

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2014-0370
Date Prepared: July 15, 2015



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY

True Up Rebuttal Filing July 15, 2015

Test Year Ending March 31, 2014

Update Period of December 31, 2014

True Up Period of May 31, 2015

REVISED TRUE-UP FILING JULY 15, 2015

CASE NO. ER-2014-0370

Jefferson City, MO

July 2015

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Revenue Requirement

| Line Number | A Description | B 7.28% Return | C 7.40% Return | D 7.53% Return |
|----------------|---|----------------------|----------------------|----------------------|
| 1 | Net Orig Cost Rate Base | \$2,580,184,118 | \$2,580,184,118 | \$2,580,184,118 |
| 2 | Rate of Return | 7.28% | 7.40% | 7.53% |
| 3 | Net Operating Income Requirement | \$187,734,196 | \$190,959,427 | \$194,210,459 |
| 4 | Net Income Available | \$140,930,918 | \$140,930,918 | \$140,930,918 |
| 5 | Additional Net Income Required | \$46,803,278 | \$50,028,509 | \$53,279,541 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$44,290,942 | \$46,300,509 | \$48,326,152 |
| 8 | Current Income Tax Available | \$15,128,899 | \$15,128,899 | \$15,128,899 |
| 9 | Additional Current Tax Required | \$29,162,043 | \$31,171,610 | \$33,197,253 |
| 10 | Revenue Requirement | \$75,965,321 | \$81,200,119 | \$86,476,794 |
| 11 | Allowance for Known and Measureable Changes/True-Up Estimate | \$0 | \$0 | \$0 |
| 12 | Miscellaneous | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$75,965,321 | \$81,200,119 | \$86,476,794 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
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RATE BASE SCHEDULE

| Line Number | A Rate Base Description | B Percentage Rate | C Dollar Amount |
|----------------|--|-------------------------|------------------------|
| 1 | Plant In Service | | \$5,069,935,037 |
| 2 | Less Accumulated Depreciation Reserve | | \$1,972,047,069 |
| 3 | Net Plant In Service | | <u>\$3,097,887,968</u> |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$42,460,699 |
| 6 | Contributions in Aid of Construction Amortization | | \$0 |
| 7 | Prepaid Pension Asset EO-2005-0329 | | \$0 |
| 8 | FAS 106 OPEB Tracker | | -\$2,037,552 |
| 9 | Reg Asset Excess Act FAS 87 vs Rate | | \$14,608,179 |
| 10 | Prepayments | | \$6,961,911 |
| 11 | Materials and Supplies | | \$58,858,845 |
| 12 | Fuel Inventory-Oil | | \$4,981,802 |
| 13 | Fuel Inventory-Coal | | \$28,622,483 |
| 14 | Fuel Inventory-Lime/Limestone | | \$174,360 |
| 15 | Fuel Inventory-Ammonia | | \$159,848 |
| 16 | Fuel Inventory-Nuclear | | \$33,691,832 |
| 17 | Powder Activated Carbon (PAC) | | \$113,714 |
| 18 | Vintage 1 DSM-Case No ER-2005-0329 | | \$379,472 |
| 19 | Vintage 2 DSM-Case No ER-2007-0291 | | \$1,158,948 |
| 20 | Vintage 3-DSM-Case No ER-2009-0089 | | \$2,849,628 |
| 21 | Vintage 4-DSM-Case No ER-2010-0355 | | \$12,506,849 |
| 22 | Vintage 5-DSM-Case No ER-2012-0174 | | \$9,225,434 |
| 23 | Vintage 6-DSM-Case No ER-2014-0370 | | \$20,115,013 |
| 24 | latan 1 and Common Regulatory Asset "Vintage 1" | | \$9,730,213 |
| 25 | latan 1 and Common Regulatory Asset "Vintage 2" | | \$1,577,669 |
| 26 | latan Unit 2 Regulatory Asset "Vintage 1" | | \$15,583,669 |
| 27 | latan Unit 2 Regulatory Asset "Vintage 2" | | <u>\$11,029,104</u> |
| 28 | TOTAL ADD TO NET PLANT IN SERVICE | | <u>\$187,830,722</u> |
| 29 | SUBTRACT FROM NET PLANT | | |
| 30 | Federal Tax Offset | 5.1918% | \$2,005,408 |
| 31 | State Tax Offset | 5.1918% | \$398,422 |
| 32 | City Tax Offset | 5.1918% | \$0 |
| 33 | Interest Expense Offset | 16.4027% | \$11,613,153 |
| 34 | Contributions in Aid of Construction | | \$0 |
| 35 | Customer Deposits | | \$3,908,066 |
| 36 | Customer Advances for Construction | | \$1,667,781 |
| 37 | Deferred Income Taxes-Depreciation | | \$642,272,549 |
| 38 | ADIT Related to Construction | | \$4,711,589 |
| 39 | ADIT-Clean Charge Network | | -\$15,415 |
| 40 | Other Regulatory Liability-(SO2-EPA Sales Proceeds) | | \$27,224 |
| 41 | Other Regulatory Liability (SO2 Emission Allowances) | | \$38,945,795 |

Kansas City Power Light Company
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RATE BASE SCHEDULE

| Line Number | <u>A</u> Rate Base Description | <u>B</u> Percentage Rate | <u>C</u> Dollar Amount |
|----------------|--|--------------------------------|-------------------------------|
| 42 | Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6 | | \$0 |
| 43 | Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6 | | \$0 |
| 44 | Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6 | | \$0 |
| 45 | Additional Amortization-Case No. EO-94-199 see Reserve Schedule 6 | | \$0 |
| 46 | TOTAL SUBTRACT FROM NET PLANT | | <u>\$705,534,572</u> |
| 47 | Total Rate Base | | <u><u>\$2,580,184,118</u></u> |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Plant In Service

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|---|----------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$72,186 | P-2 | \$0 | \$72,186 | 54.2190% | \$0 | \$39,139 |
| 3 | 302.000 | Franchises and Consents | \$22,937 | P-3 | \$0 | \$22,937 | 100.0000% | \$0 | \$22,937 |
| 4 | 303.100 | Miscellaneous Intangibles (Like 353) | \$2,033,869 | P-4 | \$0 | \$2,033,869 | 53.1700% | \$0 | \$1,081,408 |
| 5 | 303.020 | Misc Intangible Plt - 5yr Software (Customer Related) | \$37,420,589 | P-5 | \$0 | \$37,420,589 | 52.4911% | \$0 | \$19,642,479 |
| 6 | 303.020 | Misc Intangible Plt - 5yr Software (Energy Related) | \$9,890,357 | P-6 | \$0 | \$9,890,357 | 57.2300% | \$0 | \$5,660,251 |
| 7 | 303.020 | Misc Intangible Plt - 5yr Software (Demand Related) | \$21,998,675 | P-7 | \$0 | \$21,998,675 | 53.1700% | \$0 | \$11,696,695 |
| 8 | 303.020 | Misc Intangible Plt - 5yr Software (Corp Software) | \$17,403,291 | P-8 | \$0 | \$17,403,291 | 53.7630% | \$0 | \$9,356,531 |
| 9 | 303.020 | Misc Intangible Plt - 5yr Software (Transmission Related) | \$3,828,595 | P-9 | \$0 | \$3,828,595 | 53.1700% | \$0 | \$2,035,664 |
| 10 | 303.030 | Misc Intang Plt - 10yr Software (Customer Related) | \$82,632,082 | P-10 | \$0 | \$82,632,082 | 52.4911% | \$0 | \$43,374,489 |
| 11 | 303.030 | Misc Intang Plt - 10yr Software (Energy Related) | \$35,276,157 | P-11 | \$0 | \$35,276,157 | 57.2300% | \$0 | \$20,188,545 |
| 12 | 303.030 | Misc Intang Plt - 10yr Software (Demand Related) | \$27,269,064 | P-12 | \$0 | \$27,269,064 | 53.1700% | \$0 | \$14,498,961 |
| 13 | 303.030 | Misc Intang Plt - 10yr Software (Corp Software) | \$28,635,170 | P-13 | \$0 | \$28,635,170 | 53.7630% | \$0 | \$15,395,126 |
| 14 | 303.050 | Misc Intang Plt - WC 5yr Software | \$28,331,168 | P-14 | \$0 | \$28,331,168 | 53.1700% | \$0 | \$15,063,682 |
| 15 | 303.070 | Misc Intg Plt Srct (Like 312) | \$34,980 | P-15 | \$0 | \$34,980 | 53.1700% | \$0 | \$18,599 |
| 16 | 303.080 | Misc Intangible Trans Line (Like 355) | \$6,874,227 | P-16 | \$0 | \$6,874,227 | 53.1700% | \$0 | \$3,655,026 |
| 17 | 303.090 | Misc Intang Trans Ln MINT Line | \$55,209 | P-17 | \$0 | \$55,209 | 53.1700% | \$0 | \$29,355 |
| 18 | 303.100 | Miscellaneous Intangible Plant Iatan Hwy & Bridge | \$3,243,745 | P-18 | \$0 | \$3,243,745 | 53.1700% | \$0 | \$1,724,699 |
| 19 | | TOTAL INTANGIBLE PLANT | \$305,022,301 | | \$0 | \$305,022,301 | | \$0 | \$163,483,586 |
| 20 | | PRODUCTION PLANT | | | | | | | |
| 21 | | STEAM PRODUCTION | | | | | | | |
| 22 | | PRODUCTION-STM-HAWTHORN UNIT 5 | | | | | | | |
| 23 | 310.000 | Land & Land Rights | \$807,281 | P-23 | \$0 | \$807,281 | 53.1700% | \$0 | \$429,231 |
| 24 | 311.000 | Structures & Improvements | \$36,877,247 | P-24 | \$0 | \$36,877,247 | 53.1700% | \$0 | \$19,607,632 |
| 25 | 311.020 | Structures - H 5 Rebuild | \$8,736,177 | P-25 | \$0 | \$8,736,177 | 53.1700% | \$0 | \$4,645,025 |
| 26 | 312.000 | Boiler Plant Equipment | \$105,639,478 | P-26 | \$0 | \$105,639,478 | 53.1700% | \$0 | \$56,168,510 |
| 27 | 312.010 | Stm Pr-Boiler-Unit Train-Elect-Hawthorn | \$9,973,895 | P-27 | \$0 | \$9,973,895 | 53.1700% | \$0 | \$5,303,120 |
| 28 | 312.030 | Boiler Plan - H5 | \$220,787,363 | P-28 | \$0 | \$220,787,363 | 53.1700% | \$0 | \$117,392,641 |
| 29 | 314.000 | Turbogenerator Units | \$81,808,193 | P-29 | \$0 | \$81,808,193 | 53.1700% | \$0 | \$43,497,416 |
| 30 | 315.000 | Accessory Electric Equipment | \$15,441,076 | P-30 | \$0 | \$15,441,076 | 53.1700% | \$0 | \$8,210,020 |
| 31 | 315.010 | Accessory Equip - H5 Rebuild | \$39,216,280 | P-31 | \$0 | \$39,216,280 | 53.1700% | \$0 | \$20,851,296 |
| 32 | 316.000 | Misc. Power Plant Equipment | \$9,719,936 | P-32 | \$0 | \$9,719,936 | 53.1700% | \$0 | \$5,168,090 |
| 33 | 316.010 | Misc. Equip - Hawthorn 5 Rebuild | \$2,305,161 | P-33 | \$0 | \$2,305,161 | 53.1700% | \$0 | \$1,225,654 |
| 34 | | TOTAL PRODUCTION-STM-HAWTHORN UNIT 5 | \$531,312,087 | | \$0 | \$531,312,087 | | \$0 | \$282,498,635 |
| 35 | | PRODUCTION-STM-IATAN I | | | | | | | |
| 36 | 310.000 | Steam Production-Land-Electric | \$3,691,922 | P-36 | \$0 | \$3,691,922 | 53.1700% | \$0 | \$1,962,995 |
| 37 | 311.000 | Steam Production-Structures & Improvement | \$6,888,783 | P-37 | \$0 | \$6,888,783 | 53.1700% | \$0 | \$3,662,766 |
| 38 | 312.000 | Steam Production-Boiler Pland Equip-Electric | \$394,827,016 | P-38 | \$0 | \$394,827,016 | 53.1700% | \$0 | \$209,929,524 |
| 39 | 312.050 | Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance | -\$16,365 | P-39 | \$0 | -\$16,365 | 100.0000% | \$0 | -\$16,365 |
| 40 | 312.010 | Steam Production-Boiler-Unit Train-Elect | \$0 | P-40 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 41 | 314.000 | Steam Production-Turbogenerators-Electric | \$57,658,408 | P-41 | \$0 | \$57,658,408 | 53.1700% | \$0 | \$30,656,976 |
| 42 | 315.000 | Steam Production Accessory Equipment-Electric | \$52,233,710 | P-42 | \$0 | \$52,233,710 | 53.1700% | \$0 | \$27,772,664 |
| 43 | 315.050 | Steam Production Accessory Equip Electric-MO Juris Disallowance | -\$622,572 | P-43 | \$0 | -\$622,572 | 100.0000% | \$0 | -\$622,572 |
| 44 | 316.000 | Steam Production-Misc Plant Equipment-Electric | \$6,375,745 | P-44 | \$0 | \$6,375,745 | 53.1700% | \$0 | \$3,389,984 |

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Plant In Service

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 45 | 316.050 | Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance | -\$11 | P-45 | \$0 | -\$11 | 100.0000% | \$0 | -\$11 |
| 46 | | TOTAL PRODUCTION-STM-IATAN I | \$521,036,636 | | \$0 | \$521,036,636 | | \$0 | \$276,735,961 |
| 47 | | PRODUCTION-IATAN COMMON | | | | | | | |
| 48 | 310.000 | Steam Prod - Land - Iatan | \$670,148 | P-48 | \$0 | \$670,148 | 53.1700% | \$0 | \$356,318 |
| 49 | 311.000 | Steam Production-Structures-Electric | \$98,199,488 | P-49 | \$0 | \$98,199,488 | 53.1700% | \$0 | \$52,212,668 |
| 50 | 312.000 | Steam Production-Turbogenerators- Electric | \$210,009,786 | P-50 | \$0 | \$210,009,786 | 53.1700% | \$0 | \$111,662,203 |
| 51 | 312.100 | Steam Production - Unit Trains - Electric | \$1,554,088 | P-51 | \$0 | \$1,554,088 | 53.1700% | \$0 | \$826,309 |
| 52 | 314.000 | Steam Production-Boiler Plant Equip- Electric | \$5,898,964 | P-52 | \$0 | \$5,898,964 | 53.1700% | \$0 | \$3,136,479 |
| 53 | 315.000 | Steam Production-Accessory Equip- Electric | \$25,637,511 | P-53 | \$0 | \$25,637,511 | 53.1700% | \$0 | \$13,631,465 |
| 54 | 316.000 | Steam Production-Misc Power Plant Equip-Electric | \$4,456,891 | P-54 | \$0 | \$4,456,891 | 53.1700% | \$0 | \$2,369,729 |
| 55 | | TOTAL PRODUCTION-IATAN COMMON | \$346,426,876 | | \$0 | \$346,426,876 | | \$0 | \$184,195,171 |
| 56 | | PRODUCTION-IATAN 2 | | | | | | | |
| 57 | 303.020 | Misc Intangible | \$0 | P-57 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 58 | 303.010 | Misc Intangible- Substation | \$0 | P-58 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 59 | 310.000 | Steam Production-Land-Iatan 2 | \$0 | P-59 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 60 | 311.040 | Steam Production Structures-Electric | \$92,300,293 | P-60 | \$0 | \$92,300,293 | 53.1700% | \$0 | \$49,076,066 |
| 61 | 311.060 | Structures Iatan 2 MO Juris Disallowance | -\$720,112 | P-61 | \$0 | -\$720,112 | 100.0000% | \$0 | -\$720,112 |
| 62 | 311.070 | Regulatory Plan-EO-2005-0329 Addl Amort | \$0 | P-62 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 63 | 312.020 | Steam PR Boiler AQC Equip-Elec | \$0 | P-63 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 64 | 312.040 | Steam Production-Boiler Plant Equip- Iatan 2 | \$640,875,663 | P-64 | -\$1,980,845 | \$638,894,818 | 53.1700% | \$0 | \$339,700,375 |
| 65 | 312.060 | Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance | -\$5,175,688 | P-65 | \$0 | -\$5,175,688 | 100.0000% | \$0 | -\$5,175,688 |
| 66 | 312.070 | Regulatory Plan EO-2005-0329 Addl Amort | \$0 | P-66 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 67 | 314.040 | Steam Production-Turbogenerator Iatan 2 | \$225,180,162 | P-67 | \$0 | \$225,180,162 | 53.1700% | \$0 | \$119,728,292 |
| 68 | 314.060 | Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris) | -\$715,476 | P-68 | \$0 | -\$715,476 | 100.0000% | \$0 | -\$715,476 |
| 69 | 314.070 | Regulatory Plan EO-2005-0329 Additional Amortizatin | \$0 | P-69 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 70 | 315.040 | Steam Production-Accessory Equip- Iatan 2 | \$57,218,158 | P-70 | \$0 | \$57,218,158 | 53.1700% | \$0 | \$30,422,895 |
| 71 | 315.060 | Steam Production Accessory Equip Disallowance (MO Juris) | -\$239,102 | P-71 | \$0 | -\$239,102 | 100.0000% | \$0 | -\$239,102 |
| 72 | 315.070 | Regulatory Plan EO-2005-0329 Addl Amort | \$0 | P-72 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 73 | 316.040 | Steam Production - Misc Power Plant Equip - Iatan 2 | \$4,036,629 | P-73 | \$0 | \$4,036,629 | 53.1700% | \$0 | \$2,146,276 |
| 74 | 316.060 | Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris) | -\$26,736 | P-74 | \$0 | -\$26,736 | 100.0000% | \$0 | -\$26,736 |
| 75 | 316.070 | Reg. Case EO-2005-0329 Additional Amort | \$0 | P-75 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 76 | | TOTAL PRODUCTION-IATAN 2 | \$1,012,733,791 | | -\$1,980,845 | \$1,010,752,946 | | \$0 | \$534,196,790 |
| 77 | | LACYGNE COMMON PLANT | | | | | | | |
| 78 | 310.000 | Steam Production-Land-LaCygne- Common | \$767,850 | P-78 | \$0 | \$767,850 | 53.1700% | \$0 | \$408,266 |
| 79 | 311.000 | Steam Production-Structures-LaCygne- Common | \$75,421,917 | P-79 | \$0 | \$75,421,917 | 53.1700% | \$0 | \$40,101,833 |
| 80 | 312.000 | Steam Production-Boiler Plant-LaCygne- Common | \$101,035,863 | P-80 | \$0 | \$101,035,863 | 53.1700% | \$0 | \$53,720,768 |
| 81 | 312.010 | Steam Production-Boiler-Unit Train- LaCygne-Common | \$456,630 | P-81 | \$0 | \$456,630 | 53.1700% | \$0 | \$242,790 |
| 82 | 314.000 | Steam Production-Turbogenerator- LaCygne-Common | \$225,850 | P-82 | \$0 | \$225,850 | 53.1700% | \$0 | \$120,084 |
| 83 | 315.000 | Steam Production-Acc Equip-LaCygne Common | \$16,111,124 | P-83 | \$0 | \$16,111,124 | 53.1700% | \$0 | \$8,566,285 |

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Plant In Service

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|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 84 | 315.020 | Steam Production-Acc Equip-Comp-LaCygne-Common | \$14,320 | P-84 | \$0 | \$14,320 | 53.1700% | \$0 | \$7,614 |
| 85 | 316.000 | Steam Production-Misc Power Plant-LaCygne-Common | \$3,982,231 | P-85 | \$0 | \$3,982,231 | 53.1700% | \$0 | \$2,117,352 |
| 86 | | TOTAL LACYGNE COMMON PLANT | \$198,015,785 | | \$0 | \$198,015,785 | | \$0 | \$105,284,992 |
| 87 | | PRODUCTION-STEAM-LACYGNE 1 | | | | | | | |
| 88 | 310.000 | Land-LaCygne 1 | \$1,937,712 | P-88 | \$0 | \$1,937,712 | 53.1700% | \$0 | \$1,030,281 |
| 89 | 311.000 | Structures-LaCygne 1 | \$21,128,164 | P-89 | \$0 | \$21,128,164 | 53.1700% | \$0 | \$11,233,845 |
| 90 | 312.000 | Boiler Plant Equip-LaCygne 1 | \$331,173,203 | P-90 | \$0 | \$331,173,203 | 53.1700% | \$0 | \$176,084,792 |
| 91 | 312.020 | Boiler AQC Equip-LaCygne 1 | \$2,777,600 | P-91 | \$0 | \$2,777,600 | 53.1700% | \$0 | \$1,476,850 |
| 92 | 314.000 | Turbogenerator-LaCygne 1 | \$34,283,488 | P-92 | \$0 | \$34,283,488 | 53.1700% | \$0 | \$18,228,531 |
| 93 | 315.000 | Acc Equip-LaCygne 1 | \$33,267,190 | P-93 | \$0 | \$33,267,190 | 53.1700% | \$0 | \$17,688,165 |
| 94 | 316.000 | Misc Power Plant Equip-LaCygne 1 | \$5,510,867 | P-94 | \$0 | \$5,510,867 | 53.1700% | \$0 | \$2,930,128 |
| 95 | | TOTAL PRODUCTION-STEAM-LACYGNE 1 | \$430,078,224 | | \$0 | \$430,078,224 | | \$0 | \$228,672,592 |
| 96 | | PRODUCTION-STEAM-LACYGNE 2 | | | | | | | |
| 97 | 311.000 | Structures-LaCygne 2 | \$6,299,814 | P-97 | \$0 | \$6,299,814 | 53.1700% | \$0 | \$3,349,611 |
| 98 | 312.000 | Boiler Plant Equip-LaCygne 2 | \$296,106,195 | P-98 | \$0 | \$296,106,195 | 53.1700% | \$0 | \$157,439,664 |
| 99 | 314.000 | Turbogenerator-LaCygne 2 | \$31,400,401 | P-99 | \$0 | \$31,400,401 | 53.1700% | \$0 | \$16,695,593 |
| 100 | 315.000 | Accessory Equip-LaCygne 2 | \$30,109,756 | P-100 | \$0 | \$30,109,756 | 53.1700% | \$0 | \$16,009,357 |
| 101 | 316.000 | Misc Power Plant Equip-LaCygne 2 | \$3,769,238 | P-101 | \$0 | \$3,769,238 | 53.1700% | \$0 | \$2,004,104 |
| 102 | | TOTAL PRODUCTION-STEAM-LACYGNE 2 | \$367,685,404 | | \$0 | \$367,685,404 | | \$0 | \$195,498,329 |
| 103 | | PRODUCTON-STM-MONTROSE 1, 2, & 3 | | | | | | | |
| 104 | 310.000 | Land-Montrose | \$1,620,842 | P-104 | \$0 | \$1,620,842 | 53.1700% | \$0 | \$861,802 |
| 105 | 311.000 | Structures-Electric-Montrose | \$21,768,237 | P-105 | \$0 | \$21,768,237 | 53.1700% | \$0 | \$11,574,172 |
| 106 | 312.000 | Boiler Plant Equipment-Equipment-Montrose | \$167,413,217 | P-106 | \$0 | \$167,413,217 | 53.1700% | \$0 | \$89,013,607 |
| 107 | 312.010 | Stm Pr-BoilerUnit Train-Elect-Montrose | \$8,919,886 | P-107 | \$0 | \$8,919,886 | 53.1700% | \$0 | \$4,742,703 |
| 108 | 314.000 | Turbogenerators-Electric-Montrose | \$50,478,720 | P-108 | \$0 | \$50,478,720 | 53.1700% | \$0 | \$26,839,535 |
| 109 | 315.000 | Accessory Equipment-Electric-Montrose | \$23,040,186 | P-109 | \$0 | \$23,040,186 | 53.1700% | \$0 | \$12,250,467 |
| 110 | 316.000 | Misc Plant Equipment-Electric-Montrose | \$5,757,678 | P-110 | \$0 | \$5,757,678 | 53.1700% | \$0 | \$3,061,357 |
| 111 | | TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3 | \$278,998,766 | | \$0 | \$278,998,766 | | \$0 | \$148,343,643 |
| 112 | | PRODUCTION-HAWTHORN 6 COMBINED CYCL | | | | | | | |
| 113 | 341.000 | Other Prod-Structures Hawthorn 6 | \$198,743 | P-113 | \$0 | \$198,743 | 53.1700% | \$0 | \$105,672 |
| 114 | 342.000 | Other Prod-Fuel Holders-Hawthorn 6 | \$1,067,637 | P-114 | \$0 | \$1,067,637 | 53.1700% | \$0 | \$567,663 |
| 115 | 344.000 | Other Production-Generators Hawthorn 6 | \$48,387,115 | P-115 | \$0 | \$48,387,115 | 53.1700% | \$0 | \$25,727,429 |
| 116 | 345.000 | Other Prod-Accessory Equip-Hawthorn 6 | \$2,619,029 | P-116 | \$0 | \$2,619,029 | 53.1700% | \$0 | \$1,392,538 |
| 117 | 346.000 | Other Prod-Misc Pwr Plt Equip-E | \$9,945 | P-117 | \$0 | \$9,945 | 53.1700% | \$0 | \$5,288 |
| 118 | | TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL | \$52,282,469 | | \$0 | \$52,282,469 | | \$0 | \$27,798,590 |
| 119 | | PRODUCTION-HAWTHORN 9 COMBINED CYCL | | | | | | | |
| 120 | 311.000 | Structures and Improvements-Hawthorn 9 | \$2,423,812 | P-120 | \$0 | \$2,423,812 | 53.1700% | \$0 | \$1,288,741 |
| 121 | 312.000 | Boiler Plant Equip-Hawthorn 9 | \$42,861,928 | P-121 | \$0 | \$42,861,928 | 53.1700% | \$0 | \$22,789,687 |
| 122 | 314.000 | Turbogenerators-Hawthorn 9 | \$17,604,115 | P-122 | \$0 | \$17,604,115 | 53.1700% | \$0 | \$9,360,108 |
| 123 | 315.000 | Accessory Equipment-Hawthorn 9 | \$18,533,128 | P-123 | \$0 | \$18,533,128 | 53.1700% | \$0 | \$9,854,064 |
| 124 | 316.000 | Misc Pwr Plt Equip-Hawthorn 9 | \$237,955 | P-124 | \$0 | \$237,955 | 53.1700% | \$0 | \$126,521 |
| 125 | | TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL | \$81,660,938 | | \$0 | \$81,660,938 | | \$0 | \$43,419,121 |
| 126 | | PRODUCTION - NORTHEAST STATION | | | | | | | |
| 127 | 311.000 | Steam Prod-Structures-Elect-NE | \$0 | P-127 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 128 | 316.000 | Misc Pwr Plt Equip-Northeast | \$0 | P-128 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 129 | 340.000 | Other Production-Land NE | \$136,550 | P-129 | \$0 | \$136,550 | 53.1700% | \$0 | \$72,604 |
| 130 | 341.000 | Other Prod-Structures-Elec | \$992,315 | P-130 | \$0 | \$992,315 | 53.1700% | \$0 | \$527,614 |
| 131 | 342.000 | Other Prod-Fuel Holders NE | \$2,126,859 | P-131 | \$0 | \$2,126,859 | 53.1700% | \$0 | \$1,130,851 |
| 132 | 344.000 | Other Prod Generators NE | \$58,652,274 | P-132 | \$0 | \$58,652,274 | 53.1700% | \$0 | \$31,185,414 |
| 133 | 345.000 | Other Prod-Accessory Equip-NE | \$7,723,389 | P-133 | \$0 | \$7,723,389 | 53.1700% | \$0 | \$4,106,526 |

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|-------------|------------------------------|--|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 134 | 346.000 | Other Production Misc Power Plant Equip Elec | \$116,055 | P-134 | \$0 | \$116,055 | 53.1700% | \$0 | \$61,706 |
| 135 | | TOTAL PRODUCTION - NORTHEAST STATION | \$69,747,442 | | \$0 | \$69,747,442 | | \$0 | \$37,084,715 |
| 136 | | PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | | | | | | | |
| 137 | 341.000 | Other Production-Structures-Electric-Hawthorn 7 | \$703,773 | P-137 | \$0 | \$703,773 | 53.1700% | \$0 | \$374,196 |
| 138 | 342.000 | Other Production-Fuel Holders-Electric Hawthorn 7 | \$2,867,642 | P-138 | \$0 | \$2,867,642 | 53.1700% | \$0 | \$1,524,725 |
| 139 | 344.000 | Other Production-Generators-Electric-Hawthorn 7 | \$23,195,117 | P-139 | \$0 | \$23,195,117 | 53.1700% | \$0 | \$12,332,844 |
| 140 | 345.000 | Other Production-Accessory Equip-Electric-Hawthorn 7 | \$2,242,707 | P-140 | \$0 | \$2,242,707 | 53.1700% | \$0 | \$1,192,447 |
| 141 | | TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | \$29,009,239 | | \$0 | \$29,009,239 | | \$0 | \$15,424,212 |
| 142 | | PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE | | | | | | | |
| 143 | 341.000 | Other Production-Structures-Electric-Hawthorn 8 | \$84,765 | P-143 | \$0 | \$84,765 | 53.1700% | \$0 | \$45,070 |
| 144 | 342.000 | Other Production-Fuel Holders-Electric-Hawthorn 8 | \$568,122 | P-144 | \$0 | \$568,122 | 53.1700% | \$0 | \$302,070 |
| 145 | 344.000 | Other Production-Generators-Electric-Hawthorn 8 | \$24,590,654 | P-145 | \$0 | \$24,590,654 | 53.1700% | \$0 | \$13,074,851 |
| 146 | 345.000 | Other Production-Accessory Equip-Electric-Hawthorn 8 | \$1,428,612 | P-146 | \$0 | \$1,428,612 | 53.1700% | \$0 | \$759,593 |
| 147 | | TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE | \$26,672,153 | | \$0 | \$26,672,153 | | \$0 | \$14,181,584 |
| 148 | | PROD OTHER - WEST GARNER 1, 2, 3 & 4 | | | | | | | |
| 149 | 311.000 | Steam Production Structures-Elec | \$0 | P-149 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 150 | 316.000 | Misc Pwr Plt Equip-West Gardner | \$0 | P-150 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 151 | 340.000 | Other Prod-Land - W Gardner | \$177,836 | P-151 | \$0 | \$177,836 | 53.1700% | \$0 | \$94,555 |
| 152 | 340.010 | Other Prod-Landrights & Easements-W Gardner | \$93,269 | P-152 | \$0 | \$93,269 | 53.1700% | \$0 | \$49,591 |
| 153 | 341.000 | Other Prod-Structures W Gardner | \$4,324,984 | P-153 | \$0 | \$4,324,984 | 53.1700% | \$0 | \$2,299,594 |
| 154 | 342.000 | Other Prod-Fuel Holders W Gardner | \$3,247,574 | P-154 | \$0 | \$3,247,574 | 53.1700% | \$0 | \$1,726,735 |
| 155 | 344.000 | Other Prod-Generators W Gardner | \$111,017,180 | P-155 | \$0 | \$111,017,180 | 53.1700% | \$0 | \$59,027,835 |
| 156 | 345.000 | Other Prod-Access Equip - W Gardner | \$6,913,102 | P-156 | \$0 | \$6,913,102 | 53.1700% | \$0 | \$3,675,696 |
| 157 | 346.000 | Other Production Misc Power Plant Equip-Elect | \$217,991 | P-157 | \$0 | \$217,991 | 53.1700% | \$0 | \$115,906 |
| 158 | | TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4 | \$125,991,936 | | \$0 | \$125,991,936 | | \$0 | \$66,989,912 |
| 159 | | PROD OTHER - MIAMI/OSAWATOMIE 1 | | | | | | | |
| 160 | 316.000 | Misc Pwr Plt Equip-Miami/Osawatomie | \$0 | P-160 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 161 | 340.000 | Other Production-Land-Osawatomie | \$694,545 | P-161 | \$0 | \$694,545 | 53.1700% | \$0 | \$369,290 |
| 162 | 341.000 | Other Production-Structures-Osawatomie | \$1,686,171 | P-162 | \$0 | \$1,686,171 | 53.1700% | \$0 | \$896,537 |
| 163 | 342.000 | Other Prod-Fuel Holders-Osawatomie | \$2,006,803 | P-163 | \$0 | \$2,006,803 | 53.1700% | \$0 | \$1,067,017 |
| 164 | 344.000 | Other Prod-Generators-Osawatomie | \$26,261,774 | P-164 | \$0 | \$26,261,774 | 53.1700% | \$0 | \$13,963,385 |
| 165 | 345.000 | Other Prod-Accessory Equip-Osawatomie | \$1,958,855 | P-165 | \$0 | \$1,958,855 | 53.1700% | \$0 | \$1,041,523 |
| 166 | 346.000 | Other Production Misc Power Plant Equip-Elect | \$13,990 | P-166 | \$0 | \$13,990 | 53.1700% | \$0 | \$7,438 |
| 167 | | TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1 | \$32,622,138 | | \$0 | \$32,622,138 | | \$0 | \$17,345,190 |
| 168 | | TOTAL STEAM PRODUCTION | \$4,104,273,884 | | -\$1,980,845 | \$4,102,293,039 | | \$0 | \$2,177,669,437 |
| 169 | | NUCLEAR PRODUCTION | | | | | | | |
| 170 | | PROD PLT-NUCLEAR-WOLF CREEK | | | | | | | |
| 171 | 320.000 | Land & Land Rights - Wolf Creek | \$3,474,780 | P-171 | \$0 | \$3,474,780 | 53.1700% | \$0 | \$1,847,541 |
| 172 | 321.000 | Structures & Improvements - Wolf Creek | \$410,550,186 | P-172 | \$0 | \$410,550,186 | 53.1700% | \$0 | \$218,289,534 |

