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Accounting Adjustments; Income
Tax Expense and Accumulated
Deferred Income Taxes
Witness: John P. Weisensee
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Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2009-____
Date Testimony Prepared: September 5, 2008

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2009-____

DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
September 2008**

**Certain Schedules Attached To This Testimony Designated “(HC)”
Have Been Removed
Pursuant To 4 CSR 240-2.135.**

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JOHN P. WEISENSEE

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2009-_____

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DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2009-_____

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

2 A: My name is John P. Weisensee. My business address is 1201 Walnut, Kansas City,
3 Missouri 64106.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L” or the “Company”)
6 as Regulatory Revenue Manager.

7 **Q: What are your responsibilities?**

8 A: I have primary responsibility for preparing the financial information contained in various
9 regulatory filings in Missouri and Kansas.

10 **Q: Please describe your education, experience and employment history.**

11 A: I graduated from The University of Texas at Austin in 1977 with a Masters in
12 Professional Accounting. I had previously received my Bachelors of Business
13 Administration degree in Accounting from the same university, summa cum laude. I
14 have been a Certified Public Accountant since 1977. I began my career with KCP&L in
15 January 2007. From 1986 to 2001, I was the Manager, Finance and Accounting for St.
16 Joseph Light & Power Company (“SJLP”). In the years between leaving that utility and
17 beginning at KCP&L, I was self-employed as a business consultant, in the utility industry
18 and for many other industries.

1 **Q: Have you previously testified in a proceeding at the Missouri Public Service**
2 **Commission (“MPSC”) or before any other utility regulatory agency?**

3 A: Yes, I have testified in proceedings at the MPSC on many occasions, with both SJLP and
4 KCP&L. In addition, I testified in the Company’s 2007 rate case at the Kansas
5 Corporation Commission (“KCC”).

6 **Q: What is the purpose of your testimony?**

7 A: The purpose of my testimony is to: (1) describe the schedules that support the rate
8 increase KCP&L is requesting in this proceeding, attached as Schedule JPW-1 (“Revenue
9 Requirement Schedules”); (2) support various accounting adjustments listed on the
10 summary of adjustments attached as Schedule JPW-2 (“Summary of Adjustments”); and
11 (3) address the income tax component of KCP&L’s cost of service and the accumulated
12 deferred income tax rate base offset.

13 **REVENUE REQUIREMENT SCHEDULES**

14 **Q: What is the purpose of these schedules?**

15 A: The Revenue Requirement Schedules are derived from the Company’s Revenue
16 Requirement Model (“Revenue Requirement Model”) and were used to support the rate
17 increase that KCP&L is requesting in this proceeding.

18 **Q: Were the Revenue Requirement Schedules prepared either by you or under your**
19 **direction?**

20 A: Yes, they were.

21 **Q: Please describe the process the Company used to determine the requested rate**
22 **increase.**

1 A: We utilized a standard ratemaking process to determine the rate increase request. We
2 used historical test year data from the financial books and records of the Company as the
3 basis for the operating revenues, operating expenses, and rate base. We then adjusted the
4 historical test year data to reflect: (1) the Company's financial data on a 100% Missouri
5 basis; (2) "normal" levels of revenue and expenses that would have occurred during a
6 year with normal weather, maintenance, etc.; (3) annualizations of certain revenue and
7 expense amounts; (4) amortizations of regulatory assets and liabilities; and (5) known and
8 measurable changes that have been identified since the end of the historical test year
9 through April 30, 2009, the true-up date in this rate case. We then allocated the adjusted
10 test year data to arrive at operating revenues, operating expenses, and rate base applicable
11 to the Missouri jurisdiction. We subtracted operating expenses from operating revenues
12 to arrive at operating income. We then divided operating income by rate base to calculate
13 the rate of return prior to the requested rate increase. The requested rate increase is the
14 amount necessary for the post-increase calculated rate of return to equal the rate of return
15 supported by KCP&L witness Samuel C. Hadaway.

16 **Test Year**

17 **Q: What historical test year did KCP&L use in determining rate base and operating**
18 **income?**

19 A: The schedules included in this filing are based upon a historical test year ending
20 December 31, 2007, as agreed to in the Regulatory Plan Stipulation and Agreement
21 ("Regulatory Plan S&A"), which the MPSC approved in Case No. EO-2005-0329.

1 **Adjustments**

2 **Q: Is there a listing of the adjustments to the test year data attached to your testimony?**

3 A: Yes, there is a listing of the adjustments in the Summary of Adjustments, which is
4 attached hereto as Schedule JPW-2. This listing includes the adjustment number and
5 description, amount, and the Company witness sponsoring the adjustment.

6 **Q: Please explain the adjustments to reflect the Company's financial data on a 100%
7 Missouri basis?**

8 A: KCP&L has an integrated operating system that serves retail customers in Missouri and
9 Kansas, as well as full-requirements, or firm, wholesale customers. The rates for the
10 Missouri retail customers fall under the jurisdiction of the MPSC, the rates for the Kansas
11 retail customers fall under the jurisdiction of the KCC, and the rates for the firm
12 wholesale customers fall under the jurisdiction of the Federal Energy Regulatory
13 Commission ("FERC"). Each of these commissions authorizes, among other things, the
14 rates used to record book depreciation. The Company's financial books show a blended
15 amount for the book depreciation authorized by the various commissions. An adjustment
16 is thus necessary to reflect the historical MPSC-authorized depreciation rates, affecting
17 both Depreciation Expense and the Reserve for Depreciation. In addition, adjustments
18 are necessary to reflect differences in the statutory tax rates in Missouri and Kansas and
19 other differences in accounting treatments authorized by the various commissions. The
20 result, after these adjustments are made, is financial information for the total Company
21 that looks as if it operates solely in Missouri and is regulated only by the MPSC.

1 **Q: Please explain the adjustments to reflect normal levels of revenue and expenses?**

2 A: These include adjustments to revenue, fuel expense, and purchased power to reflect levels
3 that would have occurred if the weather had been “normal” during the test year. Also
4 included are adjustments to reflect a “normal” level of maintenance expense. This is
5 necessary because, for example, turbine maintenance does not occur every year. Thus, an
6 individual generating unit may have large variations in maintenance from year to year.
7 Similar adjustments are necessary for transmission and distribution maintenance.

8 **Q: Please explain the adjustments to annualize certain revenues and expenses.**

9 A: Annualization adjustments, such as the annualization of revenue and depreciation
10 expense, have been made to reflect an annual level of revenues and expense in cost of
11 service.

12 **Q: Please explain the adjustments to amortize certain regulatory assets and liabilities.**

13 A: Various regulatory assets and liabilities have been established in past Missouri rate cases,
14 such as demand side management costs. These assets/liabilities are then amortized over a
15 number of years as authorized in the Orders in those rate cases.

