,681	0.0055	0.9945	93.63
14.5	41,135,433	622,967	0.0151	0.9849	93.12
15.5	39,656,791	718,932	0.0181	0.9819	91.71
16.5	38,184,624	538,285	0.0141	0.9859	90.05
17.5	36,479,326	737,359	0.0202	0.9798	88.78
18.5	35,222,473	77,948	0.0022	0.9978	86.99
19.5	38,117,434	118,778	0.0031	0.9969	86.80
20.5	37,888,358	1,012,543	0.0267	0.9733	86.53
21.5	36,153,990	3,069,913	0.0849	0.9151	84.22
22.5	32,772,848	269,724	0.0082	0.9918	77.07
23.5	32,415,057	72,032	0.0022	0.9978	76.44
24.5	34,244,975	542,727	0.0158	0.9842	76.27
25.5	33,519,163	44,777	0.0013	0.9987	75.06
26.5	33,380,293	96,786	0.0029	0.9971	74.96
27.5	33,271,341	50,665	0.0015	0.9985	74.74
28.5	20,737,765	2,147,361	0.1035	0.8965	74.63
29.5	18,523,332	13,524	0.0007	0.9993	66.91
30.5	19,091,756	44,203	0.0023	0.9977	66.86
31.5	12,171,357	105,114	0.0086	0.9914	66.71
32.5	9,629,335	424,590	0.0441	0.9559	66.14
33.5	9,285,794	14,274	0.0015	0.9985	63.22
34.5	9,083,032	496,699	0.0547	0.9453	63.13
35.5	3,481,852	123,874	0.0356	0.9644	59.68
36.5	3,293,983	147,917	0.0449	0.9551	57.56
37.5	3,129,977		0.0000	1.0000	54.98
38.5	3,158,223		0.0000	1.0000	54.98

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,070,857	19,232	0.0063	0.9937	54.98
40.5	3,011,832	48,694	0.0162	0.9838	54.63
41.5	2,954,214	79,994	0.0271	0.9729	53.74
42.5	2,873,044	10,959	0.0038	0.9962	52.28
43.5	2,845,975	8,620	0.0030	0.9970	52.08
44.5	1,793,505	731	0.0004	0.9996	51.92
45.5	1,806,361	10,038	0.0056	0.9944	51.90
46.5	1,792,260	30,075	0.0168	0.9832	51.61
47.5	1,762,186	458	0.0003	0.9997	50.74
48.5	1,136,040	170,120	0.1497	0.8503	50.72
49.5	966,999		0.0000	1.0000	43.13
50.5	213,138	2,248	0.0105	0.9895	43.13
51.5	214,622	683	0.0032	0.9968	42.68
52.5	254,438	97	0.0004	0.9996	42.54
53.5	254,483	18,662	0.0733	0.9267	42.52
54.5	235,822	46,016	0.1951	0.8049	39.40
55.5	189,848	129,231	0.6807	0.3193	31.71
56.5	73,666	2,327	0.0316	0.9684	10.13
57.5	72,110	2,841	0.0394	0.9606	9.81
58.5	211,341	727	0.0034	0.9966	9.42
59.5	272,010	24,812	0.0912	0.9088	9.39
60.5	254,847	38,198	0.1499	0.8501	8.53
61.5	216,649	11,990	0.0553	0.9447	7.25
62.5	204,659		0.0000	1.0000	6.85
63.5	204,659		0.0000	1.0000	6.85
64.5	204,659	1,772	0.0087	0.9913	6.85
65.5	202,886		0.0000	1.0000	6.79
66.5	202,886	3,235	0.0159	0.9841	6.79
67.5	200,179	1,114	0.0056	0.9944	6.68
68.5	199,065	35,751	0.1796	0.8204	6.64
69.5	163,314	126	0.0008	0.9992	5.45
70.5	163,188		0.0000	1.0000	5.45
71.5	163,188	43	0.0003	0.9997	5.45
72.5	163,145	10,208	0.0626	0.9374	5.45
73.5	152,937	91	0.0006	0.9994	5.11
74.5	152,846	131,627	0.8612	0.1388	5.11
75.5	21,219	20,692	0.9752	0.0248	0.71
76.5	527		0.0000	1.0000	0.02
77.5	527		0.0000	1.0000	0.02
78.5	527		0.0000	1.0000	0.02

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.02
80.5	527		0.0000	1.0000	0.02
81.5	527		0.0000	1.0000	0.02
82.5	527		0.0000	1.0000	0.02
83.5	527		0.0000	1.0000	0.02
84.5	527		0.0000	1.0000	0.02
85.5	527		0.0000	1.0000	0.02
86.5	527		0.0000	1.0000	0.02
87.5					0.02



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,569,217	1,388	0.0000	1.0000	100.00
0.5	31,767,634	31,510	0.0010	0.9990	100.00
1.5	30,584,372	22,138	0.0007	0.9993	99.90
2.5	29,201,467	35,679	0.0012	0.9988	99.83
3.5	28,483,838	55,684	0.0020	0.9980	99.71
4.5	27,390,869	113,772	0.0042	0.9958	99.51
5.5	26,089,644	38,986	0.0015	0.9985	99.09
6.5	24,656,784	84,713	0.0034	0.9966	98.94
7.5	20,931,900	21,851	0.0010	0.9990	98.60
8.5	19,634,617	34,082	0.0017	0.9983	98.50
9.5	18,539,267	66,441	0.0036	0.9964	98.33
10.5	16,959,069	311,676	0.0184	0.9816	97.98
11.5	15,996,531	362,032	0.0226	0.9774	96.18
12.5	14,466,428	194,652	0.0135	0.9865	94.01
13.5	13,335,665	46,288	0.0035	0.9965	92.74
14.5	12,114,897	70,587	0.0058	0.9942	92.42
15.5	11,331,823	167,243	0.0148	0.9852	91.88
16.5	10,244,977	67,945	0.0066	0.9934	90.52
17.5	9,532,296	21,784	0.0023	0.9977	89.92
18.5	9,189,215	51,835	0.0056	0.9944	89.71
19.5	7,816,306	46,960	0.0060	0.9940	89.21
20.5	6,889,511	33,672	0.0049	0.9951	88.67
21.5	6,548,001	41,744	0.0064	0.9936	88.24
22.5	6,291,020	62,892	0.0100	0.9900	87.68
23.5	5,919,931	74,048	0.0125	0.9875	86.80
24.5	5,626,282	51,370	0.0091	0.9909	85.72
25.5	5,323,313	99,327	0.0187	0.9813	84.94
26.5	5,102,616	94,408	0.0185	0.9815	83.35
27.5	4,881,945	42,021	0.0086	0.9914	81.81
28.5	2,547,355	19,014	0.0075	0.9925	81.11
29.5	2,403,629	49,380	0.0205	0.9795	80.50
30.5	2,139,170	19,810	0.0093	0.9907	78.85
31.5	1,316,835	87,162	0.0662	0.9338	78.12
32.5	1,138,347	7,167	0.0063	0.9937	72.95
33.5	934,248	46,779	0.0501	0.9499	72.49
34.5	879,696	27,867	0.0317	0.9683	68.86
35.5	450,877	28,349	0.0629	0.9371	66.68
36.5	409,110	1,480	0.0036	0.9964	62.49
37.5	367,987	1,981	0.0054	0.9946	62.27
38.5	346,161	1,604	0.0046	0.9954	61.93

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	325,925	2,243	0.0069	0.9931	61.65	
40.5	321,487	1,213	0.0038	0.9962	61.22	
41.5	321,528	2,511	0.0078	0.9922	60.99	
42.5	324,990	286	0.0009	0.9991	60.51	
43.5	323,647	2,139	0.0066	0.9934	60.46	
44.5	272,362	4,000	0.0147	0.9853	60.06	
45.5	267,971	388	0.0014	0.9986	59.18	
46.5	264,325	2,075	0.0079	0.9921	59.10	
47.5	262,895	6,994	0.0266	0.9734	58.63	
48.5	213,062	6,611	0.0310	0.9690	57.07	
49.5	204,664	1,895	0.0093	0.9907	55.30	
50.5	108,447	1,174	0.0108	0.9892	54.79	
51.5	103,668	2,878	0.0278	0.9722	54.20	
52.5	103,057	4,081	0.0396	0.9604	52.69	
53.5	86,862	1,973	0.0227	0.9773	50.60	
54.5	81,840	377	0.0046	0.9954	49.45	
55.5	59,881	707	0.0118	0.9882	49.22	
56.5	53,552	1,094	0.0204	0.9796	48.64	
57.5	51,988	41	0.0008	0.9992	47.65	
58.5	45,981	1,532	0.0333	0.9667	47.61	
59.5	46,397	3,091	0.0666	0.9334	46.02	
60.5	45,530	2,675	0.0588	0.9412	42.96	
61.5	37,658	606	0.0161	0.9839	40.43	
62.5	6,267	470	0.0750	0.9250	39.78	
63.5	6,288	64	0.0102	0.9898	36.80	
64.5	6,224	200	0.0321	0.9679	36.42	
65.5	6,024		0.0000	1.0000	35.25	
66.5	6,024		0.0000	1.0000	35.25	
67.5	6,173		0.0000	1.0000	35.25	
68.5	6,173	108	0.0175	0.9825	35.25	
69.5	6,173		0.0000	1.0000	34.63	
70.5	6,173		0.0000	1.0000	34.63	
71.5	6,173		0.0000	1.0000	34.63	
72.5	6,173		0.0000	1.0000	34.63	
73.5	6,173		0.0000	1.0000	34.63	
74.5	6,024	2,649	0.4397	0.5603	34.63	
75.5	3,375	3,375	1.0000	0.0000	19.40	
76.5					0.00	

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

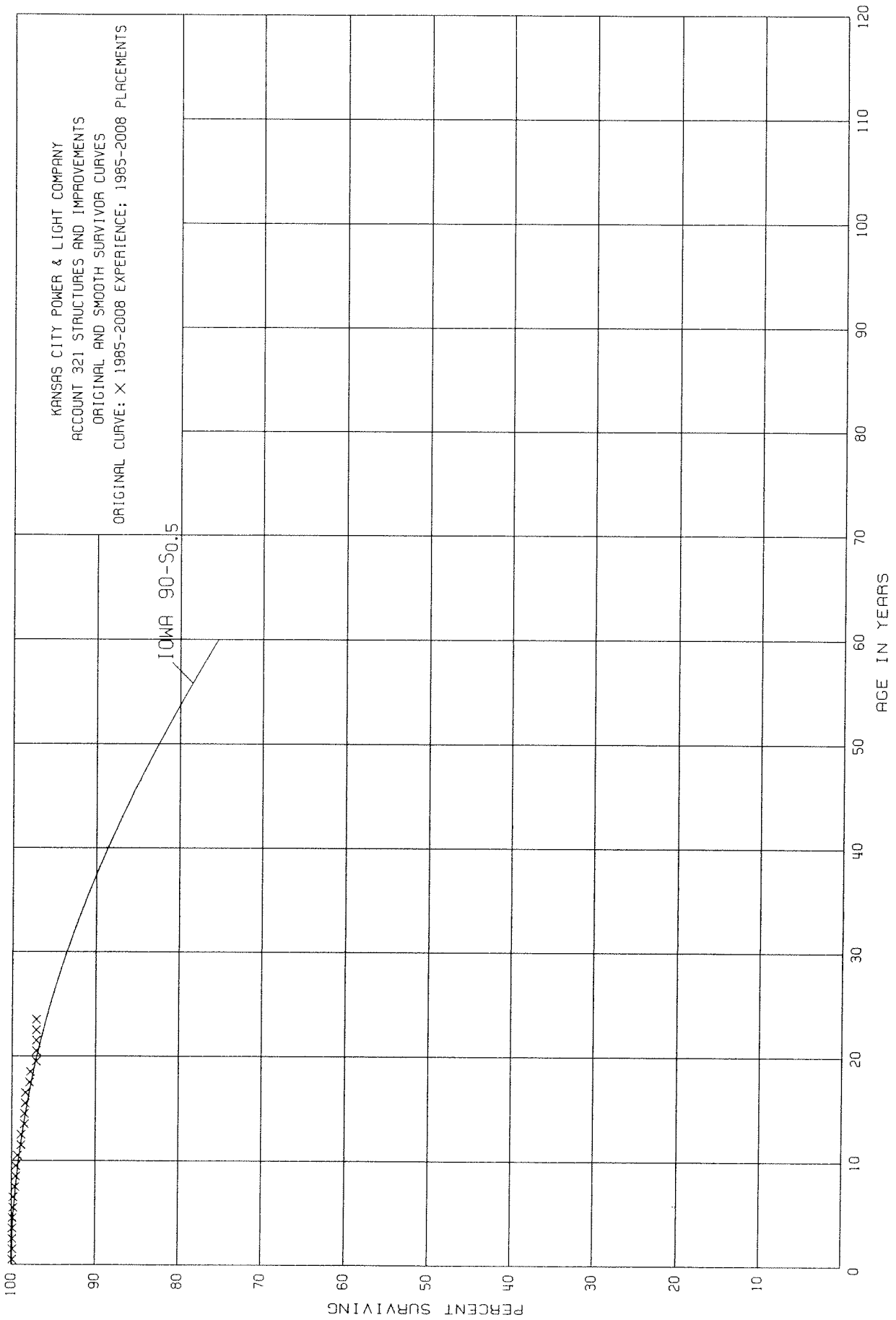
PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,852,046		0.0000	1.0000	100.00
0.5	23,165,155	29,437	0.0013	0.9987	100.00
1.5	22,315,841	5,462	0.0002	0.9998	99.87
2.5	21,036,671	23,809	0.0011	0.9989	99.85
3.5	20,882,411	12,083	0.0006	0.9994	99.74
4.5	20,142,343	76,145	0.0038	0.9962	99.68
5.5	19,212,743	6,047	0.0003	0.9997	99.30
6.5	17,998,310	39,724	0.0022	0.9978	99.27
7.5	14,634,774	1,481	0.0001	0.9999	99.05
8.5	15,846,694	14,956	0.0009	0.9991	99.04
9.5	14,906,682	51,731	0.0035	0.9965	98.95
10.5	13,565,669	289,790	0.0214	0.9786	98.60
11.5	13,714,677	333,533	0.0243	0.9757	96.49
12.5	12,313,516	132,489	0.0108	0.9892	94.15
13.5	11,417,914	34,888	0.0031	0.9969	93.13
14.5	10,249,152	68,881	0.0067	0.9933	92.84
15.5	9,997,807	123,686	0.0124	0.9876	92.22
16.5	9,014,587	46,676	0.0052	0.9948	91.08
17.5	8,379,660	16,362	0.0020	0.9980	90.61
18.5	8,108,954	44,314	0.0055	0.9945	90.43
19.5	6,953,837	41,012	0.0059	0.9941	89.93
20.5	6,036,895	29,359	0.0049	0.9951	89.40
21.5	5,702,845	30,753	0.0054	0.9946	88.96
22.5	5,461,674	58,655	0.0107	0.9893	88.48
23.5	5,111,222	66,976	0.0131	0.9869	87.53
24.5	4,904,887	49,882	0.0102	0.9898	86.38
25.5	4,596,564	93,605	0.0204	0.9796	85.50
26.5	4,395,282	81,238	0.0185	0.9815	83.76
27.5	4,177,052	39,169	0.0094	0.9906	82.21
28.5	1,903,572	11,279	0.0059	0.9941	81.44
29.5	1,789,825	30,170	0.0169	0.9831	80.96
30.5	1,726,488	16,646	0.0096	0.9904	79.59
31.5	951,195	71,516	0.0752	0.9248	78.83
32.5	812,142	745	0.0009	0.9991	72.90
33.5	698,862	168	0.0002	0.9998	72.83
34.5	700,914	24,118	0.0344	0.9656	72.82
35.5	287,757	26,848	0.0933	0.9067	70.31
36.5	258,010	1,132	0.0044	0.9956	63.75
37.5	239,718	758	0.0032	0.9968	63.47
38.5	233,475	364	0.0016	0.9984	63.27