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|-------------|------------------------------|---|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 173 | 321.010 | Structures MO Gr Up AFC Ele | \$19,153,642 | P-173 | \$0 | \$19,153,642 | 100.0000% | \$0 | \$19,153,642 |
| 174 | 322.000 | Reactor Plant Equipment - Wolf Creek | \$894,818,068 | P-174 | \$0 | \$894,818,068 | 53.1700% | \$0 | \$475,774,767 |
| 175 | 322.010 | Reactor - MO Gr Up AFDC | \$47,625,874 | P-175 | \$0 | \$47,625,874 | 100.0000% | \$0 | \$47,625,874 |
| 176 | 322.020 | MO Juris deprec 40 to 60 yr EO-05-0359 | \$0 | P-176 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 177 | 323.000 | Turbogenerator Units - Wolf Creek | \$222,661,480 | P-177 | \$0 | \$222,661,480 | 53.1700% | \$0 | \$118,389,109 |
| 178 | 323.010 | Turbogenerator MO GR Up AFDC | \$4,089,922 | P-178 | \$0 | \$4,089,922 | 100.0000% | \$0 | \$4,089,922 |
| 179 | 324.000 | Accessory Electric Equipment - Wolf Creek | \$139,794,326 | P-179 | \$0 | \$139,794,326 | 53.1700% | \$0 | \$74,328,643 |
| 180 | 324.010 | Accessory Equip - MO Gr Up AFDC | \$5,862,727 | P-180 | \$0 | \$5,862,727 | 100.0000% | \$0 | \$5,862,727 |
| 181 | 325.000 | Micellaneous Power Plant Equipment | \$114,060,580 | P-181 | \$0 | \$114,060,580 | 53.1700% | \$0 | \$60,646,010 |
| 182 | 325.010 | Misc Plt Equip - MO Gr Up AFDC | \$1,073,460 | P-182 | \$0 | \$1,073,460 | 100.0000% | \$0 | \$1,073,460 |
| 183 | 328.000 | Disallow - MO Gr Up AFDC 100% MO | -\$7,924,980 | P-183 | \$0 | -\$7,924,980 | 100.0000% | \$0 | -\$7,924,980 |
| 184 | 328.010 | MPSC Disallow- MO Basis | -\$127,605,557 | P-184 | \$0 | -\$127,605,557 | 53.1700% | \$0 | -\$67,847,875 |
| 185 | 328.050 | Nucl PR-KS Dosa;-Pre 1988 res | \$0 | P-185 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 186 | | TOTAL PROD PLT-NUCLEAR-WOLF CREEK | \$1,727,634,508 | | \$0 | \$1,727,634,508 | | \$0 | \$951,308,374 |
| 187 | | TOTAL NUCLEAR PRODUCTION | \$1,727,634,508 | | \$0 | \$1,727,634,508 | | \$0 | \$951,308,374 |
| 188 | | HYDRAULIC PRODUCTION | | | | | | | |
| 189 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 190 | | OTHER PRODUCTION | | | | | | | |
| 191 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1 | | | | | | | |
| 192 | 341.020 | Oth Prod-Struct-Elec-Wind | \$3,794,182 | P-192 | \$0 | \$3,794,182 | 53.1700% | \$0 | \$2,017,367 |
| 193 | 344.020 | Oth Prod-Generators-Elec-Wind | \$157,067,836 | P-193 | \$0 | \$157,067,836 | 53.1700% | \$0 | \$83,512,968 |
| 194 | 345.020 | Oth Prod-Accessory Equip-Wind | \$707,218 | P-194 | \$0 | \$707,218 | 53.1700% | \$0 | \$376,028 |
| 195 | 346.020 | Other Prod - Misc Pwr Plt Eq - Wind | \$111,158 | P-195 | \$0 | \$111,158 | 53.1700% | \$0 | \$59,103 |
| 196 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1 | \$161,680,394 | | \$0 | \$161,680,394 | | \$0 | \$85,965,466 |
| 197 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | | | | | | | |
| 198 | 341.020 | Other Prod-Structures-Electric-Wind | \$1,228,862 | P-198 | \$0 | \$1,228,862 | 53.1700% | \$0 | \$653,386 |
| 199 | 344.020 | Other Prod-Generators-Electric-Wind | \$102,680,759 | P-199 | \$0 | \$102,680,759 | 53.1700% | \$0 | \$54,595,360 |
| 200 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | \$103,909,621 | | \$0 | \$103,909,621 | | \$0 | \$55,248,746 |
| 201 | | PRODUCTION PLANT - SOLAR | | | | | | | |
| 202 | 344.010 | Other Prod - Generators-Elect | \$1,009,191 | P-202 | \$0 | \$1,009,191 | 53.1700% | \$0 | \$536,587 |
| 203 | | TOTAL PRODUCTION PLANT - SOLAR | \$1,009,191 | | \$0 | \$1,009,191 | | \$0 | \$536,587 |
| 204 | | RETIREMENTS WORK IN PROGRESS- PRODUCTION | | | | | | | |
| 205 | | Production - Salvage & Removal | \$0 | P-205 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 206 | | Retirements not classified-Nuclear and Steam | \$0 | P-206 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 207 | | TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 208 | | GENERAL PLANT-BUILDINGS | | | | | | | |
| 209 | 311.000 | Steam Prod-Structures-Elec | \$0 | P-209 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 210 | 311.010 | Steam Prod-Structures-Leasehold Improvements-P&M | \$964,220 | P-210 | \$0 | \$964,220 | 53.1700% | \$0 | \$512,676 |
| 211 | 315.000 | Steam Prod-Accessory Equip-Electric | \$19,598 | P-211 | \$0 | \$19,598 | 53.1700% | \$0 | \$10,420 |
| 212 | 316.000 | Steam Prod-Misc Power Plant Equip-Electric | \$21,004 | P-212 | \$0 | \$21,004 | 53.1700% | \$0 | \$11,168 |
| 213 | | TOTAL GENERAL PLANT-BUILDINGS | \$1,004,822 | | \$0 | \$1,004,822 | | \$0 | \$534,264 |
| 214 | | GENERAL PLANT - GENERAL EQUIP/TOOLS | | | | | | | |
| 215 | 315.000 | Steam Production-Accessory Equipment-Electric | \$26,371 | P-215 | \$0 | \$26,371 | 53.1700% | \$0 | \$14,021 |
| 216 | 316.000 | Steam Production-Misc Power Plant Equip-Electric | \$7,985,670 | P-216 | \$0 | \$7,985,670 | 53.1700% | \$0 | \$4,245,981 |

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|-------------|------------------------------|---|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 217 | | TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS | \$8,012,041 | | \$0 | \$8,012,041 | | \$0 | \$4,260,002 |
| 218 | | BULK OIL FACILITY NE | | | | | | | |
| 219 | 310.000 | Steam Prod-Land-Electric | \$148,900 | P-219 | \$0 | \$148,900 | 53.1700% | \$0 | \$79,170 |
| 220 | 311.000 | Steam Prod-Structures-Electric | \$1,315,297 | P-220 | \$0 | \$1,315,297 | 53.1700% | \$0 | \$699,343 |
| 221 | 312.000 | Steam Prod-Boiler Plant Equip-Electric | \$609,766 | P-221 | \$0 | \$609,766 | 53.1700% | \$0 | \$324,213 |
| 222 | 315.000 | Steam Prod-Accessory Equip-Electric | \$24,947 | P-222 | \$0 | \$24,947 | 53.1700% | \$0 | \$13,264 |
| 223 | 316.000 | Steam Prod-Misc Pwr Plt Equip-Electric | \$195,243 | P-223 | \$0 | \$195,243 | 53.1700% | \$0 | \$103,811 |
| 224 | 344.000 | Oth Prod-Generators-Elec | \$0 | P-224 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 225 | | TOTAL BULK OIL FACILITY NE | \$2,294,153 | | \$0 | \$2,294,153 | | \$0 | \$1,219,801 |
| 226 | | TOTAL OTHER PRODUCTION | \$277,910,222 | | \$0 | \$277,910,222 | | \$0 | \$147,764,866 |
| 227 | | TOTAL PRODUCTION PLANT | \$6,109,818,614 | | -\$1,980,845 | \$6,107,837,769 | | \$0 | \$3,276,742,677 |
| 228 | | TRANSMISSION PLANT | | | | | | | |
| 229 | 350.000 | Land-Transmission Plant | \$1,584,661 | P-229 | \$0 | \$1,584,661 | 53.1700% | \$0 | \$842,564 |
| 230 | 350.010 | Land Rights-Transmission Plant | \$24,976,271 | P-230 | \$0 | \$24,976,271 | 53.1700% | \$0 | \$13,279,883 |
| 231 | 350.020 | Land Rights-Transmission Plant-Wolf Creek | \$355 | P-231 | \$0 | \$355 | 53.1700% | \$0 | \$189 |
| 232 | 352.000 | Structures & Improvements-Transmission Plant | \$5,696,526 | P-232 | \$0 | \$5,696,526 | 53.1700% | \$0 | \$3,028,843 |
| 233 | 352.010 | Structures & Improvements-Transmission Plant-Wolf Creek | \$250,476 | P-233 | \$0 | \$250,476 | 53.1700% | \$0 | \$133,178 |
| 234 | 352.020 | Structures & Improvements-WlfCrk-MO Gr Up | \$15,694 | P-234 | \$0 | \$15,694 | 100.0000% | \$0 | \$15,694 |
| 235 | 353.000 | Station Equipment -Transmission Plant | \$159,940,307 | P-235 | \$0 | \$159,940,307 | 53.1700% | \$0 | \$85,040,261 |
| 236 | 353.010 | Station Equip-Wolf Creek-Transmission Plant | \$11,988,635 | P-236 | \$0 | \$11,988,635 | 53.1700% | \$0 | \$6,374,357 |
| 237 | 353.020 | Stat Equip-WlfCrk Mo Gr Up | \$532,475 | P-237 | \$0 | \$532,475 | 100.0000% | \$0 | \$532,475 |
| 238 | 353.030 | Station Equip-Communications | \$8,044,770 | P-238 | \$0 | \$8,044,770 | 53.1700% | \$0 | \$4,277,404 |
| 239 | 354.000 | Towers and Fixtures-Transmission Plant | \$4,287,911 | P-239 | \$0 | \$4,287,911 | 53.1700% | \$0 | \$2,279,882 |
| 240 | 355.000 | Poles and Fixtures-Transmission Plant | \$124,613,380 | P-240 | \$0 | \$124,613,380 | 53.1700% | \$0 | \$66,256,934 |
| 241 | 355.010 | Poles & Fixtures-Wolf Creek | \$58,255 | P-241 | \$0 | \$58,255 | 53.1700% | \$0 | \$30,974 |
| 242 | 355.020 | Poles & Fixtures-WlfCrk Mo Gr Up | \$3,506 | P-242 | \$0 | \$3,506 | 100.0000% | \$0 | \$3,506 |
| 243 | 356.000 | Overhead Conductors & Devices-Transmission Plant | \$107,032,251 | P-243 | \$0 | \$107,032,251 | 53.1700% | \$0 | \$56,909,048 |
| 244 | 356.010 | Ovrhd Cond & Dev-Wolf Creek | \$39,418 | P-244 | \$0 | \$39,418 | 53.1700% | \$0 | \$20,959 |
| 245 | 356.020 | Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up | \$2,552 | P-245 | \$0 | \$2,552 | 100.0000% | \$0 | \$2,552 |
| 246 | 357.000 | Underground Conduit | \$3,648,880 | P-246 | \$0 | \$3,648,880 | 53.1700% | \$0 | \$1,940,109 |
| 247 | 358.000 | Underground Conductors & Devices | \$3,120,096 | P-247 | \$0 | \$3,120,096 | 53.1700% | \$0 | \$1,658,955 |
| 248 | | Transmission-Salvage & Removal: Retirements not classified | \$0 | P-248 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 249 | | TOTAL TRANSMISSION PLANT | \$455,836,419 | | \$0 | \$455,836,419 | | \$0 | \$242,627,767 |
| 250 | | DISTRIBUTION PLANT | | | | | | | |
| 251 | 360.000 | Land-Distribution Plant | \$9,297,117 | P-251 | \$0 | \$9,297,117 | 50.5496% | \$0 | \$4,699,655 |
| 252 | 360.010 | Land Rights-Distribution Plant | \$16,589,694 | P-252 | \$0 | \$16,589,694 | 58.3311% | \$0 | \$9,676,951 |
| 253 | 361.000 | Structures & Improvements - Distribution Plant | \$12,613,830 | P-253 | \$0 | \$12,613,830 | 49.3758% | \$0 | \$6,228,179 |
| 254 | 362.000 | Station Equipment-Distribution Plant | \$209,930,329 | P-254 | \$0 | \$209,930,329 | 59.8102% | \$0 | \$125,559,750 |
| 255 | 362.030 | Station Equip-Communications | \$4,111,289 | P-255 | \$0 | \$4,111,289 | 54.9206% | \$0 | \$2,257,945 |
| 256 | 363.000 | Energy Storage Equipment | \$2,502,752 | P-256 | \$0 | \$2,502,752 | 100.0000% | \$0 | \$2,502,752 |
| 257 | 364.000 | Poles, Towers, & Fixtures-Distribution Plant | \$327,889,820 | P-257 | \$0 | \$327,889,820 | 56.0101% | \$0 | \$183,651,416 |
| 258 | 365.000 | Overhead Conductors & Devices-Distribution Plant | \$239,198,228 | P-258 | \$0 | \$239,198,228 | 55.3505% | \$0 | \$132,397,415 |
| 259 | 366.000 | Underground Conduit-Distribution Plant | \$268,934,627 | P-259 | \$0 | \$268,934,627 | 57.8273% | \$0 | \$155,517,634 |
| 260 | 367.000 | Underground Conductors & Devices-Distribution Plant | \$476,617,034 | P-260 | \$0 | \$476,617,034 | 52.5725% | \$0 | \$250,569,490 |
| 261 | 368.000 | Line Transformers-Distribution Plant | \$282,628,865 | P-261 | \$0 | \$282,628,865 | 57.3757% | \$0 | \$162,160,290 |
| 262 | 369.000 | Services-Distribution Plant | \$127,350,415 | P-262 | \$0 | \$127,350,415 | 51.3673% | \$0 | \$65,416,470 |
| 263 | 370.000 | Meters-Distribution Plant | \$81,641,109 | P-263 | -\$32,831,251 | \$48,809,858 | 57.1104% | \$0 | \$27,875,505 |
| 264 | 370.002 | AMI Meters Electric | \$54,109,357 | P-264 | \$0 | \$54,109,357 | 53.9610% | \$0 | \$29,197,950 |
| 265 | 371.000 | Cust Prem Install | \$16,629,232 | P-265 | \$0 | \$16,629,232 | 82.4248% | -\$732,559 | \$12,974,052 |
| 266 | 373.000 | Street Lighting and Signal Systems-Distribution Plant | \$34,854,716 | P-266 | \$0 | \$34,854,716 | 34.4084% | \$0 | \$11,992,950 |
| 267 | | Distribution-Salvage and Removal: Retirements not classified | \$0 | P-267 | \$0 | \$0 | 55.7963% | \$0 | \$0 |
| 268 | | TOTAL DISTRIBUTION PLANT | \$2,164,898,414 | | -\$32,831,251 | \$2,132,067,163 | | -\$732,559 | \$1,182,678,404 |

Kansas City Power Light Company
Case No. ER-2014-0370
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Plant In Service

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 269 | | INCENTIVE COMPENSATION | | | | | | | |
| 270 | | CAPITALIZATION | | | | | | | |
| | | TOTAL INCENTIVE COMPENSATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | CAPITALIZATION | | | | | | | |
| 271 | | GENERAL PLANT | | | | | | | |
| 272 | 389.000 | Land and Land Rights - General Plant | \$2,856,241 | P-272 | \$0 | \$2,856,241 | 54.2190% | \$0 | \$1,548,625 |
| 273 | 390.000 | Structures & Improvements - General Plant | \$87,772,506 | P-273 | \$0 | \$87,772,506 | 54.2190% | \$0 | \$47,589,375 |
| 274 | 390.030 | Structures & Imprv-Leasehold (801 Char) | \$6,489,243 | P-274 | \$0 | \$6,489,243 | 54.2190% | \$0 | \$3,518,403 |
| 275 | 390.050 | Structures & Imprv-Leasehold (One KC Place) | \$28,970,092 | P-275 | \$0 | \$28,970,092 | 54.2190% | \$0 | \$15,707,294 |
| 276 | 391.000 | Office Furniture & Equipment - General Plant | \$9,674,558 | P-276 | \$0 | \$9,674,558 | 54.2190% | \$0 | \$5,245,449 |
| 277 | 391.010 | Off Furniture & Equip - Wolf Creek | \$7,809,780 | P-277 | \$0 | \$7,809,780 | 54.2190% | \$0 | \$4,234,385 |
| 278 | 391.020 | Off Furniture & Equip - Computers | \$26,304,857 | P-278 | \$0 | \$26,304,857 | 54.2190% | \$0 | \$14,262,230 |
| 279 | 392.000 | Transportation Equipment - General Plant | \$832,181 | P-279 | \$0 | \$832,181 | 54.2190% | \$0 | \$451,200 |
| 280 | 392.010 | Trans Equip - Light Trucks | \$10,333,350 | P-280 | \$0 | \$10,333,350 | 54.2190% | \$0 | \$5,602,639 |
| 281 | 392.020 | Trans Equip - Heavy Trucks | \$38,314,528 | P-281 | \$0 | \$38,314,528 | 54.2190% | \$0 | \$20,773,754 |
| 282 | 392.030 | Trans Equip - Tractors | \$584,061 | P-282 | \$0 | \$584,061 | 54.2190% | \$0 | \$316,672 |
| 283 | 392.040 | Trans Equip - Trailers | \$1,929,031 | P-283 | \$0 | \$1,929,031 | 54.2190% | \$0 | \$1,045,901 |
| 284 | 393.000 | Stores Equipment - General Plant | \$785,032 | P-284 | \$0 | \$785,032 | 54.2190% | \$0 | \$425,637 |
| 285 | 394.000 | Tools, Shop, & Garage Equipment- General Plant | \$5,428,360 | P-285 | \$0 | \$5,428,360 | 54.2190% | \$0 | \$2,943,203 |
| 286 | 395.000 | Laboratory Equipment | \$7,265,337 | P-286 | \$0 | \$7,265,337 | 54.2190% | \$0 | \$3,939,193 |
| 287 | 396.000 | Power Operated Equipment - General Plant | \$25,882,083 | P-287 | \$0 | \$25,882,083 | 54.2190% | \$0 | \$14,033,007 |
| 288 | 397.000 | Communication Equipment - General Plant | \$114,370,292 | P-288 | \$0 | \$114,370,292 | 54.2190% | \$0 | \$62,010,429 |
| 289 | 397.010 | Communication Equipment - Wolf Creek | \$143,390 | P-289 | \$0 | \$143,390 | 54.2190% | \$0 | \$77,745 |
| 290 | 397.020 | Comm Equip - WlfCrk Mo Grs Up | \$9,280 | P-290 | \$0 | \$9,280 | 100.0000% | \$0 | \$9,280 |
| 291 | 398.000 | Miscellaneous Equipment - General Plant | \$1,232,377 | P-291 | \$0 | \$1,232,377 | 54.2190% | \$0 | \$668,182 |
| 292 | 399.000 | Regulatory Amortizations | \$0 | P-292 | \$0 | \$0 | 54.2190% | \$0 | \$0 |
| 293 | | General Plant-Salvage and removal: Retirements not classified | \$0 | P-293 | \$0 | \$0 | 54.2190% | \$0 | \$0 |
| 294 | | TOTAL GENERAL PLANT | \$376,986,579 | | \$0 | \$376,986,579 | | \$0 | \$204,402,603 |
| 295 | | TOTAL PLANT IN SERVICE | \$9,412,562,327 | | -\$34,812,096 | \$9,377,750,231 | | -\$732,559 | \$5,069,935,037 |

Kansas City Power Light Company
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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| P-64 | Steam Production-Boiler Plant Equip-latan 2 | 312.040 | | -\$1,980,845 | | \$0 |
| | 1. To remove Great Plains Power (GPP) plant in service in this and all future rate cases per stipulation Case No. ER-2014-0370. (Hyneman) | | -\$1,980,845 | | \$0 | |
| P-263 | Meters-Distribution Plant | 370.000 | | -\$32,831,251 | | \$0 |
| | Adjustment to eliminate meter retirements (Lyons) | | -\$32,831,251 | | \$0 | |
| P-265 | Cust Prem Install | 371.000 | | \$0 | | -\$732,559 |
| | 1. To remove Missouri portion of Clean Charge Network as of May 31, 2015 (Majors) | | \$0 | | -\$732,559 | |
| Total Plant Adjustments | | | | -\$34,812,096 | | -\$732,559 |

Kansas City Power Light Company
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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$39,139 | 0.00% | \$0 | 0 | 0.00% |
| 3 | 302.000 | Franchises and Consents | \$22,937 | 0.00% | \$0 | 0 | 0.00% |
| 4 | 303.100 | Miscellaneous Intangibles (Like 353) | \$1,081,408 | 0.00% | \$0 | 0 | 0.00% |
| 5 | 303.020 | Misc Intangible Plt - 5yr Software (Customer Related) | \$19,642,479 | 0.00% | \$0 | 0 | 0.00% |
| 6 | 303.020 | Misc Intangible Plt - 5yr Software (Energy Related) | \$5,660,251 | 0.00% | \$0 | 0 | 0.00% |
| 7 | 303.020 | Misc Intangible Plt - 5yr Software (Demand Related) | \$11,696,695 | 0.00% | \$0 | 0 | 0.00% |
| 8 | 303.020 | Misc Intangible Plt - 5yr Software (Corp Software) | \$9,356,531 | 0.00% | \$0 | 0 | 0.00% |
| 9 | 303.020 | Misc Intangible Plt - 5yr Software (Transmission Related) | \$2,035,664 | 0.00% | \$0 | 0 | 0.00% |
| 10 | 303.030 | Misc Intang Plt - 10yr Software (Customer Related) | \$43,374,489 | 0.00% | \$0 | 0 | 0.00% |
| 11 | 303.030 | Misc Intang Plt - 10yr Software (Energy Related) | \$20,188,545 | 0.00% | \$0 | 0 | 0.00% |
| 12 | 303.030 | Misc Intang Plt - 10yr Software (Demand Related) | \$14,498,961 | 0.00% | \$0 | 0 | 0.00% |
| 13 | 303.030 | Misc Intang Plt - 10yr Software (Corp Software) | \$15,395,126 | 0.00% | \$0 | 0 | 0.00% |
| 14 | 303.050 | Misc Intang Plt - WC 5yr Software | \$15,063,682 | 0.00% | \$0 | 0 | 0.00% |
| 15 | 303.070 | Misc Intg Plt Srct (Like 312) | \$18,599 | 0.00% | \$0 | 0 | 0.00% |
| 16 | 303.080 | Misc Intangible Trans Line (Like 355) | \$3,655,026 | 0.00% | \$0 | 0 | 0.00% |
| 17 | 303.090 | Misc Intang Trans Ln MINT Line | \$29,355 | 0.00% | \$0 | 0 | 0.00% |
| 18 | 303.100 | Miscellaneous Intangible Plant Iatan Hwy & Bridge | \$1,724,699 | 0.00% | \$0 | 0 | 0.00% |
| 19 | | TOTAL INTANGIBLE PLANT | \$163,483,586 | | \$0 | | |
| 20 | | PRODUCTION PLANT | | | | | |
| 21 | | STEAM PRODUCTION | | | | | |
| 22 | | PRODUCTION-STM-HAWTHORN UNIT 5 | | | | | |
| 23 | 310.000 | Land & Land Rights | \$429,231 | 0.00% | \$0 | 0 | 0.00% |
| 24 | 311.000 | Structures & Improvements | \$19,607,632 | 1.65% | \$323,526 | 100 | -6.00% |
| 25 | 311.020 | Structures - H 5 Rebuild | \$4,645,025 | 0.30% | \$13,935 | 100 | -5.00% |
| 26 | 312.000 | Boiler Plant Equipment | \$56,168,510 | 2.73% | \$1,533,400 | 55 | -8.00% |
| 27 | 312.010 | Stm Pr-Boiler-Unit Train-Elect-Hawthorn | \$5,303,120 | 2.77% | \$146,896 | 25 | -25.00% |
| 28 | 312.030 | Boiler Plan - H5 | \$117,392,641 | 0.56% | \$657,399 | 55 | -8.00% |
| 29 | 314.000 | Turbogenerator Units | \$43,497,416 | 2.14% | \$930,845 | 60 | -6.00% |
| 30 | 315.000 | Accessory Electric Equipment | \$8,210,020 | 3.22% | \$264,363 | 55 | -6.00% |
| 31 | 315.010 | Accessory Equip - H5 Rebuild | \$20,851,296 | 0.59% | \$123,023 | 55 | -9.00% |
| 32 | 316.000 | Misc. Power Plant Equipment | \$5,168,090 | 2.28% | \$117,832 | 55 | 0.00% |
| 33 | 316.010 | Misc. Equip - Hawthorn 5 Rebuild | \$1,225,654 | 0.34% | \$4,167 | 55 | 0.00% |
| 34 | | TOTAL PRODUCTION-STM-HAWTHORN UNIT 5 | \$282,498,635 | | \$4,115,386 | | |
| 35 | | PRODUCTION-STM-IATAN I | | | | | |
| 36 | 310.000 | Steam Production-Land-Electric | \$1,962,995 | 0.00% | \$0 | 0 | 0.00% |
| 37 | 311.000 | Steam Production-Structures & Improvement | \$3,662,766 | 1.65% | \$60,436 | 100 | -3.00% |
| 38 | 312.000 | Steam Producton-Boiler Pland Equip-Electric | \$209,929,524 | 2.73% | \$5,731,076 | 55 | -5.00% |
| 39 | 312.050 | Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance | -\$16,365 | 2.73% | -\$447 | 55 | -5.00% |
| 40 | 312.010 | Steam Production-Boiler-Unit Train-Elect | \$0 | 2.77% | \$0 | 25 | 25.00% |

Kansas City Power Light Company
Case No. ER-2014-0370
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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 41 | 314.000 | Steam Production-Turbogenerators-Electric | \$30,656,976 | 2.14% | \$656,059 | 60 | -4.00% |
| 42 | 315.000 | Steam Production Accessory Equipment-Electric | \$27,772,664 | 3.22% | \$894,280 | 55 | -4.00% |
| 43 | 315.050 | Steam Production Accessory Equip Electric-MO Juris Disallowance | -\$622,572 | 3.22% | -\$20,047 | 55 | -4.00% |
| 44 | 316.000 | Steam Production-Misc Plant Equipment-Electric | \$3,389,984 | 2.28% | \$77,292 | 55 | 0.00% |
| 45 | 316.050 | Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance | -\$11 | 2.28% | \$0 | 55 | 0.00% |
| 46 | | TOTAL PRODUCTION-STM-IATAN I | \$276,735,961 | | \$7,398,649 | | |
| 47 | | PRODUCTION-IATAN COMMON | | | | | |
| 48 | 310.000 | Steam Prod - Land - Iatan | \$356,318 | 0.00% | \$0 | 0 | 0.00% |
| 49 | 311.000 | Steam Production-Structures-Electric | \$52,212,668 | 1.65% | \$861,509 | 100 | -7.00% |
| 50 | 312.000 | Steam Production-Turbogenerators-Electric | \$111,662,203 | 2.73% | \$3,048,378 | 55 | -11.00% |
| 51 | 312.100 | Steam Production - Unit Trains - Electric | \$826,309 | 2.77% | \$22,889 | 25 | 25.00% |
| 52 | 314.000 | Steam Production-Boiler Plant Equip-Electric | \$3,136,479 | 2.14% | \$67,121 | 60 | -7.00% |
| 53 | 315.000 | Steam Production-Accessory Equip-Electric | \$13,631,465 | 3.22% | \$438,933 | 55 | -9.00% |
| 54 | 316.000 | Steam Production-Misc Power Plant Equip-Electric | \$2,369,729 | 2.28% | \$54,030 | 55 | 0.00% |
| 55 | | TOTAL PRODUCTION-IATAN COMMON | \$184,195,171 | | \$4,492,860 | | |
| 56 | | PRODUCTION-IATAN 2 | | | | | |
| 57 | 303.020 | Misc Intangible | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 58 | 303.010 | Misc Intangible- Substation | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 59 | 310.000 | Steam Production-Land-Iatan 2 | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 60 | 311.040 | Steam Production Structures-Electric | \$49,076,066 | 1.16% | \$569,282 | 100 | -6.00% |
| 61 | 311.060 | Structures Iatan 2 MO Juris Disallowance | -\$720,112 | 1.16% | -\$8,353 | 100 | -6.00% |
| 62 | 311.070 | Regulatory Plan-EO-2005-0329 Addl Amort | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 63 | 312.020 | Steam PR Boiler AQC Equip-Elec | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 64 | 312.040 | Steam Production-Boiler Plant Equip-Iatan 2 | \$339,700,375 | 1.38% | \$4,687,865 | 55 | -10.00% |
| 65 | 312.060 | Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance | -\$5,175,688 | 1.38% | -\$71,424 | 55 | -10.00% |
| 66 | 312.070 | Regulatory Plan EO-2005-0329 Addl Amort | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 67 | 314.040 | Steam Production-Turbogenerator Iatan 2 | \$119,728,292 | 1.87% | \$2,238,919 | 60 | -7.00% |
| 68 | 314.060 | Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris) | -\$715,476 | 1.87% | -\$13,379 | 60 | -7.00% |
| 69 | 314.070 | Regulatory Plan EO-2005-0329 Additional Amortizatin | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 70 | 315.040 | Steam Production-Accessory Equip-Iatan 2 | \$30,422,895 | 1.87% | \$568,908 | 55 | -8.00% |
| 71 | 315.060 | Steam Production Accessory Equip Disallowance (MO Juris) | -\$239,102 | 1.87% | -\$4,471 | 55 | -8.00% |
| 72 | 315.070 | Regulatory Plan EO-2005-0329 Addl Amort | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 73 | 316.040 | Steam Production - Misc Power Plant Equip - Iatan 2 | \$2,146,276 | 1.35% | \$28,975 | 55 | 0.00% |
| 74 | 316.060 | Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris) | -\$26,736 | 1.35% | -\$361 | 55 | 0.00% |

Kansas City Power Light Company
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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 75 | 316.070 | Reg. Case EO-2005-0329 Additional Amort | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 76 | | TOTAL PRODUCTION-IATAN 2 | \$534,196,790 | | \$7,995,961 | | |
| 77 | | LACYGNE COMMON PLANT | | | | | |
| 78 | 310.000 | Steam Production-Land-LaCygne-Common | \$408,266 | 0.00% | \$0 | 0 | 0.00% |
| 79 | 311.000 | Steam Production-Structures-LaCygne-Common | \$40,101,833 | 1.65% | \$661,680 | 100 | -2.00% |
| 80 | 312.000 | Steam Production-Boiler Plant-LaCygne-Common | \$53,720,768 | 2.73% | \$1,466,577 | 55 | -5.00% |
| 81 | 312.010 | Steam Production-Boiler-Unit Train-LaCygne-Common | \$242,790 | 2.77% | \$6,725 | 25 | 25.00% |
| 82 | 314.000 | Steam Production-Turbogenerator-LaCygne-Common | \$120,084 | 2.14% | \$2,570 | 60 | -3.00% |
| 83 | 315.000 | Steam Production-Acc Equip-LaCygne Common | \$8,566,285 | 3.22% | \$275,834 | 55 | -4.00% |
| 84 | 315.020 | Steam Production-Acc Equip-Comp-LaCygne-Common | \$7,614 | 3.22% | \$245 | 55 | -4.00% |
| 85 | 316.000 | Steam Production-Misc Power Plant-LaCygne-Common | \$2,117,352 | 2.28% | \$48,276 | 55 | 0.00% |
| 86 | | TOTAL LACYGNE COMMON PLANT | \$105,284,992 | | \$2,461,907 | | |
| 87 | | PRODUCTION-STEAM-LACYGNE 1 | | | | | |
| 88 | 310.000 | Land-LaCygne 1 | \$1,030,281 | 0.00% | \$0 | 0 | 0.00% |
| 89 | 311.000 | Structures-LaCygne 1 | \$11,233,845 | 1.65% | \$185,358 | 100 | -4.00% |
| 90 | 312.000 | Boiler Plant Equip-LaCygne 1 | \$176,084,792 | 2.73% | \$4,807,115 | 55 | -5.00% |
| 91 | 312.020 | Boiler AQC Equip-LaCygne 1 | \$1,476,850 | 1.56% | \$23,039 | 55 | -7.00% |
| 92 | 314.000 | Turbogenerator-LaCygne 1 | \$18,228,531 | 2.14% | \$390,091 | 60 | -4.00% |
| 93 | 315.000 | Acc Equip-LaCygne 1 | \$17,688,165 | 3.22% | \$569,559 | 55 | -5.00% |
| 94 | 316.000 | Misc Power Plant Equip-LaCygne 1 | \$2,930,128 | 2.28% | \$66,807 | 55 | 0.00% |
| 95 | | TOTAL PRODUCTION-STEAM-LACYGNE 1 | \$228,672,592 | | \$6,041,969 | | |
| 96 | | PRODUCTION-STEAM-LACYGNE 2 | | | | | |
| 97 | 311.000 | Structures-LaCygne 2 | \$3,349,611 | 1.65% | \$55,269 | 100 | -3.00% |
| 98 | 312.000 | Boiler Plant Equip-LaCygne 2 | \$157,439,664 | 2.73% | \$4,298,103 | 55 | -7.00% |
| 99 | 314.000 | Turbogenerator-LaCygne 2 | \$16,695,593 | 2.14% | \$357,286 | 60 | -5.00% |
| 100 | 315.000 | Accessory Equip-LaCygne 2 | \$16,009,357 | 3.22% | \$515,501 | 55 | -4.00% |
| 101 | 316.000 | Misc Power Plant Equip-LaCygne 2 | \$2,004,104 | 2.28% | \$45,694 | 55 | 0.00% |
| 102 | | TOTAL PRODUCTION-STEAM-LACYGNE 2 | \$195,498,329 | | \$5,271,853 | | |
| 103 | | PRODUCTON-STM-MONTROSE 1, 2, & 3 | | | | | |
| 104 | 310.000 | Land-Montrose | \$861,802 | 0.00% | \$0 | 0 | 0.00% |
| 105 | 311.000 | Structures-Electric-Montrose | \$11,574,172 | 1.65% | \$190,974 | 100 | 0.00% |
| 106 | 312.000 | Boiler Plant Equipment-Equipment-Montrose | \$89,013,607 | 2.73% | \$2,430,071 | 55 | -1.00% |
| 107 | 312.010 | Stm Pr-BoilerUnit Train-Elect-Montrose | \$4,742,703 | 2.77% | \$131,373 | 25 | 25.00% |
| 108 | 314.000 | Turbogenerators-Electric-Montrose | \$26,839,535 | 2.14% | \$574,366 | 60 | -1.00% |
| 109 | 315.000 | Accessory Equipment-Electric-Montrose | \$12,250,467 | 3.22% | \$394,465 | 55 | -1.00% |
| 110 | 316.000 | Micl Plant Equipment-Electric-Montrose | \$3,061,357 | 2.28% | \$69,799 | 55 | 0.00% |
| 111 | | TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3 | \$148,343,643 | | \$3,791,048 | | |
| 112 | | PRODUCTION-HAWTHORN 6 COMBINED CYCL | | | | | |
| 113 | 341.000 | Other Prod-Structures Hawthorn 6 | \$105,672 | 2.56% | \$2,705 | 70 | -1.00% |
| 114 | 342.000 | Other Prod-Fuel Holders-Hawthorn 6 | \$567,663 | 2.11% | \$11,978 | 50 | -3.00% |
| 115 | 344.000 | Other Production-Generators Hawthorn 6 | \$25,727,429 | 2.00% | \$514,549 | 50 | -3.00% |