16 **Q: Please explain the adjustments to reflect changes that have been identified since the
17 end of the historical test year?**

18 A: These adjustments are made to reflect changes in the level of revenues, expenses and rate
19 base that either have occurred or are expected to occur by the time of the April 30, 2009
20 true-up in this rate case. We used March 31, 2009 as a proxy since that is a quarter-end
21 reporting period and we do not expect any major changes from March to April. We will
22 of course true up to actuals as part of the true-up process.

1 **Allocations**

2 **Q: Why is it necessary to allocate revenues, expenses and rate base to the jurisdictions?**

3 A: As previously discussed, KCP&L does not have separate operating systems for its
4 Missouri, Kansas, and firm wholesale jurisdictions. It operates a single production and
5 transmission system that is used to provide service to retail customers in Missouri and
6 Kansas as well as the full-requirements firm wholesale customers.

7 **Q: Why is the method by which the allocations are made critical?**

8 A: The method of allocation is critical first to ensure that the rates charged to each
9 jurisdiction of customers reflect the full cost of serving those customers but not the cost
10 of serving customers in other jurisdictions. Secondly, the method of allocation must
11 allow the Company the opportunity to recover fully its prudent costs of serving those
12 customers. If the sum of the allocation factors allowed in each jurisdiction is less than
13 100%, then the Company is unable to recover its prudent cost of service and return on
14 rate base. Company witness Larry W. Loos discusses this issue in more detail in his
15 testimony.

16 **Q: Please explain how revenues, expenses, and rate base items were allocated.**

17 A: The allocators that were utilized can be classified as “input” allocators or “calculated”
18 allocators. The input allocators are weather-normalized demand, discussed in the
19 testimony of Mr. Loos, and energy and customer allocators that are described in the
20 testimony of Company witness George M. McCollister. The calculation of these input
21 allocators is attached to my testimony as Schedule JPW-3. The calculated allocators are,
22 at their root, based on the input allocators. The calculated allocators are, however,
23 calculated within the Revenue Requirement Model. They are often calculated as

1 combinations of amounts that have been previously allocated using one or more of the
2 input allocators.

3 **Q: Please describe the Demand allocator.**

4 A: The Demand allocator is a 4-month average of the coincident peak demands for the
5 Kansas and Missouri retail jurisdictional customers and firm wholesale jurisdiction. This
6 is consistent with the allocation method used by both the MPSC Staff and the Company
7 in the 2007 Case.

8 **Q: Please describe the Energy allocator.**

9 A: The Energy allocator is based on the total annual kilowatt-hour usage by the Missouri and
10 Kansas retail customers and firm wholesale jurisdiction.

11 **Q: Please describe the Customer allocator.**

12 A: The Customer allocator is based on the number of customers in Missouri, Kansas, and the
13 firm wholesale jurisdiction.

14 **Q: Please explain how the various revenues, expenses and rate base components are
15 allocated among KCP&L's regulatory jurisdictions.**

16 A: Attached as Schedule JPW-4 is a narrative describing the various allocators. Mr. Loos
17 discusses several of these allocators in more detail in his testimony, including the off-
18 system sales margin allocator, the non-labor boiler maintenance allocator, and the
19 production and transmission plant and expense allocators.

20 **ACCOUNTING ADJUSTMENTS**

21 **Q: What is the purpose of this portion of your testimony?**

1 A: This portion of my testimony supports various accounting adjustments included in
2 Summary of Adjustments, which as I have previously noted is attached hereto as
3 Schedule JPW-2.

4 **Q: What is the purpose of Summary of Adjustments?**

5 A: It presents a listing of all adjustments to the 2007 test year and the corresponding
6 amounts. The adjustments are organized and subtotaled by the lines reflected on
7 SCHEDULE 1, SUMMARY OF OPERATING INCOME & RATE BASE. Various
8 KCP&L witnesses will support, in their direct testimony, the need for each of the
9 adjustments and their names are listed on this summary. The dollar amounts included in
10 the summary refer to total Company effects, not Missouri jurisdictional effects (unless
11 otherwise noted).

12 **ADJ-1 through 19, to reflect the Company's financial data on a 100% Missouri basis**

13 **Q: Please describe Adjustments 1 through 19.**

14 A: These adjustments are necessary to properly reflect 2007 total Company net operating
15 income on a Missouri basis and December 31, 2007 total Company rate base on a
16 Missouri basis. The purpose of each of these adjustments is described in Schedule JPW-
17 2. While this group of adjustments includes several types, the two most significant are:

18 1) As discussed earlier in this testimony, KCP&L has an integrated operating
19 system that serves retail customers in Missouri and Kansas, as well as full-
20 requirements, or firm, wholesale customers. Adjustments are thus necessary
21 to reflect the Missouri basis cost of service and rate base. The result, after
22 these adjustments are made, is financial information for the total Company

1 that looks as if it operates solely in Missouri and is regulated only by the
2 MPSC.

3 2) KCP&L recorded various regulatory assets and liabilities in 2007 as a result of
4 the 2007 Case, resulting in corresponding adjustments to operating expenses
5 to defer the originating 2006 activity. As a result, test year operating expenses
6 must be restored to amounts excluding these 2007.

7 **ADJ-20, PAYROLL AND RELATED COSTS**

8 **Q: What are the various components of Adj-20?**

9 A: Adj-20 consists of the following components:

10 20 annualize payroll costs;

11 20a reverse test year payroll costs;

12 20b adjust severance payroll costs to normalized amount;

13 20c adjust incentive compensation- Value Link to normalized amount;

14 20d adjust 401k expense for Adj-20 and Adj-20c effects;

15 20g adjust FICA payroll taxes for Adj-20 and Adj-20c effects; and

16 20h adjust relocation expense to normalized amount.

17 **Q: How was payroll annualized (Adj-20)?**

18 A: Payroll was annualized based on the complement of employees and pay rates expected to
19 be in effect as of March 31, 2009. This figure represents an end of quarter estimate that
20 will have to be trued-up as part of this case.

21 **Q: How were pay rates determined?**

22 A: Pay rates for bargaining (union) employees were based on contractual agreements. Pay
23 rates for non-bargaining employees were based on annual salary adjustments expected to

1 be in effect March 31, 2009. This figure represents an end of quarter estimate that will
2 have to be trued-up as part of this case.

3 **Q: Were amounts over and above base pay, such as overtime, premium pay, etc.**
4 **included in the payroll annualization?**

5 A: Yes, overtime was annualized at an amount equal to the average of the amounts incurred
6 for the three-year period 2005 through 2007. Amounts were included for other categories
7 at levels comparable to those incurred in the test period.