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

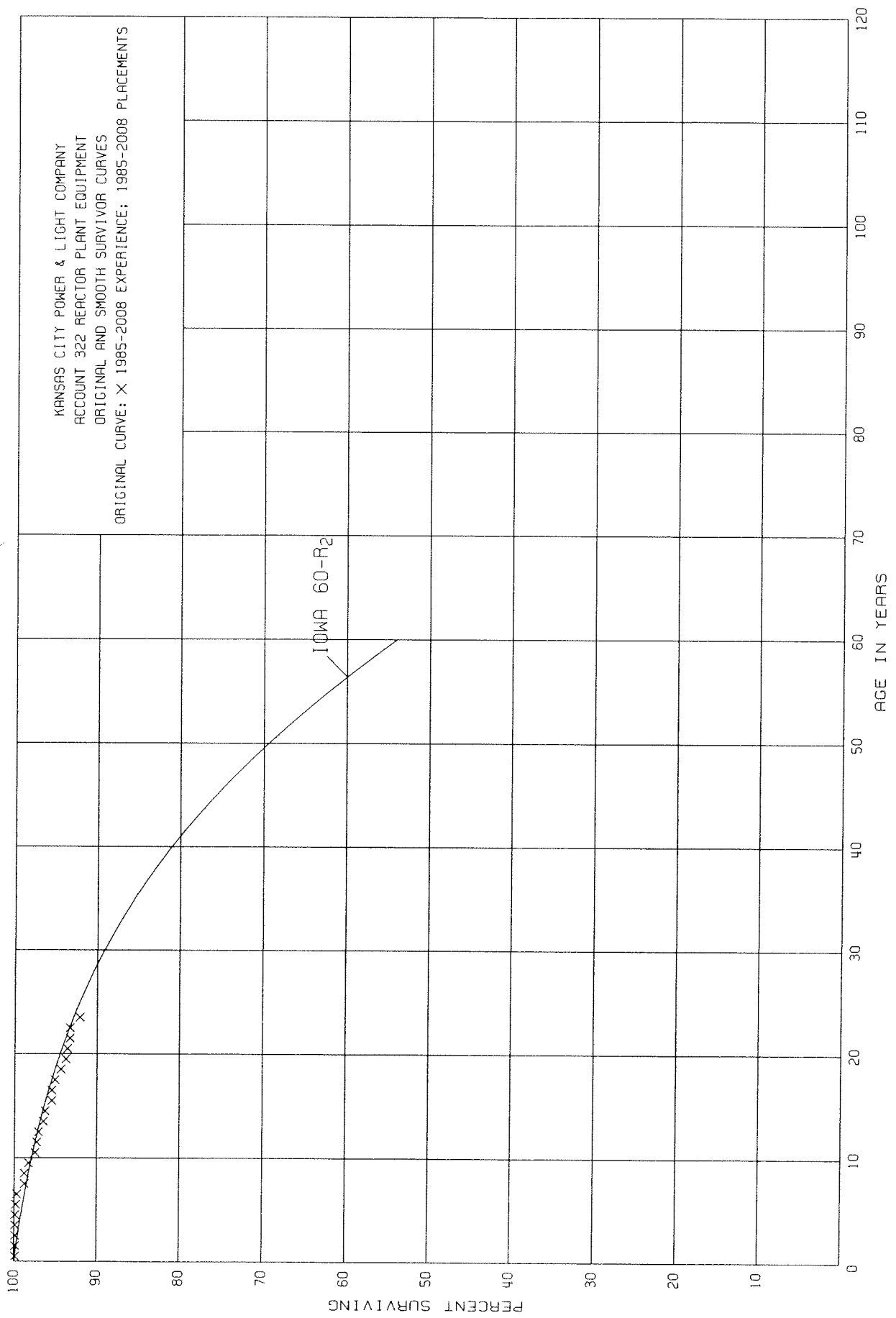
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	219,433	2,143	0.0098	0.9902	63.17
40.5	219,161	166	0.0008	0.9992	62.55
41.5	222,004	871	0.0039	0.9961	62.50
42.5	225,762	286	0.0013	0.9987	62.26
43.5	220,070		0.0000	1.0000	62.18
44.5	170,529	1,995	0.0117	0.9883	62.18
45.5	164,140	58	0.0004	0.9996	61.45
46.5	161,826	1,722	0.0106	0.9894	61.43
47.5	160,392	5,560	0.0347	0.9653	60.78
48.5	114,249	4,249	0.0372	0.9628	58.67
49.5	110,055	632	0.0057	0.9943	56.49
50.5	15,773	71	0.0045	0.9955	56.17
51.5	15,702	287	0.0183	0.9817	55.92
52.5	15,415	2,246	0.1457	0.8543	54.90
53.5	13,169	28	0.0021	0.9979	46.90
54.5	13,213	130	0.0098	0.9902	46.80
55.5	13,890	567	0.0408	0.9592	46.34
56.5	13,324	1,007	0.0756	0.9244	44.45
57.5	12,316		0.0000	1.0000	41.09
58.5	7,616	1,522	0.1998	0.8002	41.09
59.5	8,744	2,701	0.3089	0.6911	32.88
60.5	9,418	2,385	0.2532	0.7468	22.72
61.5	6,117	15	0.0025	0.9975	16.97
62.5	6,103	78	0.0128	0.9872	16.93
63.5	6,024		0.0000	1.0000	16.71
64.5	6,024		0.0000	1.0000	16.71
65.5	6,024		0.0000	1.0000	16.71
66.5	6,024		0.0000	1.0000	16.71
67.5	6,173		0.0000	1.0000	16.71
68.5	6,173	108	0.0175	0.9825	16.71
69.5	6,173		0.0000	1.0000	16.42
70.5	6,173		0.0000	1.0000	16.42
71.5	6,173		0.0000	1.0000	16.42
72.5	6,173		0.0000	1.0000	16.42
73.5	6,173		0.0000	1.0000	16.42
74.5	6,024	2,649	0.4397	0.5603	16.42
75.5	3,375	3,375	1.0000	0.0000	9.20
76.5					0.00



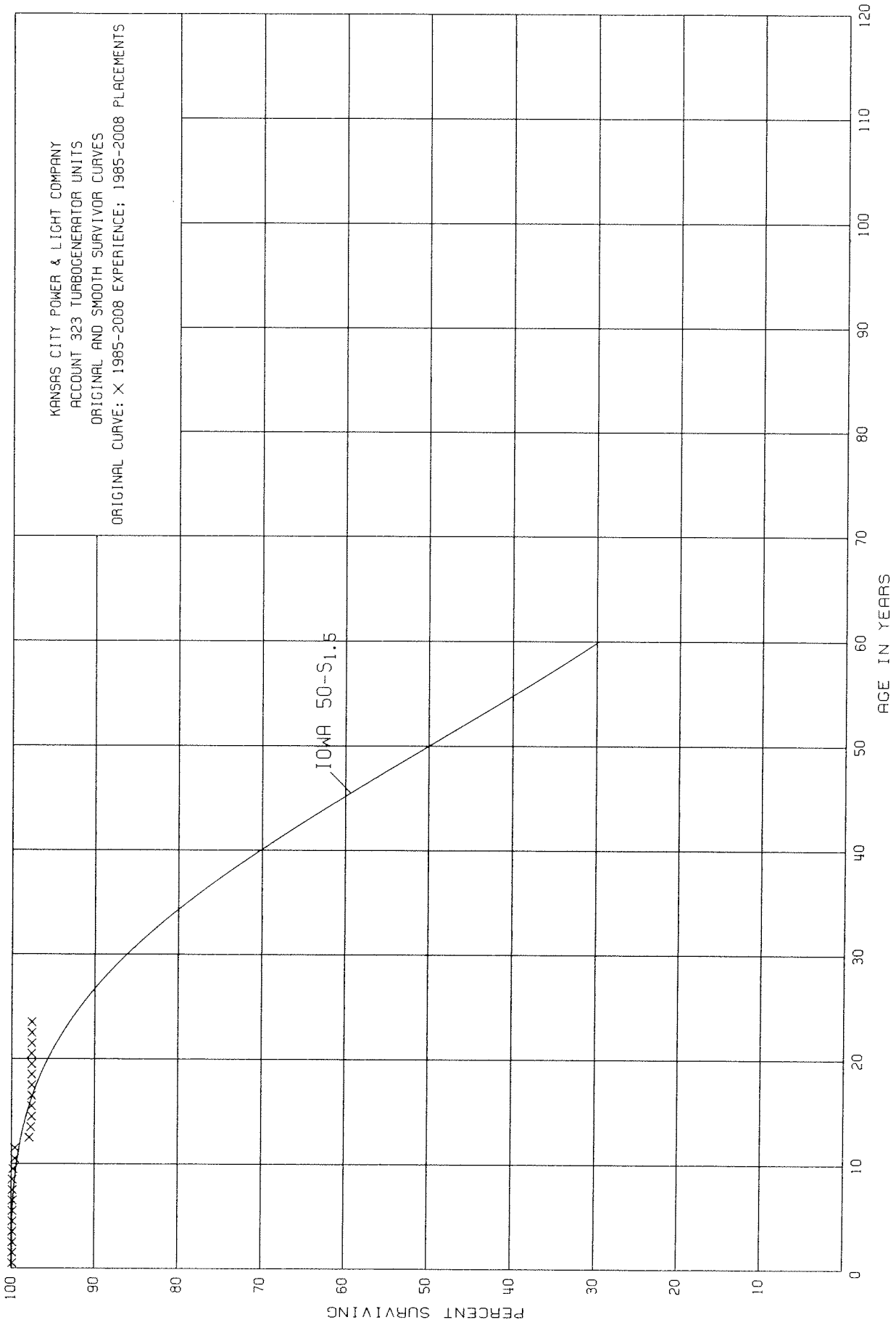
KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008			EXPERIENCE BAND 1985-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	356,975,400		0.0000	1.0000	100.00
0.5	355,602,710		0.0000	1.0000	100.00
1.5	355,226,287	42,848	0.0001	0.9999	100.00
2.5	355,036,288	152,420	0.0004	0.9996	99.99
3.5	353,612,196	11,724	0.0000	1.0000	99.95
4.5	419,597,362	468,591	0.0011	0.9989	99.95
5.5	426,111,416	276,189	0.0006	0.9994	99.84
6.5	424,020,599	826,909	0.0020	0.9980	99.78
7.5	422,050,430	227,727	0.0005	0.9995	99.58
8.5	421,807,415	306,352	0.0007	0.9993	99.53
9.5	421,155,872	885,104	0.0021	0.9979	99.46
10.5	419,936,756	1,392,207	0.0033	0.9967	99.25
11.5	418,237,128	19,770	0.0000	1.0000	98.92
12.5	414,946,615	1,631,473	0.0039	0.9961	98.92
13.5	411,343,509	348,342	0.0008	0.9992	98.53
14.5	405,064,905	155,845	0.0004	0.9996	98.45
15.5	403,896,882		0.0000	1.0000	98.41
16.5	403,416,170	2,097,356	0.0052	0.9948	98.41
17.5	399,870,872	426,534	0.0011	0.9989	97.90
18.5	398,459,274	2,924,979	0.0073	0.9927	97.79
19.5	395,146,781	14,406	0.0000	1.0000	97.08
20.5	394,419,652	25,242	0.0001	0.9999	97.08
21.5	389,717,369		0.0000	1.0000	97.07
22.5	389,503,052		0.0000	1.0000	97.07
23.5					97.07



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008			EXPERIENCE BAND 1985-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	916,448,644		0.0000	1.0000	100.00
0.5	900,159,708		0.0000	1.0000	100.00
1.5	888,930,013	28,739	0.0000	1.0000	100.00
2.5	882,230,519	174,129	0.0002	0.9998	100.00
3.5	879,708,041	12,096	0.0000	1.0000	99.98
4.5	718,484,527	1,158,710	0.0016	0.9984	99.98
5.5	715,568,763	1,002,705	0.0014	0.9986	99.82
6.5	710,848,033	6,492,449	0.0091	0.9909	99.68
7.5	703,439,646	25,810	0.0000	1.0000	98.77
8.5	695,665,777	3,089,860	0.0044	0.9956	98.77
9.5	691,675,231	6,126,123	0.0089	0.9911	98.34
10.5	685,264,179	940,562	0.0014	0.9986	97.46
11.5	682,341,232	1,778,733	0.0026	0.9974	97.32
12.5	677,072,505	3,889,549	0.0057	0.9943	97.07
13.5	671,541,517	1,425,072	0.0021	0.9979	96.52
14.5	665,050,448	5,514,146	0.0083	0.9917	96.32
15.5	653,608,831	214,742	0.0003	0.9997	95.52
16.5	651,634,572	2,724,517	0.0042	0.9958	95.49
17.5	643,791,488	4,906,571	0.0076	0.9924	95.09
18.5	636,601,343	3,643,242	0.0057	0.9943	94.37
19.5	631,725,688	1,380,987	0.0022	0.9978	93.83
20.5	627,791,379	2,074,495	0.0033	0.9967	93.62
21.5	622,982,946	4,305	0.0000	1.0000	93.31
22.5	618,326,146	7,812,964	0.0126	0.9874	93.31
23.5					92.13

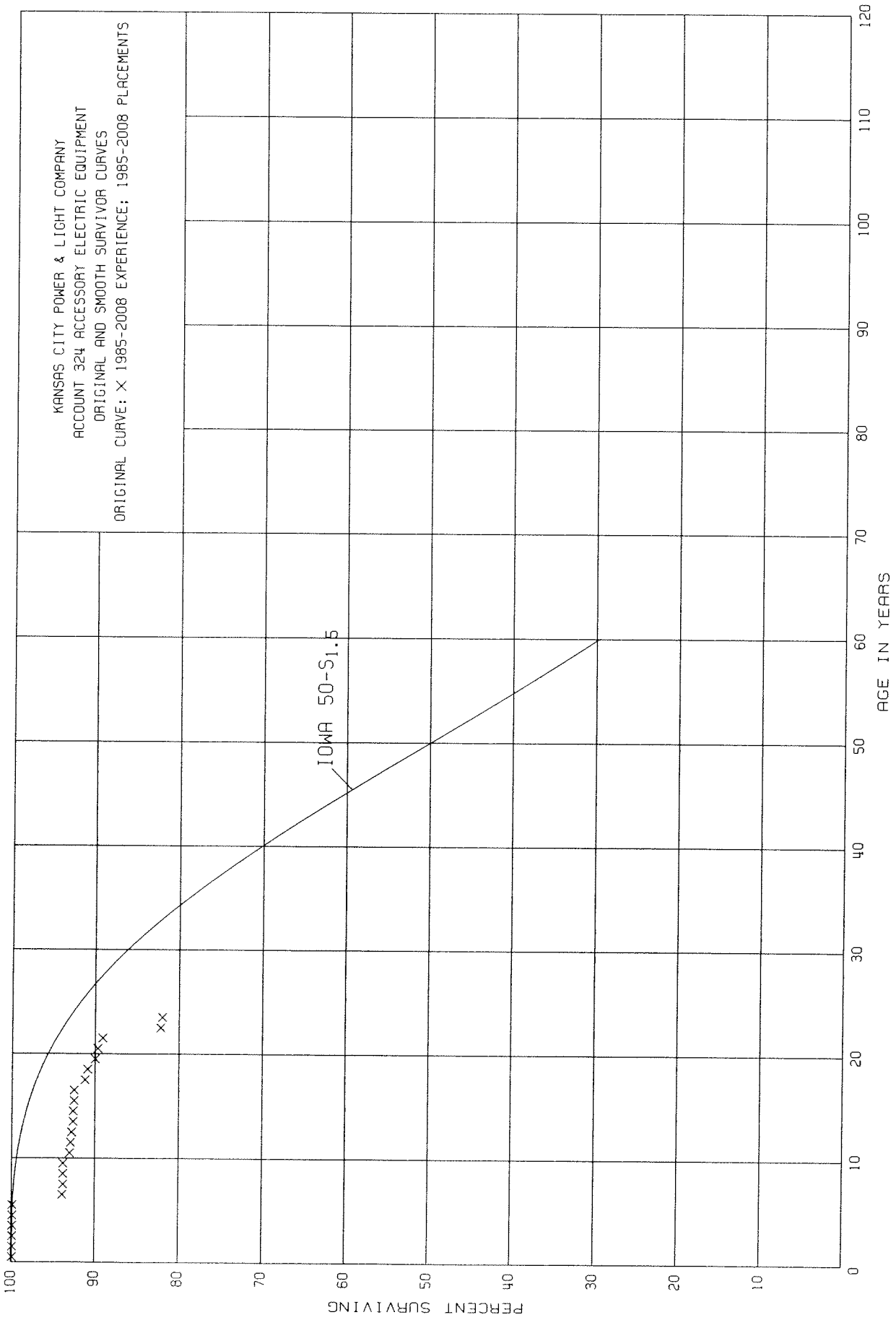


KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008			EXPERIENCE BAND 1985-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	109,145,734		0.0000	1.0000	100.00
0.5	108,716,836		0.0000	1.0000	100.00
1.5	108,684,768		0.0000	1.0000	100.00
2.5	108,544,565		0.0000	1.0000	100.00
3.5	108,451,106	1,196	0.0000	1.0000	100.00
4.5	187,983,044	101,790	0.0005	0.9995	100.00
5.5	175,773,000		0.0000	1.0000	99.95
6.5	175,741,838	67	0.0000	1.0000	99.95
7.5	175,296,857	168	0.0000	1.0000	99.95
8.5	174,572,699	208,633	0.0012	0.9988	99.95
9.5	174,201,716	345,609	0.0020	0.9980	99.83
10.5	173,831,294		0.0000	1.0000	99.63
11.5	173,831,294	3,051,298	0.0176	0.9824	99.63
12.5	167,980,026	340,638	0.0020	0.9980	97.88
13.5	167,627,964	117,500	0.0007	0.9993	97.68
14.5	166,283,444	3,988	0.0000	1.0000	97.61
15.5	166,135,874		0.0000	1.0000	97.61
16.5	165,998,998	14,158	0.0001	0.9999	97.61
17.5	165,535,429	27,989	0.0002	0.9998	97.60
18.5	165,308,409	17,307	0.0001	0.9999	97.58
19.5	165,220,864	5,522	0.0000	1.0000	97.57
20.5	165,176,477	2,090	0.0000	1.0000	97.57
21.5	164,988,367		0.0000	1.0000	97.57
22.5	164,945,951		0.0000	1.0000	97.57
23.5					97.57