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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 116 | 345.000 | Other Prod-Accessory Equip-Hawthorn 6 | \$1,392,538 | 1.84% | \$25,623 | 45 | -4.00% |
| 117 | 346.000 | Other Prod-Misc Pwr Plt Equip-E | \$5,288 | 4.19% | \$222 | 0 | 0.00% |
| 118 | | TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL | \$27,798,590 | | \$555,077 | | |
| 119 | | PRODUCTION-HAWTHORN 9 COMBINED CYCL | | | | | |
| 120 | 311.000 | Structures and Improvements-Hawthorn 9 | \$1,288,741 | 1.65% | \$21,264 | 100 | -3.00% |
| 121 | 312.000 | Boiler Plant Equip-Hawthorn 9 | \$22,789,687 | 2.73% | \$622,158 | 55 | -6.00% |
| 122 | 314.000 | Turbogenerators-Hawthorn 9 | \$9,360,108 | 2.14% | \$200,306 | 60 | -3.00% |
| 123 | 315.000 | Accessory Equipment-Hawthorn 9 | \$9,854,064 | 3.22% | \$317,301 | 55 | -5.00% |
| 124 | 316.000 | Misc Pwr Plt Equip-Hawthorn 9 | \$126,521 | 2.28% | \$2,885 | 55 | 0.00% |
| 125 | | TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL | \$43,419,121 | | \$1,163,914 | | |
| 126 | | PRODUCTION - NORTHEAST STATION | | | | | |
| 127 | 311.000 | Steam Prod-Structures-Elect-NE | \$0 | 1.65% | \$0 | 100 | 0.00% |
| 128 | 316.000 | Misc Pwr Plt Equip-Northeast | \$0 | 2.28% | \$0 | 55 | 0.00% |
| 129 | 340.000 | Other Production-Land NE | \$72,604 | 0.00% | \$0 | 0 | 0.00% |
| 130 | 341.000 | Other Prod-Structures-Elec | \$527,614 | 2.56% | \$13,507 | 70 | -1.00% |
| 131 | 342.000 | Other Prod-Fuel Holders NE | \$1,130,851 | 2.11% | \$23,861 | 50 | -4.00% |
| 132 | 344.000 | Other Prod Generators NE | \$31,185,414 | 2.00% | \$623,708 | 50 | -5.00% |
| 133 | 345.000 | Other Prod-Accessory Equip-NE | \$4,106,526 | 1.84% | \$75,560 | 45 | -8.00% |
| 134 | 346.000 | Other Production Misc Power Plant Equip Elec | \$61,706 | 4.19% | \$2,585 | 45 | 0.00% |
| 135 | | TOTAL PRODUCTION - NORTHEAST STATION | \$37,084,715 | | \$739,221 | | |
| 136 | | PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | | | | | |
| 137 | 341.000 | Other Production-Structures-Electric- Hawthorn 7 | \$374,196 | 2.56% | \$9,579 | 70 | -1.00% |
| 138 | 342.000 | Other Production-Fuel Holders-Electric Hawthorn 7 | \$1,524,725 | 2.11% | \$32,172 | 50 | -3.00% |
| 139 | 344.000 | Other Production-Generators-Electric- Hawthorn 7 | \$12,332,844 | 2.00% | \$246,657 | 50 | -3.00% |
| 140 | 345.000 | Other Production-Accessory Equip- Electric-Hawthorn 7 | \$1,192,447 | 1.84% | \$21,941 | 45 | -4.00% |
| 141 | | TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | \$15,424,212 | | \$310,349 | | |
| 142 | | PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE | | | | | |
| 143 | 341.000 | Other Production-Structures-Electric- Hawthorn 8 | \$45,070 | 2.56% | \$1,154 | 70 | -1.00% |
| 144 | 342.000 | Other Production-Fuel Holders-Electric- Hawthorn 8 | \$302,070 | 2.11% | \$6,374 | 50 | -3.00% |
| 145 | 344.000 | Other Production-Generators-Electric- Hawthorn 8 | \$13,074,851 | 2.00% | \$261,497 | 50 | -3.00% |
| 146 | 345.000 | Other Production-Accessory Equip- Electric-Hawthorn 8 | \$759,593 | 1.84% | \$13,977 | 45 | -4.00% |
| 147 | | TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE | \$14,181,584 | | \$283,002 | | |
| 148 | | PROD OTHER - WEST GARNER 1, 2, 3 & 4 | | | | | |
| 149 | 311.000 | Steam Production Structures-Elec | \$0 | 1.65% | \$0 | 100 | 0.00% |
| 150 | 316.000 | Misc Pwr Plt Equip-West Gardner | \$0 | 2.28% | \$0 | 55 | 0.00% |

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| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 151 | 340.000 | Other Prod-Land - W Gardner | \$94,555 | 0.00% | \$0 | 0 | 0.00% |
| 152 | 340.010 | Other Prod-Landrights & Easements-W Gardner | \$49,591 | 0.00% | \$0 | 0 | 0.00% |
| 153 | 341.000 | Other Prod-Structures W Gardner | \$2,299,594 | 2.56% | \$58,870 | 70 | -1.00% |
| 154 | 342.000 | Other Prod-Fuel Holders W Gardner | \$1,726,735 | 2.11% | \$36,434 | 50 | -3.00% |
| 155 | 344.000 | Other Prod-Generators W Gardner | \$59,027,835 | 2.00% | \$1,180,557 | 50 | 3.00% |
| 156 | 345.000 | Other Prod-Access Equip - W Gardner | \$3,675,696 | 1.84% | \$67,633 | 45 | -4.00% |
| 157 | 346.000 | Other Production Misc Power Plant Equip-Elect | \$115,906 | 4.19% | \$4,856 | 45 | 0.00% |
| 158 | | TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4 | \$66,989,912 | | \$1,348,350 | | |
| 159 | | PROD OTHER - MIAMI/OSAWATOMIE 1 | | | | | |
| 160 | 316.000 | Misc Pwr Plt Equip-Miami/Osawatomie | \$0 | 2.28% | \$0 | 55 | 0.00% |
| 161 | 340.000 | Other Production-Land-Osawatomie | \$369,290 | 0.00% | \$0 | 0 | 0.00% |
| 162 | 341.000 | Other Production-Structures-Osawatomie | \$896,537 | 2.56% | \$22,951 | 70 | -1.00% |
| 163 | 342.000 | Other Prod-Fuel Holders-Osawatomie | \$1,067,017 | 2.11% | \$22,514 | 50 | -3.00% |
| 164 | 344.000 | Other Prod-Generators-Osawatomie | \$13,963,385 | 2.00% | \$279,268 | 50 | -3.00% |
| 165 | 345.000 | Other Prod-Accessory Equip-Osawatomie | \$1,041,523 | 1.84% | \$19,164 | 45 | -4.00% |
| 166 | 346.000 | Other Production Misc Power Plant Equip-Elect | \$7,438 | 4.19% | \$312 | 0 | 0.00% |
| 167 | | TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1 | \$17,345,190 | | \$344,209 | | |
| 168 | | TOTAL STEAM PRODUCTION | \$2,177,669,437 | | \$46,313,755 | | |
| 169 | | NUCLEAR PRODUCTION | | | | | |
| 170 | | PROD PLT-NUCLEAR-WOLF CREEK | | | | | |
| 171 | 320.000 | Land & Land Rights - Wolf Creek | \$1,847,541 | 0.00% | \$0 | 0 | 0.00% |
| 172 | 321.000 | Structures & Improvements - Wolf Creek | \$218,289,534 | 1.30% | \$2,837,764 | 100 | -1.00% |
| 173 | 321.010 | Structures MO Gr Up AFC Ele | \$19,153,642 | 1.30% | \$248,997 | 100 | -1.00% |
| 174 | 322.000 | Reactor Plant Equipment - Wolf Creek | \$475,774,767 | 1.58% | \$7,517,241 | 60 | -2.00% |
| 175 | 322.010 | Reactor - MO Gr Up AFDC | \$47,625,874 | 1.58% | \$752,489 | 60 | -2.00% |
| 176 | 322.020 | MO Juris deprec 40 to 60 yr EO-05-0359 | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 177 | 323.000 | Turbogenerator Units - Wolf Creek | \$118,389,109 | 2.25% | \$2,663,755 | 50 | -1.00% |
| 178 | 323.010 | Turbogenerator MO GR Up AFDC | \$4,089,922 | 2.25% | \$92,023 | 50 | -1.00% |
| 179 | 324.000 | Accessory Electric Equipment - Wolf Creek | \$74,328,643 | 2.12% | \$1,575,767 | 50 | 0.00% |
| 180 | 324.010 | Accessory Equip - MO Gr Up AFDC | \$5,862,727 | 2.12% | \$124,290 | 50 | 0.00% |
| 181 | 325.000 | Micellaneous Power Plant Equipment | \$60,646,010 | 3.16% | \$1,916,414 | 40 | 0.00% |
| 182 | 325.010 | Misc Plt Equip - MO Gr Up AFDC | \$1,073,460 | 3.16% | \$33,921 | 40 | 0.00% |
| 183 | 328.000 | Disallow - MO Gr Up AFDC 100% MO | -\$7,924,980 | 1.60% | -\$126,800 | 63 | 0.00% |
| 184 | 328.010 | MPSC Disallow- MO Basis | -\$67,847,875 | 1.60% | -\$1,085,566 | 63 | 0.00% |
| 185 | 328.050 | Nucl PR-KS Dosa;-Pre 1988 res | \$0 | 1.60% | \$0 | 63 | 0.00% |
| 186 | | TOTAL PROD PLT-NUCLEAR-WOLF CREEK | \$951,308,374 | | \$16,550,295 | | |
| 187 | | TOTAL NUCLEAR PRODUCTION | \$951,308,374 | | \$16,550,295 | | |
| 188 | | HYDRAULIC PRODUCTION | | | | | |
| 189 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | | |
| 190 | | OTHER PRODUCTION | | | | | |

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| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 191 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1 | | | | | |
| 192 | 341.020 | Oth Prod-Struct-Elec-Wind | \$2,017,367 | 4.31% | \$86,949 | 70 | 0.00% |
| 193 | 344.020 | Oth Prod-Generators-Elec-Wind | \$83,512,968 | 5.39% | \$4,501,349 | 45 | -1.00% |
| 194 | 345.020 | Oth Prod-Accessory Equip-Wind | \$376,028 | 6.07% | \$22,825 | 45 | -1.00% |
| 195 | 346.020 | Other Prod - Misc Pwr Plt Eq - Wind | \$59,103 | 5.00% | \$2,955 | 20 | 0.00% |
| 196 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1 | \$85,965,466 | | \$4,614,078 | | |
| 197 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | | | | | |
| 198 | 341.020 | Other Prod-Structures-Electric-Wind | \$653,386 | 4.31% | \$28,161 | 70 | 0.00% |
| 199 | 344.020 | Other Prod-Generators-Electric Wind | \$54,595,360 | 5.39% | \$2,942,690 | 45 | -1.00% |
| 200 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | \$55,248,746 | | \$2,970,851 | | |
| 201 | | PRODUCTION PLANT - SOLAR | | | | | |
| 202 | 344.010 | Other Prod - Generators-Elect | \$536,587 | 4.82% | \$25,863 | 45 | 0.00% |
| 203 | | TOTAL PRODUCTION PLANT - SOLAR | \$536,587 | | \$25,863 | | |
| 204 | | RETIREMENTS WORK IN PROGRESS- PRODUCTION | | | | | |
| 205 | | Production - Salvage & Removal | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 206 | | Retirements not classified-Nuclear and Steam | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 207 | | TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION | \$0 | | \$0 | | |
| 208 | | GENERAL PLANT-BUILDINGS | | | | | |
| 209 | 311.000 | Steam Prod-Structures-Elec | \$0 | 1.65% | \$0 | 0 | 0.00% |
| 210 | 311.010 | Steam Prod-Structures-Leasehold Improvements-P&M | \$512,676 | 0.00% | \$0 | 0 | 0.00% |
| 211 | 315.000 | Steam Prod-Accessory Equip-Electric | \$10,420 | 3.22% | \$336 | 55 | -10.00% |
| 212 | 316.000 | Steam Prod-Misc Power Plant Equip- Electric | \$11,168 | 2.28% | \$255 | 55 | 0.00% |
| 213 | | TOTAL GENERAL PLANT-BUILDINGS | \$534,264 | | \$591 | | |
| 214 | | GENERAL PLANT - GENERAL EQUIP/TOOLS | | | | | |
| 215 | 315.000 | Steam Production-Accessory Equipment- Electric | \$14,021 | 3.22% | \$451 | 43 | -10.00% |
| 216 | 316.000 | Steam Production-Misc Power Plant Equip-Electric | \$4,245,981 | 2.28% | \$96,808 | 37 | 0.00% |
| 217 | | TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS | \$4,260,002 | | \$97,259 | | |
| 218 | | BULK OIL FACILITY NE | | | | | |
| 219 | 310.000 | Steam Prod-Land-Electric | \$79,170 | 0.00% | \$0 | 0 | 0.00% |
| 220 | 311.000 | Steam Prod-Structures-Electric | \$699,343 | 1.65% | \$11,539 | 100 | -20.00% |
| 221 | 312.000 | Steam Prod-Boiler Plant Equip-Electric | \$324,213 | 2.73% | \$8,851 | 55 | -20.00% |
| 222 | 315.000 | Steam Prod-Accessory Equip-Electric | \$13,264 | 3.22% | \$427 | 55 | -10.00% |
| 223 | 316.000 | Steam Prod-Misc Pwr Plt Equip-Electric | \$103,811 | 2.28% | \$2,367 | 55 | 0.00% |
| 224 | 344.000 | Oth Prod-Generators-Elec | \$0 | 2.00% | \$0 | 35 | -10.00% |
| 225 | | TOTAL BULK OIL FACILITY NE | \$1,219,801 | | \$23,184 | | |
| 226 | | TOTAL OTHER PRODUCTION | \$147,764,866 | | \$7,731,826 | | |
| 227 | | TOTAL PRODUCTION PLANT | \$3,276,742,677 | | \$70,595,876 | | |
| 228 | | TRANSMISSION PLANT | | | | | |

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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 229 | 350.000 | Land-Transmission Plant | \$842,564 | 0.00% | \$0 | 0 | 0.00% |
| 230 | 350.010 | Land Rights-Transmission Plant | \$13,279,883 | 0.00% | \$0 | 0 | 0.00% |
| 231 | 350.020 | Land Rights-Transmission Plant-Wolf Creek | \$189 | 0.00% | \$0 | 0 | 0.00% |
| 232 | 352.000 | Structures & Improvements-Transmission Plant | \$3,028,843 | 1.98% | \$59,971 | 60 | -5.00% |
| 233 | 352.010 | Structures & Improvements-Transmission Plant-Wolf Creek | \$133,178 | 1.98% | \$2,637 | 60 | -5.00% |
| 234 | 352.020 | Structures & Improvements-WlfCrk-MO Gr Up | \$15,694 | 1.98% | \$311 | 60 | -5.00% |
| 235 | 353.000 | Station Equipment -Transmission Plant | \$85,040,261 | 1.87% | \$1,590,253 | 55 | -10.00% |
| 236 | 353.010 | Station Equip-Wolf Creek-Transmission Plant | \$6,374,357 | 1.87% | \$119,200 | 55 | -10.00% |
| 237 | 353.020 | Stat Equip-WlfCrk Mo Gr Up | \$532,475 | 1.87% | \$9,957 | 55 | -10.00% |
| 238 | 353.030 | Station Equip-Communications | \$4,277,404 | 9.96% | \$426,029 | 25 | 0.00% |
| 239 | 354.000 | Towers and Fixtures-Transmission Plant | \$2,279,882 | 0.88% | \$20,063 | 70 | -20.00% |
| 240 | 355.000 | Poles and Fixtures-Transmission Plant | \$66,256,934 | 2.64% | \$1,749,183 | 52 | -50.00% |
| 241 | 355.010 | Poles & Fixtures-Wolf Creek | \$30,974 | 2.64% | \$818 | 52 | -50.00% |
| 242 | 355.020 | Poles & Fixtures-WlfCrk Mo Gr Up | \$3,506 | 2.64% | \$93 | 52 | -50.00% |
| 243 | 356.000 | Overhead Conductors & Devices-Transmission Plant | \$56,909,048 | 1.78% | \$1,012,981 | 55 | -25.00% |
| 244 | 356.010 | Ovrhd Cond & Dev-Wolf Creek | \$20,959 | 1.78% | \$373 | 55 | -25.00% |
| 245 | 356.020 | Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up | \$2,552 | 1.78% | \$45 | 55 | -25.00% |
| 246 | 357.000 | Underground Conduit | \$1,940,109 | 1.41% | \$27,356 | 65 | 0.00% |
| 247 | 358.000 | Underground Conductorts & Devices | \$1,658,955 | 0.68% | \$11,281 | 55 | 0.00% |
| 248 | | Transmission-Salvage & Removal: Retirements not classified | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 249 | | TOTAL TRANSMISSION PLANT | \$242,627,767 | | \$5,030,551 | | |
| 250 | | DISTRIBUTION PLANT | | | | | |
| 251 | 360.000 | Land-Distrubution Plant | \$4,699,655 | 0.00% | \$0 | 0 | 0.00% |
| 252 | 360.010 | Land Rights-Distribution Plant | \$9,676,951 | 0.00% | \$0 | 0 | 0.00% |
| 253 | 361.000 | Structures & Improvements - Distribution Plant | \$6,228,179 | 1.32% | \$82,212 | 55 | -5.00% |
| 254 | 362.000 | Station Equipment-Distribution Plant | \$125,559,750 | 1.81% | \$2,272,631 | 52 | -5.00% |
| 255 | 362.030 | Station Equip-Communications | \$2,257,945 | 4.45% | \$100,479 | 25 | 0.00% |
| 256 | 363.000 | Energy Storage Equipment | \$2,502,752 | 11.76% | \$294,324 | 10 | 0.00% |
| 257 | 364.000 | Poles, Towers, & Fixtures-Distribution Plant | \$183,651,416 | 3.37% | \$6,189,053 | 42 | -50.00% |
| 258 | 365.000 | Overhead Conductors & Devices-Distribution Plant | \$132,397,415 | 3.08% | \$4,077,840 | 44 | -25.00% |
| 259 | 366.000 | Underground Conduit-Distribution Plant | \$155,517,634 | 2.91% | \$4,525,563 | 55 | -30.00% |
| 260 | 367.000 | Underground Conductors & Devices-Distribution Plant | \$250,569,490 | 2.38% | \$5,963,554 | 51 | -10.00% |
| 261 | 368.000 | Line Transformers-Distribution Plant | \$162,160,290 | 1.63% | \$2,643,213 | 37 | 10.00% |
| 262 | 369.000 | Services-Distribution Plant | \$65,416,470 | 4.44% | \$2,904,491 | 50 | -100.00% |
| 263 | 370.000 | Meters-Distribution Plant | \$27,875,505 | 0.61% | \$170,041 | 40 | 2.00% |
| 264 | 370.002 | AMI Meters Electric | \$29,197,950 | 4.91% | \$1,433,619 | 40 | 2.00% |
| 265 | 371.000 | Cust Prem Install | \$12,974,052 | 0.05% | \$6,487 | 21 | -15.00% |
| 266 | 373.000 | Street Lighting and Signal Systems-Distribution Plant | \$11,992,950 | 3.75% | \$449,736 | 25 | -5.00% |
| 267 | | Distribution-Salvage and Removal: Retirements not classified | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 268 | | TOTAL DISTRIBUTION PLANT | \$1,182,678,404 | | \$31,113,243 | | |
| 269 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | |
| 270 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | \$0 | | |
| 271 | | GENERAL PLANT | | | | | |
| 272 | 389.000 | Land and Land Rights - General Plant | \$1,548,625 | 0.00% | \$0 | 0 | 0.00% |

Kansas City Power Light Company
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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 273 | 390.000 | Structures & Improvements - General Plant | \$47,589,375 | 2.75% | \$1,308,708 | 45 | -20.00% |
| 274 | 390.030 | Structures & Imprv-Leasehold (801 Char) | \$3,518,403 | 0.00% | \$0 | 0 | 0.00% |
| 275 | 390.050 | Structures & Imprv-Leasehold (One KC Place) | \$15,707,294 | 0.00% | \$0 | 0 | 0.00% |
| 276 | 391.000 | Office Furniture & Equipment - General Plant | \$5,245,449 | 5.00% | \$262,272 | 20 | 0.00% |
| 277 | 391.010 | Off Furniture & Equip - Wolf Creek | \$4,234,385 | 5.00% | \$211,719 | 20 | 0.00% |
| 278 | 391.020 | Off Furniture & Equip - Computers | \$14,262,230 | 12.50% | \$1,782,779 | 8 | 0.00% |
| 279 | 392.000 | Transportation Equipment - General Plant | \$451,200 | 9.38% | \$42,323 | 8 | 25.00% |
| 280 | 392.010 | Trans Equip - Light Trucks | \$5,602,639 | 11.73% | \$657,190 | 8 | 25.00% |
| 281 | 392.020 | Trans Equip - Heavy Trucks | \$20,773,754 | 9.94% | \$2,064,911 | 10 | 25.00% |
| 282 | 392.030 | Trans Equip - Tractors | \$316,672 | 5.68% | \$17,987 | 12 | 25.00% |
| 283 | 392.040 | Trans Equip - Trailers | \$1,045,901 | 1.36% | \$14,224 | 26 | 25.00% |
| 284 | 393.000 | Stores Equipment - General Plant | \$425,637 | 4.00% | \$17,025 | 25 | 0.00% |
| 285 | 394.000 | Tools, Shop, & Garage Equipment- General Plant | \$2,943,203 | 3.33% | \$98,009 | 30 | 0.00% |
| 286 | 395.000 | Laboratory Equipment | \$3,939,193 | 3.33% | \$131,175 | 30 | 0.00% |
| 287 | 396.000 | Power Operated Equipment - General Plant | \$14,033,007 | 7.94% | \$1,114,221 | 12 | 15.00% |
| 288 | 397.000 | Communication Equipment - General Plant | \$62,010,429 | 2.86% | \$1,773,498 | 35 | 0.00% |
| 289 | 397.010 | Communication Equipment - Wolf Creek | \$77,745 | 2.86% | \$2,224 | 35 | 0.00% |
| 290 | 397.020 | Comm Equip - WlfCrk Mo Grs Up | \$9,280 | 2.86% | \$265 | 35 | 0.00% |
| 291 | 398.000 | Miscellaneous Equipment - General Plant | \$668,182 | 3.33% | \$22,250 | 30 | 0.00% |
| 292 | 399.000 | Regulatory Amortizations | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 293 | | General Plant-Salvage and removal: Retirements not classified | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 294 | | TOTAL GENERAL PLANT | \$204,402,603 | | \$9,520,780 | | |
| 295 | | Total Depreciation | \$5,069,935,037 | | \$116,260,450 | | |

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$0 | R-2 | \$0 | \$0 | 54.2190% | \$0 | \$0 |
| 3 | 302.000 | Franchises and Consents | \$0 | R-3 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 4 | 303.100 | Miscellaneous Intangibles (Like 353) | \$418,183 | R-4 | \$0 | \$418,183 | 53.1700% | \$0 | \$222,348 |
| 5 | 303.020 | Miscl Intangible Plt - 5yr Software (Customer Related) | \$31,015,839 | R-5 | \$0 | \$31,015,839 | 52.4911% | \$0 | \$16,280,555 |
| 6 | 303.020 | Miscl Intangible Plt - 5yr Software (Energy Related) | \$8,995,535 | R-6 | \$0 | \$8,995,535 | 57.2300% | \$0 | \$5,148,145 |
| 7 | 303.020 | Miscl Intangible Plt - 5yr Software (Demand Related) | \$14,943,519 | R-7 | \$0 | \$14,943,519 | 53.1700% | \$0 | \$7,945,469 |
| 8 | 303.020 | Miscl Intangible Plt - 5yr Software (Corp Software) | \$12,768,113 | R-8 | \$0 | \$12,768,113 | 53.7630% | \$0 | \$6,864,521 |
| 9 | 303.020 | Miscl Intangible Plt - 5yr Software (Transmission Related) | \$3,828,595 | R-9 | \$0 | \$3,828,595 | 53.1700% | \$0 | \$2,035,664 |
| 10 | 303.030 | Miscl Intang Plt - 10yr Software (Customer Related) | \$43,481,167 | R-10 | \$0 | \$43,481,167 | 52.4911% | \$0 | \$22,823,743 |
| 11 | 303.030 | Miscl Intang Plt - 10yr Software (Energy Related) | \$21,928,206 | R-11 | \$0 | \$21,928,206 | 57.2300% | \$0 | \$12,549,512 |
| 12 | 303.030 | Miscl Intang Plt - 10yr Software (Demand Related) | \$5,843,545 | R-12 | \$0 | \$5,843,545 | 53.1700% | \$0 | \$3,107,013 |
| 13 | 303.030 | Miscl Intang Plt - 10yr Software (Corp Software) | \$4,909,526 | R-13 | \$0 | \$4,909,526 | 53.7630% | \$0 | \$2,639,508 |
| 14 | 303.050 | Miscl Intang Plt - WC 5yr Software | \$16,383,163 | R-14 | \$0 | \$16,383,163 | 53.1700% | \$0 | \$8,710,928 |
| 15 | 303.070 | Miscl Intg Plt Srct (Like 312) | \$9,429 | R-15 | \$0 | \$9,429 | 53.1700% | \$0 | \$5,013 |
| 16 | 303.080 | Misc Intangible Trans Line (Like 355) | \$680,152 | R-16 | \$0 | \$680,152 | 53.1700% | \$0 | \$361,637 |
| 17 | 303.090 | Miscl Intang Trans Ln MINT Line | \$7,630 | R-17 | \$0 | \$7,630 | 53.1700% | \$0 | \$4,057 |
| 18 | 303.100 | Miscellaneous Intangible Plant Iatan Hwy & Bridge | \$291,219 | R-18 | \$0 | \$291,219 | 53.1700% | \$0 | \$154,841 |
| 19 | | TOTAL INTANGIBLE PLANT | \$165,503,821 | | \$0 | \$165,503,821 | | \$0 | \$88,852,954 |
| 20 | | PRODUCTION PLANT | | | | | | | |
| 21 | | STEAM PRODUCTION | | | | | | | |
| 22 | | PRODUCTION-STM-HAWTHORN UNIT 5 | | | | | | | |
| 23 | 310.000 | Land & Land Rights | \$0 | R-23 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 24 | 311.000 | Structures & Improvements | \$12,472,253 | R-24 | \$0 | \$12,472,253 | 53.1700% | \$0 | \$6,631,497 |
| 25 | 311.020 | Structures - H 5 Rebuild | \$8,251,767 | R-25 | \$0 | \$8,251,767 | 53.1700% | \$0 | \$4,387,465 |
| 26 | 312.000 | Boiler Plant Equipment | -\$12,061,390 | R-26 | \$0 | -\$12,061,390 | 53.1700% | \$0 | -\$6,413,041 |
| 27 | 312.010 | Stm Pr-Boiler-Unit Train-Elect-Hawthorn | \$2,900,857 | R-27 | \$0 | \$2,900,857 | 53.1700% | \$0 | \$1,542,386 |
| 28 | 312.030 | Boiler Plan - H5 | \$200,764,357 | R-28 | \$0 | \$200,764,357 | 53.1700% | \$0 | \$106,746,409 |
| 29 | 314.000 | Turbogenerator Units | \$36,285,228 | R-29 | \$0 | \$36,285,228 | 53.1700% | \$0 | \$19,292,856 |
| 30 | 315.000 | Accessory Electric Equipment | \$104,313 | R-30 | \$0 | \$104,313 | 53.1700% | \$0 | \$55,463 |
| 31 | 315.010 | Accessory Equip - H5 Rebuild | \$35,424,273 | R-31 | \$0 | \$35,424,273 | 53.1700% | \$0 | \$18,835,086 |
| 32 | 316.000 | Misc. Power Plant Equipment | \$5,327,220 | R-32 | \$0 | \$5,327,220 | 53.1700% | \$0 | \$2,832,483 |
| 33 | 316.010 | Misc. Equip - Hawthorn 5 Rebuild | \$2,061,189 | R-33 | \$0 | \$2,061,189 | 53.1700% | \$0 | \$1,095,934 |
| 34 | | TOTAL PRODUCTION-STM-HAWTHORN UNIT 5 | \$291,530,067 | | \$0 | \$291,530,067 | | \$0 | \$155,006,538 |
| 35 | | PRODUCTION-STM-IATAN I | | | | | | | |
| 36 | 310.000 | Steam Production-Land-Electric | \$0 | R-36 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 37 | 311.000 | Steam Production-Structures & Improvement | \$3,484,923 | R-37 | \$0 | \$3,484,923 | 53.1700% | \$0 | \$1,852,934 |
| 38 | 312.000 | Steam Producton-Boiler Pland Equip-Electric | \$146,837,733 | R-38 | \$0 | \$146,837,733 | 53.1700% | \$0 | \$78,073,623 |
| 39 | 312.050 | Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance | -\$1,911 | R-39 | \$0 | -\$1,911 | 100.0000% | \$0 | -\$1,911 |
| 40 | 312.010 | Steam Production-Boiler-Unit Train-Elect | \$0 | R-40 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 41 | 314.000 | Steam Production-Turbogenerators-Electric | \$34,567,824 | R-41 | \$0 | \$34,567,824 | 53.1700% | \$0 | \$18,379,712 |
| 42 | 315.000 | Steam Production Accessory Equipment-Electric | \$20,042,631 | R-42 | \$0 | \$20,042,631 | 53.1700% | \$0 | \$10,656,667 |
| 43 | 315.050 | Steam Production Accessory Equip Electric-MO Juris Disallowance | -\$98,382 | R-43 | \$0 | -\$98,382 | 100.0000% | \$0 | -\$98,382 |
| 44 | 316.000 | Steam Production-Miscl Plant Equipment-Electric | \$2,060,723 | R-44 | \$0 | \$2,060,723 | 53.1700% | \$0 | \$1,095,686 |

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| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 45 | 316.050 | Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance | -\$1 | R-45 | \$0 | -\$1 | 100.0000% | \$0 | -\$1 |
| 46 | | TOTAL PRODUCTION-STM-IATAN I | \$206,893,540 | | \$0 | \$206,893,540 | | \$0 | \$109,958,328 |
| 47 | | PRODUCTION-IATAN COMMON | | | | | | | |
| 48 | 310.000 | Steam Prod - Land - Iatan | \$0 | R-48 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 49 | 311.000 | Steam Production-Structures-Electric | \$24,628,208 | R-49 | \$0 | \$24,628,208 | 53.1700% | \$0 | \$13,094,818 |
| 50 | 312.000 | Steam Production-Turbogenerators- Electric | \$55,851,631 | R-50 | \$0 | \$55,851,631 | 53.1700% | \$0 | \$29,696,312 |
| 51 | 312.100 | Steam Production - Unit Trains - Electric | \$451,999 | R-51 | \$0 | \$451,999 | 53.1700% | \$0 | \$240,328 |
| 52 | 314.000 | Steam Production-Boiler Plant Equip- Electric | \$1,212,912 | R-52 | \$0 | \$1,212,912 | 53.1700% | \$0 | \$644,905 |
| 53 | 315.000 | Steam Production-Accessory Equip- Electric | \$4,794,436 | R-53 | \$0 | \$4,794,436 | 53.1700% | \$0 | \$2,549,202 |
| 54 | 316.000 | Steam Production-Misc Power Plant Equip-Electric | \$1,118,136 | R-54 | \$0 | \$1,118,136 | 53.1700% | \$0 | \$594,513 |
| 55 | | TOTAL PRODUCTION-IATAN COMMON | \$88,057,322 | | \$0 | \$88,057,322 | | \$0 | \$46,820,078 |
| 56 | | PRODUCTION-IATAN 2 | | | | | | | |
| 57 | 303.020 | Misc Intangible | \$0 | R-57 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 58 | 303.010 | Misc Intangible- Substation | \$0 | R-58 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 59 | 310.000 | Steam Production-Land-Iatan 2 | \$0 | R-59 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 60 | 311.040 | Steam Production Structures-Electric | \$8,125,440 | R-60 | \$0 | \$8,125,440 | 53.1700% | \$0 | \$4,320,296 |
| 61 | 311.060 | Structures Iatan 2 MO Juris Disallowance | -\$44,695 | R-61 | \$0 | -\$44,695 | 100.0000% | \$0 | -\$44,695 |
| 62 | 311.070 | Regulatory Plan-EO-2005-0329 Addl Amort | \$19,240,688 | R-62 | \$0 | \$19,240,688 | 100.0000% | \$0 | \$19,240,688 |
| 63 | 312.020 | Steam PR Boiler AQC Equip-Elec | \$0 | R-63 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 64 | 312.040 | Steam Production-Boiler Plant Equip- Iatan 2 | \$64,570,346 | R-64 | -\$200,907 | \$64,369,439 | 53.1700% | \$0 | \$34,225,231 |
| 65 | 312.060 | Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance | -\$355,052 | R-65 | \$0 | -\$355,052 | 100.0000% | \$0 | -\$355,052 |
| 66 | 312.070 | Regulatory Plan EO-2005-0329 Addl Amort | \$137,897,545 | R-66 | \$0 | \$137,897,545 | 100.0000% | \$0 | \$137,897,545 |
| 67 | 314.040 | Steam Production-Turbogenerator Iatan 2 | \$14,050,282 | R-67 | \$0 | \$14,050,282 | 53.1700% | \$0 | \$7,470,535 |
| 68 | 314.060 | Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris) | -\$46,452 | R-68 | \$0 | -\$46,452 | 100.0000% | \$0 | -\$46,452 |
| 69 | 314.070 | Regulatory Plan EO-2005-0329 Additional Amortizatin | \$19,135,918 | R-69 | \$0 | \$19,135,918 | 100.0000% | \$0 | \$19,135,918 |
| 70 | 315.040 | Steam Production-Accessory Equip- Iatan 2 | \$4,145,527 | R-70 | \$0 | \$4,145,527 | 53.1700% | \$0 | \$2,204,177 |
| 71 | 315.060 | Steam Production Accessory Equip Disallowance (MO Juris) | -\$16,695 | R-71 | \$0 | -\$16,695 | 100.0000% | \$0 | -\$16,695 |
| 72 | 315.070 | Regulatory Plan EO-2005-0329 Addl Amort | \$6,399,672 | R-72 | \$0 | \$6,399,672 | 100.0000% | \$0 | \$6,399,672 |
| 73 | 316.040 | Steam Production - Misc Power Plant Equip - Iatan 2 | \$323,700 | R-73 | \$0 | \$323,700 | 53.1700% | \$0 | \$172,111 |
| 74 | 316.060 | Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris) | -\$1,528 | R-74 | \$0 | -\$1,528 | 100.0000% | \$0 | -\$1,528 |
| 75 | 316.070 | Reg. Case EO-2005-0329 Additional Amort | \$704,779 | R-75 | \$0 | \$704,779 | 100.0000% | \$0 | \$704,779 |
| 76 | | TOTAL PRODUCTION-IATAN 2 | \$274,129,475 | | -\$200,907 | \$273,928,568 | | \$0 | \$231,306,530 |
| 77 | | LACYGNE COMMON PLANT | | | | | | | |
| 78 | 310.000 | Steam Production-Land-LaCygne- Common | \$0 | R-78 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 79 | 311.000 | Steam Production-Structures-LaCygne- Common | \$3,392,752 | R-79 | \$0 | \$3,392,752 | 53.1700% | \$0 | \$1,803,926 |
| 80 | 312.000 | Steam Production-Boiler Plant-LaCygne- Common | \$4,650,975 | R-80 | \$0 | \$4,650,975 | 53.1700% | \$0 | \$2,472,923 |
| 81 | 312.010 | Steam Production-Boiler-Unit Train- LaCygne-Common | \$132,809 | R-81 | \$0 | \$132,809 | 53.1700% | \$0 | \$70,615 |
| 82 | 314.000 | Steam Production-Turbogenerator- LaCygne-Common | \$45,220 | R-82 | \$0 | \$45,220 | 53.1700% | \$0 | \$24,043 |
| 83 | 315.000 | Steam Production-Acc Equip-LaCygne Common | \$891,718 | R-83 | \$0 | \$891,718 | 53.1700% | \$0 | \$474,126 |