8 **Q: Was payroll expense associated with the Company's interest in the Wolf Creek**
9 **generating station annualized in a similar manner?**

10 A: Yes, it was.

11 **Q: How do the payroll annualization adjustments take into consideration payroll billed**
12 **to joint venture partners and payroll charged to capital?**

13 A: The payroll annualization adjustment includes a calculation of the test year percentage of
14 total payroll charged to capital and to joint partners and removes an equal percentage
15 from the annualized payroll, resulting in annualized payroll amounts that reflect KCPL's
16 share of payroll for operations and maintenance functions.

17 **Q: Did KCP&L take into consideration the effect the recent sale of Strategic Energy**
18 **will have on KCP&L's annual payroll expense?**

19 A: KCP&L's annual payroll expense includes a portion of Great Plains Energy Services's
20 ("GPES") payroll costs. GPES is a wholly-owned subsidiary of Great Plains Energy,
21 Incorporated ("GPE"), the parent company of KCP&L, and provides services at cost to
22 GPE and its subsidiaries, including KCP&L. Strategic Energy was formerly a subsidiary
23 of GPE and also received an allocation of GPES payroll costs. With the sale, GPES

1 payroll costs previously allocated to Strategic Energy will now be allocated to KCP&L
2 and other GPE subsidiaries and therefore the payroll annualization in this case was
3 adjusted accordingly.

4 **Q: Do the projected March 31, 2009 payroll complements used in the payroll**
5 **annualization include former Aquila employees moving to KCPL as a result of the**
6 **merger?**

7 A: No. The merger payroll impacts are considered in the merger synergy adjustment, Adj-
8 78, sponsored by Company witness Darrin R. Ives.

9 **Q: How was the severance payroll cost adjustment (20(b)) determined?**

10 A: We compared average severance costs, excluding the talent assessment program costs
11 incurred in 2006, over the three-year period 2005 through 2007, to severance costs
12 included in the test period. The talent assessment program is discussed in the Adj-63
13 section later in this testimony.

14 **Q: How was the incentive compensation adjustment (20(c)) determined?**

15 A: We compared average incentive compensation costs over the three-year period 2005
16 through 2007 to incentive compensation costs included in the test period.

17 **Q: How was the 401(k) adjustment (Adj-20(d)) determined?**

18 A: The 401(k) expense is the Company match for 401(k) amounts withheld from employees'
19 pay checks. The adjustment was calculated as the difference between annualized 401(k)
20 expense and 401(k) expense recorded in the test period.

1 **Q: How was 401(k) expense annualized?**

2 A: We annualized 401(k) expense by calculating 401(k) expense associated with annualized
3 payroll (Adj-20) and incentive compensation (Adk-20c), based on the April 30, 2008
4 payroll's average matching percentage.

5 **Q: Was the 401(k) adjustment impacted only by the increased payroll and incentive
6 compensation calculated in Adj-20 and Adj-20c, respectively?**

7 A: No, another contributing factor was the 401(k) plan changes effective January 2008. The
8 two most significant changes were inclusion of Value Link incentive compensation and
9 management (non-bargaining) overtime pay in earnings eligible for 401(k) company
10 match.

11 **Q: How was the FICA payroll tax adjustment (20(g)) determined?**

12 A: The adjustment was calculated as the difference between annualized FICA payroll tax
13 expense and payroll tax expense recorded in the test period.

14 **Q: How was FICA payroll tax expense annualized?**

15 A: We annualized FICA payroll tax expense by applying the average 2007 FICA percent
16 (FICA expense/payroll expense) to the annualized payroll adjustment (Adj-20) and the
17 normalized incentive compensation adjustment (Adj-20c).

18 **Q: Did the 401(k), incentive compensation and FICA payroll tax expense adjustments
19 take into consideration payroll tax expense billed to joint venture partners and
20 payroll tax expense charged to capital?**

21 A: Yes, they did.

22 **Q: How was the relocation expense adjustment (Adj-20 (h)) determined?**

1 A: We compared average relocation costs over the three-year period 2005 through 2007 to
2 relocation costs included in the test period.

3 **ADJ-21 & 53, PLANT IN SERVICE AND RESERVE FOR DEPRECIATION**

4 **Q: What are the various plant-related adjustments?**

5 A: The various plant-related adjustments include:

6 Adj-21, Plant in service;

7 Adj-53a, Depreciation; and

8 Adj-53b, Retirements and net salvage.

9 **Q: How was Adj-21 determined?**

10 A: This adjustment was calculated as the difference between December 31, 2007 plant
11 balances and projected plant balances as of March 31, 2009.

12 **Q: How was the March 31, 2009 plant balance projected?**

13 A: We rolled December 31, 2007 plant balances forward by using the Company's 2008-
14 2009 capital budgets, which include both capital additions and retirements. This figure
15 represents an end of quarter estimate that will have to be trued-up as part of this case.

16 **Q: Was the Iatan 1 Air Quality Control System ("AQCS") included in this projected
17 March 31, 2009 plant balance?**

18 A: Yes, the Iatan 1 AQCS was included as it is expected to be in service by the end of the
19 true-up period in this case. Company witness Brent C. Davis discusses the in-service
20 criteria for the project in his Direct Testimony.

21 **Q: Has plant common to both the Iatan 1 AQCS and the Iatan 2 generating unit
22 currently under construction, such as the shared chimney, been considered in this
23 rate case?**

1 A: Yes, a portion of this common plant has been allocated to the Iatan 1 AQCS. Company
2 witness Brent C. Davis discusses the common plant allocation in his testimony. To the
3 extent that existing plant, such as the Iatan 1 chimney, will be replaced by a portion of the
4 common plant, the existing plant was included in the projected retirements.

5 **Q: What is the purpose of adjustments 53a and 53b?**

6 A: In combination, these adjustments roll forward the reserve for depreciation balances,
7 expressed on a total company Missouri basis, from December 31, 2007 to March 31,
8 2009. The former addresses the depreciation/amortization provision component of the
9 reserve, while the latter addresses the retirement and net salvage components.

10 **Q: How were these adjustments determined?**

11 A: The depreciation/amortization provision component (Adj-53a) was calculated in two
12 steps: (1) by multiplying the December 2007 provision times fifteen to approximate the
13 provision that would be charged to the Reserve for Depreciation from January 2008
14 through March 2009 (fifteen months) for plant existing at December 31, 2007, and (2) by
15 estimating the depreciation/amortization attributable to projected net plant additions from
16 January 2008 through March 2009. In the second step we assumed the net plant additions
17 occurred ratably over this period except for the Iatan 1 AQCS for which we utilized the
18 expected in-service date.