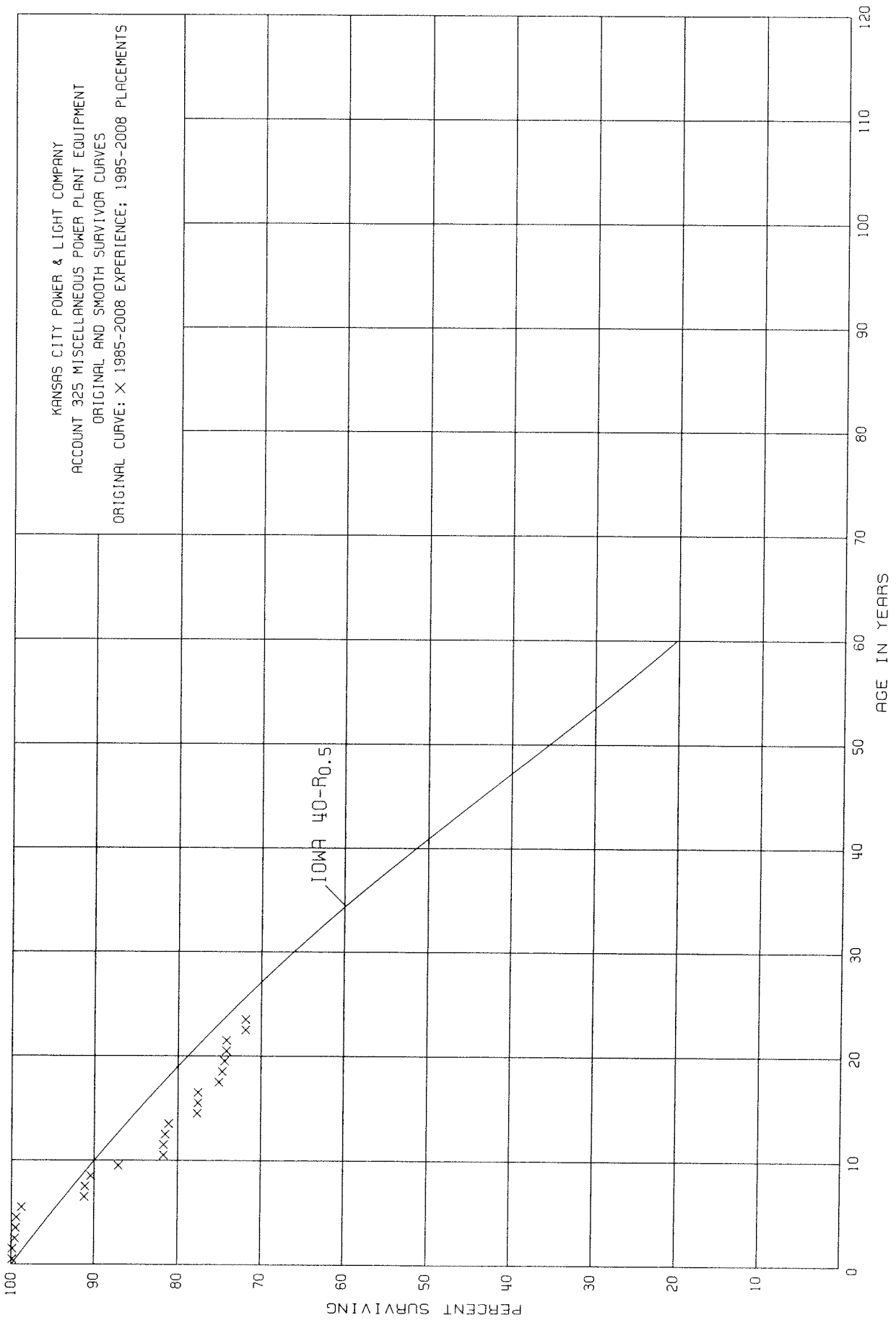


KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008			EXPERIENCE BAND 1985-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,351,321		0.0000	1.0000	100.00
0.5	137,185,790		0.0000	1.0000	100.00
1.5	137,138,306	155,437	0.0011	0.9989	100.00
2.5	133,709,982	15,263	0.0001	0.9999	99.89
3.5	132,157,266	43,176	0.0003	0.9997	99.88
4.5	150,989,177	1,061	0.0000	1.0000	99.85
5.5	151,574,696	8,978,530	0.0592	0.9408	99.85
6.5	141,612,260	159,076	0.0011	0.9989	93.94
7.5	141,172,092	36,143	0.0003	0.9997	93.84
8.5	140,556,173	68,118	0.0005	0.9995	93.81
9.5	139,982,103	1,191,005	0.0085	0.9915	93.76
10.5	138,610,083	163,144	0.0012	0.9988	92.96
11.5	137,659,104	137,987	0.0010	0.9990	92.85
12.5	136,674,363	294,346	0.0022	0.9978	92.76
13.5	135,942,005		0.0000	1.0000	92.56
14.5	134,690,240	29,632	0.0002	0.9998	92.56
15.5	134,267,922		0.0000	1.0000	92.54
16.5	134,111,022	1,906,899	0.0142	0.9858	92.54
17.5	129,710,013	462,224	0.0036	0.9964	91.23
18.5	128,825,041	1,229,673	0.0095	0.9905	90.90
19.5	127,531,312	493,048	0.0039	0.9961	90.04
20.5	126,840,911	832,212	0.0066	0.9934	89.69
21.5	124,960,361	9,692,117	0.0776	0.9224	89.10
22.5	115,057,221	320,761	0.0028	0.9972	82.19
23.5					81.96

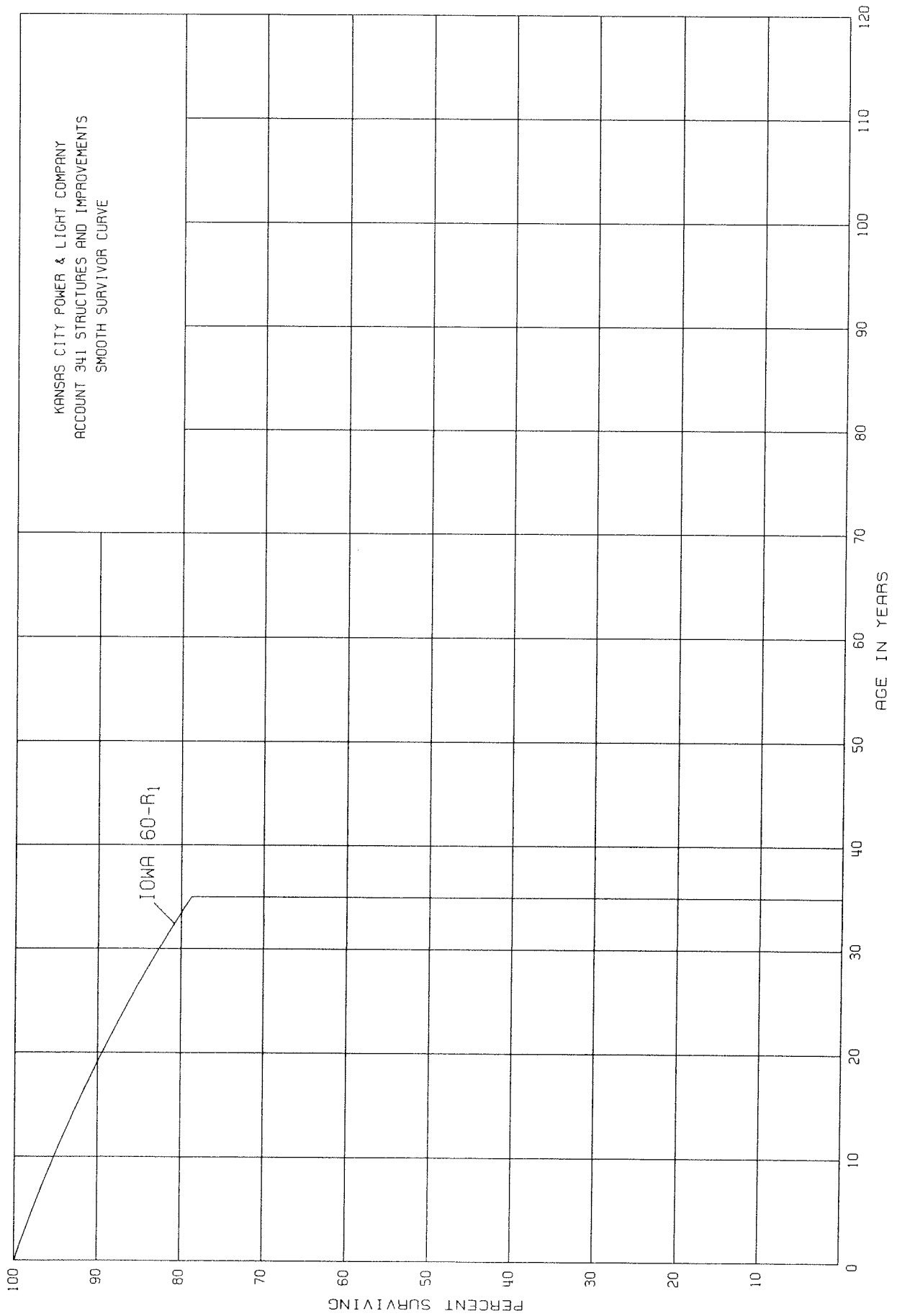


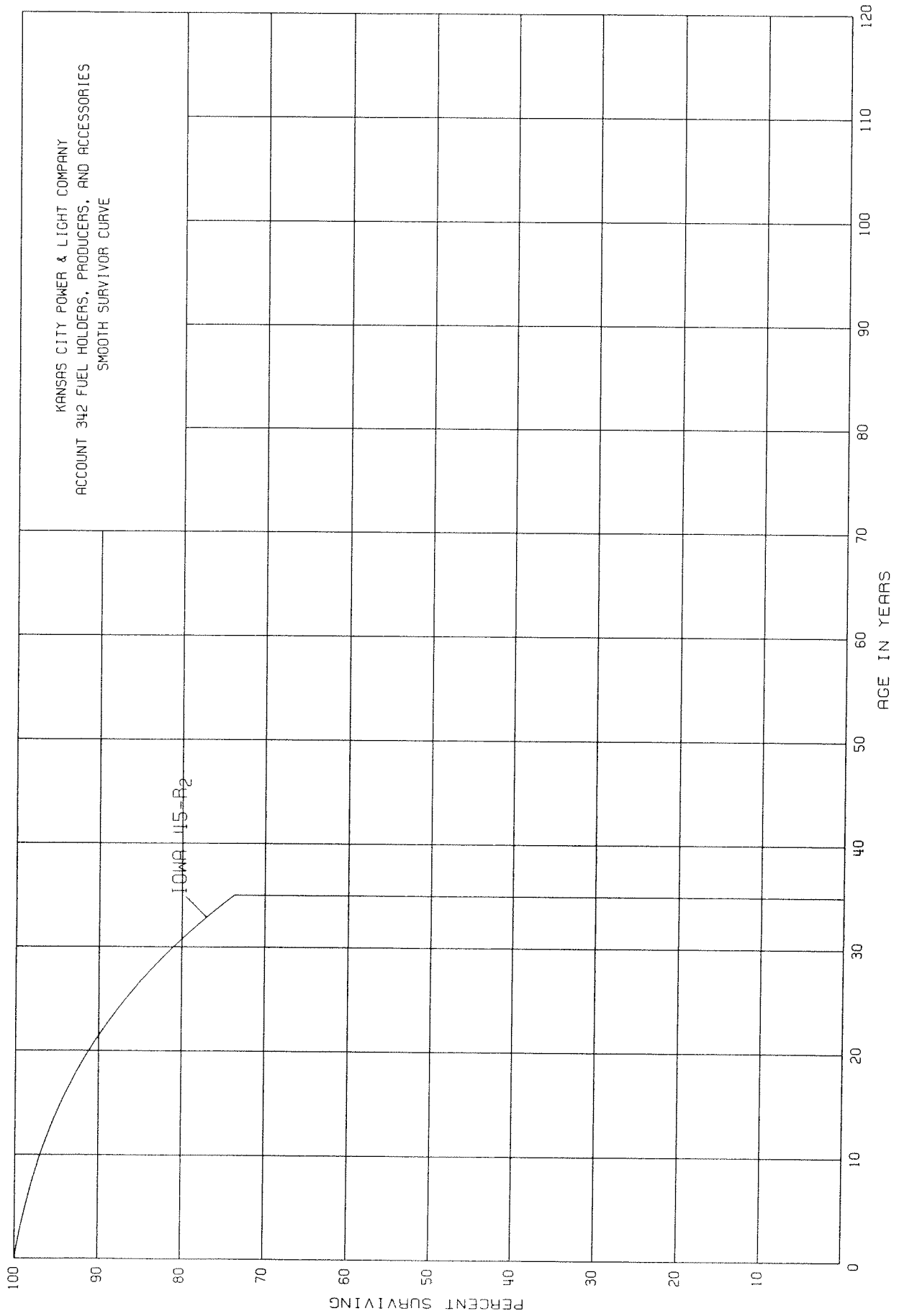
KANSAS CITY POWER & LIGHT COMPANY

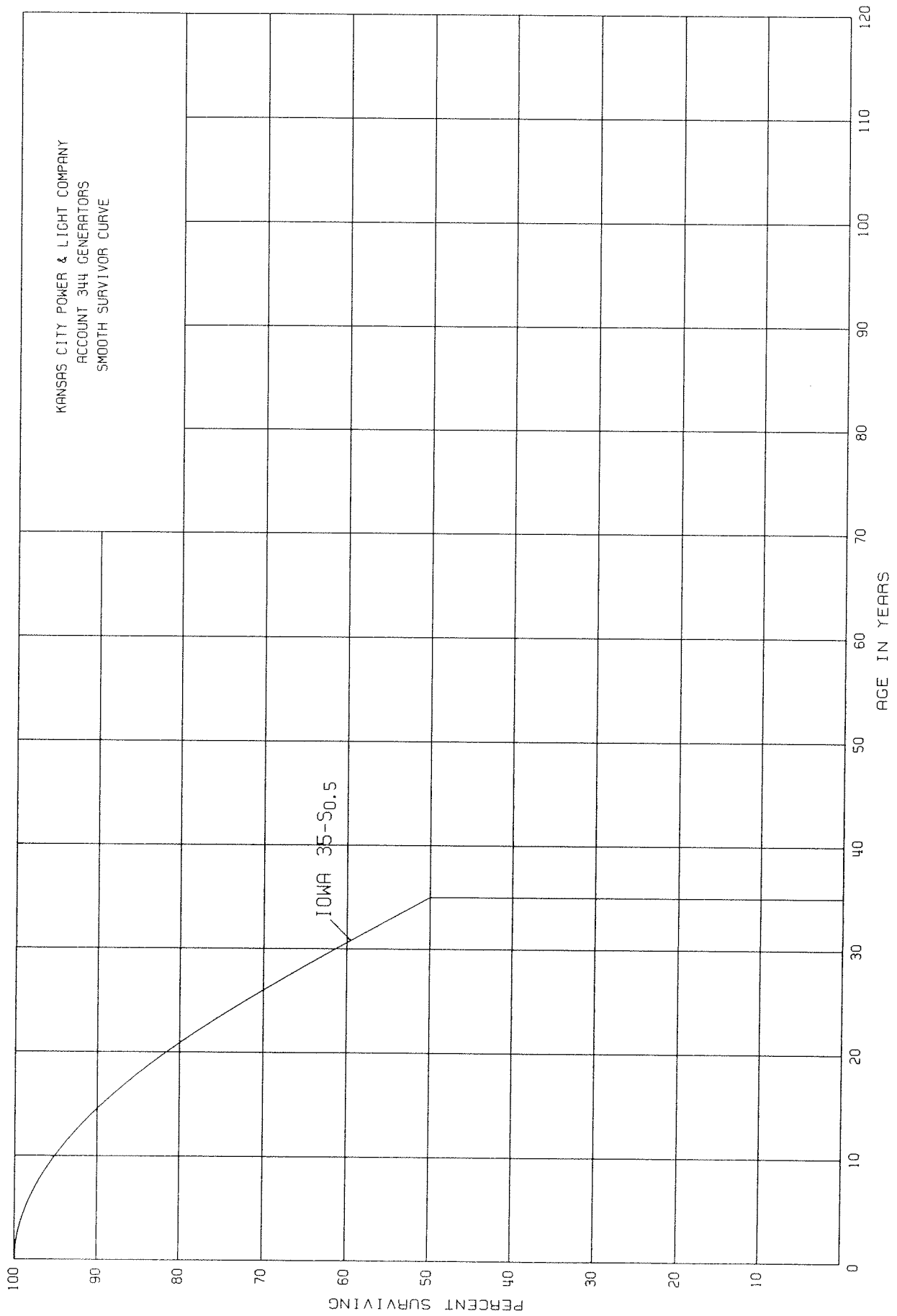
ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