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|-------------|---------------------|--|--------------------|--------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 84 | 315.020 | Steam Production-Acc Equip-Comp-LaCygne-Common | \$7,116 | R-84 | \$0 | \$7,116 | 53.1700% | \$0 | \$3,784 |
| 85 | 316.000 | Steam Production-Misc Power Plant-LaCygne-Common | \$1,288,950 | R-85 | \$0 | \$1,288,950 | 53.1700% | \$0 | \$685,335 |
| 86 | | TOTAL LACYGNE COMMON PLANT | \$10,409,540 | | \$0 | \$10,409,540 | | \$0 | \$5,534,752 |
| 87 | | PRODUCTION-STEAM-LACYGNE 1 | | | | | | | |
| 88 | 310.000 | Land-LaCygne 1 | \$0 | R-88 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 89 | 311.000 | Structures-LaCygne 1 | \$12,664,223 | R-89 | \$0 | \$12,664,223 | 53.1700% | \$0 | \$6,733,567 |
| 90 | 312.000 | Boiler Plant Equip-LaCygne 1 | \$70,513,758 | R-90 | \$0 | \$70,513,758 | 53.1700% | \$0 | \$37,492,165 |
| 91 | 312.020 | Boiler AQC Equip-LaCygne 1 | \$13,908,065 | R-91 | \$0 | \$13,908,065 | 53.1700% | \$0 | \$7,394,918 |
| 92 | 314.000 | Turbogenerator-LaCygne 1 | \$20,824,877 | R-92 | \$0 | \$20,824,877 | 53.1700% | \$0 | \$11,072,587 |
| 93 | 315.000 | Acc Equip-LaCygne 1 | \$9,613,448 | R-93 | \$0 | \$9,613,448 | 53.1700% | \$0 | \$5,111,470 |
| 94 | 316.000 | Misc Power Plant Equip-LaCygne 1 | \$1,234,405 | R-94 | \$0 | \$1,234,405 | 53.1700% | \$0 | \$656,333 |
| 95 | | TOTAL PRODUCTION-STEAM-LACYGNE 1 | \$128,758,776 | | \$0 | \$128,758,776 | | \$0 | \$68,461,040 |
| 96 | | PRODUCTION-STEAM-LACYGNE 2 | | | | | | | |
| 97 | 311.000 | Structures-LaCygne 2 | \$2,366,154 | R-97 | \$0 | \$2,366,154 | 53.1700% | \$0 | \$1,258,084 |
| 98 | 312.000 | Boiler Plant Equip-LaCygne 2 | \$63,724,687 | R-98 | \$0 | \$63,724,687 | 53.1700% | \$0 | \$33,882,416 |
| 99 | 314.000 | Turbogenerator-LaCygne 2 | \$17,491,733 | R-99 | \$0 | \$17,491,733 | 53.1700% | \$0 | \$9,300,354 |
| 100 | 315.000 | Accessory Equip-LaCygne 2 | \$9,689,075 | R-100 | \$0 | \$9,689,075 | 53.1700% | \$0 | \$5,151,681 |
| 101 | 316.000 | Misc Power Plant Equip-LaCygne 2 | \$1,060,076 | R-101 | \$0 | \$1,060,076 | 53.1700% | \$0 | \$563,642 |
| 102 | | TOTAL PRODUCTION-STEAM-LACYGNE 2 | \$94,331,725 | | \$0 | \$94,331,725 | | \$0 | \$50,156,177 |
| 103 | | PRODUCTON-STM-MONTROSE 1, 2, & 3 | | | | | | | |
| 104 | 310.000 | Land-Montrose | \$0 | R-104 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 105 | 311.000 | Structures-Electric-Montrose | \$11,065,002 | R-105 | \$0 | \$11,065,002 | 53.1700% | \$0 | \$5,883,262 |
| 106 | 312.000 | Boiler Plant Equipment-Equipment-Montrose | \$78,315,139 | R-106 | \$0 | \$78,315,139 | 53.1700% | \$0 | \$41,640,159 |
| 107 | 312.010 | Stm Pr-BoilerUnit Train-Elect-Montrose | \$2,594,304 | R-107 | \$0 | \$2,594,304 | 53.1700% | \$0 | \$1,379,391 |
| 108 | 314.000 | Turbogenerators-Electric-Montrose | \$26,051,300 | R-108 | \$0 | \$26,051,300 | 53.1700% | \$0 | \$13,851,476 |
| 109 | 315.000 | Accessory Equipment-Electric-Montrose | \$10,840,546 | R-109 | \$0 | \$10,840,546 | 53.1700% | \$0 | \$5,763,918 |
| 110 | 316.000 | Misc Plant Equipment-Electric-Montrose | \$2,352,490 | R-110 | \$0 | \$2,352,490 | 53.1700% | \$0 | \$1,250,819 |
| 111 | | TOTAL PRODUCTON-STM-MONTROSE 1, 2, & 3 | \$131,218,781 | | \$0 | \$131,218,781 | | \$0 | \$69,769,025 |
| 112 | | PRODUCTION-HAWTHORN 6 COMBINED CYCL | | | | | | | |
| 113 | 341.000 | Other Prod-Structures Hawthorn 6 | \$57,663 | R-113 | \$0 | \$57,663 | 53.1700% | \$0 | \$30,659 |
| 114 | 342.000 | Other Prod-Fuel Holders-Hawthorn 6 | \$516,717 | R-114 | \$0 | \$516,717 | 53.1700% | \$0 | \$274,738 |
| 115 | 344.000 | Other Production-Generators Hawthorn 6 | \$18,576,147 | R-115 | \$0 | \$18,576,147 | 53.1700% | \$0 | \$9,876,937 |
| 116 | 345.000 | Other Prod-Accessory Equip-Hawthorn 6 | \$1,175,476 | R-116 | \$0 | \$1,175,476 | 53.1700% | \$0 | \$625,001 |
| 117 | 346.000 | Other Prod-Misc Pwr Plt Equip-E | \$241 | R-117 | \$0 | \$241 | 53.1700% | \$0 | \$128 |
| 118 | | TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL | \$20,326,244 | | \$0 | \$20,326,244 | | \$0 | \$10,807,463 |
| 119 | | PRODUCTION-HAWTHORN 9 COMBINED CYCL | | | | | | | |
| 120 | 311.000 | Structures and Improvements-Hawthorn 9 | \$1,039,615 | R-120 | \$0 | \$1,039,615 | 53.1700% | \$0 | \$552,763 |
| 121 | 312.000 | Boiler Plant Equip-Hawthorn 9 | \$22,049,251 | R-121 | \$0 | \$22,049,251 | 53.1700% | \$0 | \$11,723,587 |
| 122 | 314.000 | Turbogenerators-Hawthorn 9 | \$7,807,638 | R-122 | \$0 | \$7,807,638 | 53.1700% | \$0 | \$4,151,321 |
| 123 | 315.000 | Accessory Equipment-Hawthorn 9 | \$6,213,092 | R-123 | \$0 | \$6,213,092 | 53.1700% | \$0 | \$3,303,501 |
| 124 | 316.000 | Misc Pwr Plt Equip-Hawthorn 9 | \$75,763 | R-124 | \$0 | \$75,763 | 53.1700% | \$0 | \$40,283 |
| 125 | | TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL | \$37,185,359 | | \$0 | \$37,185,359 | | \$0 | \$19,771,455 |
| 126 | | PRODUCTION - NORTHEAST STATION | | | | | | | |
| 127 | 311.000 | Steam Prod-Structures-Elect-NE | \$0 | R-127 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 128 | 316.000 | Misc Pwr Plt Equip-Northeast | \$0 | R-128 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 129 | 340.000 | Other Production-Land NE | \$0 | R-129 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 130 | 341.000 | Other Prod-Structures-Elec | \$55,196 | R-130 | \$0 | \$55,196 | 53.1700% | \$0 | \$29,348 |
| 131 | 342.000 | Other Prod-Fuel Holders NE | \$1,123,742 | R-131 | \$0 | \$1,123,742 | 53.1700% | \$0 | \$597,494 |
| 132 | 344.000 | Other Prod Generators NE | \$31,999,332 | R-132 | \$0 | \$31,999,332 | 53.1700% | \$0 | \$17,014,045 |
| 133 | 345.000 | Other Prod-Accessory Equip-NE | \$6,193,538 | R-133 | \$0 | \$6,193,538 | 53.1700% | \$0 | \$3,293,104 |

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|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 134 | 346.000 | Other Production Misc Power Plant Equip Elec | \$4,459 | R-134 | \$0 | \$4,459 | 53.1700% | \$0 | \$2,371 |
| 135 | | TOTAL PRODUCTION - NORTHEAST STATION | \$39,376,267 | | \$0 | \$39,376,267 | | \$0 | \$20,936,362 |
| 136 | | PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | | | | | | | |
| 137 | 341.000 | Other Production-Structures-Electric-Hawthorn 7 | \$273,884 | R-137 | \$0 | \$273,884 | 53.1700% | \$0 | \$145,624 |
| 138 | 342.000 | Other Production-Fuel Holders-Electric Hawthorn 7 | \$1,465,050 | R-138 | \$0 | \$1,465,050 | 53.1700% | \$0 | \$778,967 |
| 139 | 344.000 | Other Production-Generators-Electric-Hawthorn 7 | \$12,179,422 | R-139 | \$0 | \$12,179,422 | 53.1700% | \$0 | \$6,475,799 |
| 140 | 345.000 | Other Production-Accessory Equip-Electric-Hawthorn 7 | \$1,016,585 | R-140 | \$0 | \$1,016,585 | 53.1700% | \$0 | \$540,518 |
| 141 | | TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | \$14,934,941 | | \$0 | \$14,934,941 | | \$0 | \$7,940,908 |
| 142 | | PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE | | | | | | | |
| 143 | 341.000 | Other Production-Structures-Electric-Hawthorn 8 | \$33,242 | R-143 | \$0 | \$33,242 | 53.1700% | \$0 | \$17,675 |
| 144 | 342.000 | Other Production-Fuel Holders-Electric-Hawthorn 8 | \$291,161 | R-144 | \$0 | \$291,161 | 53.1700% | \$0 | \$154,810 |
| 145 | 344.000 | Other Production-Generators-Electric-Hawthorn 8 | \$12,947,447 | R-145 | \$0 | \$12,947,447 | 53.1700% | \$0 | \$6,884,158 |
| 146 | 345.000 | Other Production-Accessory Equip-Electric-Hawthorn 8 | \$631,346 | R-146 | \$0 | \$631,346 | 53.1700% | \$0 | \$335,687 |
| 147 | | TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE | \$13,903,196 | | \$0 | \$13,903,196 | | \$0 | \$7,392,330 |
| 148 | | PROD OTHER - WEST GARNER 1, 2, 3 & 4 | | | | | | | |
| 149 | 311.000 | Steam Production Structures-Elec | \$0 | R-149 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 150 | 316.000 | Misc Pwr Plt Equip-West Gardner | \$0 | R-150 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 151 | 340.000 | Other Prod-Land - W Gardner | \$0 | R-151 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 152 | 340.010 | Other Prod-Landrights & Easements-W Gardner | \$13,342 | R-152 | \$0 | \$13,342 | 53.1700% | \$0 | \$7,094 |
| 153 | 341.000 | Other Prod-Structures W Gardner | \$962,001 | R-153 | \$0 | \$962,001 | 53.1700% | \$0 | \$511,496 |
| 154 | 342.000 | Other Prod-Fuel Holders W Gardner | \$1,334,714 | R-154 | \$0 | \$1,334,714 | 53.1700% | \$0 | \$709,667 |
| 155 | 344.000 | Other Prod-Generators W Gardner | \$48,975,065 | R-155 | \$0 | \$48,975,065 | 53.1700% | \$0 | \$26,040,042 |
| 156 | 345.000 | Other Prod-Access Equip - W Gardner | \$2,748,553 | R-156 | \$0 | \$2,748,553 | 53.1700% | \$0 | \$1,461,406 |
| 157 | 346.000 | Other Production Misc Power Plant Equip-Elect | \$3,332 | R-157 | \$0 | \$3,332 | 53.1700% | \$0 | \$1,772 |
| 158 | | TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4 | \$54,037,007 | | \$0 | \$54,037,007 | | \$0 | \$28,731,477 |
| 159 | | PROD OTHER - MIAMI/OSAWATOMIE 1 | | | | | | | |
| 160 | 316.000 | Misc Pwr Plt Equip-Miami/Osawatomie | \$0 | R-160 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 161 | 340.000 | Other Production-Land-Osawatomie | \$0 | R-161 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 162 | 341.000 | Other Production-Structures-Osawatomie | \$520,614 | R-162 | \$0 | \$520,614 | 53.1700% | \$0 | \$276,810 |
| 163 | 342.000 | Other Prod-Fuel Holders-Osawatomie | \$847,617 | R-163 | \$0 | \$847,617 | 53.1700% | \$0 | \$450,678 |
| 164 | 344.000 | Other Prod-Generators-Osawatomie | \$11,787,578 | R-164 | \$0 | \$11,787,578 | 53.1700% | \$0 | \$6,267,455 |
| 165 | 345.000 | Other Prod-Accessory Equip-Osawatomie | \$737,090 | R-165 | \$0 | \$737,090 | 53.1700% | \$0 | \$391,911 |
| 166 | 346.000 | Other Production Misc Power Plant Equip-Elect | \$381 | R-166 | \$0 | \$381 | 53.1700% | \$0 | \$203 |
| 167 | | TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1 | \$13,893,280 | | \$0 | \$13,893,280 | | \$0 | \$7,387,057 |
| 168 | | TOTAL STEAM PRODUCTION | \$1,418,985,520 | | -\$200,907 | \$1,418,784,613 | | \$0 | \$839,979,520 |
| 169 | | NUCLEAR PRODUCTION | | | | | | | |
| 170 | | PROD PLT-NUCLEAR-WOLF CREEK | | | | | | | |
| 171 | 320.000 | Land & Land Rights - Wolf Creek | \$0 | R-171 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 172 | 321.000 | Structures & Improvements - Wolf Creek | \$263,168,741 | R-172 | \$0 | \$263,168,741 | 53.1700% | \$0 | \$139,926,820 |

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Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 173 | 321.010 | Structures MO Gr Up AFC Ele | \$12,285,540 | R-173 | \$0 | \$12,285,540 | 100.0000% | \$0 | \$12,285,540 |
| 174 | 322.000 | Reactor Plant Equipment - Wolf Creek | \$397,618,815 | R-174 | \$0 | \$397,618,815 | 53.1700% | \$0 | \$211,413,924 |
| 175 | 322.010 | Reactor - MO Gr Up AFDC | \$31,218,948 | R-175 | \$0 | \$31,218,948 | 100.0000% | \$0 | \$31,218,948 |
| 176 | 322.020 | MO Juris deprec 40 to 60 yr EO-05-0359 | \$14,591,667 | R-176 | \$0 | \$14,591,667 | 100.0000% | \$0 | \$14,591,667 |
| 177 | 323.000 | Turbogenerator Units - Wolf Creek | \$82,668,180 | R-177 | \$0 | \$82,668,180 | 53.1700% | \$0 | \$43,954,671 |
| 178 | 323.010 | Turbogenerator MO GR Up AFDC | \$3,872,178 | R-178 | \$0 | \$3,872,178 | 100.0000% | \$0 | \$3,872,178 |
| 179 | 324.000 | Accessory Electric Equipment - Wolf Creek | \$70,003,987 | R-179 | \$0 | \$70,003,987 | 53.1700% | \$0 | \$37,221,120 |
| 180 | 324.010 | Accessory Equip - MO Gr Up AFDC | \$3,416,025 | R-180 | \$0 | \$3,416,025 | 100.0000% | \$0 | \$3,416,025 |
| 181 | 325.000 | Micellaneous Power Plant Equipment | \$30,791,110 | R-181 | \$0 | \$30,791,110 | 53.1700% | \$0 | \$16,371,633 |
| 182 | 325.010 | Misc Plt Equip - MO Gr Up AFDC | \$623,629 | R-182 | \$0 | \$623,629 | 100.0000% | \$0 | \$623,629 |
| 183 | 328.000 | Disallow - MO Gr Up AFDC 100% MO | -\$5,142,901 | R-183 | \$0 | -\$5,142,901 | 100.0000% | \$0 | -\$5,142,901 |
| 184 | 328.010 | MPSC Disallow- MO Basis | -\$72,901,242 | R-184 | \$0 | -\$72,901,242 | 53.1700% | \$0 | -\$38,761,590 |
| 185 | 328.050 | Nucl PR-KS Dosa;-Pre 1988 res | -\$10,086,006 | R-185 | \$0 | -\$10,086,006 | 53.1700% | \$0 | -\$5,362,729 |
| 186 | | TOTAL PROD PLT-NUCLEAR-WOLF CREEK | \$822,128,671 | | \$0 | \$822,128,671 | | \$0 | \$465,628,935 |
| 187 | | TOTAL NUCLEAR PRODUCTION | \$822,128,671 | | \$0 | \$822,128,671 | | \$0 | \$465,628,935 |
| 188 | | HYDRAULIC PRODUCTION | | | | | | | |
| 189 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 190 | | OTHER PRODUCTION | | | | | | | |
| 191 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1 | | | | | | | |
| 192 | 341.020 | Oth Prod-Struct-Elec-Wind | \$1,451,656 | R-192 | \$0 | \$1,451,656 | 53.1700% | \$0 | \$771,845 |
| 193 | 344.020 | Oth Prod-Generators-Elec-Wind | \$63,583,949 | R-193 | \$0 | \$63,583,949 | 53.1700% | \$0 | \$33,807,586 |
| 194 | 345.020 | Oth Prod-Accessory Equip-Wind | \$96,231 | R-194 | \$0 | \$96,231 | 53.1700% | \$0 | \$51,166 |
| 195 | 346.020 | Other Prod - Misc Pwr Plt Eq - Wind | \$2,377 | R-195 | \$0 | \$2,377 | 53.1700% | \$0 | \$1,264 |
| 196 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1 | \$65,134,213 | | \$0 | \$65,134,213 | | \$0 | \$34,631,861 |
| 197 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | | | | | | | |
| 198 | 341.020 | Other Prod-Structures-Electric-Wind | \$283,352 | R-198 | \$0 | \$283,352 | 53.1700% | \$0 | \$150,658 |
| 199 | 344.020 | Other Prod-Generators-Electric Wind | \$23,575,156 | R-199 | \$0 | \$23,575,156 | 53.1700% | \$0 | \$12,534,910 |
| 200 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | \$23,858,508 | | \$0 | \$23,858,508 | | \$0 | \$12,685,568 |
| 201 | | PRODUCTION PLANT - SOLAR | | | | | | | |
| 202 | 344.010 | Other Prod - Generators-Elect | \$110,285 | R-202 | \$0 | \$110,285 | 53.1700% | \$0 | \$58,639 |
| 203 | | TOTAL PRODUCTION PLANT - SOLAR | \$110,285 | | \$0 | \$110,285 | | \$0 | \$58,639 |
| 204 | | RETIREMENTS WORK IN PROGRESS- PRODUCTION | | | | | | | |
| 205 | | Production - Salvage & Removal | -\$37,619,239 | R-205 | \$0 | -\$37,619,239 | 53.1700% | \$0 | -\$20,002,149 |
| 206 | | Retirements not classified-Nuclear and Steam | -\$476,270 | R-206 | \$0 | -\$476,270 | 53.1700% | \$0 | -\$253,233 |
| 207 | | TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION | -\$38,095,509 | | \$0 | -\$38,095,509 | | \$0 | -\$20,255,382 |
| 208 | | GENERAL PLANT-BUILDINGS | | | | | | | |
| 209 | 311.000 | Steam Prod-Structures-Elec | \$0 | R-209 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 210 | 311.010 | Steam Prod-Structures-Leasehold Improvements-P&M | \$474,345 | R-210 | \$0 | \$474,345 | 53.1700% | \$0 | \$252,209 |
| 211 | 315.000 | Steam Prod-Accessory Equip-Electric | \$7,230 | R-211 | \$0 | \$7,230 | 53.1700% | \$0 | \$3,844 |
| 212 | 316.000 | Steam Prod-Misc Power Plant Equip-Electric | \$8,923 | R-212 | \$0 | \$8,923 | 53.1700% | \$0 | \$4,744 |
| 213 | | TOTAL GENERAL PLANT-BUILDINGS | \$490,498 | | \$0 | \$490,498 | | \$0 | \$260,797 |
| 214 | | GENERAL PLANT - GENERAL EQUIP/TOOLS | | | | | | | |
| 215 | 315.000 | Steam Production-Accessory Equipment-Electric | \$5,073 | R-215 | \$0 | \$5,073 | 53.1700% | \$0 | \$2,697 |
| 216 | 316.000 | Steam Production-Misc Power Plant Equip-Electric | \$1,940,348 | R-216 | \$0 | \$1,940,348 | 53.1700% | \$0 | \$1,031,683 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 217 | | TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS | \$1,945,421 | | \$0 | \$1,945,421 | | \$0 | \$1,034,380 |
| 218 | | BULK OIL FACILITY NE | | | | | | | |
| 219 | 310.000 | Steam Prod-Land-Electric | \$0 | R-219 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 220 | 311.000 | Steam Prod-Structures-Electric | \$710,468 | R-220 | \$0 | \$710,468 | 53.1700% | \$0 | \$377,756 |
| 221 | 312.000 | Steam Prod-Boiler Plant Equip-Electric | \$490,912 | R-221 | \$0 | \$490,912 | 53.1700% | \$0 | \$261,018 |
| 222 | 315.000 | Steam Prod-Accessory Equip-Electric | \$17,172 | R-222 | \$0 | \$17,172 | 53.1700% | \$0 | \$9,130 |
| 223 | 316.000 | Steam Prod-Misc Pwr Plt Equip-Electric | \$84,806 | R-223 | \$0 | \$84,806 | 53.1700% | \$0 | \$45,091 |
| 224 | 344.000 | Oth Prod-Generators-Elec | \$0 | R-224 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 225 | | TOTAL BULK OIL FACILITY NE | \$1,303,358 | | \$0 | \$1,303,358 | | \$0 | \$692,995 |
| 226 | | TOTAL OTHER PRODUCTION | \$54,746,774 | | \$0 | \$54,746,774 | | \$0 | \$29,108,858 |
| 227 | | TOTAL PRODUCTION PLANT | \$2,295,860,965 | | -\$200,907 | \$2,295,660,058 | | \$0 | \$1,334,717,313 |
| 228 | | TRANSMISSION PLANT | | | | | | | |
| 229 | 350.000 | Land-Transmission Plant | \$0 | R-229 | \$0 | \$0 | 53.1700% | \$0 | \$0 |
| 230 | 350.010 | Land Rights-Transmission Plant | \$8,405,284 | R-230 | \$0 | \$8,405,284 | 53.1700% | \$0 | \$4,469,090 |
| 231 | 350.020 | Land Rights-Transmission Plant-Wolf Creek | \$118 | R-231 | \$0 | \$118 | 53.1700% | \$0 | \$63 |
| 232 | 352.000 | Structures & Improvements-Transmission Plant | \$1,812,675 | R-232 | \$0 | \$1,812,675 | 53.1700% | \$0 | \$963,799 |
| 233 | 352.010 | Structures & Improvements-Transmission Plant-Wolf Creek | \$87,325 | R-233 | \$0 | \$87,325 | 53.1700% | \$0 | \$46,431 |
| 234 | 352.020 | Structures & Improvements-WlfCrk-MO Gr Up | \$5,333 | R-234 | \$0 | \$5,333 | 100.0000% | \$0 | \$5,333 |
| 235 | 353.000 | Station Equipment -Transmission Plant | \$41,189,167 | R-235 | \$0 | \$41,189,167 | 53.1700% | \$0 | \$21,900,280 |
| 236 | 353.010 | Station Equip-Wolf Creek-Transmission Plant | \$5,098,300 | R-236 | \$0 | \$5,098,300 | 53.1700% | \$0 | \$2,710,766 |
| 237 | 353.020 | Stat Equip-WlfCrk Mo Gr Up | \$346,930 | R-237 | \$0 | \$346,930 | 100.0000% | \$0 | \$346,930 |
| 238 | 353.030 | Station Equip-Communications | \$4,680,273 | R-238 | \$0 | \$4,680,273 | 53.1700% | \$0 | \$2,488,501 |
| 239 | 354.000 | Towers and Fixtures-Transmission Plant | \$3,756,770 | R-239 | \$0 | \$3,756,770 | 53.1700% | \$0 | \$1,997,475 |
| 240 | 355.000 | Poles and Fixtures-Transmission Plant | \$60,836,517 | R-240 | \$0 | \$60,836,517 | 53.1700% | \$0 | \$32,346,776 |
| 241 | 355.010 | Poles & Fixtures-Wolf Creek | \$52,175 | R-241 | \$0 | \$52,175 | 53.1700% | \$0 | \$27,741 |
| 242 | 355.020 | Poles & Fixtures-WlfCrk Mo Gr Up | \$3,480 | R-242 | \$0 | \$3,480 | 100.0000% | \$0 | \$3,480 |
| 243 | 356.000 | Overhead Conductors & Devices-Transmission Plant | \$53,740,776 | R-243 | \$0 | \$53,740,776 | 53.1700% | \$0 | \$28,573,971 |
| 244 | 356.010 | Ovrhd Cond & Dev-Wolf Creek | \$25,385 | R-244 | \$0 | \$25,385 | 53.1700% | \$0 | \$13,497 |
| 245 | 356.020 | Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up | \$1,537 | R-245 | \$0 | \$1,537 | 100.0000% | \$0 | \$1,537 |
| 246 | 357.000 | Underground Conduit | \$2,080,060 | R-246 | \$0 | \$2,080,060 | 53.1700% | \$0 | \$1,105,968 |
| 247 | 358.000 | Underground Conductors & Devices | \$2,547,313 | R-247 | \$0 | \$2,547,313 | 53.1700% | \$0 | \$1,354,406 |
| 248 | | Transmission-Salvage & Removal: Retirements not classified | -\$425,942 | R-248 | \$0 | -\$425,942 | 53.1700% | \$0 | -\$226,473 |
| 249 | | TOTAL TRANSMISSION PLANT | \$184,243,476 | | \$0 | \$184,243,476 | | \$0 | \$98,129,571 |
| 250 | | DISTRIBUTION PLANT | | | | | | | |
| 251 | 360.000 | Land-Distribution Plant | \$0 | R-251 | \$0 | \$0 | 50.5496% | \$0 | \$0 |
| 252 | 360.010 | Land Rights-Distribution Plant | \$8,017,031 | R-252 | \$0 | \$8,017,031 | 58.3311% | \$0 | \$4,676,422 |
| 253 | 361.000 | Structures & Improvements - Distribution Plant | \$6,605,125 | R-253 | \$0 | \$6,605,125 | 49.3758% | \$0 | \$3,261,333 |
| 254 | 362.000 | Station Equipment-Distribution Plant | \$70,140,540 | R-254 | \$0 | \$70,140,540 | 59.8102% | \$0 | \$41,951,197 |
| 255 | 362.030 | Station Equip-Communications | \$3,088,918 | R-255 | \$0 | \$3,088,918 | 54.9206% | \$0 | \$1,696,452 |
| 256 | 363.000 | Energy Storage Equipment | \$267,674 | R-256 | \$0 | \$267,674 | 100.0000% | \$0 | \$267,674 |
| 257 | 364.000 | Poles, Towers, & Fixtures-Distribution Plant | \$176,294,254 | R-257 | \$0 | \$176,294,254 | 56.0101% | -\$8,745,071 | \$89,997,517 |
| 258 | 365.000 | Overhead Conductors & Devices-Distribution Plant | \$68,299,032 | R-258 | \$0 | \$68,299,032 | 55.3505% | \$0 | \$37,803,856 |
| 259 | 366.000 | Underground Conduit-Distribution Plant | \$56,654,116 | R-259 | \$0 | \$56,654,116 | 57.8273% | \$0 | \$32,761,546 |
| 260 | 367.000 | Underground Conductors & Devices-Distribution Plant | \$86,313,357 | R-260 | \$0 | \$86,313,357 | 52.5725% | \$0 | \$45,377,090 |
| 261 | 368.000 | Line Transformers-Distribution Plant | \$128,452,332 | R-261 | \$0 | \$128,452,332 | 57.3757% | \$0 | \$73,700,425 |
| 262 | 369.000 | Services-Distribution Plant | \$64,238,738 | R-262 | \$0 | \$64,238,738 | 51.3673% | \$0 | \$32,997,705 |
| 263 | 370.000 | Meters-Distribution Plant | \$49,694,758 | R-263 | -\$32,831,251 | \$16,863,507 | 57.1104% | \$8,745,071 | \$18,375,887 |
| 264 | 370.002 | AMI Meters Electric | \$847,607 | R-264 | \$0 | \$847,607 | 53.9610% | \$0 | \$457,377 |
| 265 | 371.000 | Cust Prem Install | \$12,400,575 | R-265 | \$0 | \$12,400,575 | 82.4248% | -\$37,162 | \$10,183,987 |
| 266 | 373.000 | Street Lighting and Signal Systems-Distribution Plant | \$14,932,054 | R-266 | \$0 | \$14,932,054 | 34.4084% | \$0 | \$5,137,881 |
| 267 | | Distribution-Salvage and Removal: Retirements not classified | -\$2,153,274 | R-267 | \$0 | -\$2,153,274 | 55.7963% | \$0 | -\$1,201,447 |
| 268 | | TOTAL DISTRIBUTION PLANT | \$744,092,837 | | -\$32,831,251 | \$711,261,586 | | -\$37,162 | \$397,444,902 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 269 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 270 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 271 | | GENERAL PLANT | | | | | | | |
| 272 | 389.000 | Land and Land Rights - General Plant | \$0 | R-272 | \$0 | \$0 | 54.2190% | \$0 | \$0 |
| 273 | 390.000 | Structures & Improvements - General Plant | \$24,218,804 | R-273 | \$0 | \$24,218,804 | 54.2190% | \$0 | \$13,131,193 |
| 274 | 390.030 | Structures & Imprv-Leasehold (801 Char) | \$2,073,061 | R-274 | \$0 | \$2,073,061 | 54.2190% | \$0 | \$1,123,993 |
| 275 | 390.050 | Structures & Imprv-Leasehold (One KC Place) | \$6,811,543 | R-275 | \$0 | \$6,811,543 | 54.2190% | \$0 | \$3,693,150 |
| 276 | 391.000 | Office Furniture & Equipment - General Plant | \$3,209,212 | R-276 | \$0 | \$3,209,212 | 54.2190% | \$0 | \$1,740,003 |
| 277 | 391.010 | Off Furniture & Equip - Wolf Creek | \$2,618,955 | R-277 | \$0 | \$2,618,955 | 54.2190% | \$0 | \$1,419,971 |
| 278 | 391.020 | Off Furniture & Equip - Computers | \$5,121,898 | R-278 | \$0 | \$5,121,898 | 54.2190% | \$0 | \$2,777,042 |
| 279 | 392.000 | Transportation Equipment - General Plant | \$512,910 | R-279 | \$0 | \$512,910 | 54.2190% | \$0 | \$278,095 |
| 280 | 392.010 | Trans Equip - Light Trucks | \$1,360,540 | R-280 | \$0 | \$1,360,540 | 54.2190% | \$0 | \$737,671 |
| 281 | 392.020 | Trans Equip - Heavy Trucks | \$6,885,915 | R-281 | \$0 | \$6,885,915 | 54.2190% | \$0 | \$3,733,474 |
| 282 | 392.030 | Trans Equip - Tractors | \$327,582 | R-282 | \$0 | \$327,582 | 54.2190% | \$0 | \$177,612 |
| 283 | 392.040 | Trans Equip - Trailers | \$986,088 | R-283 | \$0 | \$986,088 | 54.2190% | \$0 | \$534,647 |
| 284 | 393.000 | Stores Equipment - General Plant | \$438,909 | R-284 | \$0 | \$438,909 | 54.2190% | \$0 | \$237,972 |
| 285 | 394.000 | Tools, Shop, & Garage Equipment- General Plant | \$1,847,892 | R-285 | \$0 | \$1,847,892 | 54.2190% | \$0 | \$1,001,909 |
| 286 | 395.000 | Laboratory Equipment | \$3,165,882 | R-286 | \$0 | \$3,165,882 | 54.2190% | \$0 | \$1,716,510 |
| 287 | 396.000 | Power Operated Equipment - General Plant | \$7,993,370 | R-287 | \$0 | \$7,993,370 | 54.2190% | \$0 | \$4,333,925 |
| 288 | 397.000 | Communication Equipment - General Plant | \$30,008,496 | R-288 | \$0 | \$30,008,496 | 54.2190% | \$0 | \$16,270,306 |
| 289 | 397.010 | Communication Equipment - Wolf Creek | \$91,037 | R-289 | \$0 | \$91,037 | 54.2190% | \$0 | \$49,359 |
| 290 | 397.020 | Comm Equip - WlfCrk Mo Grs Up | \$3,693 | R-290 | \$0 | \$3,693 | 100.0000% | \$0 | \$3,693 |
| 291 | 398.000 | Miscellaneous Equipment - General Plant | \$140,282 | R-291 | \$0 | \$140,282 | 54.2190% | \$0 | \$76,059 |
| 292 | 399.000 | Regulatory Amortizations | \$0 | R-292 | \$0 | \$0 | 54.2190% | \$0 | \$0 |
| 293 | | General Plant-Salvage and removal: Retirements not classified | -\$247,616 | R-293 | \$0 | -\$247,616 | 54.2190% | \$0 | -\$134,255 |
| 294 | | TOTAL GENERAL PLANT | \$97,568,453 | | \$0 | \$97,568,453 | | \$0 | \$52,902,329 |
| 295 | | TOTAL DEPRECIATION RESERVE | \$3,487,269,552 | | -\$33,032,158 | \$3,454,237,394 | | -\$37,162 | \$1,972,047,069 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| R-64 | Steam Production-Boiler Plant Equip-latan 2 | 312.040 | | -\$200,907 | | \$0 |
| | 1. To remove Great Plains Power (GPP) depreciation reserve in this and all future cases per stipulation Case No. ER-2014-0370. (Hyneman) | | -\$200,907 | | \$0 | |
| R-257 | Poles, Towers, & Fixtures-Distribution Plant | 364.000 | | \$0 | | -\$8,745,071 |
| | 1. Per Stipulation and Agreement filed on July 1, 2015, adjustment to transfer reserve to account 370. (Miles) | | \$0 | | -\$8,745,071 | |
| R-263 | Meters-Distribution Plant | 370.000 | | -\$32,831,251 | | \$8,745,071 |
| | 1. To eliminate meter retirements. (Lyons) | | -\$32,831,251 | | \$0 | |
| | 2. Per Stipulation and Agreement filed on July 1, 2015, adjustment to transfer reserve from account 370. (Miles) | | \$0 | | \$8,745,071 | |
| R-265 | Cust Prem Install | 371.000 | | \$0 | | -\$37,162 |
| | 1. To remove Missouri portion of Clean Charge Network as of May 31, 2015 (Majors) | | \$0 | | -\$37,162 | |
| Total Reserve Adjustments | | | | -\$33,032,158 | | -\$37,162 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Cash Working Capital