19 **Q: How were the retirement and net salvage components (Adj-53b) determined?**

20 A: These components were based on estimated activity during the period January 2008
21 through March 2009. This figure represents an end of quarter estimate that will have to be
22 trued-up as part of this case.

23 **Q: Is Accumulated Depreciation and Amortization adjusted for any other items?**

1 A: Yes. Accumulated Depreciation and Amortization is increased for the roll-forward of the
2 additional amortization to maintain credit ratios from December 31, 2007 to March 31,
3 2009. This amortization relates to Case No. ER-2006-0314 (“2006 Case”) and the 2007
4 Case and is further discussed later in this testimony in the Amortization Expense
5 adjustment (Adj-98b) section and in the testimony of KCP&L witness Michael W. Cline.

6 **ADJ-26B & C, TRANSMISSION & DISTRIBUTION MAINTENANCE COSTS**

7 **Q: What is the purpose of Adj-26B and Adj-26C?**

8 A: These two adjustments, determined in an identical manner, adjust test year non-labor
9 maintenance expense to a normalized level. The former adjustment is for transmission
10 and the latter is for distribution.

11 **Q: How were these normalized levels determined?**

12 A: We averaged the five-year period 2003-2007, as adjusted for price escalations by use of
13 the Handy-Whitman index. To accurately compare historic costs to current costs, the
14 costs must take into account escalation and view expenditures in “same-year-dollars.”
15 Handy-Whitman is a highly recognized independent source of historical escalation
16 factors, which is widely used as a standard measure of historic escalation. The historic
17 figures for 2003-2006 were adjusted to January 2009 dollars utilizing the projected
18 January 1, 2009 Handy-Whitman index.

19 **Q: Was this averaging and indexing approach consistent with the approach used by the
20 Company in its production maintenance adjustment?**

21 A: Yes, the Company used averaging and Handy-Whitman indexing to determine its
22 production maintenance adjustment (Adj-26a), as discussed in the testimony of KCP&L
23 witness F. Dana Crawford.

1 **Q: Was this averaging and indexing approach for transmission and distribution non-**
2 **labor maintenance used by the MPSC Staff in the 2007 Case?**

3 A: Yes, the Missouri Staff also used multi-year averaging and indexing in the 2007 Case for
4 their transmission, distribution and production non-labor maintenance adjustments.

5 **Q: Why was the projected January 2009 Handy-Whitman index used?**

6 A: As discussed in the testimony of Company witness William P. Herdegen, III, KCP&L has
7 experienced significant non-labor price increases during 2007 and 2008. Therefore, in
8 order to take into consideration the price sensitivity issues discussed in his testimony, we
9 projected the increase in the Handy-Whitman index through January 1, 2009. As part of
10 the true-up process in this rate proceeding we will utilize the most currently available
11 Handy-Whitman index information.

12 **Q: Why does the Company not consider the labor component in its transmission and**
13 **distribution maintenance adjustments?**

14 A: Payroll costs are considered in Adj-20 and therefore must be excluded from these
15 adjustments.

16 **Q: Do these two adjustments, Adj-26b and Adj-26c, represent the only adjustments to**
17 **transmission and distribution maintenance in the Company's direct case?**

18 A: No, Company witness Herdegen sponsors transmission and distribution adjustment Adj-
19 48. However, this adjustment relates to new activities/programs for which costs are not
20 included in the historical years.

1 **ADJ-26D, INFORMATION TECHNOLOGY MAINTENANCE COSTS**

2 **Q: What is the purpose of Adj-26d?**

3 A: This adjustment is necessary to properly state Information Technology (“IT”) hardware
4 maintenance and software support expense. The Company continuously reviews its
5 hardware/software requirements, installs new systems or retires/modifies old systems,
6 and as a result must adjust the related non-labor maintenance/support necessary for those
7 assets. The test period does not include a full-year’s expense for IT maintenance
8 agreements entered into in 2007, or expected to be entered into prior to March 31, 2009.
9 Also, the test period includes expense for agreements not expected to continue. As a
10 result, IT maintenance expense recorded in the test period must be adjusted to reflect
11 expected expense.

12 **Q: How was the IT maintenance expense adjustment calculated?**

13 A: An annualized level of non-labor IT maintenance expense was determined. Then non-
14 labor IT maintenance expense recorded during the test year was deducted from the
15 annualized amount.

16 **Q: How was the annualized level of IT maintenance expense determined?**

17 A: A listing was prepared of all hardware/software maintenance agreements in effect at
18 December 31, 2007, with the associated annual expense. We added to that listing all new
19 hardware/software maintenance agreements expected to be in effect prior to March 31,
20 2009, with the associated annual expense. We deducted from that listing agreements not
21 expected to continue. We then combined these annual expense amounts to arrive at
22 annualized IT maintenance expense.

1 **Q: Does the Company have support for each of these IT maintenance agreements?**

2 A: The Company has support for each of the agreements in place at December 31, 2007. It
3 also has support for many of the new hardware/software support agreements, and expects
4 to have support for all of the new agreements prior to March 31, 2009.

5 **ADJ-27, PENSIONS**

6 **Q: What are the various components of Adj-27?**

7 A: This adjustment consists of three components:

- 8 (a) Expense- adjust Financial Accounting Standard No. 87 “*Employers’ Accounting*
9 *for Pensions*” (“FAS 87”), No. 88 “*Employers’ Accounting for Settlements and*
10 *Curtailments of Defined Benefit Pension Plans and for Termination Benefits*”
11 (“FAS 88”), and No. 158 “*Employers’ Accounting for Defined Benefit Pension*
12 *and Other Postretirement Plans*” (“FAS 158”) pension expense for ratemaking
13 purposes to an annualized level;
- 14 (b) Rate base- roll forward the FAS 87 regulatory asset, expressed on a total company
15 Missouri basis, to the projected March 31, 2009 balance; and
- 16 (c) Rate base- roll forward the net prepaid pension asset to the projected March 31,
17 2009 balance.

18 **Q: Do these various adjustments include the effects of the Company’s interest in the**
19 **Wolf Creek generating station pension plans?**

20 A: Yes, they do.

21 **Q: How was the component (a) adjustment determined?**

22 A: An annualized level of pension expense for ratemaking purposes was determined. Then,
23 pension expense recorded during the test year was deducted from the annualized amount.

1 **Q: How was annualized pension expense determined?**

2 A: FAS 87 expense was annualized based on information provided by the Company's
3 actuarial firms. In addition, annualized pension expense includes an amortization of the
4 FAS 87 and FAS 88 regulatory assets, an amortization of the FAS 158 re-measurement
5 costs, and a normalized amount for the expense related to the Company's Supplemental
6 Executive Retirement Plan ("SERP"), all as discussed below. Before comparing the
7 annualized pension expense with expense amounts recorded during the test year,
8 annualized pension expense was reduced by amounts to be charged to joint partners and
9 amounts to be capitalized, using factors developed in determining the payroll
10 annualization adjustment.