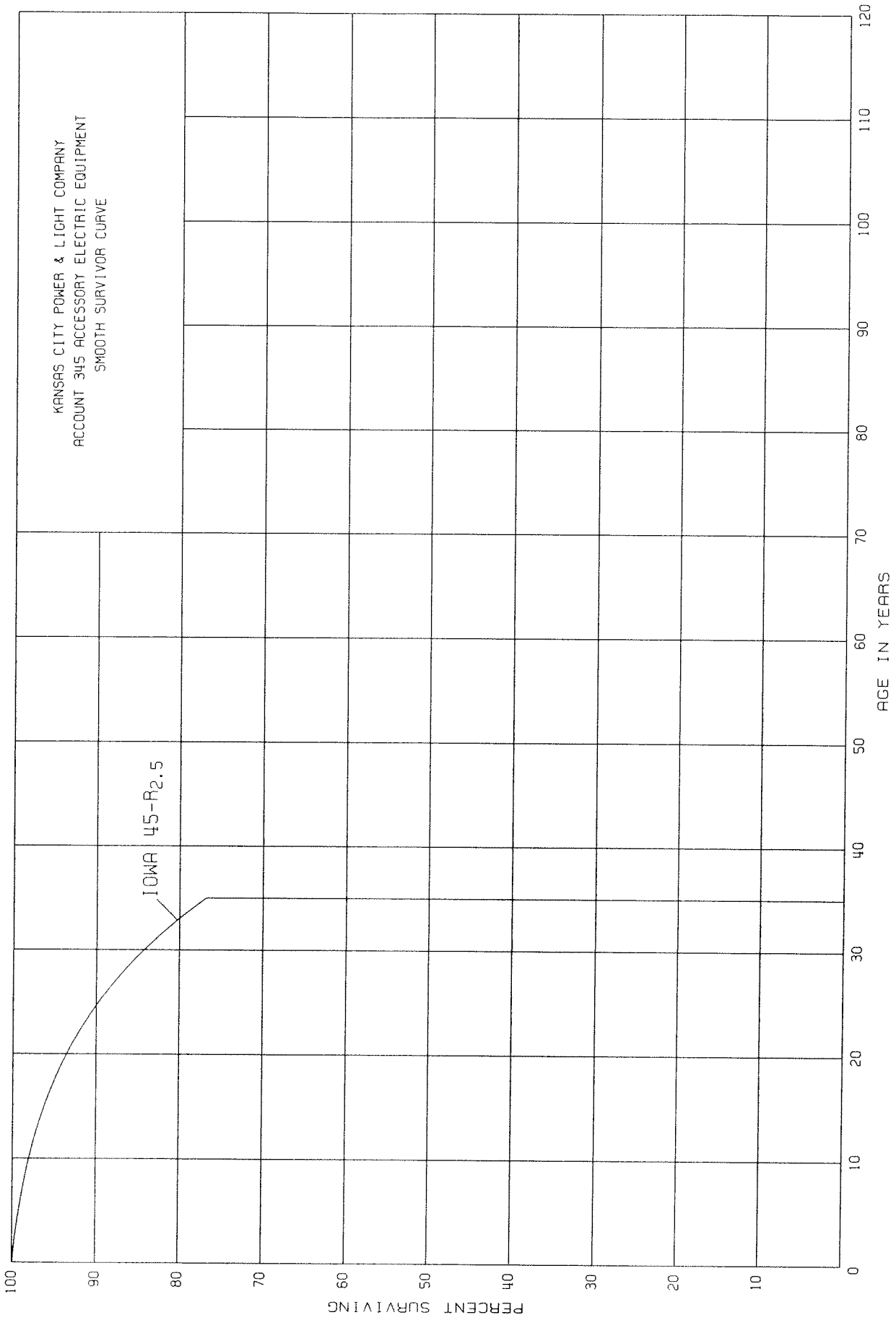
ORIGINAL LIFE TABLE

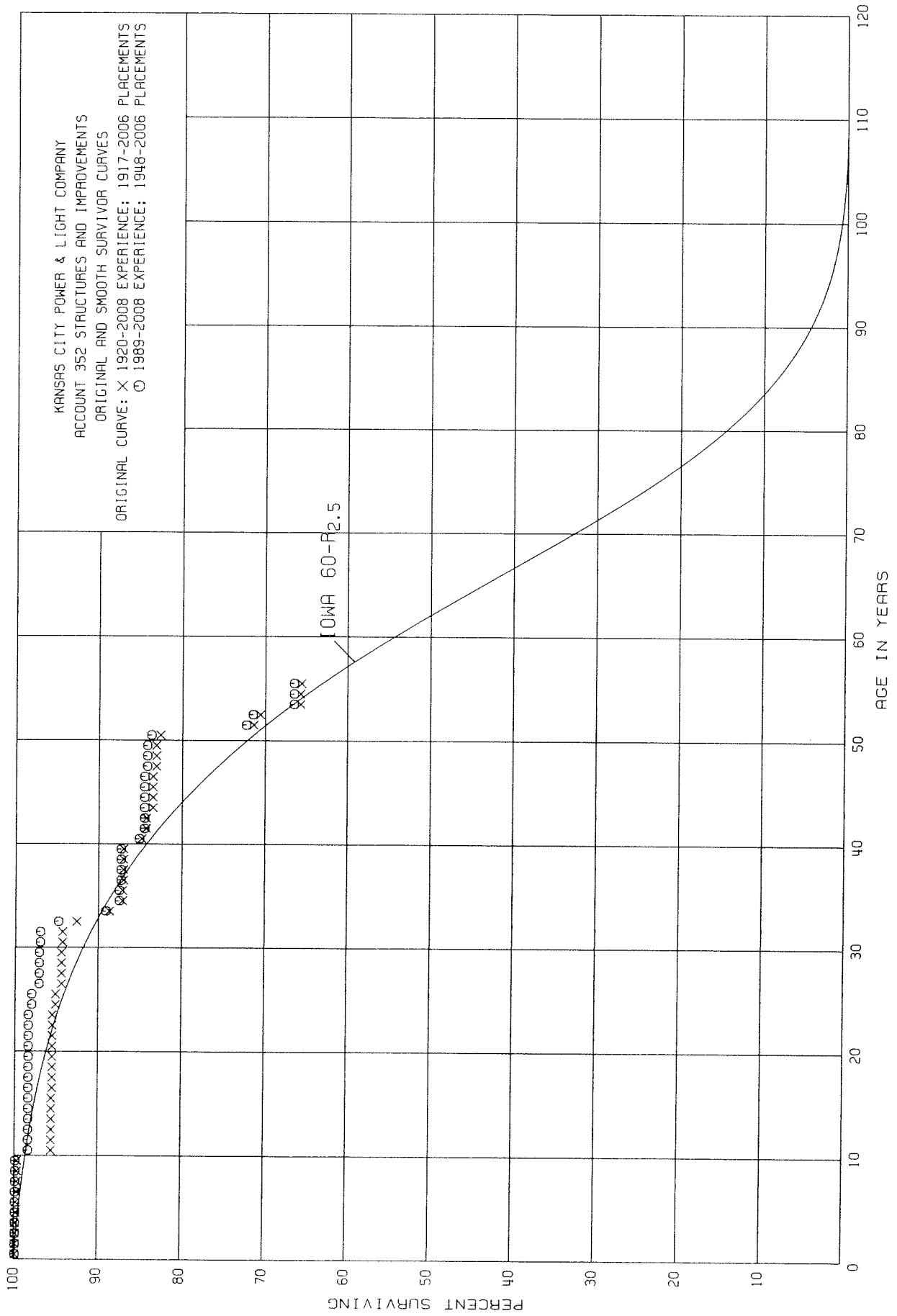
PLACEMENT BAND 1985-2008			EXPERIENCE BAND 1985-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,850,598		0.0000	1.0000	100.00
0.5	100,656,491	17,008	0.0002	0.9998	100.00
1.5	98,893,895	413,685	0.0042	0.9958	99.98
2.5	98,041,902	50,746	0.0005	0.9995	99.56
3.5	97,344,252	69,302	0.0007	0.9993	99.51
4.5	82,651,287	561,482	0.0068	0.9932	99.44
5.5	80,761,402	6,202,525	0.0768	0.9232	98.76
6.5	72,511,008	97,930	0.0014	0.9986	91.18
7.5	71,138,181	479,267	0.0067	0.9933	91.05
8.5	69,521,497	2,566,756	0.0369	0.9631	90.44
9.5	63,963,019	3,972,955	0.0621	0.9379	87.10
10.5	58,794,635	14,914	0.0003	0.9997	81.69
11.5	58,608,537	139,717	0.0024	0.9976	81.67
12.5	56,458,833	253,918	0.0045	0.9955	81.47
13.5	53,938,117	2,256,000	0.0418	0.9582	81.10
14.5	47,972,423	85,145	0.0018	0.9982	77.71
15.5	45,851,748	7,871	0.0002	0.9998	77.57
16.5	44,861,162	1,446,450	0.0322	0.9678	77.55
17.5	42,030,808	182,491	0.0043	0.9957	75.05
18.5	40,069,532	202,417	0.0051	0.9949	74.73
19.5	37,253,054	59,599	0.0016	0.9984	74.35
20.5	36,203,808	22,758	0.0006	0.9994	74.23
21.5	34,470,404	1,067,582	0.0310	0.9690	74.19
22.5	33,061,475		0.0000	1.0000	71.89
23.5					71.89











KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1920-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,964,078	717	0.0001	0.9999	100.00	
0.5	5,050,023	236	0.0000	1.0000	99.99	
1.5	5,047,224	4,243	0.0008	0.9992	99.99	
2.5	4,809,170	326	0.0001	0.9999	99.91	
3.5	4,705,980	7,000	0.0015	0.9985	99.90	
4.5	4,708,599		0.0000	1.0000	99.75	
5.5	4,369,429	738	0.0002	0.9998	99.75	
6.5	4,071,459	521	0.0001	0.9999	99.73	
7.5	3,641,631	146	0.0000	1.0000	99.72	
8.5	3,398,511		0.0000	1.0000	99.72	
9.5	3,396,726	139,507	0.0411	0.9589	99.72	
10.5	3,174,678	143	0.0000	1.0000	95.62	
11.5	3,161,499		0.0000	1.0000	95.62	
12.5	3,163,338	1,126	0.0004	0.9996	95.62	
13.5	3,130,667		0.0000	1.0000	95.58	
14.5	2,987,727	723	0.0002	0.9998	95.58	
15.5	2,836,055	483	0.0002	0.9998	95.56	
16.5	2,821,892		0.0000	1.0000	95.54	
17.5	2,724,749	1,914	0.0007	0.9993	95.54	
18.5	2,767,415		0.0000	1.0000	95.47	
19.5	2,797,172		0.0000	1.0000	95.47	
20.5	2,781,017		0.0000	1.0000	95.47	
21.5	2,813,595	25	0.0000	1.0000	95.47	
22.5	2,344,082	31	0.0000	1.0000	95.47	
23.5	2,118,381	7,851	0.0037	0.9963	95.47	
24.5	2,110,083	869	0.0004	0.9996	95.12	
25.5	2,104,124	14,577	0.0069	0.9931	95.08	
26.5	2,088,446	303	0.0001	0.9999	94.42	
27.5	2,085,440	52	0.0000	1.0000	94.41	
28.5	2,084,990		0.0000	1.0000	94.41	
29.5	1,872,907	2,312	0.0012	0.9988	94.41	
30.5	1,870,614		0.0000	1.0000	94.30	
31.5	1,670,466	29,836	0.0179	0.9821	94.30	
32.5	1,200,160	51,143	0.0426	0.9574	92.61	
33.5	1,132,270	20,468	0.0181	0.9819	88.66	
34.5	1,111,740		0.0000	1.0000	87.06	
35.5	1,018,502	1,228	0.0012	0.9988	87.06	
36.5	1,013,529		0.0000	1.0000	86.96	
37.5	1,014,042		0.0000	1.0000	86.96	
38.5	885,006		0.0000	1.0000	86.96	

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

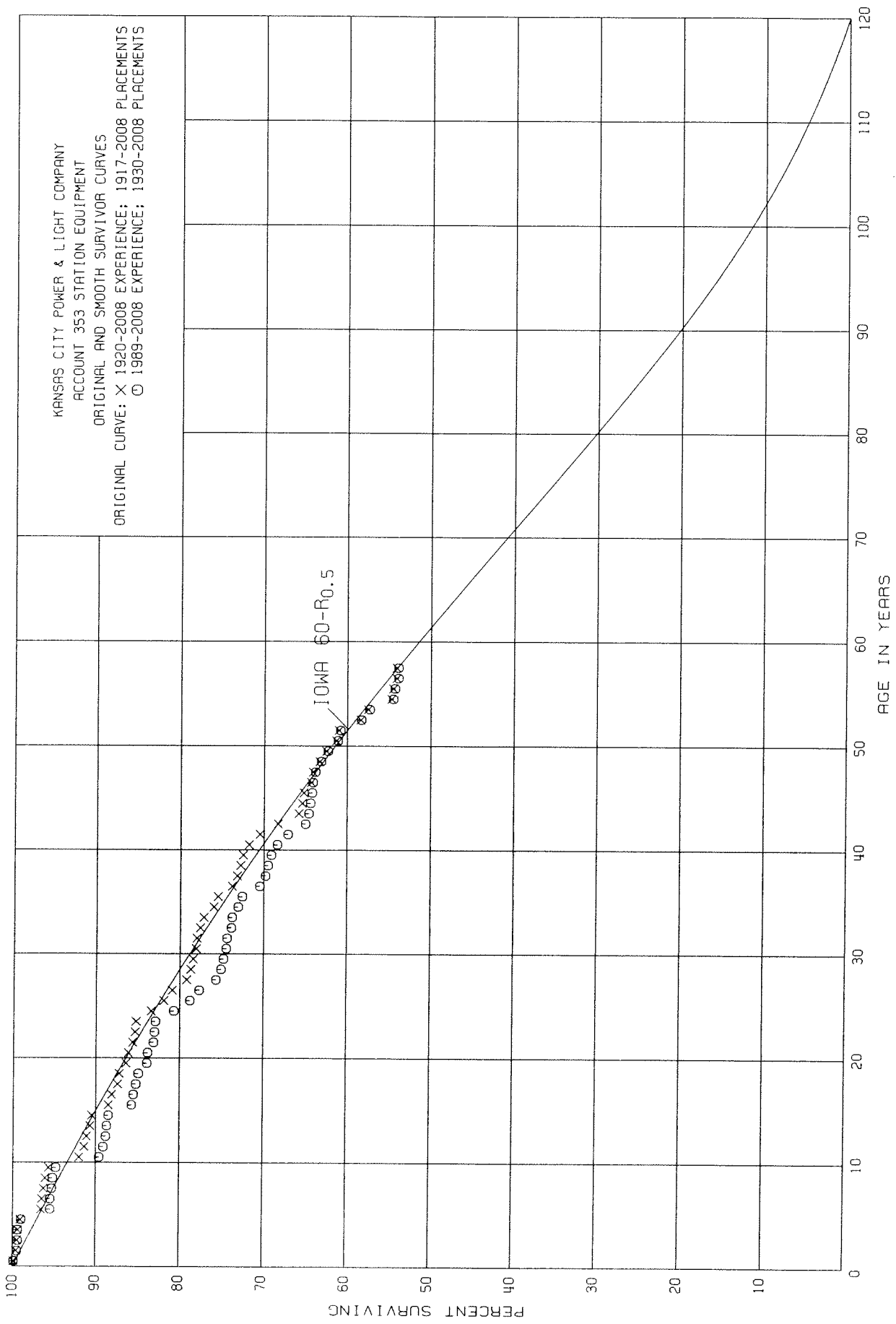
PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	846,011	20,873	0.0247	0.9753	86.96
40.5	638,337	3,579	0.0056	0.9944	84.81
41.5	558,975		0.0000	1.0000	84.34
42.5	511,045	4,945	0.0097	0.9903	84.34
43.5	406,163		0.0000	1.0000	83.52
44.5	388,712		0.0000	1.0000	83.52
45.5	369,511	130	0.0004	0.9996	83.52
46.5	356,057	1,502	0.0042	0.9958	83.49
47.5	346,454	52	0.0002	0.9998	83.14
48.5	342,677		0.0000	1.0000	83.12
49.5	298,430	1,749	0.0059	0.9941	83.12
50.5	291,492	39,565	0.1357	0.8643	82.63
51.5	248,781	2,855	0.0115	0.9885	71.42
52.5	245,158	17,073	0.0696	0.9304	70.60
53.5	163,142		0.0000	1.0000	65.69
54.5	152,576	115	0.0008	0.9992	65.69
55.5	84,661	6,057	0.0715	0.9285	65.64
56.5	77,920		0.0000	1.0000	60.95
57.5	17,843		0.0000	1.0000	60.95
58.5	17,843		0.0000	1.0000	60.95
59.5	982		0.0000	1.0000	60.95
60.5					60.95

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2006			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,194,364		0.0000	1.0000	100.00
0.5	2,194,364		0.0000	1.0000	100.00
1.5	2,194,364		0.0000	1.0000	100.00
2.5	2,440,353		0.0000	1.0000	100.00
3.5	2,609,124		0.0000	1.0000	100.00
4.5	2,596,290		0.0000	1.0000	100.00
5.5	2,247,112		0.0000	1.0000	100.00
6.5	1,944,341		0.0000	1.0000	100.00
7.5	1,516,140		0.0000	1.0000	100.00
8.5	1,281,410		0.0000	1.0000	100.00
9.5	1,452,241	22,760	0.0157	0.9843	100.00
10.5	1,352,467		0.0000	1.0000	98.43
11.5	1,544,366		0.0000	1.0000	98.43
12.5	1,991,071		0.0000	1.0000	98.43
13.5	1,966,847		0.0000	1.0000	98.43
14.5	1,825,051		0.0000	1.0000	98.43
15.5	1,778,153		0.0000	1.0000	98.43
16.5	1,809,255		0.0000	1.0000	98.43
17.5	1,712,111		0.0000	1.0000	98.43
18.5	1,864,054		0.0000	1.0000	98.43
19.5	1,954,353		0.0000	1.0000	98.43
20.5	2,146,543		0.0000	1.0000	98.43
21.5	2,227,289		0.0000	1.0000	98.43
22.5	1,788,402		0.0000	1.0000	98.43
23.5	1,650,587	7,851	0.0048	0.9952	98.43
24.5	1,672,232		0.0000	1.0000	97.96
25.5	1,685,616	14,577	0.0086	0.9914	97.96
26.5	1,683,113	3	0.0000	1.0000	97.12
27.5	1,680,173		0.0000	1.0000	97.12
28.5	1,683,897		0.0000	1.0000	97.12
29.5	1,516,166	2,312	0.0015	0.9985	97.12
30.5	1,519,042		0.0000	1.0000	96.97
31.5	1,322,040	29,836	0.0226	0.9774	96.97
32.5	852,503	51,143	0.0600	0.9400	94.78
33.5	855,879	15,658	0.0183	0.9817	89.09
34.5	850,787		0.0000	1.0000	87.46
35.5	864,914	1,228	0.0014	0.9986	87.46
36.5	863,950		0.0000	1.0000	87.34
37.5	940,550		0.0000	1.0000	87.34
38.5	811,971		0.0000	1.0000	87.34

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2006			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	795,920	20,873	0.0262	0.9738	87.34
40.5	591,690	3,579	0.0060	0.9940	85.05
41.5	512,328		0.0000	1.0000	84.54
42.5	482,828		0.0000	1.0000	84.54
43.5	397,836		0.0000	1.0000	84.54
44.5	380,385		0.0000	1.0000	84.54
45.5	361,184	52	0.0001	0.9999	84.54
46.5	347,956	1,502	0.0043	0.9957	84.53
47.5	346,454	52	0.0002	0.9998	84.17
48.5	342,677		0.0000	1.0000	84.15
49.5	298,430	1,749	0.0059	0.9941	84.15
50.5	291,492	39,565	0.1357	0.8643	83.65
51.5	248,781	2,855	0.0115	0.9885	72.30
52.5	245,158	17,073	0.0696	0.9304	71.47
53.5	163,142		0.0000	1.0000	66.50
54.5	152,576	115	0.0008	0.9992	66.50
55.5	84,661	6,057	0.0715	0.9285	66.45
56.5	77,920		0.0000	1.0000	61.70
57.5	17,843		0.0000	1.0000	61.70
58.5	17,843		0.0000	1.0000	61.70
59.5	982		0.0000	1.0000	61.70
60.5					61.70



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	154,445,153	30,312	0.0002	0.9998	100.00
0.5	148,146,564	564,533	0.0038	0.9962	99.98
1.5	141,281,154	137,048	0.0010	0.9990	99.60
2.5	118,753,764	86,126	0.0007	0.9993	99.50
3.5	113,891,115	353,998	0.0031	0.9969	99.43
4.5	110,832,103	2,790,024	0.0252	0.9748	99.12
5.5	95,640,233	120,520	0.0013	0.9987	96.62
6.5	92,697,988	207,209	0.0022	0.9978	96.49
7.5	86,682,281	165,161	0.0019	0.9981	96.28
8.5	80,078,383	342,654	0.0043	0.9957	96.10
9.5	76,179,296	2,949,141	0.0387	0.9613	95.69
10.5	71,982,755	469,286	0.0065	0.9935	91.99
11.5	71,388,140	194,372	0.0027	0.9973	91.39
12.5	69,653,174	310,948	0.0045	0.9955	91.14
13.5	67,978,299	182,888	0.0027	0.9973	90.73
14.5	66,490,953	1,498,603	0.0225	0.9775	90.49
15.5	60,755,477	258,554	0.0043	0.9957	88.45
16.5	56,948,963	426,849	0.0075	0.9925	88.07
17.5	52,491,235	158,997	0.0030	0.9970	87.41
18.5	51,710,006	455,822	0.0088	0.9912	87.15
19.5	50,157,112	144,815	0.0029	0.9971	86.38
20.5	48,246,289	325,523	0.0067	0.9933	86.13
21.5	48,157,344	141,333	0.0029	0.9971	85.55
22.5	45,818,467	51,781	0.0011	0.9989	85.30
23.5	33,620,243	700,387	0.0208	0.9792	85.21
24.5	31,677,967	593,603	0.0187	0.9813	83.44
25.5	31,669,241	363,290	0.0115	0.9885	81.88
26.5	31,654,893	666,047	0.0210	0.9790	80.94
27.5	31,065,731	207,227	0.0067	0.9933	79.24
28.5	28,546,800	103,001	0.0036	0.9964	78.71
29.5	24,923,083	120,602	0.0048	0.9952	78.43
30.5	25,275,969	27,730	0.0011	0.9989	78.05
31.5	21,379,813	102,298	0.0048	0.9952	77.96
32.5	21,729,192	99,769	0.0046	0.9954	77.59
33.5	21,867,701	353,516	0.0162	0.9838	77.23
34.5	21,573,262	126,975	0.0059	0.9941	75.98
35.5	18,970,700	430,173	0.0227	0.9773	75.53
36.5	17,822,547	155,277	0.0087	0.9913	73.82
37.5	17,750,773	86,364	0.0049	0.9951	73.18
38.5	16,348,988	83,201	0.0051	0.9949	72.82