| Line Number | A Description | B Test Year Adj. Expenses | C Revenue Lag | D Expense Lag | E Net Lag C - D | F Factor (Col E / 365) | G CWC Req B x F |
|----------------|--|---------------------------------|---------------------|---------------------|-----------------------|------------------------------|-----------------------|
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Gross Payroll excluding WC and Vacation | \$68,435,746 | 26.68 | 13.85 | 12.83 | 0.035151 | \$2,405,585 |
| 3 | Wolf Creek Fuel | \$16,340,699 | 26.68 | 25.85 | 0.83 | 0.002274 | \$37,159 |
| 4 | Wolf Creek Payroll, Futa, Suta, and FICA | \$20,388,970 | 26.68 | 25.85 | 0.83 | 0.002274 | \$46,365 |
| 5 | Wolf Creek O&M | \$33,242,491 | 26.68 | 25.85 | 0.83 | 0.002274 | \$75,593 |
| 6 | Accrued Vacation | \$6,734,259 | 26.68 | 344.83 | -318.15 | -0.871644 | -\$5,869,876 |
| 7 | Fuel-Coal and Unit Train Expense | \$151,988,174 | 26.68 | 20.88 | 5.80 | 0.015890 | \$2,415,092 |
| 8 | Fuel-Purchased Gas | \$4,011,137 | 26.68 | 28.62 | -1.94 | -0.005315 | -\$21,319 |
| 9 | Fuel-Purchased Oil | \$3,876,820 | 26.68 | 8.50 | 18.18 | 0.049808 | \$193,097 |
| 10 | Purchased Power | \$25,069,857 | 26.68 | 30.72 | -4.04 | -0.011068 | -\$277,473 |
| 11 | Incentive Compensation | \$1,292,995 | 26.68 | 256.50 | -229.82 | -0.629644 | -\$814,127 |
| 12 | Injuries and Damages | \$1,065,226 | 26.68 | 149.56 | -122.88 | -0.336658 | -\$358,617 |
| 13 | Pensions | \$29,735,951 | 26.68 | 51.74 | -25.06 | -0.068658 | -\$2,041,611 |
| 14 | OPEB's | \$2,931,678 | 26.68 | 178.44 | -151.76 | -0.415781 | -\$1,218,936 |
| 15 | Cash Vouchers | \$166,324,994 | 26.68 | 30.00 | -3.32 | -0.009096 | -\$1,512,892 |
| 16 | TOTAL OPERATION AND MAINT. EXPENSE | \$531,438,997 | | | | | -\$6,941,960 |
| 17 | TAXES | | | | | | |
| 18 | FICA - Employer Portion | \$5,117,599 | 26.68 | 13.77 | 12.91 | 0.035370 | \$181,009 |
| 19 | Federal/State Unemployment Taxes | \$34,081 | 26.68 | 71.00 | -44.32 | -0.121425 | -\$4,138 |
| 20 | MO Gross Receipts Taxes - 6% | \$36,763,459 | 11.47 | 72.28 | -60.81 | -0.166603 | -\$6,124,903 |
| 21 | MO Gross Receipts Taxes - 4% | \$13,958,991 | 11.47 | 39.34 | -27.87 | -0.076356 | -\$1,065,853 |
| 22 | MO Gross Receipts Taxes - Other Cities | \$8,502,377 | 11.47 | 60.94 | -49.47 | -0.135534 | -\$1,152,361 |
| 23 | Property Tax | \$49,403,718 | 11.47 | 208.84 | -197.37 | -0.540740 | -\$26,714,566 |
| 24 | TOTAL TAXES | \$113,780,225 | | | | | -\$34,880,812 |
| 25 | OTHER EXPENSES | | | | | | |
| 26 | Use-Sales Taxes | \$22,112,634 | 11.47 | 22.00 | -10.53 | -0.028849 | -\$637,927 |
| 27 | TOTAL OTHER EXPENSES | \$22,112,634 | | | | | -\$637,927 |
| 28 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$42,460,699 |
| 29 | TAX OFFSET FROM RATE BASE | | | | | | |
| 30 | Federal Tax Offset | \$38,626,442 | 26.68 | 45.63 | -18.95 | -0.051918 | -\$2,005,408 |
| 31 | State Tax Offset | \$7,674,067 | 26.68 | 45.63 | -18.95 | -0.051918 | -\$398,422 |
| 32 | City Tax Offset | \$0 | 26.68 | 45.63 | -18.95 | -0.051918 | \$0 |
| 33 | Interest Expense Offset | \$70,800,252 | 26.68 | 86.55 | -59.87 | -0.164027 | -\$11,613,153 |
| 34 | TOTAL OFFSET FROM RATE BASE | \$117,100,761 | | | | | -\$14,016,983 |
| 35 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$56,477,682 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement

| Line Number | A Category Description | B Total Test Year | C Test Year Labor | D Test Year Non Labor | E Adjustments | F Total Company Adjusted | G Jurisdictional Adjustments | H MO Final Adj Jurisdictional | I MO Juris. Labor | J MO Juris. Non Labor |
|-------------|-------------------------------------|----------------------|----------------------|--------------------------|------------------|-----------------------------|---------------------------------|----------------------------------|----------------------|--------------------------|
| 1 | TOTAL OPERATING REVENUES | \$1,695,730,522 | See Note (1) | See Note (1) | See Note (1) | \$1,695,730,522 | -\$53,675,633 | \$890,817,480 | See Note (1) | See Note (1) |
| 2 | TOTAL POWER PRODUCTION EXPENSES | \$662,267,028 | \$108,040,860 | \$554,226,168 | -\$47,604,901 | \$614,662,127 | -\$534,847 | \$342,819,786 | \$59,312,962 | \$283,506,824 |
| 3 | TOTAL TRANSMISSION EXPENSES | \$61,202,220 | \$3,047,393 | \$58,154,827 | \$14,813,661 | \$76,015,881 | \$0 | \$43,126,221 | \$1,635,645 | \$41,490,576 |
| 4 | TOTAL DISTRIBUTION EXPENSES | \$54,054,082 | \$22,701,619 | \$31,352,463 | -\$1,788,240 | \$52,265,842 | \$0 | \$28,816,658 | \$12,549,761 | \$16,266,897 |
| 5 | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$18,958,124 | \$9,583,569 | \$9,374,555 | \$6,516,644 | \$25,474,768 | \$0 | \$15,772,482 | \$4,999,145 | \$10,773,337 |
| 6 | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$13,019,404 | \$840,794 | \$12,178,610 | \$9,170,757 | \$22,190,161 | \$0 | \$17,926,307 | \$438,590 | \$17,487,717 |
| 7 | TOTAL SALES EXPENSES | \$406,045 | \$283,862 | \$122,183 | -\$1,770 | \$404,275 | \$0 | \$212,210 | \$148,074 | \$64,136 |
| 8 | TOTAL ADMIN. & GENERAL EXPENSES | \$161,088,252 | \$29,908,973 | \$131,179,279 | -\$13,398,493 | \$147,689,759 | \$5,078,314 | \$82,765,333 | \$15,777,960 | \$66,987,373 |
| 9 | TOTAL DEPRECIATION EXPENSE | \$183,831,146 | See Note (1) | See Note (1) | See Note (1) | \$183,831,146 | \$16,589,041 | \$116,260,450 | See Note (1) | See Note (1) |
| 10 | TOTAL AMORTIZATION EXPENSE | \$18,515,463 | \$0 | \$18,515,463 | \$6,621,497 | \$25,136,960 | \$0 | \$13,673,470 | \$0 | \$13,673,470 |
| 11 | TOTAL OTHER OPERATING EXPENSES | \$156,589,366 | \$0 | \$156,589,366 | \$6,990,993 | \$163,580,359 | -\$58,781,178 | \$56,740,011 | \$0 | \$56,740,011 |
| 12 | TOTAL OPERATING EXPENSE | \$1,329,931,130 | \$174,407,070 | \$971,692,914 | -\$18,679,852 | \$1,311,251,278 | -\$37,648,670 | \$718,112,928 | \$94,862,137 | \$506,990,341 |
| 13 | NET INCOME BEFORE TAXES | \$365,799,392 | \$0 | \$0 | \$0 | \$384,479,244 | -\$16,026,963 | \$172,704,552 | \$0 | \$0 |
| 14 | TOTAL INCOME TAXES | -\$3,478,656 | See Note (1) | See Note (1) | See Note (1) | -\$3,478,656 | \$18,607,555 | \$15,128,899 | See Note (1) | See Note (1) |
| 15 | TOTAL DEFERRED INCOME TAXES | \$87,057,144 | See Note (1) | See Note (1) | See Note (1) | \$87,057,144 | -\$70,412,409 | \$16,644,735 | See Note (1) | See Note (1) |
| 16 | NET OPERATING INCOME | \$282,220,904 | \$0 | \$0 | \$0 | \$300,900,756 | \$35,777,891 | \$140,930,918 | \$0 | \$0 |