11 **Q: What is the nature of the FAS 88 regulatory asset amortization?**

12 A: The Company has incurred FAS 88 costs that are being amortized over five years in
13 accordance with the Nonunanimous Stipulation and Agreement Regarding Pensions in
14 the 2007 Case.

15 **Q: What is the nature of the FAS 158 amortization?**

16 A: This pronouncement requires the Company to convert its measurement date from
17 September 30, 2008 to December 31, 2008. As a result, KCP&L will incur a "catch up"
18 of three months of additional pension and Other Post-Employment Benefits ("OPEB")
19 expense in 2008. The Company has included a five-year amortization of this additional
20 pension cost in its pension adjustment (Adj- 27) and its OPEB adjustment (Adj- 45a).
21 This incremental cost was reduced by amounts to be charged to joint partners and
22 amounts to be capitalized, using factors developed in determining the payroll
23 annualization adjustment.

1 **Q: Why was a five-year period used for the FAS 158 amortization?**

2 A: This period was used to be consistent with the FAS 88 amortization.

3 **Q: Has the Commission authorized the Company to set up these incremental costs in a**
4 **regulatory asset and amortize such costs over five years?**

5 A: The FAS 158 re-measurement costs represent a new item in this rate proceeding, for
6 reasons discussed above. As such, the Commission has never addressed this cost in prior
7 rate cases. In his testimony in this rate proceeding, Company witness Chris Giles
8 requests Commission authorization for the Company's proposed ratemaking treatment.

9 **Q: How was the SERP component determined?**

10 A: SERP expense varies considerably from year-to-year; therefore, this expense was
11 normalized for ratemaking purposes. KCP&L used average SERP cash payments for the
12 period 2001-2007.

13 **Q: Was annualized pension expense determined in accordance with established**
14 **regulatory practice?**

15 A: Yes, other than for the SERP and FAS 158 components, the calculation was made in
16 accordance with the methodology documented in the Regulatory Plan S&A and in
17 Nonunanimous Stipulation and Agreement Regarding Pensions in the 2006 Case and the
18 2007 Case. The determination of how to properly annualize the SERP component was
19 deferred until this rate case. The FAS 158 component is new in this rate case.

20 **Q: Are the unamortized portions of either FAS 88 or FAS 158 components included in**
21 **rate base?**

22 A: No, they are not.

23 **Q: What is the purpose of component (b)?**

1 A: This adjustment was made to roll forward the FAS 87 regulatory asset, expressed on a
2 total company Missouri basis, to March 31, 2009, in order to determine the proper
3 amount to be included in rate base.

4 **Q: What is the nature of this regulatory asset?**

5 A: This regulatory asset represents the cumulative unamortized difference in FAS 87
6 pension expense for ratemaking purposes (as discussed in component (a) above) and
7 pension expense built into rates during the corresponding periods.

8 **Q: When was the beginning point for accumulating this difference in FAS 87 pension**
9 **expense for ratemaking purposes and FAS 87 pension expense currently built into**
10 **rates?**

11 A: The Regulatory Plan Stipulation specifies the accumulation was to begin January 1, 2005.

12 **Q: How was the FAS 87 regulatory asset rolled forward to March 31, 2009?**

13 A: The FAS 87 pension regulatory asset at December 31, 2007 was first adjusted from
14 financial book amounts to total company Missouri jurisdictional basis rate base amounts
15 in Adj-5. Then, this regulatory asset balance was adjusted by the projected difference
16 between FAS 87 expense for Missouri jurisdictional ratemaking purposes and FAS 87
17 expense currently built into rates for the fifteen-month period January 1, 2008 to March
18 31, 2009. Finally, the regulatory asset balance was reduced by projected amortization of
19 the September 30, 2007 regulatory asset balance over the period January 1, 2008 through
20 March 31, 2009 based on a five-year amortization period, as specified in the Regulatory
21 Plan Stipulation. The September 30, 2007 balance was used because that was the true-up
22 date in the 2007 Case.

1 **Q: Does the regulatory asset included in rate base exclude amounts applicable to joint**
2 **partners?**

3 A: Yes, it does.

4 **Q: Does the December 31, 2007 FAS 87 regulatory asset on a total company Missouri**
5 **basis differ from the amount included in the Nonunanimous Stipulation and**
6 **Agreement Regarding Pensions in the 2007 Case?**

7 A: The amount stipulated in the 2007 Case was \$26,941,928 as of the September 30, 2007
8 true up date. The total company Missouri basis amount at December 31, 2007 in this rate
9 case was derived by continuing the monthly difference existing in the first three quarters
10 of 2007 through the fourth quarter of 2007.

11 **Q: What is the amount of FAS 87 expense currently built into rates?**

12 A: The Nonunanimous Stipulation and Agreement Regarding Pensions in the 2007 Case
13 established the annual amount built into rates at \$29,775,063 (total Company), after
14 capitalized amounts and the portion of KCP&L's annual pension cost that is allocated to
15 KCP&L's joint partners in the Iatan and LaCygne generating stations, but before
16 inclusion of amortization of the FAS 87 and FAS 88 regulatory assets and allowable
17 SERP pension costs. The FAS 158 component was not included in the amount built into
18 rates as this is a new component in this rate case.

19 **Q: What is the purpose of component (c)?**

20 A: This adjustment was made to roll forward the net prepaid pension asset to March 31,
21 2009. This figure represents an end of quarter estimate that will have to be trued-up as
22 part of this case.

23 **Q: What is the nature of this asset?**

1 A: This asset represents the initial net prepaid pension asset outlined in the Regulatory Plan
2 Stipulation (\$63,658,444 total company excluding joint partner shares, consisting of
3 \$34,694,918 Missouri, \$28,199,282 Kansas and \$764,244 Wholesale) reduced by the
4 difference between pension expense computed under FAS 87 and contributions made to
5 the pension trusts from January 1, 2005 through December 31, 2007 and projected
6 through March 31, 2009. This figure represents an end of quarter estimate that will have
7 to be trued-up as part of this case.

8 **Q: How was the net prepaid pension asset rolled forward to March 31, 2009?**

9 A: The difference between FAS 87 expense for ratemaking purposes and projected
10 contributions for the fifteen-month period January 1, 2008 to March 31, 2009 was
11 subtracted from the December 31, 2007 net prepaid pension asset balance to determine
12 the March 31, 2009 net prepaid pension asset. The December 31, 2007 amount was
13 based on the \$17,417,488 total company amount at September 30, 2007, exclusive of
14 joint partners' shares, identified in the Nonunanimous Stipulation and Agreement
15 Regarding Pensions in the 2007 Case, less the actual excess of FAS 87 expense for
16 ratemaking purposes over contributions for the period October 1, 2007 through December
17 31, 2007.