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,014,945	122,380	0.0087	0.9913	72.45
40.5	12,427,381	226,678	0.0182	0.9818	71.82
41.5	11,068,654	355,828	0.0321	0.9679	70.51
42.5	9,383,689	334,491	0.0356	0.9644	68.25
43.5	7,770,297	44,415	0.0057	0.9943	65.82
44.5	6,912,204	20,533	0.0030	0.9970	65.44
45.5	6,271,739	90,580	0.0144	0.9856	65.24
46.5	6,145,798	23,841	0.0039	0.9961	64.30
47.5	6,060,878	70,553	0.0116	0.9884	64.05
48.5	5,343,807	71,749	0.0134	0.9866	63.31
49.5	5,087,374	94,320	0.0185	0.9815	62.46
50.5	4,392,851	20,623	0.0047	0.9953	61.30
51.5	3,909,880	164,859	0.0422	0.9578	61.01
52.5	3,609,401	58,060	0.0161	0.9839	58.44
53.5	3,003,065	146,011	0.0486	0.9514	57.50
54.5	2,858,891	11,722	0.0041	0.9959	54.71
55.5	2,187,520	17,377	0.0079	0.9921	54.49
56.5	989,243		0.0000	1.0000	54.06
57.5	536,200		0.0000	1.0000	54.06
58.5	328,335		0.0000	1.0000	54.06
59.5	329,406		0.0000	1.0000	54.06
60.5	32,147		0.0000	1.0000	54.06
61.5	32,147		0.0000	1.0000	54.06
62.5	28,346	10,407	0.3671	0.6329	54.06
63.5	17,940		0.0000	1.0000	34.21
64.5	16,488		0.0000	1.0000	34.21
65.5	704		0.0000	1.0000	34.21
66.5	7,231		0.0000	1.0000	34.21
67.5	7,231		0.0000	1.0000	34.21
68.5	7,231		0.0000	1.0000	34.21
69.5	7,231		0.0000	1.0000	34.21
70.5	9,172		0.0000	1.0000	34.21
71.5	9,138		0.0000	1.0000	34.21
72.5	34,060		0.0000	1.0000	34.21
73.5	34,060		0.0000	1.0000	34.21
74.5	34,060		0.0000	1.0000	34.21
75.5	34,060		0.0000	1.0000	34.21
76.5	32,118		0.0000	1.0000	34.21
77.5	32,118		0.0000	1.0000	34.21
78.5					34.21

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

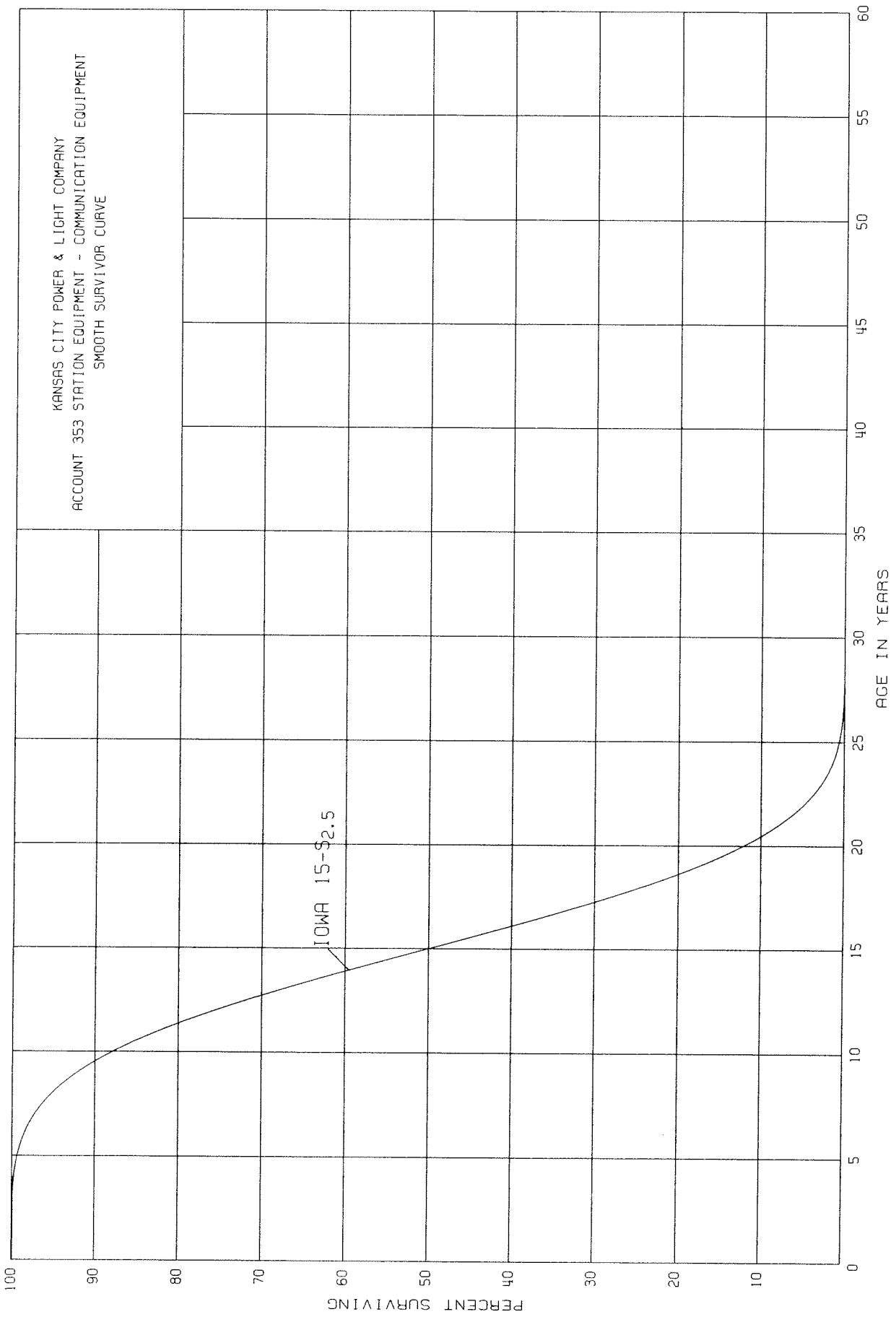
PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,351,255		0.0000	1.0000	100.00
0.5	95,931,943	528,451	0.0055	0.9945	100.00
1.5	89,325,352	7,283	0.0001	0.9999	99.45
2.5	69,518,649	54,605	0.0008	0.9992	99.44
3.5	76,628,883	242,081	0.0032	0.9968	99.36
4.5	73,371,820	2,602,685	0.0355	0.9645	99.04
5.5	59,104,237	826	0.0000	1.0000	95.52
6.5	56,550,575	156,924	0.0028	0.9972	95.52
7.5	50,697,281	27,067	0.0005	0.9995	95.25
8.5	46,938,064	208,673	0.0044	0.9956	95.20
9.5	47,696,908	2,633,212	0.0552	0.9448	94.78
10.5	44,073,536	233,761	0.0053	0.9947	89.55
11.5	47,297,405	153,846	0.0033	0.9967	89.08
12.5	45,673,012	53,276	0.0012	0.9988	88.79
13.5	44,633,585	115,744	0.0026	0.9974	88.68
14.5	43,358,110	1,342,533	0.0310	0.9690	88.45
15.5	40,029,669	107,166	0.0027	0.9973	85.71
16.5	37,671,550	146,563	0.0039	0.9961	85.48
17.5	33,826,416	90,252	0.0027	0.9973	85.15
18.5	33,812,776	396,500	0.0117	0.9883	84.92
19.5	35,180,660	46,414	0.0013	0.9987	83.93
20.5	36,656,826	298,749	0.0081	0.9919	83.82
21.5	37,721,046	73,798	0.0020	0.9980	83.14
22.5	36,257,412	22,732	0.0006	0.9994	82.97
23.5	24,887,991	665,143	0.0267	0.9733	82.92
24.5	23,973,052	556,222	0.0232	0.9768	80.71
25.5	24,366,860	360,622	0.0148	0.9852	78.84
26.5	24,501,832	613,777	0.0251	0.9749	77.67
27.5	24,010,486	193,683	0.0081	0.9919	75.72
28.5	22,103,368	99,663	0.0045	0.9955	75.11
29.5	18,673,599	80,957	0.0043	0.9957	74.77
30.5	19,693,550	15,014	0.0008	0.9992	74.45
31.5	15,866,276	97,739	0.0062	0.9938	74.39
32.5	16,282,973	33,358	0.0020	0.9980	73.93
33.5	17,023,146	156,404	0.0092	0.9908	73.78
34.5	17,050,218	121,310	0.0071	0.9929	73.10
35.5	15,112,906	429,277	0.0284	0.9716	72.58
36.5	15,451,926	154,262	0.0100	0.9900	70.52
37.5	16,439,823	84,469	0.0051	0.9949	69.81
38.5	15,102,219	81,783	0.0054	0.9946	69.45

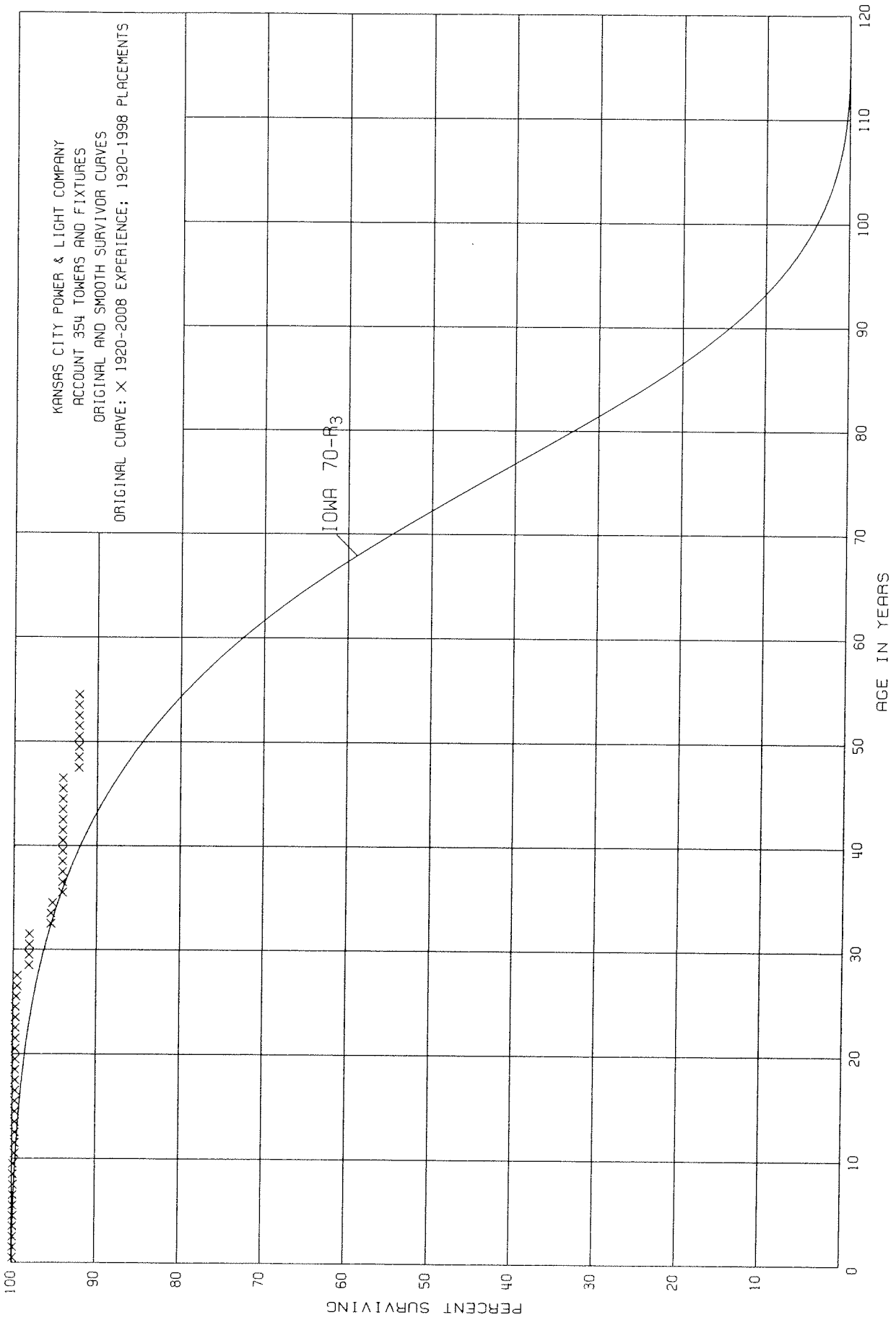
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,775,497	120,305	0.0094	0.9906	69.07
40.5	11,384,387	216,358	0.0190	0.9810	68.42
41.5	10,036,755	317,210	0.0316	0.9684	67.12
42.5	8,994,614	49,256	0.0055	0.9945	65.00
43.5	7,666,457	29,427	0.0038	0.9962	64.64
44.5	6,823,351	20,404	0.0030	0.9970	64.39
45.5	6,183,015	13,458	0.0022	0.9978	64.20
46.5	6,134,866	23,841	0.0039	0.9961	64.06
47.5	6,049,946	70,499	0.0117	0.9883	63.81
48.5	5,332,930	67,576	0.0127	0.9873	63.06
49.5	5,087,374	94,320	0.0185	0.9815	62.26
50.5	4,392,851	20,623	0.0047	0.9953	61.11
51.5	3,909,880	164,859	0.0422	0.9578	60.82
52.5	3,609,401	58,060	0.0161	0.9839	58.25
53.5	3,003,065	146,011	0.0486	0.9514	57.31
54.5	2,858,891	11,722	0.0041	0.9959	54.52
55.5	2,187,520	17,377	0.0079	0.9921	54.30
56.5	989,243		0.0000	1.0000	53.87
57.5	536,200		0.0000	1.0000	53.87
58.5	328,335		0.0000	1.0000	53.87
59.5	329,406		0.0000	1.0000	53.87
60.5	32,147		0.0000	1.0000	53.87
61.5	32,147		0.0000	1.0000	53.87
62.5	28,346	10,407	0.3671	0.6329	53.87
63.5	17,940		0.0000	1.0000	34.09
64.5	16,488		0.0000	1.0000	34.09
65.5	704		0.0000	1.0000	34.09
66.5	7,231		0.0000	1.0000	34.09
67.5	7,231		0.0000	1.0000	34.09
68.5	7,231		0.0000	1.0000	34.09
69.5	7,231		0.0000	1.0000	34.09
70.5	9,172		0.0000	1.0000	34.09
71.5	9,138		0.0000	1.0000	34.09
72.5	34,060		0.0000	1.0000	34.09
73.5	34,060		0.0000	1.0000	34.09
74.5	34,060		0.0000	1.0000	34.09
75.5	34,060		0.0000	1.0000	34.09
76.5	32,118		0.0000	1.0000	34.09
77.5	32,118		0.0000	1.0000	34.09
78.5					34.09





KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-1998			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,393,543		0.0000	1.0000	100.00
0.5	5,395,803		0.0000	1.0000	100.00
1.5	5,460,463	4,536	0.0008	0.9992	100.00
2.5	5,407,807	2,584	0.0005	0.9995	99.92
3.5	5,381,217	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	4,021,965		0.0000	1.0000	99.74
11.5	3,992,348		0.0000	1.0000	99.74
12.5	3,992,348		0.0000	1.0000	99.74
13.5	3,992,348		0.0000	1.0000	99.74
14.5	3,992,348		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	3,861,047		0.0000	1.0000	99.74
19.5	3,861,047		0.0000	1.0000	99.74
20.5	3,861,047		0.0000	1.0000	99.74
21.5	3,861,047		0.0000	1.0000	99.74
22.5	3,861,047		0.0000	1.0000	99.74
23.5	3,861,047		0.0000	1.0000	99.74
24.5	3,876,030	5,368	0.0014	0.9986	99.74
25.5	3,870,662	3,439	0.0009	0.9991	99.60
26.5	3,867,223		0.0000	1.0000	99.51
27.5	3,867,223	56,010	0.0145	0.9855	99.51
28.5	3,811,212		0.0000	1.0000	98.07
29.5	2,176,494		0.0000	1.0000	98.07
30.5	2,176,494		0.0000	1.0000	98.07
31.5	1,893,507	49,275	0.0260	0.9740	98.07
32.5	1,861,971		0.0000	1.0000	95.52
33.5	1,901,044	4,944	0.0026	0.9974	95.52
34.5	1,895,897	23,362	0.0123	0.9877	95.27
35.5	1,872,535		0.0000	1.0000	94.10
36.5	1,872,535		0.0000	1.0000	94.10
37.5	1,872,535		0.0000	1.0000	94.10
38.5	1,802,093		0.0000	1.0000	94.10