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|---------------------------|-------------------------------|
| L + M = K | | | | | | | | | | | | | |
| Rev-1 | | RETAIL RATE REVENUE | | | | | | | | | | | |
| Rev-2 | 400.000 | Retail Rate Revenue Missouri - As Booked | \$761,838,596 | | | Rev-2 | | \$761,838,596 | 100.0000% | \$517,404 | \$762,356,000 | | |
| Rev-3 | 400.000 | Gross Receipts Tax in MO Revenue | \$60,030,012 | | | Rev-3 | | \$60,030,012 | 100.0000% | -\$60,030,012 | \$0 | | |
| Rev-4 | 400.000 | Amort of Off System Sales Margin Rate Refund | \$744,465 | | | Rev-4 | | \$744,465 | 100.0000% | \$17,113 | \$761,578 | | |
| Rev-5 | 400.000 | Retail Rate Revenue - Kansas as booked | \$657,236,845 | | | Rev-5 | | \$657,236,845 | 0.0000% | \$0 | \$0 | | |
| Rev-6 | | TOTAL RETAIL RATE REVENUE | \$1,479,849,918 | | | | | \$1,479,849,918 | | -\$59,495,495 | \$763,117,578 | | |
| Rev-7 | | OTHER OPERATING REVENUES | | | | | | | | | | | |
| Rev-8 | 447.012 | Firm Bulk Sales (Capacity & Fixed) | \$5,881,195 | | | Rev-8 | | \$5,881,195 | 53.1700% | -\$696,879 | \$2,430,152 | | |
| Rev-9 | 447.014 | Firm Bulk Sales (Energy) | \$12,381,993 | | | Rev-9 | | \$12,381,993 | 57.2300% | \$18,683,739 | \$25,769,954 | | |
| Rev-10 | 447.020 | Sales For Resale | \$0 | | | Rev-10 | | \$0 | 57.2300% | \$0 | \$0 | | |
| Rev-11 | 447.030 | Sales For Resale (Non-firm) Off System Sales bk20 | \$177,411,880 | | | Rev-11 | | \$177,411,880 | 57.2300% | -\$101,532,819 | \$0 | | |
| Rev-12 | 447.030 | Non firm off system sales | \$0 | | | Rev-12 | | \$0 | 57.2300% | \$89,704,837 | \$89,704,837 | | |
| Rev-13 | 447.101 | Resales-FERC Juris Wholesale Firm Power | \$2,421,645 | | | Rev-13 | | \$2,421,645 | 0.0000% | \$0 | \$0 | | |
| Rev-14 | 447.000 | Misc. charges and revenues | \$0 | | | Rev-14 | | \$0 | 57.2300% | -\$2,573,921 | -\$2,573,921 | | |
| Rev-15 | 450.001 | Other-Oper Rev-Forfeited Discounts-MO Only | \$1,860,213 | | | Rev-15 | | \$1,860,213 | 100.0000% | -\$62,797 | \$1,797,416 | | |
| Rev-16 | 450.001 | Other-Oper Rev-Forfeited Discounts-KS Only | \$1,567,602 | | | Rev-16 | | \$1,567,602 | 0.0000% | \$0 | \$0 | | |
| Rev-17 | 451.001 | Other Oper Revenues-Misc Services-MO Only | \$740,415 | | | Rev-17 | | \$740,415 | 100.0000% | \$0 | \$740,415 | | |
| Rev-18 | 451.001 | Other Oper Revenues-Misc Services-KS Only | \$539,881 | | | Rev-18 | | \$539,881 | 0.0000% | \$0 | \$0 | | |
| Rev-19 | 454.000 | Rent From Electric Property - MO | \$1,567,177 | | | Rev-19 | | \$1,567,177 | 100.0000% | \$0 | \$1,567,177 | | |
| Rev-20 | 454.000 | Rent From Electric Property - KS | \$1,459,315 | | | Rev-20 | | \$1,459,315 | 0.0000% | \$0 | \$0 | | |
| Rev-21 | 454.000 | Rent From Electric Property - Allocated PROD | \$52,658 | | | Rev-21 | | \$52,658 | 53.1700% | \$0 | \$27,998 | | |
| Rev-22 | 454.000 | Rent From Electric Property - Allocated TRANS | \$383,396 | | | Rev-22 | | \$383,396 | 53.1700% | \$0 | \$203,852 | | |
| Rev-23 | 454.000 | Rent From Electric Property - Allocated DIST | \$0 | | | Rev-23 | | \$0 | 55.7963% | \$0 | \$0 | | |
| Rev-24 | 456.100 | Transmission For Others | \$8,403,655 | | | Rev-24 | | \$8,403,655 | 57.2300% | \$2,297,702 | \$7,107,114 | | |
| Rev-25 | 456.000 | Other Electric Revenues - MO | \$720,916 | | | Rev-25 | | \$720,916 | 100.0000% | \$0 | \$720,916 | | |
| Rev-26 | 456.000 | Other Electric Revenues - KS | \$123,061 | | | Rev-26 | | \$123,061 | 0.0000% | \$0 | \$0 | | |
| Rev-27 | 456.101 | Other Electric Revenues - Allocated DIST | \$365,602 | | | Rev-27 | | \$365,602 | 55.7963% | \$0 | \$203,992 | | |
| Rev-28 | | TOTAL OTHER OPERATING REVENUES | \$215,880,604 | | | | | \$215,880,604 | | \$5,819,862 | \$127,699,902 | | |
| Rev-29 | | TOTAL OPERATING REVENUES | \$1,695,730,522 | | | | | \$1,695,730,522 | | -\$53,675,633 | \$890,817,480 | | |
| 1 | | POWER PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 3 | | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | |
| 4 | 500.000 | Prod Stm Oper-Suprv & Engineering | \$10,281,159 | \$5,943,990 | \$4,337,169 | E-4 | -\$822,828 | \$9,458,331 | 53.1700% | \$0 | \$5,028,994 | \$3,140,708 | \$1,888,286 |
| 5 | 500.000 | Prod Steam Oper -lat 1&2- 100% MO | \$0 | \$0 | \$0 | E-5 | \$143,775 | \$143,775 | 100.0000% | \$0 | \$143,775 | \$0 | \$143,775 |
| 6 | 500.000 | Prod Steam Oper -lat 1&2- 100% KS | \$0 | \$0 | \$0 | E-6 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 7 | 501.000 | Fuel Expense - Coal | \$316,346,968 | \$0 | \$316,346,968 | E-7 | -\$23,646,077 | \$292,700,891 | 57.2300% | \$0 | \$167,512,720 | -\$29,313 | \$167,542,033 |
| 8 | 501.000 | Fuel Expense - Oil | \$9,596,913 | \$0 | \$9,596,913 | E-8 | -\$3,101,489 | \$6,495,424 | 57.2300% | \$0 | \$3,717,331 | \$0 | \$3,717,331 |
| 9 | 501.000 | Fuel Expense - Gas | \$869,158 | \$0 | \$869,158 | E-9 | -\$333,357 | \$535,801 | 57.2300% | \$0 | \$306,639 | \$0 | \$306,639 |
| 10 | 501.000 | 100% MO STB | -\$101,759 | \$0 | -\$101,759 | E-10 | \$0 | -\$101,759 | 100.0000% | \$0 | -\$101,759 | \$0 | -\$101,759 |
| 11 | 501.000 | 100% KS STB | \$0 | \$0 | \$0 | E-11 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 12 | 501.400 | Fuel Expense - Residual | \$1,188,382 | \$0 | \$1,188,382 | E-12 | -\$526,447 | \$661,935 | 57.2300% | \$0 | \$378,825 | \$0 | \$378,825 |
| 13 | 501.300 | Fuel Expense - Limestone, Ammonia, and PAC | \$5,519,149 | \$0 | \$5,519,149 | E-13 | \$1,649,396 | \$7,168,545 | 57.2300% | \$0 | \$4,102,558 | \$0 | \$4,102,558 |
| 14 | 501.500 | Fuel Handling-Coal | \$12,880,594 | \$8,212,385 | \$4,668,209 | E-14 | \$0 | \$12,880,594 | 57.2300% | \$0 | \$7,371,564 | \$4,699,948 | \$2,671,616 |
| 15 | 502.000 | Steam Operating Expense | \$18,767,204 | \$10,758,635 | \$8,008,569 | E-15 | -\$67,101 | \$18,700,103 | 53.1700% | \$0 | \$9,942,845 | \$5,684,689 | \$4,258,156 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|---------------------------|-------------------------------|
| | | | | | | | | | | | | L + M = K | |
| 16 | 502.000 | Steam Operating Expense 100% MO | \$0 | \$0 | \$0 | E-16 | \$66,661 | \$66,661 | 100.0000% | \$0 | \$66,661 | \$0 | \$66,661 |
| 17 | 502.000 | Steam Operating Expense 100% KS | \$0 | \$0 | \$0 | E-17 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 18 | 505.000 | Steam Operating Electric Expense | \$7,098,713 | \$5,501,845 | \$1,596,868 | E-18 | -\$34,315 | \$7,064,398 | 53.1700% | \$0 | \$3,756,141 | \$2,907,086 | \$849,055 |
| 19 | 505.000 | Steam Operating Electric Expense 100% MO | \$0 | \$0 | \$0 | E-19 | \$75,406 | \$75,406 | 100.0000% | \$0 | \$75,406 | \$0 | \$75,406 |
| 20 | 505.000 | Steam Operating Electric Expense 100% KS | \$0 | \$0 | \$0 | E-20 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 21 | 506.000 | Misc Other Power Expenses | \$7,601,710 | \$4,224,400 | \$3,377,310 | E-21 | \$391,333 | \$7,993,043 | 53.1700% | \$0 | \$4,249,901 | \$2,232,105 | \$2,017,796 |
| 22 | 506.000 | Misc Other Power Expenses Iatan 2-Common Tracker-100% MO | \$137,549 | \$0 | \$137,549 | E-22 | \$266,580 | \$404,129 | 100.0000% | \$0 | \$404,129 | \$0 | \$404,129 |
| 23 | 506.000 | Misc Other Power Expense Iatan 2 Flood-100% MO | \$276,218 | \$0 | \$276,218 | E-23 | \$0 | \$276,218 | 100.0000% | \$0 | \$276,218 | \$0 | \$276,218 |
| 24 | 506.000 | Misc Other Power Expenses 100% KS | \$92,493 | \$0 | \$92,493 | E-24 | \$0 | \$92,493 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 25 | 507.000 | Steam Operating Expense Rents | \$166,732 | \$0 | \$166,732 | E-25 | \$0 | \$166,732 | 53.1700% | \$0 | \$88,651 | \$0 | \$88,651 |
| 26 | 507.000 | Steam Operating Expense Rents 100% MO | \$0 | \$0 | \$0 | E-26 | -\$2,868 | -\$2,868 | 100.0000% | \$0 | -\$2,868 | \$0 | -\$2,868 |
| 27 | 507.000 | Steam Operating Expense Rents 100% KS | \$0 | \$0 | \$0 | E-27 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 28 | 509.000 | NOX/Other Allowances - Allocated | \$0 | \$0 | \$0 | E-28 | \$0 | \$0 | 57.2300% | \$0 | \$0 | \$0 | \$0 |
| 29 | 509.000 | Amort of SO2 Allowances - Allocated | \$56,608 | \$0 | \$56,608 | E-29 | -\$9,532 | \$47,076 | 57.2300% | \$0 | \$26,942 | \$0 | \$26,942 |
| 30 | 509.000 | Amort of SO2 Allowances - MO | -\$2,308,326 | \$0 | -\$2,308,326 | E-30 | \$51 | -\$2,308,275 | 100.0000% | \$0 | -\$2,308,275 | \$0 | -\$2,308,275 |
| 31 | 509.000 | Amort of SO2 Allowances - KS | -\$1,675,085 | \$0 | -\$1,675,085 | E-31 | \$0 | -\$1,675,085 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 32 | 509.000 | Emission Allowance-REC exp | -\$351 | \$0 | -\$351 | E-32 | \$0 | -\$351 | 57.2300% | \$0 | -\$201 | \$0 | -\$201 |
| 33 | | TOTAL OPERATION & MAINTENANCE EXPENSE | \$386,794,029 | \$34,641,255 | \$352,152,774 | | -\$25,950,812 | \$360,843,217 | | \$0 | \$205,036,197 | \$18,635,223 | \$186,400,974 |
| 34 | | ELECTRIC MAINTENANCE EXPENSE | | | | | | | | | | | |
| 35 | 510.000 | Steam Maintenance Suprv & Engineering | \$7,637,993 | \$4,251,872 | \$3,386,121 | E-35 | -\$403,162 | \$7,234,831 | 53.1700% | \$0 | \$3,846,759 | \$2,246,620 | \$1,600,139 |
| 36 | 510.000 | Steam Maintenance 100% MO | \$0 | \$0 | \$0 | E-36 | -\$43,790 | -\$43,790 | 100.0000% | \$0 | -\$43,790 | \$0 | -\$43,790 |
| 37 | 510.000 | Steam Maintenance 100% KS | \$0 | \$0 | \$0 | E-37 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 38 | 511.000 | Maintenance of Structures | \$5,248,357 | \$1,285,133 | \$3,963,224 | E-38 | \$183,632 | \$5,431,989 | 53.1700% | \$0 | \$2,888,189 | \$679,044 | \$2,209,145 |
| 39 | 511.000 | Maintenance of Structures 100% MO | \$0 | \$0 | \$0 | E-39 | -\$30,497 | -\$30,497 | 100.0000% | \$0 | -\$30,497 | \$0 | -\$30,497 |
| 40 | 511.000 | Maintenance of Structures 100% KS | \$0 | \$0 | \$0 | E-40 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 41 | 512.000 | Maintenance of Boiler Plant | \$31,916,692 | \$10,628,150 | \$21,288,542 | E-41 | -\$40,371 | \$31,876,321 | 53.1700% | \$0 | \$16,948,640 | \$5,615,743 | \$11,332,897 |
| 42 | 512.000 | Maintenance Iatan 1&2 100% MO | \$0 | \$0 | \$0 | E-42 | \$217,591 | \$217,591 | 100.0000% | \$0 | \$217,591 | \$0 | \$217,591 |
| 43 | 512.000 | Maintenance Iatan 1&2 100% KS | \$0 | \$0 | \$0 | E-43 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 44 | 513.000 | Maintenance of Electric Plant | \$6,637,170 | \$2,004,247 | \$4,632,923 | E-44 | -\$381,131 | \$6,256,039 | 53.1700% | \$0 | \$3,326,336 | \$1,059,012 | \$2,267,324 |
| 45 | 513.000 | Maintenance of Electric Plant 100% MO | \$224,423 | \$0 | \$224,423 | E-45 | \$162,513 | \$386,936 | 100.0000% | \$0 | \$386,936 | \$0 | \$386,936 |
| 46 | 513.000 | Maintenance of Electric Plant 100% KS | \$0 | \$0 | \$0 | E-46 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 47 | 514.000 | Maintenance Misc Steam Plant | \$422,954 | \$45,074 | \$377,880 | E-47 | \$116,169 | \$539,123 | 53.1700% | \$0 | \$286,651 | \$23,816 | \$262,835 |
| 48 | 514.000 | Maintenance of Misc Steam Plant 100% MO | \$0 | \$0 | \$0 | E-48 | \$23,255 | \$23,255 | 100.0000% | \$0 | \$23,255 | \$0 | \$23,255 |
| 49 | 514.000 | Maintenance Misc Steam Plant 100% KS | \$0 | \$0 | \$0 | E-49 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 50 | | TOTAL ELECTRIC MAINTENANCE EXPENSE | \$52,087,589 | \$18,214,476 | \$33,873,113 | | -\$195,791 | \$51,891,798 | | \$0 | \$27,850,070 | \$9,624,235 | \$18,225,835 |
| 51 | | TOTAL STEAM POWER GENERATION | \$438,881,618 | \$52,855,731 | \$386,025,887 | | -\$26,146,603 | \$412,735,015 | | \$0 | \$232,886,267 | \$28,259,458 | \$204,626,809 |
| 52 | | NUCLEAR POWER GENERATION | | | | | | | | | | | |
| 53 | | OPERATION - NUCLEAR | | | | | | | | | | | |
| 54 | 517.000 | Prod Nuclear Oper - Superv & Engineer | \$8,982,010 | \$5,589,022 | \$3,392,988 | E-54 | -\$34,858 | \$8,947,152 | 53.1700% | \$0 | \$4,757,201 | \$2,953,149 | \$1,804,052 |
| 55 | 518.000 | Prod Nuclear - Nuclear Fuel Expense (Net Amortization) | \$25,843,271 | \$0 | \$25,843,271 | E-55 | \$2,430,729 | \$28,274,000 | 57.2300% | -\$534,847 | \$15,646,363 | \$0 | \$15,646,363 |
| 56 | 518.100 | Nuclear Fuel Expense-Oil | \$652,782 | \$0 | \$652,782 | E-56 | -\$374,101 | \$278,681 | 57.2300% | \$0 | \$159,489 | \$0 | \$159,489 |
| 57 | 518.200 | Prod Nuclear - Disposal Cost | \$3,415,598 | \$0 | \$3,415,598 | E-57 | -\$3,415,598 | \$0 | 57.2300% | \$0 | \$0 | \$0 | \$0 |
| 58 | 519.000 | Coolants and Water | \$2,655,950 | \$1,812,656 | \$843,294 | E-58 | -\$11,305 | \$2,644,645 | 53.1700% | \$0 | \$1,406,157 | \$957,778 | \$448,379 |
| 59 | 520.000 | Steam Expense | \$13,860,845 | \$9,809,104 | \$4,051,741 | E-59 | -\$217,264 | \$13,643,581 | 53.1700% | \$0 | \$7,254,292 | \$5,182,972 | \$2,071,320 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
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| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 60 | 523.000 | Electric Expense | \$1,113,487 | \$1,144,311 | -\$30,824 | E-60 | -\$7,137 | \$1,106,350 | 53.1700% | \$0 | \$588,246 | \$604,635 | -\$16,389 |
| 61 | 524.000 | Misc. Nuclear Power Expenses - Allocated | \$26,160,565 | \$14,641,578 | \$11,518,987 | E-61 | \$2,160,740 | \$28,321,305 | 53.1700% | \$0 | \$15,058,438 | \$8,997,725 | \$6,060,713 |
| 62 | 524.000 | Misc. Nuclear Power Expenses - 100% MO | \$0 | \$0 | \$0 | E-62 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 63 | 524.000 | Misc. Nuclear Power Expenses - 100% KS | \$0 | \$0 | \$0 | E-63 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 64 | 524.100 | Decommissioning - Missouri | \$1,281,264 | \$0 | \$1,281,264 | E-64 | \$0 | \$1,281,264 | 100.0000% | \$0 | \$1,281,264 | \$0 | \$1,281,264 |
| 65 | 524.100 | Decommissioning - Kansas | \$2,036,230 | \$0 | \$2,036,230 | E-65 | \$0 | \$2,036,230 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 66 | 524.100 | Decommissioning - FERC | \$38,753 | \$0 | \$38,753 | E-66 | \$0 | \$38,753 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 67 | 524.950 | Refueling Outage Amort | \$6,465,308 | \$0 | \$6,465,308 | E-67 | -\$356,345 | \$6,108,963 | 53.1700% | \$0 | \$3,248,136 | \$0 | \$3,248,136 |
| 68 | 524.950 | WC Outage Oper Amort Exp ER-2009-0089 100% MO | \$95,690 | \$0 | \$95,690 | E-68 | -\$95,690 | -\$270 | 100.0000% | \$0 | -\$270 | \$0 | -\$270 |
| 69 | 524.950 | WC Outage Oper Amort Exp ER-2012-0174 100% MO | \$201,816 | \$0 | \$201,816 | E-69 | -\$2,563 | \$199,253 | 100.0000% | \$0 | \$199,253 | \$0 | \$199,253 |
| 70 | 525.000 | Rents | \$0 | \$0 | \$0 | E-70 | \$0 | \$0 | 53.1700% | \$0 | \$0 | \$0 | \$0 |
| 71 | | TOTAL OPERATION - NUCLEAR | \$92,803,569 | \$32,996,671 | \$59,806,898 | | \$76,338 | \$92,879,907 | | -\$534,847 | \$49,598,569 | \$18,696,259 | \$30,902,310 |
| 72 | | MAINTENANCE - NP | | | | | | | | | | | |
| 73 | 528.000 | Prod Nuclear Mint - Suprv & Engineer | \$5,481,799 | \$3,528,961 | \$1,952,838 | E-73 | \$856,759 | \$6,338,558 | 53.1700% | \$0 | \$3,370,211 | \$1,864,646 | \$1,505,565 |
| 74 | 529.000 | Prod Nuclear Mint - Maint of Structures | \$2,868,557 | \$1,944,932 | \$923,625 | E-74 | -\$123,512 | \$2,745,045 | 53.1700% | \$0 | \$1,459,541 | \$1,027,671 | \$431,870 |
| 75 | 530.000 | Prod Nuclear Mint - Maint Reactor Plnt | \$9,387,569 | \$4,683,490 | \$4,704,079 | E-75 | -\$3,639,384 | \$5,748,185 | 53.1700% | \$0 | \$3,056,310 | \$3,106,087 | -\$49,777 |
| 76 | 530.950 | Refueling Outage Maint Amortization Expense | \$15,707,805 | \$0 | \$15,707,805 | E-76 | -\$751,380 | \$14,956,425 | 53.1700% | \$0 | \$7,952,331 | \$0 | \$7,952,331 |
| 77 | 530.950 | Refueling Outage Amortization ER-2009-0089 MO Onlv | \$218,426 | \$0 | \$218,426 | E-77 | -\$218,427 | -\$1 | 100.0000% | \$0 | -\$1 | \$0 | -\$1 |
| 78 | 530.950 | Refueling Outage Amortization ER-2012-0174 100% MO | \$605,449 | \$0 | \$605,449 | E-78 | -\$5,851 | \$599,598 | 100.0000% | \$0 | \$599,598 | \$0 | \$599,598 |
| 79 | 531.000 | Prod Nuclear Maint - Maint | \$3,435,641 | \$1,704,954 | \$1,730,687 | E-79 | \$1,273,450 | \$4,709,091 | 53.1700% | \$0 | \$2,503,824 | \$900,870 | \$1,602,954 |
| 80 | 532.000 | Prod Nuclear Maint- Maint of Misc Plnt | \$2,825,559 | \$1,150,720 | \$1,674,839 | E-80 | -\$132,731 | \$2,692,828 | 53.1700% | \$0 | \$1,431,777 | \$608,022 | \$823,755 |
| 81 | | TOTAL MAINTENANCE - NP | \$40,530,805 | \$13,013,057 | \$27,517,748 | | -\$2,741,076 | \$37,789,729 | | \$0 | \$20,373,591 | \$7,507,296 | \$12,866,295 |
| 82 | | TOTAL NUCLEAR POWER GENERATION | \$133,334,374 | \$46,009,728 | \$87,324,646 | | -\$2,664,738 | \$130,669,636 | | -\$534,847 | \$69,972,160 | \$26,203,555 | \$43,768,605 |
| 83 | | HYDRAULIC POWER GENERATION | | | | | | | | | | | |
| 84 | | OPERATION - HP | | | | | | | | | | | |
| 85 | | TOTAL OPERATION - HP | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 86 | | MAINTANENCE - HP | | | | | | | | | | | |
| 87 | | TOTAL MAINTANENCE - HP | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 88 | | TOTAL HYDRAULIC POWER GENERATION | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 89 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 90 | | OPERATION - OP | | | | | | | | | | | |
| 91 | 546.100 | Prod Turbine Oper Suprv & Engineer | \$235,139 | \$172,786 | \$62,353 | E-91 | -\$19,874 | \$215,265 | 53.1700% | \$0 | \$114,456 | \$91,297 | \$23,159 |
| 92 | 547.000 | Other Fuel Expense - Oil | \$725,842 | \$0 | \$725,842 | E-92 | -\$725,842 | \$0 | 57.2300% | \$0 | \$0 | \$0 | \$0 |
| 93 | 547.000 | Other Fuel Expense - Gas | \$10,558,395 | \$0 | \$10,558,395 | E-93 | -\$661,767 | \$9,896,628 | 57.2300% | \$0 | \$5,663,840 | \$0 | \$5,663,840 |
| 94 | 547.000 | Other Fuel Expense - Hedging - MO Only | -\$1,752,257 | \$0 | -\$1,752,257 | E-94 | \$1,752,257 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 95 | 547.300 | Other Fuel Expense - Additives | \$57,831 | \$0 | \$57,831 | E-95 | -\$57,831 | \$0 | 57.2300% | \$0 | \$0 | \$0 | \$0 |
| 96 | 547.100 | Fuel Handling | \$130,839 | \$44,979 | \$85,860 | E-96 | -\$281 | \$130,558 | 57.2300% | \$0 | \$74,719 | \$25,581 | \$49,138 |
| 97 | 548.000 | Other Power Generation Exp | \$1,287,237 | \$902,845 | \$384,392 | E-97 | -\$5,631 | \$1,281,606 | 53.1700% | \$0 | \$681,430 | \$477,049 | \$204,381 |
| 98 | 549.000 | Misc Other Power Generation Exp | \$2,420,040 | \$451,796 | \$1,968,244 | E-98 | -\$2,818 | \$2,417,222 | 53.1700% | \$0 | \$1,285,237 | \$238,722 | \$1,046,515 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|------------------|---|-----------------------------------|---------------------------------|--|--|---------------------------|-------------------------------|
| | | | \$0 | \$0 | \$0 | E-99 | \$0 | \$0 | 53.1700% | \$0 | \$0 | \$0 | \$0 |
| 99 | 550.000 | Other Generation Rents | \$0 | \$0 | \$0 | E-99 | \$0 | \$0 | 53.1700% | \$0 | \$0 | \$0 | \$0 |
| 100 | | TOTAL OPERATION - OP | \$13,663,066 | \$1,572,406 | \$12,090,660 | | \$278,213 | \$13,941,279 | | \$0 | \$7,819,682 | \$832,649 | \$6,987,033 |
| 101 | | MAINTANENCE - OP | | | | | | | | | | | |
| 102 | 551.000 | Oth Maint-Supr Eng Struct Gen & Misc | \$322,238 | \$284,222 | \$38,016 | E-102 | -\$30,362 | \$291,876 | 53.1700% | \$0 | \$155,190 | \$150,178 | \$5,012 |
| 103 | 552.000 | Other Gen Maint of Structures | \$176,374 | \$33,129 | \$143,245 | E-103 | -\$43,146 | \$133,228 | 53.1700% | \$0 | \$70,838 | \$17,505 | \$53,333 |
| 104 | 553.000 | Other Gen Maint of Gen Plant | \$1,870,324 | \$852,831 | \$1,017,493 | E-104 | \$127,920 | \$1,998,244 | 53.1700% | \$0 | \$1,062,466 | \$450,622 | \$611,844 |
| 105 | 554.000 | Other Gen Maint Misc Other Gen Plt | \$110,094 | \$17,733 | \$92,361 | E-105 | -\$19,249 | \$90,845 | 53.1700% | \$0 | \$48,303 | \$9,370 | \$38,933 |
| 106 | | TOTAL MAINTANENCE - OP | \$2,479,030 | \$1,187,915 | \$1,291,115 | | \$35,163 | \$2,514,193 | | \$0 | \$1,336,797 | \$627,675 | \$709,122 |
| 107 | | TOTAL OTHER POWER GENERATION | \$16,142,096 | \$2,760,321 | \$13,381,775 | | \$313,376 | \$16,455,472 | | \$0 | \$9,156,479 | \$1,460,324 | \$7,696,155 |
| 108 | | OTHER POWER SUPPLY EXPENSES | | | | | | | | | | | |
| 109 | 555.000 | Purchased Power - Energy | \$58,674,684 | \$0 | \$58,674,684 | E-109 | -\$17,624,081 | \$41,050,603 | 57.2300% | \$0 | \$23,493,260 | \$0 | \$23,493,260 |
| 110 | 555.005 | Purchased Power Capacity (Demand) | \$3,514,334 | \$0 | \$3,514,334 | E-110 | -\$549,134 | \$2,965,200 | 53.1700% | \$0 | \$1,576,597 | \$0 | \$1,576,597 |
| 111 | 555.020 | Solar Renew Energy Credits (100% MO) | \$418 | \$0 | \$418 | E-111 | -\$418 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 112 | 556.000 | System Control and Load Dispatch | \$2,828,110 | \$1,969,430 | \$858,680 | E-112 | -\$12,283 | \$2,815,827 | 53.1700% | \$0 | \$1,497,175 | \$1,040,615 | \$456,560 |
| 113 | 557.000 | Prod-Other-Other Expenses | \$8,891,394 | \$4,445,650 | \$4,445,744 | E-113 | -\$921,020 | \$7,970,374 | 53.1700% | \$0 | \$4,237,848 | \$2,349,010 | \$1,888,838 |
| 114 | | TOTAL OTHER POWER SUPPLY EXPENSES | \$73,908,940 | \$6,415,080 | \$67,493,860 | | -\$19,106,936 | \$54,802,004 | | \$0 | \$30,804,880 | \$3,389,625 | \$27,415,255 |
| 115 | | TOTAL POWER PRODUCTION EXPENSES | \$662,267,028 | \$108,040,860 | \$554,226,168 | | -\$47,604,901 | \$614,662,127 | | -\$534,847 | \$342,819,786 | \$59,312,962 | \$283,506,824 |
| 116 | | TRANSMISSION EXPENSES | | | | | | | | | | | |
| 117 | | OPERATION - TRANSMISSION EXP. | | | | | | | | | | | |
| 118 | 560.000 | Trans Oper Suprv and Engrg | \$1,039,353 | \$586,591 | \$452,762 | E-118 | -\$149,191 | \$890,162 | 53.1700% | \$0 | \$473,299 | \$309,945 | \$163,354 |
| 119 | 561.000 | Trans Oper - Load Dispatch | \$6,721,873 | \$630,836 | \$6,091,037 | E-119 | \$177,368 | \$6,899,241 | 57.2300% | \$0 | \$3,948,436 | \$358,776 | \$3,589,660 |
| 120 | 562.000 | Trans Oper - Station Expenses | \$392,822 | \$318,998 | \$73,824 | E-120 | -\$1,990 | \$390,832 | 53.1700% | \$0 | \$207,805 | \$168,553 | \$39,252 |
| 121 | 563.000 | Trans Oper - OH Line Expenses | \$117,973 | \$3,064 | \$114,909 | E-121 | -\$19 | \$117,954 | 53.1700% | \$0 | \$62,716 | \$1,619 | \$61,097 |
| 122 | 564.000 | Trans Oper-Underground Line Expense | \$0 | \$0 | \$0 | E-122 | \$0 | \$0 | 53.1700% | \$0 | \$0 | \$0 | \$0 |
| 123 | 565.000 | Transmission of Electricity by Others | \$39,998,163 | \$0 | \$39,998,163 | E-123 | \$12,904,307 | \$52,902,470 | 57.2300% | \$0 | \$30,276,084 | \$0 | \$30,276,084 |
| 124 | 566.000 | Misc Transmision Expense | \$2,160,107 | \$961,798 | \$1,198,309 | E-124 | -\$13,416 | \$2,146,691 | 53.1700% | \$0 | \$1,141,395 | \$508,198 | \$633,197 |
| 125 | 567.000 | Transmission Operation Rents | \$2,398,905 | \$0 | \$2,398,905 | E-125 | \$0 | \$2,398,905 | 53.1700% | \$0 | \$1,275,498 | \$0 | \$1,275,498 |
| 126 | 575.000 | Regional Transmission Operation | \$4,919,244 | \$0 | \$4,919,244 | E-126 | \$1,992,768 | \$6,912,012 | 57.2300% | \$0 | \$3,955,744 | \$0 | \$3,955,744 |
| 127 | | TOTAL OPERATION - TRANSMISSION EXP. | \$57,748,440 | \$2,501,287 | \$55,247,153 | | \$14,909,827 | \$72,658,267 | | \$0 | \$41,340,977 | \$1,347,091 | \$39,993,886 |
| 128 | | MAINTANENCE - TRANSMISSION EXP. | | | | | | | | | | | |
| 129 | 568.000 | Trans Maint - Suprv and Engrg | \$213 | \$0 | \$213 | E-129 | \$38 | \$251 | 53.1700% | \$0 | \$133 | \$0 | \$133 |
| 130 | 569.000 | Trans Maintenance of Structures | \$1,507 | \$1,467 | \$40 | E-130 | -\$60 | \$1,447 | 53.1700% | \$0 | \$769 | \$775 | -\$6 |
| 131 | 570.000 | Trans Maintenance of Station Equipment | \$655,772 | \$466,408 | \$189,364 | E-131 | \$102,105 | \$757,877 | 53.1700% | \$0 | \$402,963 | \$246,442 | \$156,521 |
| 132 | 571.000 | Trans Maintenance of Overhead Lines | \$2,736,212 | \$76,031 | \$2,660,181 | E-132 | -\$239,661 | \$2,496,551 | 53.1700% | \$0 | \$1,327,417 | \$40,174 | \$1,287,243 |
| 133 | 572.000 | Trans Maintenance of Underground Lines | \$53,722 | \$976 | \$52,746 | E-133 | \$41,442 | \$95,164 | 53.1700% | \$0 | \$50,599 | \$516 | \$50,083 |
| 134 | 573.000 | Trans Maintenance of Misc Trans Plant | \$6,354 | \$1,224 | \$5,130 | E-134 | -\$30 | \$6,324 | 53.1700% | \$0 | \$3,363 | \$647 | \$2,716 |
| 135 | 576.000 | Transmission Maintenance - Comp | \$0 | \$0 | \$0 | E-135 | \$0 | \$0 | 53.1700% | \$0 | \$0 | \$0 | \$0 |
| 136 | | TOTAL MAINTANENCE - TRANSMISSION EXP. | \$3,453,780 | \$546,106 | \$2,907,674 | | -\$96,166 | \$3,357,614 | | \$0 | \$1,785,244 | \$288,554 | \$1,496,690 |
| 137 | | TOTAL TRANSMISSION EXPENSES | \$61,202,220 | \$3,047,393 | \$58,154,827 | | \$14,813,661 | \$76,015,881 | | \$0 | \$43,126,221 | \$1,635,645 | \$41,490,576 |
| 138 | | DISTRIBUTION EXPENSES | | | | | | | | | | | |
| 139 | | OPERATION - DIST. EXPENSES | | | | | | | | | | | |
| 140 | 580.000 | Distrb Oper - Supr & Engineering | \$3,857,163 | \$1,708,308 | \$2,148,855 | E-140 | -\$854,915 | \$3,002,248 | 55.7963% | \$0 | \$1,675,144 | \$947,228 | \$727,916 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H + I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 141 | 581.000 | Distrb Oper - Load Dispatching | \$814,347 | \$681,885 | \$132,462 | E-141 | | \$810,094 | 55.7963% | \$0 | \$452,003 | \$378,094 | \$73,909 |
| 142 | 582.000 | Distrb Oper - Station Expenses | \$185,292 | \$85,609 | \$99,683 | E-142 | -\$4,253 | \$184,758 | 59.8102% | \$0 | \$110,505 | \$50,884 | \$59,621 |
| 143 | 583.000 | Distrb Oper - Overhead Line Expenses | \$1,508,113 | \$1,538,791 | -\$30,678 | E-143 | -\$9,597 | \$1,498,516 | 55.3505% | \$0 | \$829,437 | \$846,417 | -\$16,980 |
| 144 | 584.000 | Distrb Oper - Underground Line Expenses | \$2,087,095 | \$747,909 | \$1,339,186 | E-144 | \$4,665 | \$2,082,430 | 52.5725% | \$0 | \$1,094,786 | \$390,742 | \$704,044 |
| 145 | 585.000 | Distrb Oper - Street Light & Signal Expenses | \$40,386 | \$34,331 | \$6,055 | E-145 | -\$214 | \$40,172 | 34.4084% | \$0 | \$13,822 | \$11,739 | \$2,083 |
| 146 | 586.000 | Distrb Oper - Meters Expense | \$2,251,417 | \$2,048,418 | \$202,999 | E-146 | -\$12,776 | \$2,238,641 | 57.1104% | \$0 | \$1,278,497 | \$1,162,563 | \$115,934 |
| 147 | 587.000 | Distrb Oper - Customer Install Expense | \$304,923 | \$280,525 | \$24,398 | E-147 | -\$1,750 | \$303,173 | 52.4248% | \$0 | \$249,890 | \$229,780 | \$20,110 |
| 148 | 588.000 | Distrb Oper - Misc Distr Expense | \$16,063,610 | \$7,693,104 | \$8,370,506 | E-148 | -\$150,856 | \$15,912,754 | 55.7963% | \$0 | \$8,878,728 | \$4,265,696 | \$4,613,032 |
| 149 | 589.000 | Distrb Operations - Rents | \$95,275 | \$8,449 | \$86,826 | E-149 | -\$53 | \$95,222 | 55.7963% | \$0 | \$53,131 | \$4,685 | \$48,446 |
| 150 | | TOTAL OPERATION - DIST. EXPENSES | \$27,207,621 | \$14,827,329 | \$12,380,292 | | -\$1,039,613 | \$26,168,008 | | \$0 | \$14,635,943 | \$8,287,828 | \$6,348,115 |
| 151 | | MAINTENANCE - DISTRIB. EXPENSES | | | | | | | | | | | |
| 152 | 590.000 | Distrb Maint - Supr & Engineering | \$221,124 | \$205,135 | \$15,989 | E-152 | -\$8,017 | \$213,107 | 55.7963% | \$0 | \$118,906 | \$113,744 | \$5,162 |
| 153 | 591.000 | Distrb Maint - Structures | \$357,477 | \$109,186 | \$248,291 | E-153 | -\$89,920 | \$267,557 | 49.3758% | \$0 | \$132,108 | \$53,575 | \$78,533 |
| 154 | 592.000 | Distrb Maint - Station Equipment | \$859,368 | \$637,487 | \$221,881 | E-154 | -\$28,626 | \$830,742 | 59.8102% | \$0 | \$496,868 | \$378,904 | \$117,964 |
| 155 | 593.000 | Distrb Maint - Overhead Lines | \$20,031,781 | \$4,649,252 | \$15,382,529 | E-155 | -\$384,369 | \$19,647,412 | 55.3505% | \$0 | \$10,874,941 | \$2,557,334 | \$8,317,607 |
| 156 | 594.000 | Distrb Maint - Underground Lines | \$1,788,432 | \$1,143,420 | \$645,012 | E-156 | \$261,683 | \$2,050,115 | 52.5725% | \$0 | \$1,077,797 | \$597,376 | \$480,421 |
| 157 | 595.000 | Distrb Maint - Line Transformers | \$141,084 | \$103,978 | \$37,106 | E-157 | -\$39,283 | \$101,801 | 57.3757% | \$0 | \$58,409 | \$59,286 | -\$877 |
| 158 | 596.000 | Distrb Maint - Street Light & Signals | \$1,172,458 | \$301,608 | \$870,850 | E-158 | -\$59,898 | \$1,112,560 | 34.4084% | \$0 | \$382,814 | \$103,131 | \$279,683 |
| 159 | 597.000 | Distrb Maint - Meters | \$370,421 | \$163,746 | \$206,675 | E-159 | \$13,823 | \$384,244 | 53.9610% | \$0 | \$207,342 | \$87,808 | \$119,534 |
| 160 | 598.000 | Distrb Maint - Misc. Distr Pln | \$1,904,316 | \$560,478 | \$1,343,838 | E-160 | -\$414,020 | \$1,490,296 | 55.7963% | \$0 | \$831,530 | \$310,775 | \$520,755 |
| 161 | | TOTAL MAINTENANCE - DISTRIB. EXPENSES | \$26,846,461 | \$7,874,290 | \$18,972,171 | | -\$748,627 | \$26,097,834 | | \$0 | \$14,180,715 | \$4,261,933 | \$9,918,782 |
| 162 | | TOTAL DISTRIBUTION EXPENSES | \$54,054,082 | \$22,701,619 | \$31,352,463 | | -\$1,788,240 | \$52,265,842 | | \$0 | \$28,816,658 | \$12,549,761 | \$16,266,897 |
| 163 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 164 | 901.000 | Cst Acct-Suprv Mtr read Clct Misc | \$657,089 | \$502,154 | \$154,935 | E-164 | -\$51,479 | \$605,610 | 52.4911% | \$0 | \$317,891 | \$261,942 | \$55,949 |
| 165 | 902.000 | Cust Accts Meter Reading Expense | \$4,219,961 | \$870,977 | \$3,348,984 | E-165 | \$532,431 | \$4,752,392 | 52.4911% | \$0 | \$2,494,583 | \$454,334 | \$2,040,249 |
| 166 | 903.000 | Customer Accts Records and Collection | \$13,264,603 | \$7,867,229 | \$5,397,374 | E-166 | -\$85,766 | \$13,178,837 | 52.4911% | \$0 | \$6,917,716 | \$4,103,839 | \$2,813,877 |
| 167 | 903.000 | Customer Accts Interest on Deposits- 100% MO | \$0 | \$0 | \$0 | E-167 | \$166,093 | \$166,093 | 100.0000% | \$0 | \$166,093 | \$0 | \$166,093 |
| 168 | 904.000 | Uncollectible Accounts - MO 100% | \$0 | \$0 | \$0 | E-168 | \$4,886,639 | \$4,886,639 | 100.0000% | \$0 | \$4,886,639 | \$0 | \$4,886,639 |
| 169 | 904.000 | Uncollectible Accounts - KS | \$0 | \$0 | \$0 | E-169 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 170 | 905.000 | Misc Customer Accts Expense | \$816,471 | \$343,209 | \$473,262 | E-170 | \$1,068,726 | \$1,885,197 | 52.4911% | \$0 | \$989,560 | \$179,030 | \$810,530 |
| 171 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$18,958,124 | \$9,583,569 | \$9,374,555 | | \$6,516,644 | \$25,474,768 | | \$0 | \$15,772,482 | \$4,999,145 | \$10,773,337 |
| 172 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | | |
| 173 | 907.000 | Cst Service Suprv | \$49,148 | \$41,295 | \$7,853 | E-173 | -\$258 | \$48,890 | 52.4911% | \$0 | \$25,663 | \$21,541 | \$4,122 |
| 174 | 908.000 | Customer Assistance Expenses Allocated | \$1,279,227 | \$261,882 | \$1,017,345 | E-174 | -\$3,025 | \$1,276,202 | 52.4911% | \$0 | \$669,893 | \$136,608 | \$533,285 |
| 175 | 908.000 | Customer Assistance Expenses - DSM 100% MO | \$6,103,848 | \$0 | \$6,103,848 | E-175 | \$3,116,443 | \$9,220,291 | 100.0000% | \$0 | \$9,220,291 | \$0 | \$9,220,291 |
| 176 | 908.000 | Customer Assistance Expenses - 100% KS | \$3,151,441 | \$0 | \$3,151,441 | E-176 | \$0 | \$3,151,441 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 177 | 908.000 | Amort of Deferred DSM 100% MO | \$0 | \$0 | \$0 | E-177 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 178 | 908.000 | Public Information | \$0 | \$0 | \$0 | E-178 | \$0 | \$0 | 52.4911% | \$0 | \$0 | \$0 | \$0 |
| 179 | 909.000 | Informational & Instructional Advertising | \$103,573 | \$13,098 | \$90,475 | E-179 | -\$82 | \$103,491 | 52.4911% | \$0 | \$54,323 | \$6,832 | \$47,491 |
| 180 | 909.000 | Info & Instructional Advertising-DSM-100% MO | \$50,986 | \$0 | \$50,986 | E-180 | \$0 | \$50,986 | 100.0000% | \$0 | \$50,986 | \$0 | \$50,986 |
| 181 | 910.000 | Misc Customer Accounts and Info | \$1,109,832 | \$524,519 | \$585,313 | E-181 | -\$196,932 | \$912,900 | 52.4911% | \$0 | \$479,191 | \$273,609 | \$205,582 |
| 182 | 910.000 | Misc Cust Accts and Info Solar Rebates 100% MO | \$1,171,349 | \$0 | \$1,171,349 | E-182 | \$6,254,611 | \$7,425,960 | 100.0000% | \$0 | \$7,425,960 | \$0 | \$7,425,960 |
| 183 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$13,019,404 | \$840,794 | \$12,178,610 | | \$9,170,757 | \$22,190,161 | | \$0 | \$17,926,307 | \$438,590 | \$17,487,717 |
| 184 | | SALES EXPENSES | | | | | | | | | | | |
| 185 | 911.000 | Sales - Supervision | \$3 | \$0 | \$3 | E-185 | \$0 | \$3 | 52.4911% | \$0 | \$2 | \$0 | \$2 |
| 186 | 912.000 | Sales - Demonstrating & Selling | \$360,638 | \$240,856 | \$119,782 | E-186 | -\$1,502 | \$359,136 | 52.4911% | \$0 | \$188,515 | \$125,640 | \$62,875 |
| 187 | 913.000 | Sales - Advertising Expenses | \$0 | \$0 | \$0 | E-187 | \$0 | \$0 | 52.4911% | \$0 | \$0 | \$0 | \$0 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 188 | 916.000 | Sales - Misc. Sales Expenses | \$45,404 | \$43,006 | \$2,398 | E-188 | -\$268 | \$45,136 | 52.4911% | \$0 | \$23,693 | \$22,434 | \$1,259 |
| 189 | | TOTAL SALES EXPENSES | \$406,045 | \$283,862 | \$122,183 | | -\$1,770 | \$404,275 | | \$0 | \$212,210 | \$148,074 | \$64,136 |
| 190 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 191 | | OPERATION- ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 192 | 920.000 | Administrative & General Salaries | \$40,982,377 | \$29,485,657 | \$11,496,720 | E-192 | -\$9,813,589 | \$31,168,788 | 53.7630% | \$0 | \$16,757,276 | \$15,753,504 | \$1,003,772 |
| 193 | 920.000 | Admin & Gen Salaries Transition - 100% MO | \$1,209,001 | \$0 | \$1,209,001 | E-193 | -\$1,237,241 | -\$28,240 | 100.0000% | \$0 | -\$28,240 | \$0 | -\$28,240 |
| 194 | 920.000 | Administrative & General Salaries - 100% KS | \$1,819,116 | \$0 | \$1,819,116 | E-194 | \$0 | \$1,819,116 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 195 | 921.000 | A & G Office Supplies & Expenses - Allocated | -\$964,770 | \$10,566 | -\$975,336 | E-195 | \$1,604,836 | \$640,066 | 53.7630% | \$0 | \$344,119 | \$5,645 | \$338,474 |
| 196 | 921.000 | A & G Office Supplies & Expenses - 100% MO | \$0 | \$0 | \$0 | E-196 | \$7,769 | \$7,769 | 100.0000% | \$0 | \$7,769 | \$0 | \$7,769 |
| 197 | 921.000 | A & G Office Supplies & Expenses - 100% KS | \$11,335 | \$0 | \$11,335 | E-197 | \$0 | \$11,335 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 198 | 922.000 | Administrative Expenses Transfer Credit | -\$4,475,505 | -\$548,627 | -\$3,926,878 | E-198 | -\$3,071,528 | -\$7,547,033 | 53.7630% | \$0 | -\$4,057,512 | -\$293,119 | -\$3,764,393 |
| 199 | 923.000 | Outside Services Employed Allocated | \$10,198,994 | \$0 | \$10,198,994 | E-199 | -\$330,961 | \$9,868,033 | 53.7630% | \$0 | \$5,305,351 | \$0 | \$5,305,351 |
| 200 | 923.000 | Outside Services Employed 100% MO | \$2,086,499 | \$0 | \$2,086,499 | E-200 | -\$2,103,653 | -\$17,154 | 100.0000% | \$0 | -\$17,154 | \$0 | -\$17,154 |
| 201 | 923.000 | Outside Services Employed 100% KS | \$994,907 | \$0 | \$994,907 | E-201 | \$0 | \$994,907 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 202 | 924.000 | Property Insurance | \$4,706,645 | -\$19 | \$4,706,664 | E-202 | -\$208,627 | \$4,498,018 | 54.2190% | \$0 | \$2,438,780 | -\$10 | \$2,438,790 |
| 203 | 925.000 | Injuries and Damages | \$8,223,989 | -\$20,270 | \$8,244,259 | E-203 | -\$69,568 | \$8,154,421 | 53.7630% | \$0 | \$4,384,061 | -\$10,830 | \$4,394,891 |
| 204 | 926.000 | Employee Pensions | \$46,333,769 | \$36,260 | \$46,297,509 | E-204 | \$8,975,554 | \$55,309,323 | 53.7630% | \$0 | \$29,735,951 | \$19,373 | \$29,716,578 |
| 205 | 926.000 | Employee Benefits - OPEB | \$7,371,638 | \$0 | \$7,371,638 | E-205 | -\$1,729,464 | \$5,642,174 | 53.7630% | \$0 | \$3,033,402 | \$0 | \$3,033,402 |
| 206 | 926.000 | Employee Benefits - OPEB - MO | -\$101,724 | \$0 | -\$101,724 | E-206 | \$0 | -\$101,724 | 100.0000% | \$0 | -\$101,724 | \$0 | -\$101,724 |
| 207 | 926.000 | Employee Benefits - OPEB KS | -\$499,876 | \$0 | -\$499,876 | E-207 | \$0 | -\$499,876 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 208 | 926.000 | Other Miscellaneous Employee Benefits | \$17,430,282 | \$0 | \$17,430,282 | E-208 | \$24,354 | \$17,454,636 | 53.7630% | \$0 | \$9,384,136 | \$0 | \$9,384,136 |
| 209 | 927.000 | Franchise Requirements | \$0 | \$0 | \$0 | E-209 | \$0 | \$0 | 52.4911% | \$0 | \$0 | \$0 | \$0 |
| 210 | 928.003 | Reg Commission Exp - FERC Assessment | \$1,160,876 | \$0 | \$1,160,876 | E-210 | -\$156,536 | \$1,004,340 | 53.1700% | \$0 | \$534,008 | \$0 | \$534,008 |
| 211 | 928.002 | Reg Comm Exp - KCC Assessment 100% KS | \$894,661 | \$0 | \$894,661 | E-211 | \$0 | \$894,661 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 212 | 928.001 | Reg Comm Exp - MPSC Assessment 100% MO | \$1,321,191 | \$0 | \$1,321,191 | E-212 | \$312,342 | \$1,633,533 | 100.0000% | \$0 | \$1,633,533 | \$0 | \$1,633,533 |
| 213 | 928.011 | Reg Comm Exp - MO Proceeding 100% to MO | \$1,773,622 | \$168,416 | \$1,605,206 | E-213 | -\$1,050 | \$1,772,572 | 100.0000% | \$0 | \$1,772,572 | \$167,366 | \$1,605,206 |
| 214 | 928.012 | Reg Comm Exp - KS Proceeding 100% to KS | \$2,654,880 | \$523,302 | \$2,131,578 | E-214 | -\$3,264 | \$2,651,616 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 215 | 928.020 | Reg Comm Exp- FERC Proceedings- Allocated | \$217,392 | \$0 | \$217,392 | E-215 | \$25,284 | \$242,676 | 53.1700% | \$0 | \$129,031 | \$0 | \$129,031 |
| 216 | 928.023 | Reg Comm Exp- FERC Proceedings- 100% to FERC | \$0 | \$0 | \$0 | E-216 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 217 | 928.030 | Load Research Expenses - 100% to MO | \$0 | \$0 | \$0 | E-217 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 218 | 928.000 | Misc Regulatory Commission Filings | \$1,264,851 | \$6,184 | \$1,258,667 | E-218 | -\$14,549 | \$1,250,302 | 53.1700% | -\$1,821,686 | -\$1,156,901 | \$3,267 | -\$1,160,168 |
| 219 | 929.000 | Duplicate Charges - Credit | \$0 | \$0 | \$0 | E-219 | \$0 | \$0 | 54.2190% | \$0 | \$0 | \$0 | \$0 |
| 220 | 930.100 | General Advertising Expense | \$12,117 | \$10,590 | \$1,527 | E-220 | -\$66 | \$12,051 | 52.4911% | \$0 | \$6,326 | \$5,524 | \$802 |
| 221 | 930.100 | General Advertising Expense - 100% MO | \$0 | \$0 | \$0 | E-221 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 222 | 930.200 | Misc General Expense | \$5,518,666 | \$90,932 | \$5,427,734 | E-222 | -\$690,765 | \$4,827,901 | 53.7630% | \$0 | \$2,595,624 | \$48,583 | \$2,547,041 |
| 223 | 931.000 | Admin & General Expense - Rents | \$5,578,159 | \$0 | \$5,578,159 | E-223 | -\$751,438 | \$4,826,721 | 53.7630% | \$0 | \$2,594,990 | \$0 | \$2,594,990 |
| 224 | 931.000 | Admin & General Expense - Rents - 100% MO | -\$324,843 | \$0 | -\$324,843 | E-224 | -\$234 | -\$325,077 | 100.0000% | \$0 | -\$325,077 | \$0 | -\$325,077 |
| 225 | 931.000 | Admin & General Expense - Rents - 100% KS | -\$242,160 | \$0 | -\$242,160 | E-225 | \$0 | -\$242,160 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 226 | 933.000 | Transportation Expense | \$0 | \$0 | \$0 | E-226 | -\$3,964,402 | -\$3,964,402 | 55.7963% | \$0 | -\$2,211,990 | \$0 | -\$2,211,990 |
| 227 | 0.000 | Miscellaneous Settlement Case No ER-2014-0370- Filed on July 1, 2015 | \$0 | \$0 | \$0 | E-227 | \$0 | \$0 | 100.0000% | \$6,900,000 | \$6,900,000 | \$0 | \$6,900,000 |
| 228 | | TOTAL OPERATION- ADMIN. & GENERAL EXP. | \$155,156,089 | \$29,762,991 | \$125,393,098 | | -\$13,196,796 | \$141,959,293 | | \$5,078,314 | \$79,658,331 | \$15,699,303 | \$63,959,028 |
| 229 | | MAINT., ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 230 | 935.000 | Maintenance of General Plant | \$5,932,163 | \$145,982 | \$5,786,181 | E-230 | -\$201,697 | \$5,730,466 | 54.2190% | \$0 | \$3,107,002 | \$78,657 | \$3,028,345 |
| 231 | | TOTAL MAINT., ADMIN. & GENERAL EXP. | \$5,932,163 | \$145,982 | \$5,786,181 | | -\$201,697 | \$5,730,466 | | \$0 | \$3,107,002 | \$78,657 | \$3,028,345 |
| 232 | | TOTAL ADMIN. & GENERAL EXPENSES | \$161,088,252 | \$29,908,973 | \$131,179,279 | | -\$13,398,493 | \$147,689,759 | | \$5,078,314 | \$82,765,333 | \$15,777,960 | \$66,987,373 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 233 | | DEPRECIATION EXPENSE | | | | | | | | | | | |
| 234 | 403.000 | Depreciation Expense, Dep. Exp. | \$183,831,146 | See note (1) | See note (1) | E-234 | See note (1) | \$183,831,146 | 54.2190% | \$16,589,041 | \$116,260,450 | See note (1) | See note (1) |
| 235 | 403.001 | Other Depreciation | \$0 | | | E-235 | | \$0 | 100.0000% | \$0 | \$0 | | |
| 236 | | TOTAL DEPRECIATION EXPENSE | \$183,831,146 | \$0 | \$0 | | \$0 | \$183,831,146 | | \$16,589,041 | \$116,260,450 | \$0 | \$0 |
| 237 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 238 | 404.000 | Amortization of Limited Term Plant - Allocated | \$1,613,252 | \$0 | \$1,613,252 | E-238 | \$165,952 | \$1,779,204 | 54.2190% | \$0 | \$964,667 | \$0 | \$964,667 |
| 239 | 405.001 | Amortization of Transource liability 100% MO | \$0 | \$0 | \$0 | E-239 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 240 | 405.001 | Amortization-latan 1 and Common 100% MO | \$515,949 | \$0 | \$515,949 | E-240 | \$0 | \$515,949 | 100.0000% | \$0 | \$515,949 | \$0 | \$515,949 |
| 241 | 405.001 | Amortization latan 2 Regulatory Asset 100% MO | \$610,151 | \$0 | \$610,151 | E-241 | \$0 | \$610,151 | 100.0000% | \$0 | \$610,151 | \$0 | \$610,151 |
| 242 | 405.001 | Amortization latan 1 and Common 100% KS | \$74,817 | \$0 | \$74,817 | E-242 | \$0 | \$74,817 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 243 | 405.010 | Amortization Other For Plant | \$14,907,267 | \$0 | \$14,907,267 | E-243 | \$6,455,545 | \$21,362,812 | 54.2190% | \$0 | \$11,582,703 | \$0 | \$11,582,703 |
| 244 | 405.010 | Amortization of unrecovered reserve 100% KS | \$1,661,925 | \$0 | \$1,661,925 | E-244 | \$0 | \$1,661,925 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 245 | 405.000 | Amortization of Non-Plant (2011 Flood) 100 % MO | \$0 | \$0 | \$0 | E-245 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 246 | 407.400 | Regulatory Credits | -\$8,608,816 | \$0 | -\$8,608,816 | E-246 | \$0 | -\$8,608,816 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 247 | 411.100 | Accretion Exp-Asset Retirement Obligation | \$7,740,918 | \$0 | \$7,740,918 | E-247 | \$0 | \$7,740,918 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 248 | 411.000 | Write Down - Emissions Allowances Liab-Whsl | \$0 | \$0 | \$0 | E-248 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 249 | | TOTAL AMORTIZATION EXPENSE | \$18,515,463 | \$0 | \$18,515,463 | | \$6,621,497 | \$25,136,960 | | \$0 | \$13,673,470 | \$0 | \$13,673,470 |
| 250 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 251 | 408.140 | Taxes Other than Income - Payroll Taxes | \$13,091,140 | \$0 | \$13,091,140 | E-251 | -\$208,518 | \$12,882,622 | 53.7630% | \$0 | \$6,926,084 | \$0 | \$6,926,084 |
| 252 | 408.140 | Orvs-KS | \$41,152 | \$0 | \$41,152 | E-252 | \$0 | \$41,152 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 253 | 408.120 | Taxes Other than Income - Property Taxes | \$84,394,383 | \$0 | \$84,394,383 | E-253 | \$7,222,216 | \$91,616,599 | 54.2190% | \$0 | \$49,673,604 | \$0 | \$49,673,604 |
| 254 | 408.100 | Other Miscellaneous Taxes | \$258,808 | \$0 | \$258,808 | E-254 | \$0 | \$258,808 | 54.2190% | \$0 | \$140,323 | \$0 | \$140,323 |
| 255 | 408.130 | Gross Receipts Tax - 100% MO | \$58,781,178 | \$0 | \$58,781,178 | E-255 | \$0 | \$58,781,178 | 100.0000% | -\$58,781,178 | \$0 | \$0 | \$0 |
| 256 | 408.110 | KCMO City Earnings Tax - 100% MO | \$22,705 | \$0 | \$22,705 | E-256 | -\$22,705 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 257 | | TOTAL OTHER OPERATING EXPENSES | \$156,589,366 | \$0 | \$156,589,366 | | \$6,990,993 | \$163,580,359 | | -\$58,781,178 | \$56,740,011 | \$0 | \$56,740,011 |
| 258 | | TOTAL OPERATING EXPENSE | \$1,329,931,130 | \$174,407,070 | \$971,692,914 | | -\$18,679,852 | \$1,311,251,278 | | -\$37,648,670 | \$718,112,928 | \$94,862,137 | \$506,990,341 |
| 259 | | NET INCOME BEFORE TAXES | \$365,799,392 | | | | | \$384,479,244 | | -\$16,026,963 | \$172,704,552 | | |
| 260 | | INCOME TAXES | | | | | | | | | | | |
| 261 | 409.100 | Current Income Taxes | -\$3,478,656 | See note (1) | See note (1) | E-261 | See note (1) | -\$3,478,656 | 100.0000% | \$18,607,555 | \$15,128,899 | See note (1) | See note (1) |
| 262 | | TOTAL INCOME TAXES | -\$3,478,656 | | | | | -\$3,478,656 | | \$18,607,555 | \$15,128,899 | | |
| 263 | | DEFERRED INCOME TAXES | | | | | | | | | | | |
| 264 | 410.100 | Deferred Income Taxes - Def. Inc. Tax. | \$88,002,695 | See note (1) | See note (1) | E-264 | See note (1) | \$88,002,695 | 100.0000% | -\$70,810,597 | \$17,192,098 | See note (1) | See note (1) |
| 265 | 411.410 | Amortization of Deferred ITC | -\$751,440 | | | E-265 | | -\$751,440 | 100.0000% | \$169,500 | -\$581,940 | | |
| 266 | 411.100 | Amort of Excess Deferred Income Taxes | \$0 | | | E-266 | | \$0 | 100.0000% | -\$319,861 | -\$319,861 | | |
| 267 | 411.200 | Amort of Prior Deferred Taxes - tax rate change | \$0 | | | E-267 | | \$0 | 100.0000% | \$0 | \$0 | | |
| 268 | 411.300 | Amortization of R&D Credit | -\$194,111 | | | E-268 | | -\$194,111 | 100.0000% | \$194,111 | \$0 | | |
| 269 | 411.500 | Amortization Cost of Removal Stip ER-2007-0291 | \$0 | | | E-269 | | \$0 | 100.0000% | \$354,438 | \$354,438 | | |
| 270 | | TOTAL DEFERRED INCOME TAXES | \$87,057,144 | | | | | \$87,057,144 | | -\$70,412,409 | \$16,644,735 | | |
| 271 | | NET OPERATING INCOME | \$282,220,904 | | | | | \$300,900,756 | | \$35,777,891 | \$140,930,918 | | |