18 **Q: How were the October 1, 2007 to March 31, 2009 FAS 87 contribution amounts**
19 **determined?**

20 A: These amounts were based on the minimum contributions as determined by the
21 Company's actuarial firms. Contributions were reduced by amounts pertaining to joint
22 partners.

23 **Q: Is the net prepaid pension asset properly includable in rate base?**

1 A: Yes, inclusion of this asset in rate base was authorized in the Regulatory Plan Stipulation.

2 **ADJ-31, DEMAND RESPONSE, EFFICIENCY AND AFFORDABILITY PROGRAMS**

3 **Q: What are these programs?**

4 A: These programs are described in detail in Appendix C to the Regulatory Plan Stipulation
5 and are to be implemented during the period 2005-2009. KCP&L witness Allen D.
6 Dennis further describes these programs in his direct testimony.

7 **Q: Why are these costs being deferred?**

8 A: In accordance with the Regulatory Plan Stipulation, the Company established a
9 regulatory asset to accumulate these costs as they are incurred during this five-year
10 period.

11 **Q: What is the purpose of Adj-31?**

12 A: This adjustment has two components, one affecting rate base and the other affecting
13 operating income.

14 **Q: Why is there an adjustment to rate base?**

15 A: In accordance with the Regulatory Plan Stipulation these program costs are includable in
16 rate base. The adjustment rolls forward the deferred costs to March 31, 2009, based on
17 budgeted expenditures during this time period less amounts amortized in rates during the
18 period. This figure represents an end of quarter estimate that will have to be trued-up as
19 part of this case.

20 **Q: Why is there an adjustment to operating income?**

21 A: The operating income adjustment provides a full-year amortization of the estimated
22 March 31, 2009 deferred cost balances. This figure represents an end of quarter estimate
23 that will have to be trued-up as part of this case.

1 **Q: Was amortization addressed in the Regulatory Plan Stipulation?**

2 A: Yes, the Regulatory Plan Stipulation specifically states that these deferred costs are to be
3 amortized in rates on a vintage basis over a ten-year period.

4 **ADJ-32, RATE CASE EXPENSES**

5 **Q: Why are these costs being deferred?**

6 A: Expenses incurred for each Missouri rate case are deferred in a regulatory asset and
7 amortized over two years, consistent with ratemaking treatment in the 2006 Case and the
8 2007 Case.

9 **Q: Why is there an adjustment to operating income?**

10 A: Adj-32a reverses test year amortization of the 2006 Missouri rate case expenses since the
11 costs incurred for that rate case were recovered in the 2006 Case and the 2007 Case.
12 Adj-32b and Adj-32c provide a full-year amortization of the 2007 Case expenses and the
13 projected current Missouri rate case expenses, respectively.

14 **ADJ-33B- PROPERTY TAX EXPENSE**

15 **Q: Please explain the property tax adjustment.**

16 A: Adjustment 33b annualizes the real estate and personal property tax expense and
17 payments-in-lieu-of-taxes (“PILOTs”) for plant in service.

18 **Q: Please describe how the adjustment relating to the real estate and personal property
19 taxes was calculated.**

20 A: The adjustment is calculated as the difference between property tax expense recorded in
21 the test year and annualized property tax expense.

22 **Q: How was annualized property tax expense determined?**

1 A: The calculation involves two components: (a) The Company's current projection of 2008
2 property tax expense, which includes plant in service at January 1, 2008; and (b) the
3 Company's current projection of 2008 property taxes to be capitalized on the Iatan 1
4 AQCS. Property taxes attributable to the Iatan 1 AQCS will be expensed once the plant
5 is placed in service in early 2009.

6 **Q: Please explain component (a) of the annualization.**

7 A: For component (a), the Company calculated 2008 property tax expense based on actual
8 2008 assessed values and projected 2008 tax levy rates.

9 **Q: Will the component (a) portion of annualized property tax expense be known by the**
10 **true-up date in this case?**

11 A: Yes, the Company will know its actual 2008 property tax expense by the end of 2008,
12 which is well in advance of the true-up date in this case.

13 **Q: Please explain component (b) of the annualization process.**

14 A: Similar to component (a), the Company calculated 2008 property taxes on the Iatan 1
15 AQCS based on actual 2008 assessed values (which are based on actual plant balances as
16 of January 1, 2008) and projected 2008 tax levy rates.

17 **Q: Will the component (b) portion of annualized property tax expense be known by the**
18 **true-up date in this case?**

19 A: Yes, the Company will know its actual 2008 property tax associated with the Iatan 1
20 AQCS by the end of 2008, which is well in advance of the true-up date in this case.

21 **Q: Will the property tax in component (b) be part of the Company's 2008 operation**
22 **and maintenance expense and thus a part of component (a)?**

1 A: No, the property tax in component (b) is part of the Company's total 2008 property taxes
2 to be capitalized and is not included in component (a).

3 **Q: Is the annualized property tax on the Iatan 1 AQCS, expected to exceed the actual**
4 **2008 property tax as reflected in component (b)?**

5 A: Yes, the 2008 property tax amount in component (b) is based on actual plant investment
6 as of January 1, 2008 which is less than half of the anticipated plant balance for this
7 project that will be placed in service in 2009.

8 **Q: Do the various components of the real estate and personal property tax adjustment**
9 **discussed above take into effect tax amounts allocated to capital, vehicles, and non-**
10 **utility plant?**

11 A: Yes, other than component (b) as explained above, the amounts included in Adj-33b
12 include only the operations and maintenance allocation, including unit train property tax
13 expense charged to fuel expense.

14 **Q: Please explain the PILOT adjustment.**

15 A: The Company placed in service in 2006 a wind generating facility located in Ford
16 County, Kansas. Pursuant to K.S.A. 79-201 *Eleventh*, such property is exempt from real
17 and personal property taxes.

18 **Q: Does Kansas law provide for PILOTs on property that is exempt from property**
19 **taxes?**

20 A: Yes, pursuant to K.S.A. 12-147, taxing subdivisions of the state of Kansas are authorized
21 and empowered to enter into contracts for PILOTs with the owners of property that are
22 exempt from *ad valorem* taxes.

1 **Q: Please explain the PILOT agreements relating to the wind generating facility**
2 **located in Ford County, Kansas.**

3 A: Separate agreements have been finalized with Ford County and USD #381 that provide
4 for 30 annual payments commencing in 2007. These payments were necessary to secure
5 agreements with landowners and community leaders to site the wind facility. The
6 aggregate of the payments in the initial year was \$330,000 and such payments escalate
7 between 2.5% and 3% per year. The 2008 payment of \$338,792 was included in this
8 case.