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

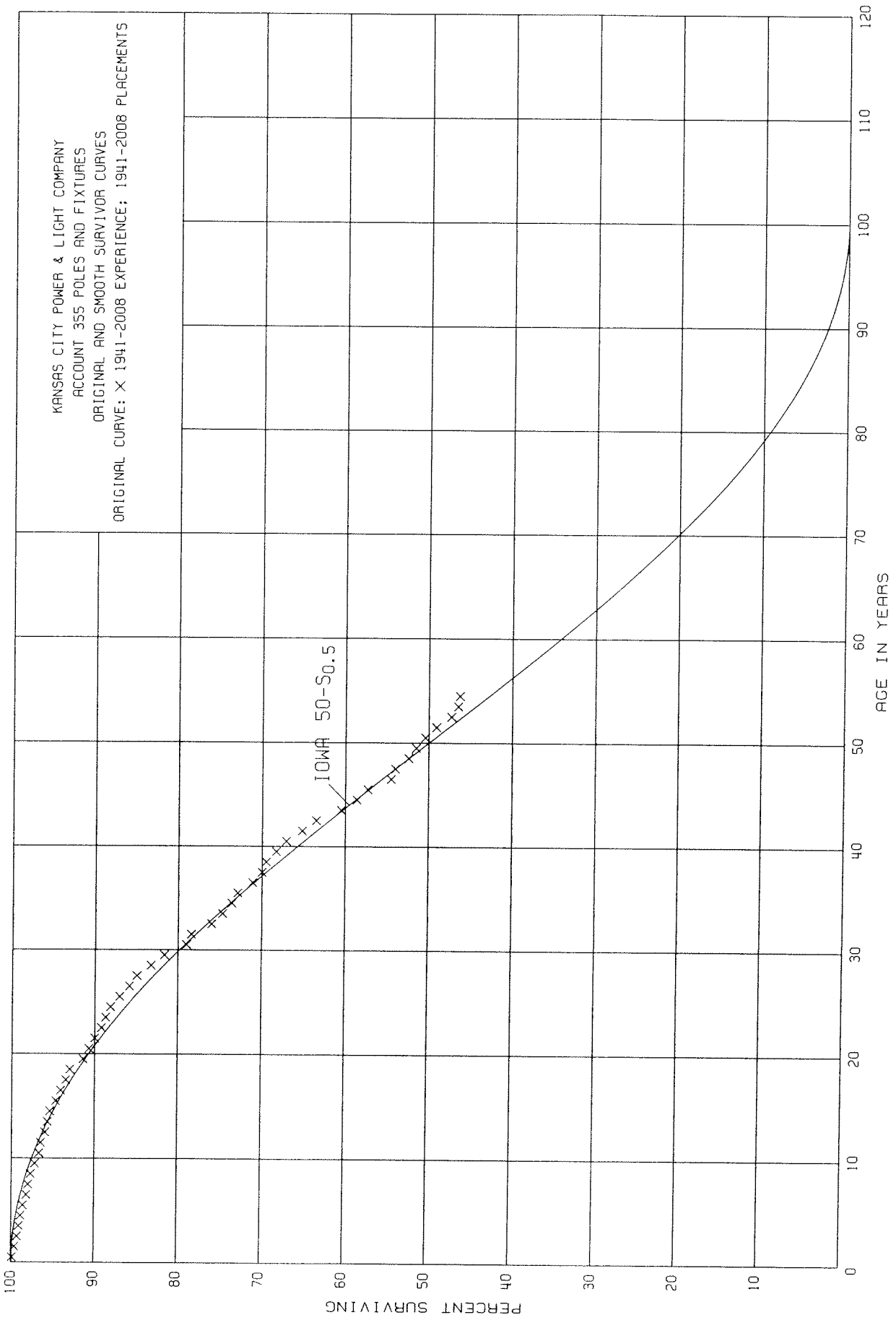
PLACEMENT BAND 1920-1998			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,000,981		0.0000	1.0000	94.10
40.5	1,000,981		0.0000	1.0000	94.10
41.5	1,000,701		0.0000	1.0000	94.10
42.5	973,107		0.0000	1.0000	94.10
43.5	941,633		0.0000	1.0000	94.10
44.5	891,299		0.0000	1.0000	94.10
45.5	856,676		0.0000	1.0000	94.10
46.5	856,676	17,739	0.0207	0.9793	94.10
47.5	838,937		0.0000	1.0000	92.15
48.5	838,937		0.0000	1.0000	92.15
49.5	838,937		0.0000	1.0000	92.15
50.5	838,937		0.0000	1.0000	92.15
51.5	838,937		0.0000	1.0000	92.15
52.5	779,445		0.0000	1.0000	92.15
53.5	501,489		0.0000	1.0000	92.15
54.5	491,084		0.0000	1.0000	92.15
55.5	185,059		0.0000	1.0000	92.15
56.5	116,475		0.0000	1.0000	92.15
57.5	116,475		0.0000	1.0000	92.15
58.5	116,475		0.0000	1.0000	92.15
59.5	116,329		0.0000	1.0000	92.15
60.5	51,401		0.0000	1.0000	92.15
61.5	51,401		0.0000	1.0000	92.15
62.5	51,401		0.0000	1.0000	92.15
63.5	51,401		0.0000	1.0000	92.15
64.5	49,323		0.0000	1.0000	92.15
65.5	49,323		0.0000	1.0000	92.15
66.5	49,323		0.0000	1.0000	92.15
67.5	49,323		0.0000	1.0000	92.15
68.5	49,323		0.0000	1.0000	92.15
69.5	49,323		0.0000	1.0000	92.15
70.5	49,323		0.0000	1.0000	92.15
71.5	49,323		0.0000	1.0000	92.15
72.5	49,323		0.0000	1.0000	92.15
73.5	49,323		0.0000	1.0000	92.15
74.5	49,323		0.0000	1.0000	92.15
75.5	49,323		0.0000	1.0000	92.15
76.5	49,323		0.0000	1.0000	92.15
77.5	49,323		0.0000	1.0000	92.15
78.5	49,323		0.0000	1.0000	92.15

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-1998			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,709		0.0000	1.0000	92.15
80.5	39,709		0.0000	1.0000	92.15
81.5	39,709		0.0000	1.0000	92.15
82.5	39,709		0.0000	1.0000	92.15
83.5	39,709		0.0000	1.0000	92.15
84.5	39,709		0.0000	1.0000	92.15
85.5	39,709		0.0000	1.0000	92.15
86.5	39,073		0.0000	1.0000	92.15
87.5	39,073		0.0000	1.0000	92.15
88.5					92.15



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

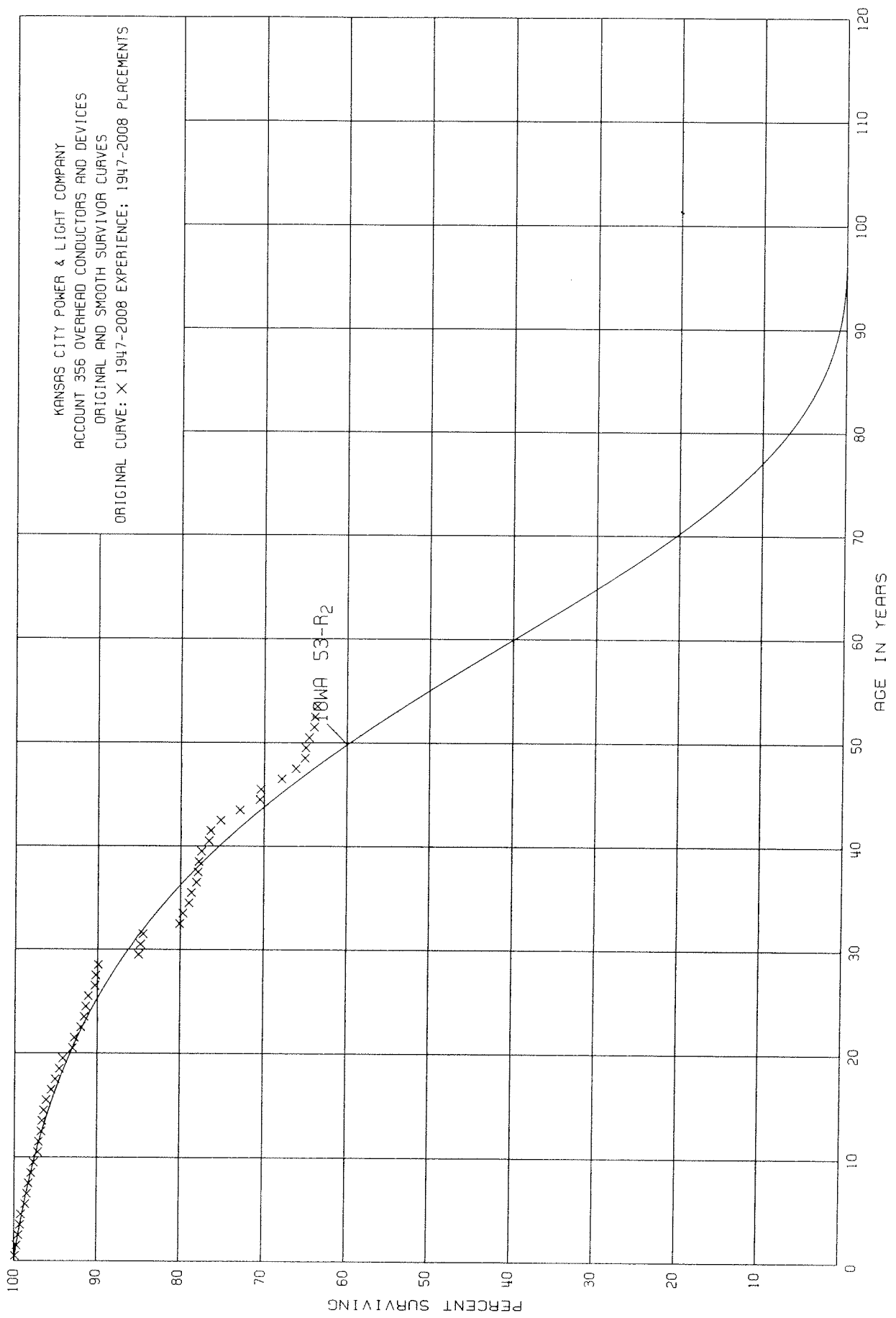
PLACEMENT BAND 1941-2008			EXPERIENCE BAND 1941-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,958,557	91,978	0.0009	0.9991	100.00
0.5	107,210,932	331,148	0.0031	0.9969	99.91
1.5	101,774,544	301,516	0.0030	0.9970	99.60
2.5	99,145,384	161,425	0.0016	0.9984	99.30
3.5	94,633,158	209,216	0.0022	0.9978	99.14
4.5	91,803,305	286,781	0.0031	0.9969	98.92
5.5	86,140,651	354,844	0.0041	0.9959	98.61
6.5	82,364,498	169,666	0.0021	0.9979	98.21
7.5	77,679,396	252,973	0.0033	0.9967	98.00
8.5	76,160,343	346,497	0.0045	0.9955	97.68
9.5	74,691,571	387,128	0.0052	0.9948	97.24
10.5	73,440,441	198,328	0.0027	0.9973	96.73
11.5	71,967,030	357,265	0.0050	0.9950	96.47
12.5	69,985,169	192,563	0.0028	0.9972	95.99
13.5	62,757,491	215,780	0.0034	0.9966	95.72
14.5	58,096,339	411,728	0.0071	0.9929	95.39
15.5	55,532,348	336,468	0.0061	0.9939	94.71
16.5	50,961,732	329,802	0.0065	0.9935	94.13
17.5	48,253,907	260,315	0.0054	0.9946	93.52
18.5	45,211,671	768,171	0.0170	0.9830	93.01
19.5	38,841,263	319,184	0.0082	0.9918	91.43
20.5	36,834,430	269,706	0.0073	0.9927	90.68
21.5	35,411,041	320,847	0.0091	0.9909	90.02
22.5	33,986,838	203,096	0.0060	0.9940	89.20
23.5	32,139,000	219,540	0.0068	0.9932	88.66
24.5	29,213,715	364,314	0.0125	0.9875	88.06
25.5	28,278,817	374,952	0.0133	0.9867	86.96
26.5	26,624,386	280,301	0.0105	0.9895	85.80
27.5	25,895,709	524,070	0.0202	0.9798	84.90
28.5	24,489,035	458,249	0.0187	0.9813	83.19
29.5	20,448,947	654,396	0.0320	0.9680	81.63
30.5	19,352,777	144,555	0.0075	0.9925	79.02
31.5	15,417,115	476,128	0.0309	0.9691	78.43
32.5	14,615,261	261,335	0.0179	0.9821	76.01
33.5	13,961,013	201,528	0.0144	0.9856	74.65
34.5	13,563,758	122,350	0.0090	0.9910	73.58
35.5	12,835,545	325,577	0.0254	0.9746	72.92
36.5	12,018,047	189,379	0.0158	0.9842	71.07
37.5	10,698,107	70,663	0.0066	0.9934	69.95
38.5	9,869,431	169,746	0.0172	0.9828	69.49

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2008			EXPERIENCE BAND 1941-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,090,126	139,862	0.0173	0.9827	68.29
40.5	6,418,555	187,602	0.0292	0.9708	67.11
41.5	5,865,942	147,484	0.0251	0.9749	65.15
42.5	5,254,698	246,950	0.0470	0.9530	63.51
43.5	4,616,406	148,694	0.0322	0.9678	60.53
44.5	3,455,108	77,090	0.0223	0.9777	58.58
45.5	3,102,978	150,401	0.0485	0.9515	57.27
46.5	2,845,668	23,557	0.0083	0.9917	54.49
47.5	2,738,770	84,121	0.0307	0.9693	54.04
48.5	2,266,939	39,035	0.0172	0.9828	52.38
49.5	2,156,655	46,379	0.0215	0.9785	51.48
50.5	1,073,318	26,759	0.0249	0.9751	50.37
51.5	1,001,977	37,840	0.0378	0.9622	49.12
52.5	742,173	11,542	0.0156	0.9844	47.26
53.5	688,277	2,965	0.0043	0.9957	46.52
54.5	669,779	16,488	0.0246	0.9754	46.32
55.5	279,170	6,311	0.0226	0.9774	45.18
56.5	272,859	8,317	0.0305	0.9695	44.16
57.5	231,484	1,044	0.0045	0.9955	42.81
58.5	213,112	5,975	0.0280	0.9720	42.62
59.5	205,974	11,288	0.0548	0.9452	41.43
60.5	998		0.0000	1.0000	39.16
61.5	998	998	1.0000	0.0000	39.16
62.5					0.00



KANSAS CITY POWER & LIGHT COMPANY

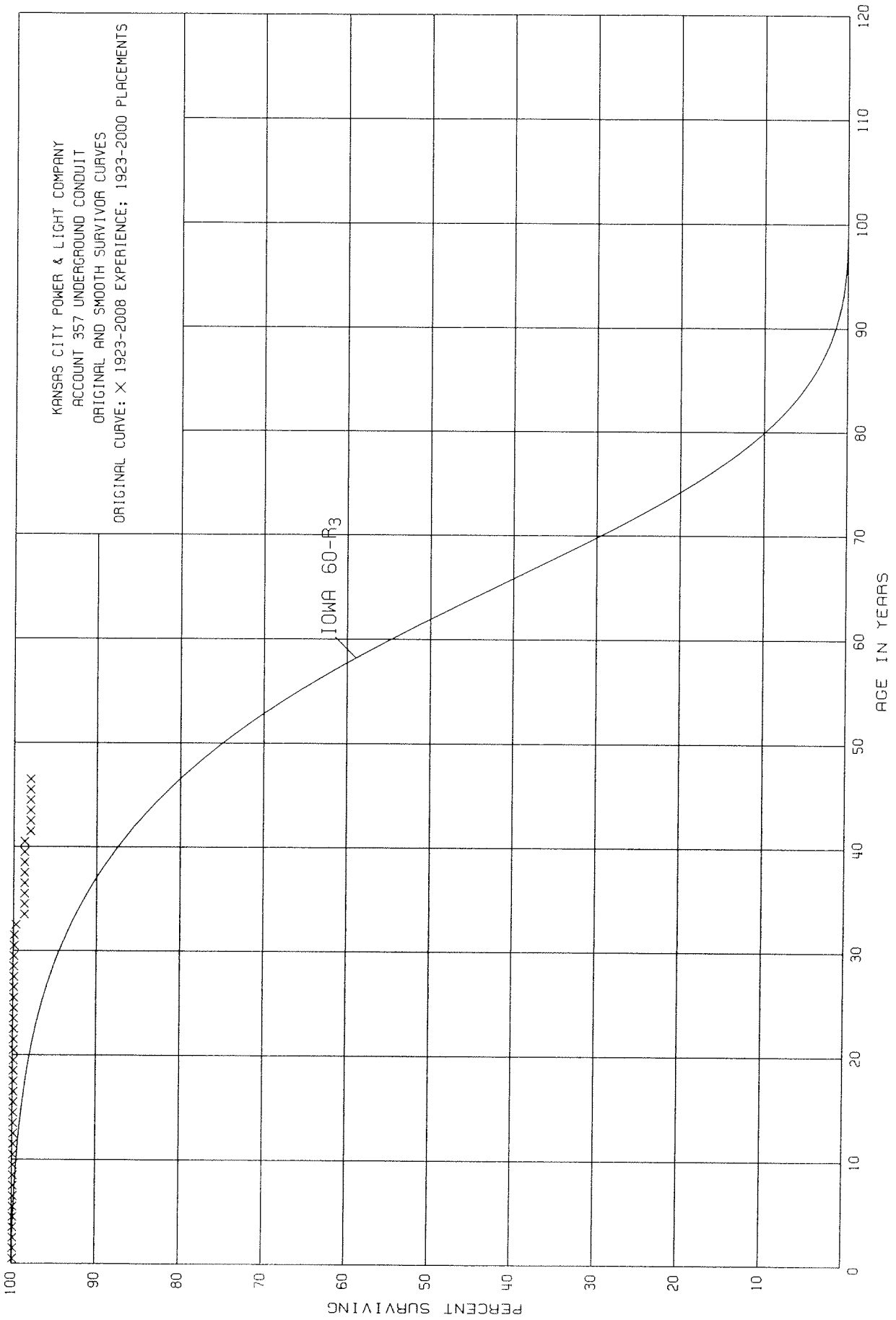
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2008			EXPERIENCE BAND 1947-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,435,915	46,980	0.0005	0.9995	100.00
0.5	92,394,346	195,235	0.0021	0.9979	99.95
1.5	87,746,143	253,203	0.0029	0.9971	99.74
2.5	78,773,333	159,424	0.0020	0.9980	99.45
3.5	77,387,672	74,253	0.0010	0.9990	99.25
4.5	75,871,089	319,933	0.0042	0.9958	99.15
5.5	64,300,859	173,430	0.0027	0.9973	98.73
6.5	63,680,026	97,200	0.0015	0.9985	98.46
7.5	61,408,297	192,042	0.0031	0.9969	98.31
8.5	60,579,665	183,756	0.0030	0.9970	98.01
9.5	59,012,356	288,315	0.0049	0.9951	97.72
10.5	57,801,946	99,164	0.0017	0.9983	97.24
11.5	56,791,469	183,950	0.0032	0.9968	97.07
12.5	55,240,038	34,023	0.0006	0.9994	96.76
13.5	51,787,321	115,384	0.0022	0.9978	96.70
14.5	48,919,996	126,265	0.0026	0.9974	96.49
15.5	47,446,627	321,036	0.0068	0.9932	96.24
16.5	43,638,139	222,947	0.0051	0.9949	95.59
17.5	42,037,945	238,065	0.0057	0.9943	95.10
18.5	38,977,117	162,796	0.0042	0.9958	94.56
19.5	33,840,131	407,342	0.0120	0.9880	94.16
20.5	32,856,547	77,675	0.0024	0.9976	93.03
21.5	32,079,532	276,381	0.0086	0.9914	92.81
22.5	31,335,717	132,041	0.0042	0.9958	92.01
23.5	30,595,393	83,973	0.0027	0.9973	91.62
24.5	28,673,376	95,452	0.0033	0.9967	91.37
25.5	28,437,923	235,637	0.0083	0.9917	91.07
26.5	28,089,301	45,880	0.0016	0.9984	90.31
27.5	27,948,074	72,835	0.0026	0.9974	90.17
28.5	27,447,092	1,520,894	0.0554	0.9446	89.94
29.5	22,450,734	45,697	0.0020	0.9980	84.96
30.5	22,115,021	65,451	0.0030	0.9970	84.79
31.5	20,396,838	1,074,060	0.0527	0.9473	84.54
32.5	19,198,659	85,649	0.0045	0.9955	80.08
33.5	18,788,793	182,611	0.0097	0.9903	79.72
34.5	18,416,512	57,597	0.0031	0.9969	78.95
35.5	18,047,512	132,675	0.0074	0.9926	78.71
36.5	17,635,077	49,338	0.0028	0.9972	78.13
37.5	16,974,232	21,970	0.0013	0.9987	77.91
38.5	16,212,952	56,415	0.0035	0.9965	77.81