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| Rev-2 | Retail Rate Revenue Missouri - As Booked | 400.000 | \$0 | \$0 | \$0 | \$0 | \$517,404 | \$517,404 |
| | 1. Remove unbilled revenues from Missouri retail rate revenue (Majors) | | \$0 | \$0 | | \$0 | \$3,924,447 | |
| | 2. To include revenue growth adjustment (Majors) | | \$0 | \$0 | | \$0 | -\$7,744 | |
| | 3. Adjustment for Billing Corrections (Won and Kliethermes) | | \$0 | \$0 | | \$0 | \$460,339 | |
| | 4. Large Customer Annualization (Won and Kliethermes) | | \$0 | \$0 | | \$0 | -\$2,902,729 | |
| | 5. Weather Normalization (Won and Kliethermes) | | \$0 | \$0 | | \$0 | -\$5,900,137 | |
| | 6. 365 Day Adjustment (Won and Kliethermes) | | \$0 | \$0 | | \$0 | \$305,839 | |
| | 7. To eliminate MPOWER Credits (Kliethermes) | | \$0 | \$0 | | \$0 | \$0 | |
| | 8. Rate switcher adjustment (Kliethermes) | | \$0 | \$0 | | \$0 | \$4,048,809 | |
| | 9. Adjustment to reconcile to G/L (Kliethermes) | | \$0 | \$0 | | \$0 | \$588,580 | |
| Rev-3 | Gross Receipts Tax in MO Revenue | 400.000 | \$0 | \$0 | \$0 | \$0 | -\$60,030,012 | -\$60,030,012 |
| | 1. To Remove gross receipts tax (Majors) | | \$0 | \$0 | | \$0 | -\$60,030,012 | |
| Rev-4 | Amort of Off System Sales Margin Rate Refund | 400.000 | \$0 | \$0 | \$0 | \$0 | \$17,113 | \$17,113 |
| | 1. To amortize regulatory liability associated with excess off-system sales margins. (Harris) | | \$0 | \$0 | | \$0 | \$17,113 | |
| Rev-8 | Firm Bulk Sales (Capacity & Fixed) | 447.012 | \$0 | \$0 | \$0 | \$0 | -\$696,879 | -\$696,879 |
| | 1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales updated through May 31, 20115. (Harris) | | \$0 | \$0 | | \$0 | -\$696,879 | |
| Rev-9 | Firm Bulk Sales (Energy) | 447.014 | \$0 | \$0 | \$0 | \$0 | \$18,683,739 | \$18,683,739 |
| | 1. To annualize revenues from firm off-system energy sales updated through May 31, 2015. (Harris) | | \$0 | \$0 | | \$0 | \$18,683,739 | |
| Rev-11 | Sales For Resale (Non-firm) Off System Sales bk20 | 447.030 | \$0 | \$0 | \$0 | \$0 | -\$101,532,819 | -\$101,532,819 |
| | 1. To eliminate test year off system sales (Featherstone) | | \$0 | \$0 | | \$0 | -\$101,532,819 | |
| Rev-12 | Non firm off system sales | 447.030 | \$0 | \$0 | \$0 | \$0 | \$89,704,837 | \$89,704,837 |
| | 1. To include an annualized level of off system sales as of May 31, 2015. (Featherstone) | | \$0 | \$0 | | \$0 | \$89,704,837 | |
| Rev-14 | Misc. charges and revenues | 447.000 | \$0 | \$0 | \$0 | \$0 | -\$2,573,921 | -\$2,573,921 |
| | 1. To include an annualized level of Ancillary Services as of May 31, 2015 (Lyons) | | \$0 | \$0 | | \$0 | -\$2,255,510 | |
| | 2. To include an annualized level of Revenue Neutrality Uplift charges as of May 31, 2015 (Lyons) | | \$0 | \$0 | | \$0 | -\$753,932 | |
| | 3. To include an annualized level of Market to Market sales as of May 31, 2015 (Lyons) | | \$0 | \$0 | | \$0 | \$78,198 | |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 4. To include an annualized level of Transmission Congestion Rights as of May 31, 2015 (Lyons) | | \$0 | \$0 | | \$0 | \$1,010,440 | |
| | 5. To reflect net revenues related to border and Co-Gen customers. (Harris) | | \$0 | \$0 | | \$0 | -\$653,117 | |
| Rev-15 | Other-Oper Rev-Forfeited Discounts-MO Only | 450.001 | \$0 | \$0 | \$0 | \$0 | -\$62,797 | -\$62,797 |
| | 1. To remove gross receipts tax associated with forfeited discounts. (Majors) | | \$0 | \$0 | | \$0 | -\$119,706 | |
| | 2. To include an annualized level of late fees (Majors) | | \$0 | \$0 | | \$0 | \$56,909 | |
| Rev-24 | Transmission For Others | 456.100 | \$0 | \$0 | \$0 | \$0 | \$2,297,702 | \$2,297,702 |
| | 1. To include an annualized level of Transmission Revenues through May 31, 2015. (Lyons) | | \$0 | \$0 | | \$0 | \$2,297,702 | |
| E-4 | Prod Stm Oper-Suprv & Engineering | 500.000 | -\$37,072 | -\$785,756 | -\$822,828 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$37,072 | \$0 | | \$0 | \$0 | |
| | 2. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors) | | \$0 | \$222,771 | | \$0 | \$0 | |
| | 3. To include annualized Incentive Compensation (Young) | | \$0 | -\$997,276 | | \$0 | \$0 | |
| | 4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$11,251 | | \$0 | \$0 | |
| E-5 | Prod Steam Oper -lat 1&2- 100% MO | 500.000 | \$0 | \$143,775 | \$143,775 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$143,775 | | \$0 | \$0 | |
| E-7 | Fuel Expense - Coal | 501.000 | -\$51,220 | -\$23,594,857 | -\$23,646,077 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$51,220 | \$0 | | \$0 | \$0 | |
| | 2. To annualize Coal and Freight Expense updated through May 31, 2015 (Lyons) | | \$0 | -\$22,624,112 | | \$0 | \$0 | |
| | 3. To annualize Coal Handling Expense updated through May 31, 2015 (Lyons) | | \$0 | -\$283,894 | | \$0 | \$0 | |
| | 4. To eliminate Unit Train Property taxes included in the test year (Lyons) | | \$0 | -\$48,561 | | \$0 | \$0 | |
| | 5. To eliminate Unit Train Property taxes included in the test year (Lyons) | | \$0 | -\$638,290 | | \$0 | \$0 | |
| E-8 | Fuel Expense - Oil | 501.000 | \$0 | -\$3,101,489 | -\$3,101,489 | \$0 | \$0 | \$0 |
| | 1. To annualize start up oil through May 31, 2015 (Lyons) | | \$0 | -\$3,101,489 | | \$0 | \$0 | |
| E-9 | Fuel Expense - Gas | 501.000 | \$0 | -\$333,357 | -\$333,357 | \$0 | \$0 | \$0 |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To annualize start up gas through May 31, 2015. (Lyons) | | \$0 | -\$333,357 | | \$0 | \$0 | |
| E-12 | Fuel Expense - Residual | 501.400 | \$0 | -\$526,447 | -\$526,447 | \$0 | \$0 | \$0 |
| | 1 To annualize fuel residuals through May 31, 2015 (Lyons) | | \$0 | -\$526,447 | | \$0 | \$0 | |
| E-13 | Fuel Expense - Limestone, Ammonia, and PAC | 501.300 | \$0 | \$1,649,396 | \$1,649,396 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel additive expense through May 31, 2015. (Lyons) | | \$0 | \$1,250,975 | | \$0 | \$0 | |
| | 2. To annualize ammonia expense through May 31, 2015. (Lyons) | | \$0 | \$398,421 | | \$0 | \$0 | |
| E-15 | Steam Operating Expense | 502.000 | -\$67,101 | \$0 | -\$67,101 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$67,101 | \$0 | | \$0 | \$0 | |
| E-16 | Steam Operating Expense 100% MO | 502.000 | \$0 | \$66,661 | \$66,661 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$66,661 | | \$0 | \$0 | |
| E-18 | Steam Operating Electric Expense | 505.000 | -\$34,315 | \$0 | -\$34,315 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$34,315 | \$0 | | \$0 | \$0 | |
| E-19 | Steam Operating Electric Expense 100% MO | 505.000 | \$0 | \$75,406 | \$75,406 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$75,406 | | \$0 | \$0 | |
| E-21 | Misc Other Power Expenses | 506.000 | -\$26,347 | \$417,680 | \$391,333 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$26,347 | \$0 | | \$0 | \$0 | |
| | 2. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To adjust test year for out-of-period transaction (CS-11) (Young) | | \$0 | \$417,680 | | \$0 | \$0 | |
| E-22 | Misc Other Power Expenses latan 2-Common Tracker-100% MO | 506.000 | \$0 | \$266,580 | \$266,580 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$266,580 | | \$0 | \$0 | |
| E-26 | Steam Operating Expense Rents 100% MO | 507.000 | \$0 | -\$2,868 | -\$2,868 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | -\$2,868 | | \$0 | \$0 | |
| E-29 | Amort of SO2 Allowances - Allocated | 509.000 | \$0 | -\$9,532 | -\$9,532 | \$0 | \$0 | \$0 |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To adjust the annualized amortization of SO2 emission allowances. (Harris) | | \$0 | -\$9,532 | | \$0 | \$0 | |
| E-30 | Amort of SO2 Allowances - MO | 509.000 | \$0 | \$51 | \$51 | \$0 | \$0 | \$0 |
| | 1. To adjust the annualized amortization of SO2 emission allowances. (Harris) | | \$0 | \$51 | | \$0 | \$0 | |
| E-35 | Steam Maintenance Suprv & Engineering | 510.000 | -\$26,519 | -\$376,643 | -\$403,162 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$26,519 | \$0 | | \$0 | \$0 | |
| | 2. To normalize electric production maintenance expense. (Harris) | | \$0 | -\$376,643 | | \$0 | \$0 | |
| E-36 | Steam Maintenance 100% MO | 510.000 | \$0 | -\$43,790 | -\$43,790 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | -\$43,790 | | \$0 | \$0 | |
| E-38 | Maintenance of Structures | 511.000 | -\$8,015 | \$191,647 | \$183,632 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$8,015 | \$0 | | \$0 | \$0 | |
| | 2. To normalize electric production maintenance expense. (Harris) | | \$0 | \$191,647 | | \$0 | \$0 | |
| E-39 | Maintenance of Structures 100% MO | 511.000 | \$0 | -\$30,497 | -\$30,497 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | -\$30,497 | | \$0 | \$0 | |
| E-41 | Maintenance of Boiler Plant | 512.000 | -\$66,287 | \$25,916 | -\$40,371 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$66,287 | \$0 | | \$0 | \$0 | |
| | 2. To normalize electric production maintenance expense. (Harris) | | \$0 | -\$152,972 | | \$0 | \$0 | |
| | 3. To annualize over a 5-year amortization period costs related to the removal of LaCygne obsolete inventory (materials and supplies) True-Up-May 31, 2015. (Harris) | | \$0 | \$178,888 | | \$0 | \$0 | |
| E-42 | Maintenance latan 1&2 100% MO | 512.000 | \$0 | \$217,591 | \$217,591 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$217,591 | | \$0 | \$0 | |
| E-44 | Maintenance of Electric Plant | 513.000 | -\$12,500 | -\$368,631 | -\$381,131 | \$0 | \$0 | \$0 |
| | 1. To normalize electric production maintenance expense. (Harris) | | \$0 | -\$368,631 | | \$0 | \$0 | |
| | 2. To include annualized payroll - true up (Young) | | -\$12,500 | \$0 | | \$0 | \$0 | |
| E-45 | Maintenance of Electric Plant 100% MO | 513.000 | \$0 | \$162,513 | \$162,513 | \$0 | \$0 | \$0 |

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| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$162,513 | | \$0 | \$0 | |
| E-47 | Maintenance Miscel Steam Plant | 514.000 | -\$281 | \$116,450 | \$116,169 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$281 | \$0 | | \$0 | \$0 | |
| | 2. To normalize electric production maintenance expense. (Harris) | | \$0 | \$116,450 | | \$0 | \$0 | |
| E-48 | Maintenance of Miscel Steam Plant 100% MO | 514.000 | \$0 | \$23,255 | \$23,255 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$23,255 | | \$0 | \$0 | |
| E-54 | Prod Nuclear Oper - Superv & Engineer | 517.000 | -\$34,858 | \$0 | -\$34,858 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$34,858 | \$0 | | \$0 | \$0 | |
| E-55 | Prod Nuclear - Nuclear Fuel Expense (Net Amortization) | 518.000 | \$0 | \$2,430,729 | \$2,430,729 | \$0 | -\$534,847 | -\$534,847 |
| | 1. To amortize DOE Nuclear Waste Fund Fee savings as of December 31, 2014 over 5 years. (Majors) | | \$0 | \$0 | | \$0 | -\$534,847 | |
| | 2. To annualize Nuclear Fuel Expense updated through May 31, 2015 (Lyons) | | \$0 | \$2,430,729 | | \$0 | \$0 | |
| E-56 | Nuclear Fuel Expense-Oil | 518.100 | \$0 | -\$374,101 | -\$374,101 | \$0 | \$0 | \$0 |
| | 1. To annualize Wolf Creek Oil Expense updated through May 31, 2015 (Lyons) | | \$0 | -\$374,101 | | \$0 | \$0 | |
| E-57 | Prod Nuclear - Disposal Cost | 518.200 | \$0 | -\$3,415,598 | -\$3,415,598 | \$0 | \$0 | \$0 |
| | 1. To eliminate Nuclear Fuel Disposal fee that ended May 2014 included in the test year for spent fuel waste fund (Lyons) | | \$0 | -\$3,415,598 | | \$0 | \$0 | |
| E-58 | Coolants and Water | 519.000 | -\$11,305 | \$0 | -\$11,305 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$11,305 | \$0 | | \$0 | \$0 | |
| E-59 | Steam Expense | 520.000 | -\$61,179 | -\$156,085 | -\$217,264 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$61,179 | \$0 | | \$0 | \$0 | |
| | 2. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | -\$156,085 | | \$0 | \$0 | |
| E-60 | Electric Expense | 523.000 | -\$7,137 | \$0 | -\$7,137 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$7,137 | \$0 | | \$0 | \$0 | |
| E-61 | Misc. Nuclear Power Expenses - Allocated | 524.000 | \$2,280,982 | -\$120,242 | \$2,160,740 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | \$2,280,982 | \$0 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |

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| | 3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | -\$120,242 | | \$0 | \$0 | |
| E-67 | Refueling Outage Amort | 524.950 | \$0 | -\$356,345 | -\$356,345 | \$0 | \$0 | \$0 |
| | 1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #20. (Harris) | | \$0 | -\$356,345 | | \$0 | \$0 | |
| E-68 | WC Outage Oper Amort Exp ER-2009-0089 100% MO | 524.950 | \$0 | -\$95,960 | -\$95,960 | \$0 | \$0 | \$0 |
| | 1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris) | | \$0 | -\$95,960 | | \$0 | \$0 | |
| E-69 | WC Outage Oper Amort Exp ER-2012-0174 100% MO | 524.950 | \$0 | -\$2,563 | -\$2,563 | \$0 | \$0 | \$0 |
| | 1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris) | | \$0 | -\$2,563 | | \$0 | \$0 | |
| E-73 | Prod Nuclear Mint - Suprv & Engineer | 528.000 | -\$22,010 | \$878,769 | \$856,759 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$22,010 | \$0 | | \$0 | \$0 | |
| | 2. To normalize nuclear production maintenance expense. (Harris) | | \$0 | \$878,672 | | \$0 | \$0 | |
| | 3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | \$97 | | \$0 | \$0 | |
| E-74 | Prod Nuclear Mint - Maint of Structures | 529.000 | -\$12,130 | -\$111,382 | -\$123,512 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$12,130 | \$0 | | \$0 | \$0 | |
| | 2. To normalize nuclear production maintenance expense. (Harris) | | \$0 | -\$348,650 | | \$0 | \$0 | |
| | 3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | \$237,268 | | \$0 | \$0 | |
| E-75 | Prod Nuclear Mint - Maint Reactor Plnt | 530.000 | \$1,158,313 | -\$4,797,697 | -\$3,639,384 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | \$1,158,313 | \$0 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To normalize nuclear reactor maintenance expense. (Harris) | | \$0 | \$1,391,404 | | \$0 | \$0 | |
| | 4. To normalize nuclear production maintenance expense. (Harris) | | \$0 | -\$4,868,168 | | \$0 | \$0 | |
| | 5. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | -\$1,320,933 | | \$0 | \$0 | |
| E-76 | Refueling Outage Maint Amortization Expense | 530.950 | \$0 | -\$751,380 | -\$751,380 | \$0 | \$0 | \$0 |

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| | 1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #20. (Harris) | | \$0 | -\$751,380 | | \$0 | \$0 | |
| E-77 | Refueling Outage Amortization ER-2009-0089 MO Only | 530.950 | \$0 | -\$218,427 | -\$218,427 | \$0 | \$0 | \$0 |
| | 1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris) | | \$0 | -\$218,427 | | \$0 | \$0 | |
| E-78 | Refueling Outage Amortization ER-2012-0174 100% MO | 530.950 | \$0 | -\$5,851 | -\$5,851 | \$0 | \$0 | \$0 |
| | 1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris) | | \$0 | -\$5,851 | | \$0 | \$0 | |
| E-79 | Prod Nuclear Maint - Maint | 531.000 | -\$10,634 | \$1,284,084 | \$1,273,450 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$10,634 | \$0 | | \$0 | \$0 | |
| | 2. To normalize nuclear production maintenance expense. (Harris) | | \$0 | \$1,686,530 | | \$0 | \$0 | |
| | 3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | -\$402,446 | | \$0 | \$0 | |
| E-80 | Prod Nuclear Maint- Maint of Misc Plnt | 532.000 | -\$7,177 | -\$125,554 | -\$132,731 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$7,177 | \$0 | | \$0 | \$0 | |
| | 2. To normalize nuclear production maintenance expense. (Harris) | | \$0 | -\$63,308 | | \$0 | \$0 | |
| | 3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris) | | \$0 | -\$62,246 | | \$0 | \$0 | |
| E-91 | Prod Turbine Oper Suprv & Engineer | 546.100 | -\$1,078 | -\$18,796 | -\$19,874 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,078 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$18,796 | | \$0 | \$0 | |
| E-92 | Other Fuel Expense - Oil | 547.000 | \$0 | -\$725,842 | -\$725,842 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel expense-oil through May 31, 2015 (Lyons) | | \$0 | -\$725,842 | | \$0 | \$0 | |
| E-93 | Other Fuel Expense - Gas | 547.000 | \$0 | -\$661,767 | -\$661,767 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel expense-gas and gas transportation through May 31, 2015 (Lyons) | | \$0 | -\$661,767 | | \$0 | \$0 | |
| E-94 | Other Fuel Expense - Hedging - MO Only | 547.000 | \$0 | \$1,752,257 | \$1,752,257 | \$0 | \$0 | \$0 |
| | 1. To eliminate Gas Hedging booked in the test year (Lyons) | | \$0 | \$1,752,257 | | \$0 | \$0 | |

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| E-95 | Other Fuel Expense - Additives | 547.300 | \$0 | -\$57,831 | -\$57,831 | \$0 | \$0 | \$0 |
| | 1. To eliminate Ammonia expense in the test year consistent with KCPL adjustment (Lyons) | | \$0 | -\$57,831 | | \$0 | \$0 | |
| E-96 | Fuel Handling | 547.100 | -\$281 | \$0 | -\$281 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$281 | \$0 | | \$0 | \$0 | |
| E-97 | Other Power Generation Exp | 548.000 | -\$5,631 | \$0 | -\$5,631 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$5,631 | \$0 | | \$0 | \$0 | |
| E-98 | Misc Other Power Generation Exp | 549.000 | -\$2,818 | \$0 | -\$2,818 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$2,818 | \$0 | | \$0 | \$0 | |
| E-102 | Oth Maint-Supr Eng Struct Gen & Misc | 551.000 | -\$1,773 | -\$28,589 | -\$30,362 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,773 | \$0 | | \$0 | \$0 | |
| | 2. To normalize other production maintenance expense. (Harris) | | \$0 | -\$19,135 | | \$0 | \$0 | |
| | 3. To include annualized Incentive Compensation (Young) | | \$0 | -\$9,454 | | \$0 | \$0 | |
| E-103 | Other Gen Maint of Structures | 552.000 | -\$207 | -\$42,939 | -\$43,146 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$207 | \$0 | | \$0 | \$0 | |
| | 2. To normalize other production maintenance expense. (Harris) | | \$0 | -\$42,939 | | \$0 | \$0 | |
| E-104 | Other Gen Maint of Gen Plant | 553.000 | -\$5,319 | \$133,239 | \$127,920 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$5,319 | \$0 | | \$0 | \$0 | |
| | 2. To normalize other production maintenance expense. (Harris) | | \$0 | \$133,239 | | \$0 | \$0 | |
| E-105 | Other Gen Maint Misc Other Gen Plt | 554.000 | -\$111 | -\$19,138 | -\$19,249 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$111 | \$0 | | \$0 | \$0 | |
| | 2. To normalize other production maintenance expense. (Harris) | | \$0 | -\$19,138 | | \$0 | \$0 | |
| E-109 | Purchased Power - Energy | 555.000 | \$0 | -\$17,624,081 | -\$17,624,081 | \$0 | \$0 | \$0 |
| | 1. To annualize Purchased Power Energy expense through May 31, 2015 (Lyons) | | \$0 | -\$17,624,081 | | \$0 | \$0 | |
| E-110 | Purchased Power Capacity (Demand) | 555.005 | \$0 | -\$549,134 | -\$549,134 | \$0 | \$0 | \$0 |
| | 1. To annualize Purchased Power Capacity expense through May 31, 2015 (Lyons) | | \$0 | -\$549,134 | | \$0 | \$0 | |
| E-111 | Solar Renew Energy Credits (100% MO) | 555.020 | \$0 | -\$418 | -\$418 | \$0 | \$0 | \$0 |

Kansas City Power Light Company
Case No. ER-2014-0370
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Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To eliminate Solor Energy Credits in the test year consistent with KCPL adjustment (Lyons) | | \$0 | -\$418 | | \$0 | \$0 | |
| E-112 | System Control and Load Dispatch | 556.000 | -\$12,283 | \$0 | -\$12,283 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$12,283 | \$0 | | \$0 | \$0 | |
| E-113 | Prod-Other-Other Expenses | 557.000 | -\$27,727 | -\$893,293 | -\$921,020 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$27,727 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$893,293 | | \$0 | \$0 | |
| E-118 | Trans Oper Suprv and Engrg | 560.000 | -\$3,659 | -\$145,532 | -\$149,191 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$3,659 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$145,532 | | \$0 | \$0 | |
| E-119 | Trans Oper - Load Dispatch | 561.000 | -\$3,934 | \$181,302 | \$177,368 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$3,934 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons) | | \$0 | \$181,302 | | \$0 | \$0 | |
| E-120 | Trans Oper - Station Expenses | 562.000 | -\$1,990 | \$0 | -\$1,990 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,990 | \$0 | | \$0 | \$0 | |
| E-121 | Trans Oper - OH Line Expenses | 563.000 | -\$19 | \$0 | -\$19 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$19 | \$0 | | \$0 | \$0 | |
| E-123 | Transmission of Electricity by Others | 565.000 | \$0 | \$12,904,307 | \$12,904,307 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of Transmission Expense as of May 31, 2015 (Lyons) | | \$0 | \$14,029,709 | | \$0 | \$0 | |
| | 2. To eliminate the impact of Transource FERC incentives charged by SPP. (Hyneman) | | \$0 | -\$1,125,402 | | \$0 | \$0 | |
| E-124 | Miscl Transmission Expense | 566.000 | -\$5,999 | -\$7,417 | -\$13,416 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$5,999 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$7,417 | | \$0 | \$0 | |
| E-126 | Regional Transmission Operation | 575.000 | \$0 | \$1,992,768 | \$1,992,768 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons) | | \$0 | \$1,992,768 | | \$0 | \$0 | |
| E-129 | Trans Maint - Suprv and Engrg | 568.000 | \$0 | \$38 | \$38 | \$0 | \$0 | \$0 |
| | 1. To normalize transmission maintenance expense. (Harris) | | \$0 | \$38 | | \$0 | \$0 | |

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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-130 | Trans Maintenance of Structures | 569.000 | -\$9 | -\$51 | -\$60 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$9 | \$0 | | \$0 | \$0 | |
| | 2. To normalize transmission maintenance expense. (Harris) | | \$0 | -\$51 | | \$0 | \$0 | |
| E-131 | Trans Maintenance of Station Equipment | 570.000 | -\$2,909 | \$105,014 | \$102,105 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$2,909 | \$0 | | \$0 | \$0 | |
| | 2. To normalize transmission maintenance expense. (Harris) | | \$0 | \$105,014 | | \$0 | \$0 | |
| E-132 | Trans Maintenance of Overhead Lines | 571.000 | -\$474 | -\$239,187 | -\$239,661 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$474 | \$0 | | \$0 | \$0 | |
| | 2. To normalize transmission maintenance expense. (Harris) | | \$0 | -\$271,561 | | \$0 | \$0 | |
| | 3. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. To adjust test year for out-of-period transaction (CS-11) (Young) | | \$0 | \$32,374 | | \$0 | \$0 | |
| E-133 | Trans Maintenance of Underground Lines | 572.000 | -\$6 | \$41,448 | \$41,442 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$6 | \$0 | | \$0 | \$0 | |
| | 2. To normalize transmission maintenance expense. (Harris) | | \$0 | \$41,448 | | \$0 | \$0 | |
| E-134 | Trans Maintenance of MiscI Trans Plant | 573.000 | -\$8 | -\$22 | -\$30 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$8 | \$0 | | \$0 | \$0 | |
| | 2. To normalize transmission maintenance expense. (Harris) | | \$0 | -\$22 | | \$0 | \$0 | |
| E-140 | Distrb Oper - Supr & Engineering | 580.000 | -\$10,655 | -\$844,260 | -\$854,915 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$10,655 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$826,209 | | \$0 | \$0 | |
| | 3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$18,051 | | \$0 | \$0 | |
| E-141 | Distrb Oper - Load Dispatching | 581.000 | -\$4,253 | \$0 | -\$4,253 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$4,253 | \$0 | | \$0 | \$0 | |
| E-142 | Distrb Oper - Station Expenses | 582.000 | -\$534 | \$0 | -\$534 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$534 | \$0 | | \$0 | \$0 | |

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| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-143 | Distrb Oper - Overhead Line Expenses | 583.000 | -\$9,597 | \$0 | -\$9,597 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$9,597 | \$0 | | \$0 | \$0 | |
| E-144 | Distrb Oper - Underground Line Expenses | 584.000 | -\$4,665 | \$0 | -\$4,665 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$4,665 | \$0 | | \$0 | \$0 | |
| E-145 | Distrb Oper - Street Light & Signal Expenses | 585.000 | -\$214 | \$0 | -\$214 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$214 | \$0 | | \$0 | \$0 | |
| E-146 | Distrb Oper - Meters Expense | 586.000 | -\$12,776 | \$0 | -\$12,776 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$12,776 | \$0 | | \$0 | \$0 | |
| E-147 | Distrb Oper - Customer Install Expense | 587.000 | -\$1,750 | \$0 | -\$1,750 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,750 | \$0 | | \$0 | \$0 | |
| E-148 | Distrb Oper - Miscel Distr Expense | 588.000 | -\$47,981 | -\$102,875 | -\$150,856 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$47,981 | \$0 | | \$0 | \$0 | |
| | 2. To annualize One Kansas City Place office and parking expense. (Harris) | | \$0 | -\$3,441 | | \$0 | \$0 | |
| | 3. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. To reclassify Axiom Strategies BTL (CS-11) (Young) | | \$0 | -\$63,036 | | \$0 | \$0 | |
| | 5. To include annualized Incentive Compensation (Young) | | \$0 | -\$738 | | \$0 | \$0 | |
| | 6. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$35,660 | | \$0 | \$0 | |
| E-149 | Distrb Opererations - Rents | 589.000 | -\$53 | \$0 | -\$53 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$53 | \$0 | | \$0 | \$0 | |
| E-152 | Distrb Maint - Supr & Engineering | 590.000 | -\$1,279 | -\$6,738 | -\$8,017 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,279 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$6,738 | | \$0 | \$0 | |
| E-153 | Distrb Maint - Structures | 591.000 | -\$681 | -\$89,239 | -\$89,920 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$681 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$89,239 | | \$0 | \$0 | |
| E-154 | Distrb Maint - Station Equipment | 592.000 | -\$3,976 | -\$24,650 | -\$28,626 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$3,976 | \$0 | | \$0 | \$0 | |

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| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$24,650 | | \$0 | \$0 | |
| E-155 | Distrb Maint - Overhead Lines | 593.000 | -\$28,997 | -\$355,372 | -\$384,369 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$28,997 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$355,372 | | \$0 | \$0 | |
| E-156 | Distrb Maint - Underground Lines | 594.000 | -\$7,131 | \$268,814 | \$261,683 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$7,131 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | \$268,814 | | \$0 | \$0 | |
| E-157 | Distrb Maint - Line Transformers | 595.000 | -\$649 | -\$38,634 | -\$39,283 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$649 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$38,634 | | \$0 | \$0 | |
| E-158 | Distrb Maint - Street Light & Signals | 596.000 | -\$1,881 | -\$58,017 | -\$59,898 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,881 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$58,017 | | \$0 | \$0 | |
| E-159 | Distrb Maint - Meters | 597.000 | -\$1,021 | \$14,844 | \$13,823 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,021 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | \$14,844 | | \$0 | \$0 | |
| E-160 | Distrb Maint - Misc. Distrb Pln | 598.000 | -\$3,496 | -\$410,524 | -\$414,020 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$3,496 | \$0 | | \$0 | \$0 | |
| | 2. To normalize distribution maintenance expense. (Harris) | | \$0 | -\$367,200 | | \$0 | \$0 | |
| | 3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$15,695 | | \$0 | \$0 | |
| | 4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$27,629 | | \$0 | \$0 | |
| E-164 | Cst Acct-Suprv Mtr read Clct Misc | 901.000 | -\$3,132 | -\$48,347 | -\$51,479 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$3,132 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$48,347 | | \$0 | \$0 | |
| E-165 | Cust Accts Meter Reading Expense | 902.000 | -\$5,432 | \$537,863 | \$532,431 | \$0 | \$0 | \$0 |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include annualized payroll - true up (Young) | | -\$5,432 | \$0 | | \$0 | \$0 | |
| | 2. To reflect annualization of incremental meter reading costs. (Harris) | | \$0 | \$540,000 | | \$0 | \$0 | |
| | 3. To include annualized Incentive Compensation (Young) | | \$0 | -\$2,137 | | \$0 | \$0 | |
| E-166 | Customer Accts Records and Collection | 903.000 | -\$49,067 | -\$36,699 | -\$85,766 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$49,067 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$106,659 | | \$0 | \$0 | |
| | 3. To annualize Credit Card Acceptance expense. (Harris) | | \$0 | \$69,960 | | \$0 | \$0 | |
| E-167 | Customer Accts Interest on Deposits- 100% MO | 903.000 | \$0 | \$166,093 | \$166,093 | \$0 | \$0 | \$0 |
| | 1. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To reclass customer deposits from below the line. (Molina) | | \$0 | \$148,580 | | \$0 | \$0 | |
| | 3. To include interest on customer deposits.(Molina) | | \$0 | \$17,513 | | \$0 | \$0 | |
| E-168 | Uncollectible Accounts - MO 100% | 904.000 | \$0 | \$4,886,639 | \$4,886,639 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of bad debt expense (Majors) | | \$0 | \$4,886,639 | | \$0 | \$0 | |
| E-170 | Misc Customer Accts Expense | 905.000 | -\$2,141 | \$1,070,867 | \$1,068,726 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$2,141 | \$0 | | \$0 | \$0 | |
| | 2. To include in cost of service bank fees for the sale of accounts receivable to KCREC. (Harris) | | \$0 | \$1,170,894 | | \$0 | \$0 | |
| | 3. To annualize bank fees for the sale of accounts receivable to KCREC. (Harris) | | \$0 | -\$98,179 | | \$0 | \$0 | |
| | 4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$1,848 | | \$0 | \$0 | |
| E-173 | Cst Service Suprv | 907.000 | -\$258 | \$0 | -\$258 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$258 | \$0 | | \$0 | \$0 | |
| E-174 | Customer Assistance Expenses Allocated | 908.000 | -\$1,633 | -\$1,392 | -\$3,025 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$1,633 | \$0 | | \$0 | \$0 | |
| | 2. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To remove Promotional Advertising (CS-11) (Young) | | \$0 | -\$1,392 | | \$0 | \$0 | |
| E-175 | Customer Assistance Expenses - DSM 100% MO | 908.000 | \$0 | \$3,116,443 | \$3,116,443 | \$0 | \$0 | \$0 |
| | 1. To include amortization of DSM regulatory assets (Young) | | \$0 | \$3,352,502 | | \$0 | \$0 | |
| | 2. To Remove Non-Recurring Weatherization Costs from Test Year (Young) | | \$0 | -\$307,108 | | \$0 | \$0 | |