9 **ADJ-34, KANSAS CITY, MISSOURI (“KCMO”) EARINGS TAX**

10 **Q: What is the purpose of this adjustment?**

11 A: This adjustment has two components:
12 (1) to reverse test year KCMO earnings tax included on the financial books as a general
13 tax; and
14 (2) to compute earnings tax based on adjusted net taxable income as discussed in the
15 Income Tax Expense section later in this testimony.

16 **Q: How was the tax rate used in the calculation determined?**

17 A: KCP&L used the effective rate of 0.65% based on the ratio of actual 2006 KCMO
18 earnings tax to Missouri jurisdictional 2006 test year taxable income computed in the
19 2007 Case.

20 **ADJ-37, REGULATORY ASSESSMENTS**

21 **Q: What is the purpose of this adjustment?**

1 A: This adjustment was made to reflect the state and FERC assessments at levels expected to
2 be in effect as of March 31, 2009. This figure represents an end of quarter estimate that
3 will have to be trued-up as part of this case.

4 **Q: How were the jurisdictional adjustments calculated?**

5 A: The adjustments were calculated as the difference between annualized assessments and
6 assessments recorded during the test period.

7 **Q: How were the annualized assessment expenses determined?**

8 A: We annualized the assessments based on the projected annual cost to be in effect as of
9 March 31, 2009. This figure represents an end of quarter estimate that will have to be
10 trued-up as part of this case.

11 **Q: Why is it appropriate to include the FERC assessment cost in a Missouri retail rate
12 case?**

13 A: After the Southwest Power Pool (“SPP”) was approved by FERC as a Regional
14 Transmission Organization, FERC changed its assessment criteria for SPP member
15 companies. Instead of basing its annual assessment on wholesale transactions only,
16 FERC began basing its assessment on all load under SPP rates, including retail load
17 served by member companies. Under the new procedure, FERC bills SPP for the
18 assessment, and SPP then passes a share of it through to all point-to-point and network
19 service customers it serves. As a result, SPP bills KCP&L for its portion of the FERC
20 assessment based on the retail, full requirements, and grandfathered transmission load for
21 which KCP&L is responsible. The overall magnitude of the assessment rose
22 commensurately with this change in FERC's assessment basis. With the change in
23 methodology, the responsibility of bearing the assessment cost becomes primarily a retail

1 load responsibility since the bulk of load that serves as the basis for the SPP pass-through
2 is retail load.

3 **ADJ-41 & 49A, BAD DEBT EXPENSE**

4 **Q: What is the purpose of these adjustments?**

5 A: Adj-41 is an annualization of the provision for bad debt expense based on the actual rate
6 of write-offs, net of recoveries, experienced during the test year. Adj-49a provides the
7 incremental increase (decrease) of bad debt expense for the associated revenue
8 adjustments in this case (Adj-49a). The *pro forma* bad debt expense adjustment shown in
9 Schedule JPW-1 (Sch 1, Col 605, line 1-020) reflects the bad debt expense effect of the
10 requested revenue adjustment in this case.

11 **Q: Please explain Adj-41 in more detail.**

12 A: This adjustment represents the difference between annualized bad debt expense and the
13 provision for bad debt expense recorded in the test period by Kansas City Power & Light
14 Receivables Company, a wholly-owned subsidiary of KCP&L, and transferred to
15 KCP&L by means of Adj-4. The annualized bad debt expense is based on the *actual*
16 level of bad debt write offs, net of recoveries, experienced during the test year while the
17 provision was based on an *anticipated* level of net bad debt expense.

18 **Q: How was annualized bad debt expense determined?**

19 A: Annualized bad debt expense was calculated by applying a state-specific net bad debt
20 write-off factor to test period jurisdictional revenue.

21 **Q: What bad debt write-off factor was used, and how was the factor determined?**

1 A: We used a bad debt percentage of 0.7351%, determined by examining recent net bad debt
2 write-off experience on a state-specific basis as compared to the applicable revenues that
3 resulted in the bad debts.

4 **Q: Over what period was this experience analyzed?**

5 A: Net bad-debt write-offs were for the year 2007, while the related retail revenue was for
6 the 12-month period July 2006-June 2007.

7 **Q: Why were different periods used for the calculation?**

8 A: There is significant time lag between the date revenue is recorded and any resulting bad
9 debt write-off is recorded, time spent on various collection efforts. While the time can
10 vary depending on circumstances, we assumed a 6-month lag, representing the standard
11 amount of time between when a customer is first billed and the time when an account is
12 disconnected and the receivable subsequently written off. This lag would have been
13 ignored in the past, such as in the 2006 Case. However, the lag must be taken into
14 consideration in this rate case because of the 2006 Case rate increase that became
15 effective January 1, 2007. Comparing 2007 net bad debt write-offs to 2007 retail revenue
16 would result in an invalid bad debt write-off factor.

17 **Q: Can you please provide an example?**

18 A: January 2007 net bad debt write-offs should not be associated with January 2007 retail
19 revenue. The revenue associated with the accounts written off that month was recorded
20 months earlier, at a time when retail rates were lower than rates in effect in January 2007.
21 Therefore, using a factor determined by dividing January 2007 net bad debt write-offs by
22 January 2007 retail revenue would result in understating the bad debt factor.

23 **Q: The term “net” write-offs is used. What does it mean?**

1 A: This term refers to accounts written off less recoveries received on accounts previously
2 written off.

3 **Q: Was the bad debt factor used in Adj-41 also used for Adj-49a and for the *pro forma***
4 **bad debt adjustment?**

5 A: Yes, the same factor was used in each instance.

6 **ADJ- 42, WOLF CREEK REFUELING OUTAGE**

7 **Q: What is the Wolf Creek refueling outage?**

8 A: The Wolf Creek generating station refueling cycle is normally about 18 months. The
9 Company defers the operations and maintenance outage costs and amortizes the costs
10 over the 18 months leading up to the next refueling.

11 **Q: What is the purpose of Adj-42?**

12 A: This adjustment annualizes the Wolf Creek refueling expense by adjusting the test year
13 amortization to an annualized amount.

14 **Q: Why is a refueling adjustment necessary in this case?**

15 A: The test period includes expenses related to the Fall 2006 refueling outage. Annualized
16 expense should reflect the level of amortization expense relating to the Spring 2008
17 refueling outage, since that will be the level of expense recognized for most of 2008 and
18 in 2009 through the true-up date. The annualization adjustment results in a full year's
19 amortization expense for this refueling.