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2008			EXPERIENCE BAND 1947-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,841,398	161,420	0.0117	0.9883	77.54
40.5	10,946,462	29,423	0.0027	0.9973	76.63
41.5	9,745,306	150,802	0.0155	0.9845	76.42
42.5	8,778,071	275,921	0.0314	0.9686	75.24
43.5	7,685,982	251,064	0.0327	0.9673	72.88
44.5	5,974,711	8,758	0.0015	0.9985	70.50
45.5	5,548,841	195,084	0.0352	0.9648	70.39
46.5	5,144,553	129,961	0.0253	0.9747	67.91
47.5	4,803,707	76,309	0.0159	0.9841	66.19
48.5	3,996,879	11,760	0.0029	0.9971	65.14
49.5	3,914,354	18,966	0.0048	0.9952	64.95
50.5	1,944,870	19,170	0.0099	0.9901	64.64
51.5	1,864,484	1,777	0.0010	0.9990	64.00
52.5	1,594,753	7,851	0.0049	0.9951	63.94
53.5	1,468,543		0.0000	1.0000	63.63
54.5	1,447,211		0.0000	1.0000	63.63
55.5	285,471		0.0000	1.0000	63.63
56.5	280,845	6,774	0.0241	0.9759	63.63
57.5	258,741		0.0000	1.0000	62.10
58.5	257,099		0.0000	1.0000	62.10
59.5	248,460		0.0000	1.0000	62.10
60.5	18,960		0.0000	1.0000	62.10
61.5					62.10



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

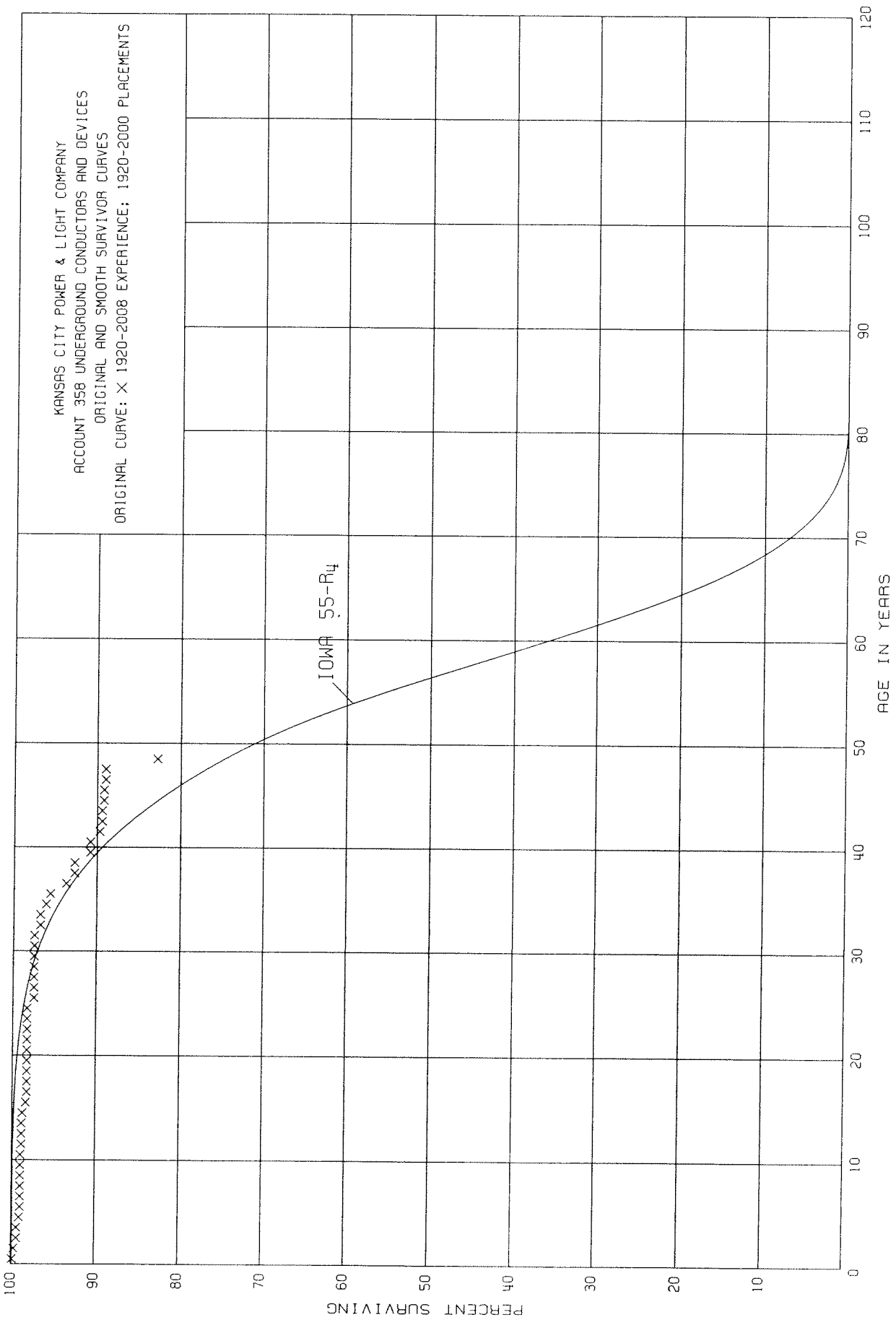
PLACEMENT BAND 1923-2000			EXPERIENCE BAND 1923-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,143,044		0.0000	1.0000	100.00
0.5	3,143,044		0.0000	1.0000	100.00
1.5	3,145,688		0.0000	1.0000	100.00
2.5	3,146,571		0.0000	1.0000	100.00
3.5	3,142,765		0.0000	1.0000	100.00
4.5	3,261,953	408	0.0001	0.9999	100.00
5.5	3,261,545		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	2,964,667	332	0.0001	0.9999	99.99
9.5	2,962,608		0.0000	1.0000	99.98
10.5	2,962,590		0.0000	1.0000	99.98
11.5	2,962,590		0.0000	1.0000	99.98
12.5	2,955,984	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	2,638,473		0.0000	1.0000	99.98
16.5	2,638,243		0.0000	1.0000	99.98
17.5	2,638,243		0.0000	1.0000	99.98
18.5	2,638,243		0.0000	1.0000	99.98
19.5	2,638,216		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	99.98
22.5	2,635,680		0.0000	1.0000	99.92
23.5	2,617,399		0.0000	1.0000	99.92
24.5	2,617,399		0.0000	1.0000	99.92
25.5	2,616,991		0.0000	1.0000	99.92
26.5	2,616,991		0.0000	1.0000	99.92
27.5	2,616,991	274	0.0001	0.9999	99.92
28.5	2,611,955		0.0000	1.0000	99.91
29.5	2,611,955		0.0000	1.0000	99.91
30.5	2,608,672		0.0000	1.0000	99.91
31.5	2,608,672	6,380	0.0024	0.9976	99.91
32.5	2,528,997	23,660	0.0094	0.9906	99.67
33.5	2,505,337		0.0000	1.0000	98.73
34.5	2,505,337		0.0000	1.0000	98.73
35.5	2,505,337		0.0000	1.0000	98.73
36.5	2,503,031		0.0000	1.0000	98.73
37.5	2,501,639		0.0000	1.0000	98.73
38.5	2,090,963		0.0000	1.0000	98.73

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2000			EXPERIENCE BAND 1923-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,495,396		0.0000	1.0000	98.73
40.5	1,495,396	10,710	0.0072	0.9928	98.73
41.5	1,484,686		0.0000	1.0000	98.02
42.5	1,484,686		0.0000	1.0000	98.02
43.5	1,059,115		0.0000	1.0000	98.02
44.5	1,059,115		0.0000	1.0000	98.02
45.5	1,059,115		0.0000	1.0000	98.02
46.5	217,073		0.0000	1.0000	98.02
47.5	217,073		0.0000	1.0000	98.02
48.5	217,073		0.0000	1.0000	98.02
49.5					98.02



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

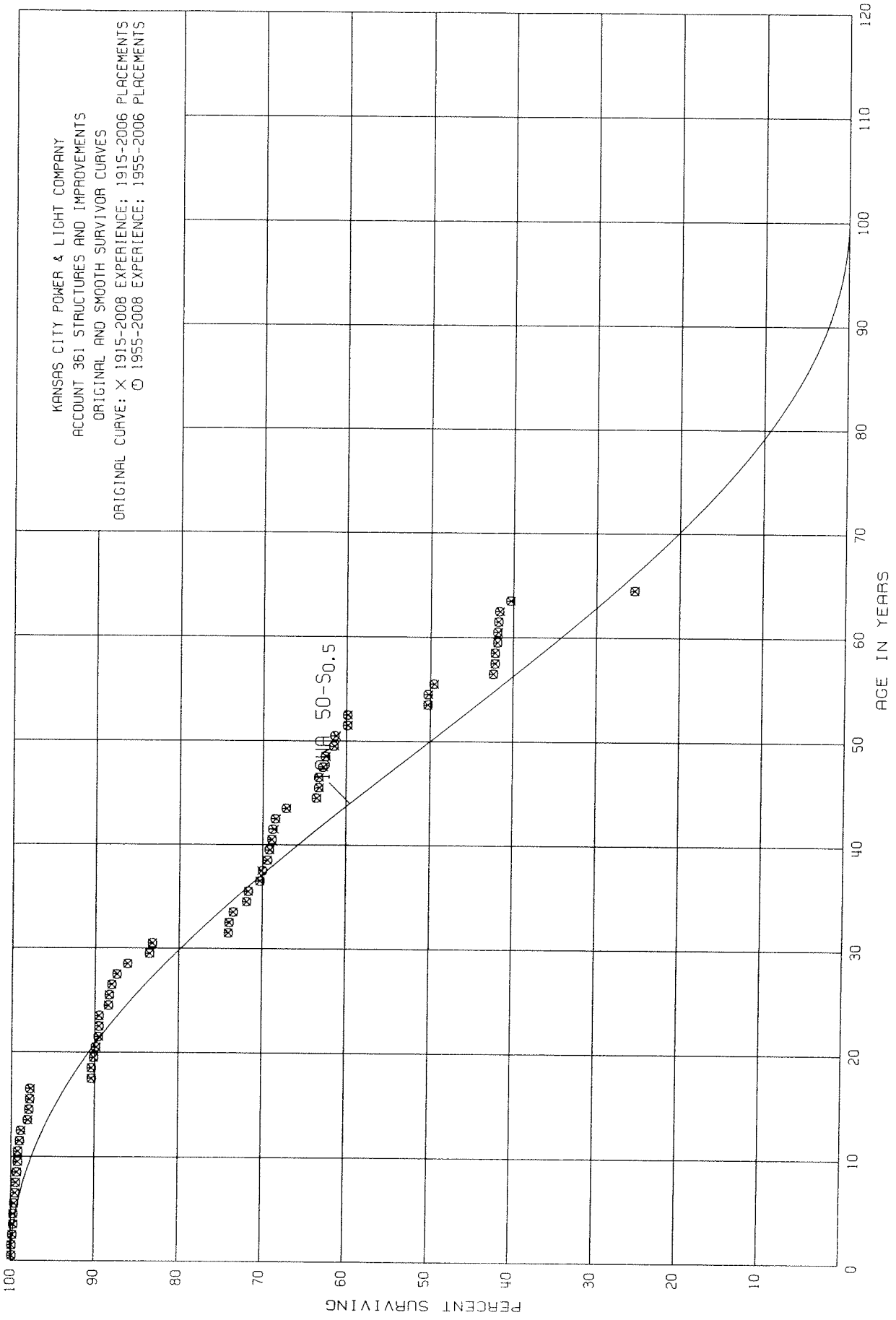
PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,538		0.0000	1.0000	100.00
0.5	3,245,297	9,622	0.0030	0.9970	100.00
1.5	3,713,832	11,603	0.0031	0.9969	99.70
2.5	3,704,318	1,385	0.0004	0.9996	99.39
3.5	3,700,844	8,900	0.0024	0.9976	99.35
4.5	3,665,531	2,961	0.0008	0.9992	99.11
5.5	3,633,307	428	0.0001	0.9999	99.03
6.5	3,632,879		0.0000	1.0000	99.02
7.5	3,642,452		0.0000	1.0000	99.02
8.5	3,290,024		0.0000	1.0000	99.02
9.5	3,305,063	595	0.0002	0.9998	99.02
10.5	3,348,502	4,869	0.0015	0.9985	99.00
11.5	3,555,620		0.0000	1.0000	98.85
12.5	3,125,929		0.0000	1.0000	98.85
13.5	3,125,929	1,562	0.0005	0.9995	98.85
14.5	3,109,328	11,307	0.0036	0.9964	98.80
15.5	2,872,211	3,659	0.0013	0.9987	98.44
16.5	2,648,489		0.0000	1.0000	98.31
17.5	2,648,489		0.0000	1.0000	98.31
18.5	2,689,802		0.0000	1.0000	98.31
19.5	2,689,802		0.0000	1.0000	98.31
20.5	2,689,802		0.0000	1.0000	98.31
21.5	2,764,514		0.0000	1.0000	98.31
22.5	2,764,514		0.0000	1.0000	98.31
23.5	2,764,514		0.0000	1.0000	98.31
24.5	2,764,514	21,860	0.0079	0.9921	98.31
25.5	2,742,654		0.0000	1.0000	97.53
26.5	2,762,387		0.0000	1.0000	97.53
27.5	2,762,859	243	0.0001	0.9999	97.53
28.5	2,815,443		0.0000	1.0000	97.52
29.5	2,898,424		0.0000	1.0000	97.52
30.5	2,913,882		0.0000	1.0000	97.52
31.5	2,940,294	23,037	0.0078	0.9922	97.52
32.5	2,835,016		0.0000	1.0000	96.76
33.5	2,835,016	19,369	0.0068	0.9932	96.76
34.5	2,797,792	15,458	0.0055	0.9945	96.10
35.5	2,782,334	53,774	0.0193	0.9807	95.57
36.5	2,702,148	29,015	0.0107	0.9893	93.73
37.5	2,688,413		0.0000	1.0000	92.73
38.5	2,149,734	43,785	0.0204	0.9796	92.73

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,497,250		0.0000	1.0000	90.84
40.5	1,497,250	18,810	0.0126	0.9874	90.84
41.5	1,478,440	5,123	0.0035	0.9965	89.70
42.5	1,468,474		0.0000	1.0000	89.39
43.5	989,410	2,452	0.0025	0.9975	89.39
44.5	984,278		0.0000	1.0000	89.17
45.5	984,278	2,283	0.0023	0.9977	89.17
46.5	383,813		0.0000	1.0000	88.96
47.5	383,813	26,743	0.0697	0.9303	88.96
48.5	357,070		0.0000	1.0000	82.76
49.5	472		0.0000	1.0000	82.76
50.5	472		0.0000	1.0000	82.76
51.5	472		0.0000	1.0000	82.76
52.5	472		0.0000	1.0000	82.76
53.5	472		0.0000	1.0000	82.76
54.5	472	472	1.0000	0.0000	82.76
55.5					0.00



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2006			EXPERIENCE BAND 1915-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,774,458	3,241	0.0003	0.9997	100.00
0.5	12,451,463	963	0.0001	0.9999	99.97
1.5	12,223,463	21,268	0.0017	0.9983	99.96
2.5	12,131,712	9,009	0.0007	0.9993	99.79
3.5	11,968,231	3,687	0.0003	0.9997	99.72
4.5	11,554,340	5,612	0.0005	0.9995	99.69
5.5	11,322,174	15,142	0.0013	0.9987	99.64
6.5	11,141,100	13,138	0.0012	0.9988	99.51
7.5	10,022,420	10,162	0.0010	0.9990	99.39
8.5	9,765,737	5,467	0.0006	0.9994	99.29
9.5	9,465,045	5,280	0.0006	0.9994	99.23
10.5	9,231,062	15,407	0.0017	0.9983	99.17
11.5	9,009,899	14,145	0.0016	0.9984	99.00
12.5	8,242,583	66,911	0.0081	0.9919	98.84
13.5	8,019,724	12,075	0.0015	0.9985	98.04
14.5	7,643,659	10,151	0.0013	0.9987	97.89
15.5	7,196,360	1,880	0.0003	0.9997	97.76
16.5	7,210,622	539,607	0.0748	0.9252	97.73
17.5	6,650,168	3,056	0.0005	0.9995	90.42
18.5	5,803,604	18,992	0.0033	0.9967	90.37
19.5	5,478,620	13,646	0.0025	0.9975	90.07
20.5	5,040,220	16,601	0.0033	0.9967	89.84
21.5	5,026,611	3,108	0.0006	0.9994	89.54
22.5	4,995,790	2,742	0.0005	0.9995	89.49
23.5	4,393,440	50,508	0.0115	0.9885	89.45
24.5	3,826,984	4,695	0.0012	0.9988	88.42
25.5	3,675,063	12,747	0.0035	0.9965	88.31
26.5	3,622,611	26,185	0.0072	0.9928	88.00
27.5	3,593,010	52,120	0.0145	0.9855	87.37
28.5	3,539,359	106,848	0.0302	0.9698	86.10
29.5	3,378,013	13,659	0.0040	0.9960	83.50
30.5	3,364,354	367,544	0.1092	0.8908	83.17
31.5	2,867,554	3,851	0.0013	0.9987	74.09
32.5	2,831,914	17,226	0.0061	0.9939	73.99
33.5	2,650,552	57,471	0.0217	0.9783	73.54
34.5	2,193,461	6,311	0.0029	0.9971	71.94
35.5	2,090,642	42,336	0.0203	0.9797	71.73
36.5	1,935,540	5,761	0.0030	0.9970	70.27
37.5	1,742,361	16,161	0.0093	0.9907	70.06
38.5	1,555,567	6,001	0.0039	0.9961	69.41