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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 3. To Remove ERPP Amortizations from Test Year (Young) | | \$0 | -\$115,195 | | \$0 | \$0 | |
| | 4. To include amorization of DSM opt out (Stahlman) | | \$0 | \$186,244 | | \$0 | \$0 | |
| E-179 | Informational & Instructional Advertising | 909.000 | -\$82 | \$0 | -\$82 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$82 | \$0 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-181 | Misc Customer Accounts and Info | 910.000 | -\$3,271 | -\$193,661 | -\$196,932 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$3,271 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized Incentive Compensation (Young) | | \$0 | -\$113,920 | | \$0 | \$0 | |
| | 3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$79,741 | | \$0 | \$0 | |
| E-182 | Misc Cust Accts and Info Solar Rebates 100% MO | 910.000 | \$0 | \$6,254,611 | \$6,254,611 | \$0 | \$0 | \$0 |
| | 1. To amortize RES Vintage 2 (Young) | | \$0 | \$6,254,611 | | \$0 | \$0 | |
| E-186 | Sales - Demonstrating & Selling | 912.000 | -\$1,502 | \$0 | -\$1,502 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$1,502 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-188 | Sales - Misc. Sales Expenses | 916.000 | -\$268 | \$0 | -\$268 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$268 | \$0 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-192 | Administrative & General Salaries | 920.000 | -\$183,900 | -\$9,629,689 | -\$9,813,589 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$183,900 | \$0 | | \$0 | \$0 | |
| | 2. To remove long term equity compensation (CS-11) (Young) | | \$0 | -\$5,277,110 | | \$0 | \$0 | |
| | 3. To include annualized Incentive Compensation (Young) | | \$0 | -\$2,816,648 | | \$0 | \$0 | |
| | 4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$664,797 | | \$0 | \$0 | |
| | 5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$871,134 | | \$0 | \$0 | |
| E-193 | Admin & Gen Salaries Transition - 100% MO | 920.000 | \$0 | -\$1,237,241 | -\$1,237,241 | \$0 | \$0 | \$0 |
| | 1. To remove test year amortization of the Aquila acqusition transition costs. (Majors) | | \$0 | -\$1,209,001 | | \$0 | \$0 | |
| | 2. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman) | | \$0 | -\$28,240 | | \$0 | \$0 | |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-195 | A & G Office Supplies & Expenses - Allocated | 921.000 | -\$66 | \$1,604,902 | \$1,604,836 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | -\$66 | \$0 | | \$0 | \$0 | |
| | 2. To annualize One Kansas City Place office and parking expense. (Harris) | | \$0 | -\$30,288 | | \$0 | \$0 | |
| | 3. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. To include an annualized level of IT expense as of December 31, 2014 (Lvons) | | \$0 | -\$351,938 | | \$0 | \$0 | |
| | 5. To include an annualized level of Critical Infrastructure Program expense as of December 31, 2014. (Lyons) | | \$0 | \$3,053,903 | | \$0 | \$0 | |
| | 6. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 7. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors) | | \$0 | -\$25,604 | | \$0 | \$0 | |
| | 8. To reclassify dues BTL (CS-11) (Young) | | \$0 | -\$23,047 | | \$0 | \$0 | |
| | 9. To remove Great Plains officer expense report charges (Hyneman) | | \$0 | -\$117,442 | | \$0 | \$0 | |
| | 10. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman) | | \$0 | \$204 | | \$0 | \$0 | |
| | 11. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$67,273 | | \$0 | \$0 | |
| | 12. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$83,959 | | \$0 | \$0 | |
| | 13. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 14. To reflect Staff's Consolidated Corporate Allocations Adjustment (Hyneman) | | \$0 | -\$750,000 | | \$0 | \$0 | |
| | 15. To revise mid cycle outage (Harris) | | \$0 | \$346 | | \$0 | \$0 | |
| E-196 | A & G Office Supplies & Expenses - 100% MO | 921.000 | \$0 | \$7,769 | \$7,769 | \$0 | \$0 | \$0 |
| | 1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris) | | \$0 | \$7,769 | | \$0 | \$0 | |
| E-198 | Administrative Expenses Transfer Credit | 922.000 | \$3,422 | -\$3,074,950 | -\$3,071,528 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll - true up (Young) | | \$3,422 | \$0 | | \$0 | \$0 | |
| | 2. To annualize One Kansas City Place office and parking expense. (Harris) | | \$0 | \$139,189 | | \$0 | \$0 | |
| | 3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | \$1,220 | | \$0 | \$0 | |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 4. To adjust KCPL's CS-117 Common Use Billings Common Plant Adds to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$3,215,359 | | \$0 | \$0 | |
| E-199 | Outside Services Employed Allocated | 923.000 | \$0 | -\$330,961 | -\$330,961 | \$0 | \$0 | \$0 |
| | 1. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To reclassify lobbying BTL (CS-11) (Young) | | \$0 | -\$52,792 | | \$0 | \$0 | |
| | 3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$193,970 | | \$0 | \$0 | |
| | 4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$84,199 | | \$0 | \$0 | |
| E-200 | Outside Services Employed 100% MO | 923.000 | \$0 | -\$2,103,653 | -\$2,103,653 | \$0 | \$0 | \$0 |
| | 1. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors) | | \$0 | \$335,057 | | \$0 | \$0 | |
| | 2. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors) | | \$0 | \$317,092 | | \$0 | \$0 | |
| | 3. To eliminate the test year balance associated with the R&D Tax credit amortization established (Lyons) | | \$0 | -\$78,846 | | \$0 | \$0 | |
| | 4. To remove test year amortization of the Aquila acquisition transition costs. (Majors) | | \$0 | -\$2,659,803 | | \$0 | \$0 | |
| | 5. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman) | | \$0 | -\$17,153 | | \$0 | \$0 | |
| E-202 | Property Insurance | 924.000 | \$1 | -\$208,628 | -\$208,627 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | \$1 | \$0 | | \$0 | \$0 | |
| | 2. To adjust property insurance expense through true up-May 31, 2015 (Young) | | \$0 | -\$208,000 | | \$0 | \$0 | |
| | 3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$628 | | \$0 | \$0 | |
| E-203 | Injuries and Damages | 925.000 | \$126 | -\$69,694 | -\$69,568 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | \$126 | \$0 | | \$0 | \$0 | |
| | 2. To adjust to known & measurable insurance expense through May 31, 2015 (Young) | | \$0 | \$235,740 | | \$0 | \$0 | |
| | 3. To adjust test year to normalized Injuries and Damages Expense (Young) | | \$0 | -\$295,210 | | \$0 | \$0 | |
| | 4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$10,224 | | \$0 | \$0 | |
| E-204 | Employee Pensions | 926.000 | -\$226 | \$8,975,780 | \$8,975,554 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$226 | \$0 | | \$0 | \$0 | |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To include annual level of FAS 87 pension expense (Majors) | | \$0 | \$1,831,093 | | \$0 | \$0 | |
| | 3. To amortize FAS 87 regulatory asset (Majors) | | \$0 | \$4,095,822 | | \$0 | \$0 | |
| | 4. To amortize FAS 88 2011 vintage (Majors) | | \$0 | \$1,679,129 | | \$0 | \$0 | |
| | 5. To amortize FAS 88 2013 vintage (Majors) | | \$0 | \$1,040,035 | | \$0 | \$0 | |
| | 6. To amortize FAS 88 2014 vintage (Majors) | | \$0 | \$1,415,122 | | \$0 | \$0 | |
| | 7. To include annualized Incentive Compensation (Young) | | \$0 | -\$65 | | \$0 | \$0 | |
| | 8. To include annualized level SERP payments (Majors) | | \$0 | -\$825,462 | | \$0 | \$0 | |
| | 9. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$111,454 | | \$0 | \$0 | |
| | 10. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$148,440 | | \$0 | \$0 | |
| E-205 | Employee Benefits - OPEB | 926.000 | \$0 | -\$1,729,464 | -\$1,729,464 | \$0 | \$0 | \$0 |
| | 1. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized payroll benefits (Young) | | \$0 | \$2,982,995 | | \$0 | \$0 | |
| | 3. To include normalized 401k expense (Young) | | \$0 | -\$1,560,454 | | \$0 | \$0 | |
| | 4. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman) | | \$0 | \$11,193 | | \$0 | \$0 | |
| | 5. To include annualized OPEB expense (Majors) | | \$0 | -\$3,177,619 | | \$0 | \$0 | |
| | 6. To include FAS 106 amortization expense (Majors) | | \$0 | -\$571,286 | | \$0 | \$0 | |
| | 7. To include Wolf Creek Pay As You Go OPEB expense (Majors) | | \$0 | \$585,707 | | \$0 | \$0 | |
| E-208 | Other Miscellaneous Employee Benefits | 926.000 | \$0 | \$24,354 | \$24,354 | \$0 | \$0 | \$0 |
| | 1. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman) | | \$0 | \$16,922 | | \$0 | \$0 | |
| | 2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman) | | \$0 | \$7,432 | | \$0 | \$0 | |
| E-210 | Reg Commission Exp - FERC Assessment | 928.003 | \$0 | -\$156,536 | -\$156,536 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of FERC assessment fees as of May 31, 2015 (Lyons) | | \$0 | -\$156,536 | | \$0 | \$0 | |
| E-212 | Reg Comm Exp - MPSC Assessment 100% MO | 928.001 | \$0 | \$312,342 | \$312,342 | \$0 | \$0 | \$0 |
| | 1. To update MPSC Assessment (Molina) | | \$0 | \$312,342 | | \$0 | \$0 | |
| E-213 | Reg Comm Exp - MO Proceeding 100% to MO | 928.011 | -\$1,050 | \$0 | -\$1,050 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$1,050 | \$0 | | \$0 | \$0 | |
| | 2. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-214 | Reg Comm Exp - KS Proceeding 100% to KS | 928.012 | -\$3,264 | \$0 | -\$3,264 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$3,264 | \$0 | | \$0 | \$0 | |
| E-215 | Reg Comm Exp- FERC Proceedings- Allocated | 928.020 | \$0 | \$25,284 | \$25,284 | \$0 | \$0 | \$0 |
| | 3. To reclassify lobbying BTL (CS-11) (Young) | | \$0 | \$25,284 | | \$0 | \$0 | |
| E-218 | Misc Regulatory Commission Filings | 928.000 | -\$39 | -\$14,510 | -\$14,549 | \$0 | -\$1,821,686 | -\$1,821,686 |
| | 1. To include annualized payroll (Young) | | -\$39 | \$0 | | \$0 | \$0 | |
| | 2. To Include Rate Case Expense (3 yr recovery) (Young) | | \$0 | \$0 | | \$0 | \$82,447 | |
| | 3. To Include Cost Recovery of Depreciation Study -5 yrs (Young) | | \$0 | \$0 | | \$0 | \$12,305 | |
| | 4. To Offset Expense by Overcollected Amortizations (3 yr recovery) (Majors) | | \$0 | \$0 | | \$0 | -\$357,547 | |
| | 5. Adjustment to Remove ER-2010-0355 Tier 1 Amortization (Young) | | \$0 | \$0 | | \$0 | -\$1,294,629 | |
| | 6. Adjustment to Remove ER-2010-0355 Tier 2 Amortization (Young) | | \$0 | \$0 | | \$0 | -\$264,262 | |
| | 7. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$14,510 | | \$0 | \$0 | |
| E-220 | General Advertising Expense | 930.100 | -\$66 | \$0 | -\$66 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$66 | \$0 | | \$0 | \$0 | |
| E-222 | Misc General Expense | 930.200 | -\$567 | -\$690,198 | -\$690,765 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$567 | \$0 | | \$0 | \$0 | |
| | 2. To update Dues (Molina) | | \$0 | -\$6,000 | | \$0 | \$0 | |
| | 3. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. No adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 5. To remove long term equity compensation (CS-11) (Young) | | \$0 | -\$450,621 | | \$0 | \$0 | |
| | 6. To remove MEDA dues (CS-11) (Young) | | \$0 | -\$72,399 | | \$0 | \$0 | |
| | 7. To remove Board Retreat (CS-11) (Young) | | \$0 | -\$51,393 | | \$0 | \$0 | |
| | 8. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$61,629 | | \$0 | \$0 | |
| | 9. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$48,156 | | \$0 | \$0 | |
| E-223 | Admin & General Expense - Rents | 931.000 | \$0 | -\$751,438 | -\$751,438 | \$0 | \$0 | \$0 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To annualize One Kansas City Place office and parking expense- abatement (Harris) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To annualize One Kansas City Place office and parking expense - building (Harris) | | \$0 | -\$392,568 | | \$0 | \$0 | |
| | 3. To annualize One Kansas City Place office and parking expense - parking (Harris) | | \$0 | -\$140,438 | | \$0 | \$0 | |
| | 4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$172,727 | | \$0 | \$0 | |
| | 5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$45,705 | | \$0 | \$0 | |
| E-224 | Admin & General Expense - Rents - 100% MO | 931.000 | \$0 | -\$234 | -\$234 | \$0 | \$0 | \$0 |
| | 1. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman) | | \$0 | -\$234 | | \$0 | \$0 | |
| E-226 | Transportation Expense | 933.000 | \$0 | -\$3,964,402 | -\$3,964,402 | \$0 | \$0 | \$0 |
| | 1. To remove depreciation clearing (Molina) | | \$0 | -\$3,964,402 | | \$0 | \$0 | |
| E-227 | Miscellaneous Settlement Case No ER-2014-0370-Filed on July 1, 2015 | | \$0 | \$0 | \$0 | \$0 | \$6,900,000 | \$6,900,000 |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$6,900,000 | |
| E-230 | Maintenance of General Plant | 935.000 | -\$910 | -\$200,787 | -\$201,697 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll (Young) | | -\$910 | \$0 | | \$0 | \$0 | |
| | 2. To annualize One Kansas City Place office and parking expense. (Harris) | | \$0 | \$71,449 | | \$0 | \$0 | |
| | 3. To normalize general maintenance expense. (Harris) | | \$0 | \$9,136 | | \$0 | \$0 | |
| | 4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$36,286 | | \$0 | \$0 | |
| | 5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$245,086 | | \$0 | \$0 | |
| E-234 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$0 | \$0 | \$16,589,041 | \$16,589,041 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$16,589,041 | |
| E-238 | Amortization of Limited Term Plant - Allocated | 404.000 | \$0 | \$165,952 | \$165,952 | \$0 | \$0 | \$0 |
| | 1. To include the amortization for intangible plant (lease holds) (Molina) | | \$0 | \$165,952 | | \$0 | \$0 | |
| E-243 | Amortization Other For Plant | 405.010 | \$0 | \$6,455,545 | \$6,455,545 | \$0 | \$0 | \$0 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|---|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include the amortization for misc intangible plant (Molina) | | \$0 | \$6,455,545 | | \$0 | \$0 | |
| E-251 | Taxes Other than Income - Payroll Taxes | 408.140 | \$0 | -\$208,518 | -\$208,518 | \$0 | \$0 | \$0 |
| | 1. To include annualized payroll taxes (Young) | | \$0 | -\$120,870 | | \$0 | \$0 | |
| | 2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman) | | \$0 | \$5,714 | | \$0 | \$0 | |
| | 3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$46,653 | | \$0 | \$0 | |
| | 4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$41,232 | | \$0 | \$0 | |
| | 5. To correct adj E-250.3 To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman) | | \$0 | -\$5,477 | | \$0 | \$0 | |
| E-253 | Taxes Other than Income - Property Taxes | 408.120 | \$0 | \$7,222,216 | \$7,222,216 | \$0 | \$0 | \$0 |
| | 1. To include annualized property taxes (Young) | | \$0 | \$7,222,216 | | \$0 | \$0 | |
| E-255 | Gross Receipts Tax - 100% MO | 408.130 | \$0 | \$0 | \$0 | \$0 | -\$58,781,178 | -\$58,781,178 |
| | 1. To remove gross receipts tax (Majors) | | \$0 | \$0 | | \$0 | -\$58,781,178 | |
| E-256 | KCMO City Earnings Tax - 100% MO | 408.110 | \$0 | -\$22,705 | -\$22,705 | \$0 | \$0 | \$0 |
| | 1. To remove Kansas City Earnings Tax (Majors) | | \$0 | -\$22,705 | | \$0 | \$0 | |
| E-261 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | \$18,607,555 | \$18,607,555 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$18,607,555 | |
| E-264 | Deferred Income Taxes - Def. Inc. Tax. | 410.100 | \$0 | \$0 | \$0 | \$0 | -\$70,810,597 | -\$70,810,597 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$70,810,597 | |
| E-265 | Amortization of Deferred ITC | 411.410 | \$0 | \$0 | \$0 | \$0 | \$169,500 | \$169,500 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | \$169,500 | |
| E-266 | Amort of Excess Deferred Income Taxes | 411.100 | \$0 | \$0 | \$0 | \$0 | -\$319,861 | -\$319,861 |
| | 1. To Annualize Amort of Excess Deferred Income Taxes | | \$0 | \$0 | | \$0 | -\$319,861 | |
| E-268 | Amortization of R&D Credit | 411.300 | \$0 | \$0 | \$0 | \$0 | \$194,111 | \$194,111 |
| | 1. To Annualize Amortization of R&D Credit | | \$0 | \$0 | | \$0 | \$194,111 | |
| E-269 | Amortization Cost of Removal Stip ER-2007-0291 | 411.500 | \$0 | \$0 | \$0 | \$0 | \$354,438 | \$354,438 |
| | 1. To Annualize Amortization Cost of Removal Stip ER-2007-0291 | | \$0 | \$0 | | \$0 | \$354,438 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | -\$53,675,633 | -\$53,675,633 |
| Total Operating & Maint. Expense | | | \$2,472,059 | -\$21,151,911 | -\$18,679,852 | \$0 | -\$89,453,524 | -\$89,453,524 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Tax Calculation

| Line Number | A Description | B Percentage Rate | C Test Year | D 7.28% Return | E 7.40% Return | F 7.53% Return |
|-------------|---|----------------------|----------------|-------------------|-------------------|-------------------|
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$172,704,552 | \$248,669,873 | \$253,904,671 | \$259,181,346 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$116,260,450 | \$116,260,450 | \$116,260,450 | \$116,260,450 |
| 4 | 50% Meals and Entertainment | | \$375,884 | \$375,884 | \$375,884 | \$375,884 |
| 5 | Book Nuclear Fuel Amortization | | \$16,181,210 | \$16,181,210 | \$16,181,210 | \$16,181,210 |
| 6 | Book Amortization Expense | | \$12,547,370 | \$12,547,370 | \$12,547,370 | \$12,547,370 |
| 7 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$145,364,914 | \$145,364,914 | \$145,364,914 | \$145,364,914 |
| 8 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 9 | Interest Expense calculated at the Rate of | 2.7440% | \$70,800,252 | \$70,800,252 | \$70,800,252 | \$70,800,252 |
| 10 | Tax Straight-Line Depreciation | | \$161,927,634 | \$161,927,634 | \$161,927,634 | \$161,927,634 |
| 11 | IRS Tax Return Plant Amortization | | \$7,817,743 | \$7,817,743 | \$7,817,743 | \$7,817,743 |
| 12 | IRS Tax Return Nuclear Amortization | | \$15,349,831 | \$15,349,831 | \$15,349,831 | \$15,349,831 |
| 13 | Employee 401k ESOP Deduction | | \$1,275,834 | \$1,275,834 | \$1,275,834 | \$1,275,834 |
| 14 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$257,171,294 | \$257,171,294 | \$257,171,294 | \$257,171,294 |
| 15 | NET TAXABLE INCOME | | \$60,898,172 | \$136,863,493 | \$142,098,291 | \$147,374,966 |
| 16 | PROVISION FOR FED. INCOME TAX | | | | | |
| 17 | Net Taxable Inc. - Fed. Inc. Tax | | \$60,898,172 | \$136,863,493 | \$142,098,291 | \$147,374,966 |
| 18 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$3,440,885 | \$7,401,163 | \$7,674,067 | \$7,949,154 |
| 19 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 20 | Federal Taxable Income - Fed. Inc. Tax | | \$57,457,287 | \$129,462,330 | \$134,424,224 | \$139,425,812 |
| 21 | Federal Income Tax at the Rate of | See Tax Table | \$20,110,051 | \$45,311,816 | \$47,048,479 | \$48,799,035 |
| 22 | Subtract Federal Income Tax Credits | | | | | |
| 23 | Wind Production Tax Credit | | \$7,749,710 | \$7,749,710 | \$7,749,710 | \$7,749,710 |
| 24 | Research and Development Tax Credit | | \$629,530 | \$629,530 | \$629,530 | \$629,530 |
| 25 | Fuels Tax Credit | | \$42,797 | \$42,797 | \$42,797 | \$42,797 |
| 26 | Production Tax Credit | | \$0 | \$0 | \$0 | \$0 |
| 27 | Net Federal Income Tax | | \$11,688,014 | \$36,889,779 | \$38,626,442 | \$40,376,998 |
| 28 | PROVISION FOR MO. INCOME TAX | | | | | |
| 29 | Net Taxable Income - MO. Inc. Tax | | \$60,898,172 | \$136,863,493 | \$142,098,291 | \$147,374,966 |
| 30 | Deduct Federal Income Tax at the Rate of | 50.000% | \$5,844,007 | \$18,444,890 | \$19,313,221 | \$20,188,499 |
| 31 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 32 | Missouri Taxable Income - MO. Inc. Tax | | \$55,054,165 | \$118,418,603 | \$122,785,070 | \$127,186,467 |
| 33 | Subtract Missouri Income Tax Credits | | | | | |
| 34 | MO State Credit | | \$0 | \$0 | \$0 | \$0 |
| 35 | Missouri Income Tax at the Rate of | 6.250% | \$3,440,885 | \$7,401,163 | \$7,674,067 | \$7,949,154 |
| 36 | PROVISION FOR CITY INCOME TAX | | | | | |
| 37 | Net Taxable Income - City Inc. Tax | | \$60,898,172 | \$136,863,493 | \$142,098,291 | \$147,374,966 |
| 38 | Deduct Federal Income Tax - City Inc. Tax | | \$11,688,014 | \$36,889,779 | \$38,626,442 | \$40,376,998 |
| 39 | Deduct Missouri Income Tax - City Inc. Tax | | \$3,440,885 | \$7,401,163 | \$7,674,067 | \$7,949,154 |
| 40 | City Taxable Income | | \$45,769,273 | \$92,572,551 | \$95,797,782 | \$99,048,814 |
| 41 | Subtract City Income Tax Credits | | | | | |
| 42 | Test City Credit | | \$0 | \$0 | \$0 | \$0 |
| 43 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| 44 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 45 | Federal Income Tax | | \$11,688,014 | \$36,889,779 | \$38,626,442 | \$40,376,998 |
| 46 | State Income Tax | | \$3,440,885 | \$7,401,163 | \$7,674,067 | \$7,949,154 |
| 47 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 48 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$15,128,899 | \$44,290,942 | \$46,300,509 | \$48,326,152 |
| 49 | DEFERRED INCOME TAXES | | | | | |
| 50 | Deferred Income Taxes - Def. Inc. Tax. | | \$17,192,098 | \$17,192,098 | \$17,192,098 | \$17,192,098 |
| 51 | Amortization of Deferred ITC | | -\$581,940 | -\$581,940 | -\$581,940 | -\$581,940 |
| 52 | Amort of Excess Deferred Income Taxes | | -\$319,861 | -\$319,861 | -\$319,861 | -\$319,861 |
| 53 | Amort of Prior Deferred Taxes - tax rate change | | \$0 | \$0 | \$0 | \$0 |
| 54 | Amortization of R&D Credit | | \$0 | \$0 | \$0 | \$0 |
| 55 | Amortization Cost of Removal Stip ER-2007-0291 | | \$354,438 | \$354,438 | \$354,438 | \$354,438 |
| 56 | TOTAL DEFERRED INCOME TAXES | | \$16,644,735 | \$16,644,735 | \$16,644,735 | \$16,644,735 |
| 57 | TOTAL INCOME TAX | | \$31,773,634 | \$60,935,677 | \$62,945,244 | \$64,970,887 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Income Tax Calculation

| Line Number | <u>A</u> Description | <u>B</u> Percentage Rate | <u>C</u> Test Year | <u>D</u> 7.28% Return | <u>E</u> 7.40% Return | <u>F</u> 7.53% Return |
|----------------|-------------------------|--------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
|----------------|-------------------------|--------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|

| Federal Tax Table | | | | | | |
|-----------------------------------|--|--|---------------------|---------------------|---------------------|---------------------|
| Federal Taxable Income | | | \$57,457,287 | \$129,462,330 | \$134,424,224 | \$139,425,812 |
| 15% on first \$50,000 | | | \$7,500 | \$7,500 | \$7,500 | \$7,500 |
| 25% on next \$25,000 | | | \$6,250 | \$6,250 | \$6,250 | \$6,250 |
| 34% > \$75,000 < \$100,001 | | | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| 39% > \$100,000 < \$335,001 | | | \$91,650 | \$91,650 | \$91,650 | \$91,650 |
| 34% > \$335,000 < \$10,000,001 | | | \$3,286,100 | \$3,286,100 | \$3,286,100 | \$3,286,100 |
| 35% > \$10MM < \$15,000,001 | | | \$1,750,000 | \$1,750,000 | \$1,750,000 | \$1,750,000 |
| 38% > \$15MM < \$18,333,334 | | | \$1,266,667 | \$1,266,667 | \$1,266,667 | \$1,266,667 |
| 35% > \$18,333,333 | | | \$13,693,384 | \$38,895,149 | \$40,631,812 | \$42,382,368 |
| Total Federal Income Taxes | | | \$20,110,051 | \$45,311,816 | \$47,048,479 | \$48,799,035 |

Kansas City Power Light Company
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Capital Structure Schedule

| Line Number | A Description | B Dollar Amount | C Percentage of Total Capital Structure | D Embedded Cost of Capital | E Weighted Cost of Capital 9.00% | F Weighted Cost of Capital 9.25% | G Weighted Cost of Capital 9.50% |
|----------------|--------------------------------------|------------------------|---|-------------------------------------|--|--|--|
| 1 | Common Stock | \$3,539,564,000 | 50.09% | | 4.508% | 4.633% | 4.759% |
| 2 | Other Security-Non Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 3 | Preferred Stock | \$39,000,000 | 0.55% | 4.29% | 0.024% | 0.024% | 0.024% |
| 4 | Long Term Debt | \$3,487,869,000 | 49.36% | 5.56% | 2.744% | 2.744% | 2.744% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 6 | Other Security- Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 7 | TOTAL CAPITALIZATION | \$7,066,433,000 | 100.00% | | 7.276% | 7.401% | 7.527% |
| 8 | PreTax Cost of Capital | | | | 9.444% | 9.652% | 9.861% |

Kansas City Power Light Company
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Summary of Net System Input Components

| A | B | C | D | E | F | G | H |
|-------------|--------------------------|------------------------|-------------------|--------------------------------------|---------------------|-------------------|-----------------------|
| | | Adjustments | | | | | |
| Line Number | Jurisdiction Description | TY As Billed kWh Sales | Other Adjustments | Normalize for Weather/Rate Switching | 365- Day Adjustment | Load Growth | Total kWh Sales |
| 1 | NATIVE LOAD | | | | | | |
| 2 | Missouri Retail | 8,683,911,818 | 41,459,485 | -112,539,697 | -8,112,246 | -43,888,765 | 8,560,830,595 |
| 3 | Wholesale | 51,300,036 | 0 | -456,000 | 0 | 0 | 50,844,036 |
| 4 | Non-Missouri Retail | 6,416,031,757 | 0 | -110,882,498 | -2,191,207 | 81,337,469 | 6,384,295,521 |
| 5 | Firm Capacity Customers | 511,610,000 | 0 | 0 | 0 | 0 | 511,610,000 |
| 6 | Company use | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL NATIVE LOAD | 15,662,853,611 | 41,459,485 | -223,878,195 | -10,303,453 | 37,448,704 | 15,507,580,152 |
| 8 | LOSSES | | | | | 5.91% | 941,929,891 |
| 9 | NET SYSTEM INPUT | | | | | | 16,449,510,043 |

Kansas City Power Light Company
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Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Rate Revenue Summary

| A | B | C | D | E | F | G | H |
|-------------|-------------------------------------|---------------|---------------------|------------------------------|-----------------------|---------------------|--------------------------|
| | | Adjustments | | | | | |
| Line Number | Description | As Billed | Billing Adjustments | Large Customer Annualization | Weather Normalization | 365 Days Adjustment | Rate Switcher Adjustment |
| 1 | MISSOURI RATE REVENUES | | | | | | |
| 2 | RATE REVENUE BY RATE SCHEDULE | | | | | | |
| 3 | Residential | \$286,578,587 | \$12,149 | \$0 | -\$4,365,082 | \$931,840 | \$0 |
| 4 | Small General Service | \$49,014,155 | \$0 | \$0 | -\$345,951 | \$21,966 | \$0 |
| 5 | Medium General Service | \$103,750,294 | \$0 | \$0 | -\$375,201 | -\$77,614 | \$0 |
| 6 | Large General Service | \$179,565,877 | \$31,590 | \$0 | -\$962,821 | -\$257,861 | \$4,048,809 |
| 7 | Large Power | \$137,727,859 | \$416,600 | -\$2,902,729 | \$148,917 | -\$312,491 | \$0 |
| 8 | Lighting | \$9,714,851 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | MPOWER | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TOTAL RATE REVENUE BY RATE SCHEDULE | \$766,351,623 | \$460,339 | -\$2,902,729 | -\$5,900,138 | \$305,840 | \$4,048,809 |
| 11 | OTHER RATE REVENUE | | | | | | |
| 12 | Unbilled Revenue | -\$3,924,447 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | Adjust to G/L | -\$588,580 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | TOTAL OTHER RATE REVENUE | -\$4,513,027 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL MISSOURI RATE REVENUES | \$761,838,596 | \$460,339 | -\$2,902,729 | -\$5,900,138 | \$305,840 | \$4,048,809 |

Kansas City Power Light Company
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Test Year 12 Months Ending March 31, 2014
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Rate Revenue Summary

| A | B | I | J | K | L | M |
|-------------|--|-------------------|--------|------------------|-------------------|----------------------------|
| Line Number | Description | Growth Adjustment | MPOWER | Unbilled Revenue | Total Adjustments | MO Adjusted Jurisdictional |
| 1 | MISSOURI RATE REVENUES | | | | | |
| 2 | RATE REVENUE BY RATE SCHEDULE | | | | | |
| 3 | Residential | \$4,500,954 | \$0 | \$0 | \$1,079,861 | \$287,658,448 |
| 4 | Small General Service | \$654,570 | \$0 | \$0 | \$330,585 | \$49,344,740 |
| 5 | Medium General Service | \$25,630 | \$0 | \$0 | -\$427,185 | \$103,323,109 |
| 6 | Large General Service | -\$5,188,899 | \$0 | \$0 | -\$2,329,182 | \$177,236,695 |
| 7 | Large Power | \$0 | \$0 | \$0 | -\$2,649,703 | \$135,078,156 |
| 8 | Lighting | \$0 | \$0 | \$0 | \$0 | \$9,714,851 |
| 9 | MPOWER | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TOTAL RATE REVENUE BY RATE SCHEDULE | -\$7,745 | \$0 | \$0 | -\$3,995,624 | \$762,355,999 |
| 11 | OTHER RATE REVENUE | | | | | |
| 12 | Unbilled Revenue | \$0 | \$0 | \$3,924,447 | \$3,924,447 | \$0 |
| 13 | Adjust to G/L | \$0 | \$0 | \$588,580 | \$588,580 | \$0 |
| 14 | TOTAL OTHER RATE REVENUE | \$0 | \$0 | \$4,513,027 | \$4,513,027 | \$0 |
| 15 | TOTAL MISSOURI RATE REVENUES | -\$7,745 | \$0 | \$4,513,027 | \$517,403 | \$762,355,999 |

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Executive Case Summary

| A | B | |
|------------------------|---|-----------------|
| Line Number | Description | Amount |
| 1 | Total Missouri Jurisdictional Operating Revenue | \$890,817,480 |
| 2 | Total Missouri Rate Revenue By Rate Schedule | \$762,355,999 |
| 3 | Missouri Retail kWh Sales | 8,560,830,595 |
| 4 | Average Rate (Cents per kWh) | 8.905 |
| 5 | Annualized Customer Number | 276,045 |
| 6 | Profit (Return on Equity) | \$120,159,174 |
| 7 | Interest Expense | \$70,800,252 |
| 8 | Annualized Payroll | \$94,862,137 |
| 9 | Utility Employees | 2,932 |
| 10 | Depreciation | \$116,260,450 |
| 11 | Net Investment Plant | \$3,097,887,968 |
| 12 | Pensions | \$29,735,951 |