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2006			EXPERIENCE BAND 1915-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,379,341	5,103	0.0037	0.9963	69.14
40.5	1,302,202	4,714	0.0036	0.9964	68.88
41.5	1,318,668	4,750	0.0036	0.9964	68.63
42.5	1,070,422	20,377	0.0190	0.9810	68.38
43.5	896,917	48,209	0.0537	0.9463	67.08
44.5	676,320	3,041	0.0045	0.9955	63.48
45.5	650,736	201	0.0003	0.9997	63.19
46.5	644,000	4,714	0.0073	0.9927	63.17
47.5	625,424	3,037	0.0049	0.9951	62.71
48.5	605,183	9,979	0.0165	0.9835	62.40
49.5	519,936	1,119	0.0022	0.9978	61.37
50.5	513,334	12,117	0.0236	0.9764	61.23
51.5	426,225		0.0000	1.0000	59.78
52.5	389,266	61,899	0.1590	0.8410	59.78
53.5	299,042	202	0.0007	0.9993	50.27
54.5	293,290	4,025	0.0137	0.9863	50.23
55.5	279,413	40,401	0.1446	0.8554	49.54
56.5	263,513	1,251	0.0047	0.9953	42.38
57.5	228,078		0.0000	1.0000	42.18
58.5	193,581	1,477	0.0076	0.9924	42.18
59.5	171,013	181	0.0011	0.9989	41.86
60.5	160,133	234	0.0015	0.9985	41.81
61.5	139,485	362	0.0026	0.9974	41.75
62.5	139,123	4,330	0.0311	0.9689	41.64
63.5	79,054	29,349	0.3713	0.6287	40.34
64.5	49,705		0.0000	1.0000	25.36
65.5	6,805		0.0000	1.0000	25.36
66.5	6,747		0.0000	1.0000	25.36
67.5	6,747		0.0000	1.0000	25.36
68.5	6,747		0.0000	1.0000	25.36
69.5	11,099		0.0000	1.0000	25.36
70.5	11,099		0.0000	1.0000	25.36
71.5	6,055		0.0000	1.0000	25.36
72.5	5,536		0.0000	1.0000	25.36
73.5	5,536		0.0000	1.0000	25.36
74.5	5,443		0.0000	1.0000	25.36
75.5	4,963		0.0000	1.0000	25.36
76.5	146,121	411	0.0028	0.9972	25.36
77.5	145,415	702	0.0048	0.9952	25.29
78.5	2,960		0.0000	1.0000	25.17
79.5	2,580	2,580	1.0000	0.0000	25.17
80.5					0.00

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

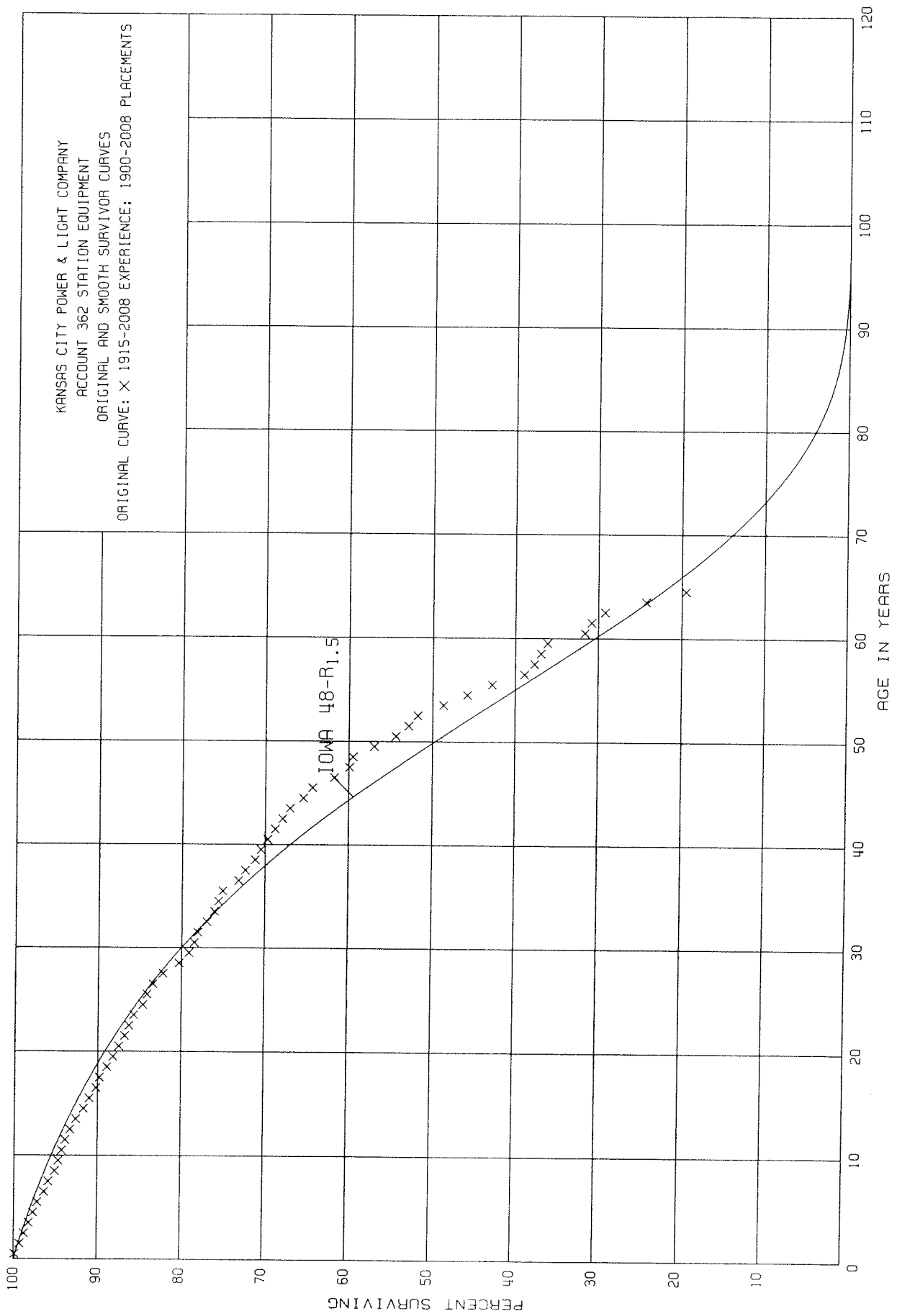
PLACEMENT BAND 1915-1953		EXPERIENCE BAND 1915-2008			
PLACEMENT BAND 1955-2006		EXPERIENCE BAND 1955-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,766,808	3,241	0.0003	0.9997	100.00
0.5	12,443,814	963	0.0001	0.9999	99.97
1.5	12,215,813	21,268	0.0017	0.9983	99.96
2.5	12,124,062	9,009	0.0007	0.9993	99.79
3.5	11,960,581	3,687	0.0003	0.9997	99.72
4.5	11,546,690	5,612	0.0005	0.9995	99.69
5.5	11,314,524	15,142	0.0013	0.9987	99.64
6.5	11,133,450	13,138	0.0012	0.9988	99.51
7.5	10,014,770	9,361	0.0009	0.9991	99.39
8.5	9,758,888	5,467	0.0006	0.9994	99.30
9.5	9,458,196	5,280	0.0006	0.9994	99.24
10.5	9,224,485	15,407	0.0017	0.9983	99.18
11.5	9,003,323	14,145	0.0016	0.9984	99.01
12.5	8,236,006	66,911	0.0081	0.9919	98.85
13.5	8,013,148	12,075	0.0015	0.9985	98.05
14.5	7,637,082	10,151	0.0013	0.9987	97.90
15.5	7,189,783	1,593	0.0002	0.9998	97.77
16.5	7,204,334	539,607	0.0749	0.9251	97.75
17.5	6,643,363	3,056	0.0005	0.9995	90.43
18.5	5,796,799	18,992	0.0033	0.9967	90.38
19.5	5,471,815	13,646	0.0025	0.9975	90.08
20.5	5,033,415	16,601	0.0033	0.9967	89.85
21.5	5,019,806	2,714	0.0005	0.9995	89.55
22.5	4,989,380	2,742	0.0005	0.9995	89.51
23.5	4,387,030	50,508	0.0115	0.9885	89.47
24.5	3,820,573	4,695	0.0012	0.9988	88.44
25.5	3,668,653	12,747	0.0035	0.9965	88.33
26.5	3,616,201	26,185	0.0072	0.9928	88.02
27.5	3,586,599	52,120	0.0145	0.9855	87.39
28.5	3,532,948	106,848	0.0302	0.9698	86.12
29.5	3,371,602	13,659	0.0041	0.9959	83.52
30.5	3,357,943	367,544	0.1095	0.8905	83.18
31.5	2,861,143	3,851	0.0013	0.9987	74.07
32.5	2,825,503	17,226	0.0061	0.9939	73.97
33.5	2,644,142	57,471	0.0217	0.9783	73.52
34.5	2,187,050	6,311	0.0029	0.9971	71.92
35.5	2,084,231	42,336	0.0203	0.9797	71.71
36.5	1,929,129	5,761	0.0030	0.9970	70.25
37.5	1,735,950	15,367	0.0089	0.9911	70.04
38.5	1,549,949	6,001	0.0039	0.9961	69.42

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-1953		EXPERIENCE BAND 1915-2008			
PLACEMENT BAND 1955-2006		EXPERIENCE BAND 1955-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,373,724	5,067	0.0037	0.9963	69.15
40.5	1,296,621	2,461	0.0019	0.9981	68.89
41.5	1,315,340	4,750	0.0036	0.9964	68.76
42.5	1,067,093	20,377	0.0191	0.9809	68.51
43.5	893,589	48,209	0.0539	0.9461	67.20
44.5	672,992	3,041	0.0045	0.9955	63.58
45.5	647,408	201	0.0003	0.9997	63.29
46.5	640,672	4,714	0.0074	0.9926	63.27
47.5	622,095	3,037	0.0049	0.9951	62.80
48.5	601,854	9,979	0.0166	0.9834	62.49
49.5	516,733	537	0.0010	0.9990	61.45
50.5	510,714	12,117	0.0237	0.9763	61.39
51.5	423,604		0.0000	1.0000	59.94
52.5	386,646	61,899	0.1601	0.8399	59.94
53.5	296,422	202	0.0007	0.9993	50.34
54.5	293,290	4,025	0.0137	0.9863	50.30
55.5	279,413	40,401	0.1446	0.8554	49.61
56.5	263,513	1,251	0.0047	0.9953	42.44
57.5	228,078		0.0000	1.0000	42.24
58.5	193,581	1,477	0.0076	0.9924	42.24
59.5	171,013	181	0.0011	0.9989	41.92
60.5	160,133	234	0.0015	0.9985	41.87
61.5	139,485	362	0.0026	0.9974	41.81
62.5	139,123	4,330	0.0311	0.9689	41.70
63.5	79,054	29,349	0.3713	0.6287	40.40
64.5	49,705		0.0000	1.0000	25.40
65.5	6,805		0.0000	1.0000	25.40
66.5	6,747		0.0000	1.0000	25.40
67.5	6,747		0.0000	1.0000	25.40
68.5	6,747		0.0000	1.0000	25.40
69.5	11,099		0.0000	1.0000	25.40
70.5	11,099		0.0000	1.0000	25.40
71.5	6,055		0.0000	1.0000	25.40
72.5	5,536		0.0000	1.0000	25.40
73.5	5,536		0.0000	1.0000	25.40
74.5	5,443		0.0000	1.0000	25.40
75.5	4,963		0.0000	1.0000	25.40
76.5	146,121	411	0.0028	0.9972	25.40
77.5	145,415	702	0.0048	0.9952	25.33
78.5	2,960		0.0000	1.0000	25.21
79.5	2,580	2,580	1.0000	0.0000	25.21
80.5					0.00



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	203,327,872	266,210	0.0013	0.9987	100.00
0.5	200,267,267	1,064,594	0.0053	0.9947	99.87
1.5	191,759,686	1,061,173	0.0055	0.9945	99.34
2.5	185,143,833	1,159,848	0.0063	0.9937	98.79
3.5	179,177,248	831,394	0.0046	0.9954	98.17
4.5	170,223,014	862,231	0.0051	0.9949	97.72
5.5	167,425,907	1,353,088	0.0081	0.9919	97.22
6.5	159,412,730	887,961	0.0056	0.9944	96.43
7.5	147,408,638	1,163,057	0.0079	0.9921	95.89
8.5	142,057,648	629,250	0.0044	0.9956	95.13
9.5	133,939,674	629,813	0.0047	0.9953	94.71
10.5	128,304,988	542,607	0.0042	0.9958	94.26
11.5	122,067,429	788,861	0.0065	0.9935	93.86
12.5	113,118,773	752,243	0.0067	0.9933	93.25
13.5	108,448,916	1,071,746	0.0099	0.9901	92.63
14.5	102,457,682	750,376	0.0073	0.9927	91.71
15.5	97,096,859	851,222	0.0088	0.9912	91.04
16.5	94,075,078	467,007	0.0050	0.9950	90.24
17.5	88,539,597	849,189	0.0096	0.9904	89.79
18.5	80,849,997	628,933	0.0078	0.9922	88.93
19.5	75,977,889	601,274	0.0079	0.9921	88.24
20.5	71,513,468	619,386	0.0087	0.9913	87.54
21.5	70,049,513	421,151	0.0060	0.9940	86.78
22.5	67,827,220	405,775	0.0060	0.9940	86.26
23.5	61,480,738	832,566	0.0135	0.9865	85.74
24.5	58,244,539	361,699	0.0062	0.9938	84.58
25.5	55,195,732	442,240	0.0080	0.9920	84.06
26.5	53,877,558	775,249	0.0144	0.9856	83.39
27.5	52,641,679	1,236,986	0.0235	0.9765	82.19
28.5	50,744,178	761,218	0.0150	0.9850	80.26
29.5	48,725,637	368,148	0.0076	0.9924	79.06
30.5	47,810,604	203,110	0.0042	0.9958	78.46
31.5	45,696,493	654,105	0.0143	0.9857	78.13
32.5	42,920,795	483,795	0.0113	0.9887	77.01
33.5	38,328,444	252,383	0.0066	0.9934	76.14
34.5	35,705,648	246,676	0.0069	0.9931	75.64
35.5	33,950,017	883,769	0.0260	0.9740	75.12
36.5	31,356,856	321,422	0.0103	0.9897	73.17
37.5	28,480,072	468,075	0.0164	0.9836	72.42
38.5	24,331,863	249,465	0.0103	0.9897	71.23

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1915-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,987,380	253,690	0.0115	0.9885	70.50
40.5	20,126,027	271,804	0.0135	0.9865	69.69
41.5	18,764,645	221,734	0.0118	0.9882	68.75
42.5	17,767,219	248,042	0.0140	0.9860	67.94
43.5	14,792,522	341,699	0.0231	0.9769	66.99
44.5	12,833,847	216,195	0.0168	0.9832	65.44
45.5	11,331,598	473,878	0.0418	0.9582	64.34
46.5	10,079,500	293,059	0.0291	0.9709	61.65
47.5	9,473,048	49,979	0.0053	0.9947	59.86
48.5	8,951,143	379,917	0.0424	0.9576	59.54
49.5	7,696,371	358,800	0.0466	0.9534	57.02
50.5	6,960,285	185,147	0.0266	0.9734	54.36
51.5	6,922,694	146,989	0.0212	0.9788	52.91
52.5	6,264,250	379,629	0.0606	0.9394	51.79
53.5	5,208,887	305,434	0.0586	0.9414	48.65
54.5	4,361,886	289,192	0.0663	0.9337	45.80
55.5	3,980,041	357,954	0.0899	0.9101	42.76
56.5	3,482,868	110,514	0.0317	0.9683	38.92
57.5	2,395,880	53,783	0.0224	0.9776	37.69
58.5	2,183,356	46,385	0.0212	0.9788	36.85
59.5	1,527,888	188,722	0.1235	0.8765	36.07
60.5	720,640	19,828	0.0275	0.9725	31.62
61.5	682,698	34,841	0.0510	0.9490	30.75
62.5	632,725	106,995	0.1691	0.8309	29.18
63.5	525,724	103,480	0.1968	0.8032	24.25
64.5	422,244	74,404	0.1762	0.8238	19.48
65.5	239,911	254	0.0011	0.9989	16.05
66.5	232,461	75	0.0003	0.9997	16.03
67.5	231,897	3,627	0.0156	0.9844	16.03
68.5	225,858	1,084	0.0048	0.9952	15.78
69.5	224,775	1,942	0.0086	0.9914	15.70
70.5	204,112		0.0000	1.0000	15.56
71.5	192,977	2,027	0.0105	0.9895	15.56
72.5	124,828		0.0000	1.0000	15.40
73.5	124,139	13,452	0.1084	0.8916	15.40
74.5	100,703	724	0.0072	0.9928	13.73
75.5	99,979	6,491	0.0649	0.9351	13.63
76.5	68,103		0.0000	1.0000	12.75
77.5	67,033	1,948	0.0291	0.9709	12.75
78.5	29,213	4,123	0.1411	0.8589	12.38

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008			EXPERIENCE BAND 1915-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	15,196	2,619	0.1723	0.8277	10.63	
80.5	12,577	91	0.0072	0.9928	8.80	
81.5	12,330	693	0.0562	0.9438	8.74	
82.5	11,637	2,605	0.2239	0.7761	8.25	
83.5	9,031		0.0000	1.0000	6.40	
84.5	8,194		0.0000	1.0000	6.40	
85.5	4,366		0.0000	1.0000	6.40	
86.5	528	508	0.9621	0.0379	6.40	
87.5	20		0.0000	1.0000	0.24	
88.5	20		0.0000	1.0000	0.24	
89.5					0.24	
90.5						
91.5						
92.5						
93.5						
94.5						
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						