20 **ADJ-44, NUCLEAR DECOMMISSIONING**

21 **Q: Are you recommending a change in the amount of Missouri jurisdictional**
22 **decommissioning expense in this filing?**

1 A: No, not at this time. However, on August 29, 2008, KCPL submitted an updated
2 decommissioning cost study as required by 4 CSR 240-3.185(3). While the 2008 cost
3 estimate, when adjusted for inflation, is essentially unchanged from the 2005
4 decommissioning cost estimate, KCP&L will review the trust fund earnings results for
5 the period 2006 through 2008 as well as the assumptions for future cost escalation and
6 trust fund earnings. Although we don't anticipate requesting a change in the level of
7 annual decommissioning expense accrual until the final rate case under the Regulatory
8 Plan, KCP&L will submit an adjustment in the true-up in this rate proceeding, if
9 appropriate.

10 **ADJ-45A, OPEB EXPENSE**

11 **Q: What is the purpose of Adj-45a?**

12 A: This adjustment is necessary to state OPEB expense at a current level.

13 **Q: How was the adjustment calculated?**

14 A: The adjustment was calculated as the difference between annualized OPEB expense and
15 OPEB expense recorded during the test period.

16 **Q: How was the OPEB annualized amount determined?**

17 A: We annualized OPEB expense based on information provided by the Company's
18 actuarial firms. This amount was increased by \$47,921, the annual amortization over five
19 years of FAS 88 OPEB termination fees authorized in the Non-unanimous Stipulation
20 and Agreement Regarding Pensions in the 2007 Case. In addition, we included a "catch
21 up" of three months of additional cost attributable to FAS 158 as discussed earlier in the
22 Pensions section of my testimony (Adj-27).

1 **Q: Were OPEB amounts billed to partners and charged to capital considered in this**
2 **annualization adjustment?**

3 A: Yes, these factors were taken into consideration.

4 **ADJ-45B, OTHER BENEFIT EXPENSE**

5 **Q: What is the purpose of Adj-45b?**

6 A: This adjustment is necessary to state Other Benefit Expense at a current level.

7 **Q: What types of benefits are included in this category?**

8 A: The most significant benefit is medical costs, which comprises about 80% of Other
9 Benefit Expense.

10 **Q: How was the adjustment calculated?**

11 A: The adjustment was calculated as the difference between annualized Other Benefit
12 Expense and Other Benefit Expense recorded during the test period.

13 **Q: How were annualized Other Benefit Expenses determined?**

14 A: These expenses were annualized based on the projected expenses for the twelve months
15 ended March 31, 2009. This figure represents an end of quarter estimate that will have to
16 be trued-up as part of this case.

17 **Q: Were benefit amounts billed to joint partners and charged to capital considered in**
18 **this annualization adjustment?**

19 A: Yes, these factors were taken into consideration.

20 **ADJ-49B, FORFEITED DISCOUNTS**

21 **Q: Please explain the purpose of Adj-49b.**

22 A: This adjustment represents the difference between annualized forfeited discounts and
23 forfeited discounts recorded in the test period.

1 **Q: How was annualized forfeited discounts determined?**

2 A: Annualized forfeited discounts was calculated by computing a state-specific forfeited
3 discount factor based on test period forfeited discounts and revenue and applying it to
4 jurisdictional weather-normalized revenue including gross receipts taxes.

5 **Q: What factor was used, and how was the factor determined?**

6 A: We used a forfeited discount rate of 0.2743%, determined by examining recent Missouri
7 forfeited discount experience.

8 **ADJ-50, PREPAYMENTS**

9 **Q: What accounts are included in prepayments?**

10 A: While several types of accounts are included in this category, the most significant relate
11 to prepaid insurance (about 60% of the balance).

12 **Q: What is the purpose of Adj-50?**

13 A: This adjustment is necessary to reflect this rate base item on a 13-month average.
14 Prepayment amounts can vary widely during the course of the year and an averaging
15 method minimizes these fluctuations.

16 **Q: How was the adjustment determined?**

17 A: A 13-month average was calculated and compared to the actual prepayment balance at
18 December 31, 2007.

19 **Q: What period was used for the 13-month averaging?**

20 A: December 2006 through December 2007.

21 **Q: Did the MPSC Staff use 13-month averaging for Prepayments in the 2007 Case?**

22 A: Yes, they did.

23 **ADJ-51A, NUCLEAR FUEL INVENTORY**

1 **Q: Why is an adjustment necessary to Nuclear Fuel Inventory?**

2 A: This adjustment is necessary to reflect this rate base item on an 18-month average.

3 Nuclear fuel inventory balances can vary widely and an averaging method minimizes
4 these fluctuations.

5 **Q: How was the adjustment determined?**

6 A: An 18-month average was calculated and compared to the December 31, 2007 balance.

7 **Q: What period was used for the 18-month averaging?**

8 A: October 2007 through March 2009.

9 **Q: Why was an 18-month average used?**

10 A: We used an 18-month average to coincide with the 18-month Wolf Creek refueling cycle.

11 **ADJ-62, SURFACE TRANSPORTATION BOARD LITIGATION**

12 **Q: What is the purpose of Adj-62?**

13 A: As more fully discussed in the direct testimony of KCP&L witness William E. Blunk, the
14 Company filed a rate complaint case on October 12, 2005, with the Surface
15 Transportation Board (“STB”). In that rate complaint, KCP&L charged that Union
16 Pacific Railroad’s (“UP”) rates for the movement of coal from origins in the Powder
17 River Basin of Wyoming to KCP&L’s Montrose Generating Station were unreasonably
18 high. Deferral of these costs in a regulatory asset and amortization of the deferred costs
19 over five years was authorized in the Report and Order in the 2006 Case. Adj-62 has two
20 components related to this rate complaint case, one resulting from the continuation of
21 litigation cost amortization authorized in the 2007 Case and the other resulting from the
22 reparations granted by the STB in its decision.

23 **Q: Please address the continuation of amortization component of Adj-62.**

1 A: In the 2006 Case, the Commission agreed that KCP&L would be allowed to defer the
2 costs of litigation before the STB and amortize the costs to expense over a five-year
3 period beginning January 1, 2007. Any refund that KCP&L received would first offset
4 any existing balance of STB unamortized costs, with the remainder of the refund
5 offsetting fuel costs as determined in a future proceeding. As more fully discussed in the
6 direct testimony of KCP&L witness Mr. Blunk, the STB reached a decision in this
7 complaint case during 2008. Before determining the amount by which the anticipated
8 refund exceeds the existing balance of unamortized costs, it is first necessary to continue
9 the amortization through the true-up.

10 **Q: Please address the reparations component of Adj-62.**

11 A: KCP&L prevailed in this rate complaint case and expects to receive reparations before
12 March 31, 2009. Therefore, the Company has netted the unrecovered litigation costs, as
13 projected at March 31, 2009, against expected reparations to determine the net amount to
14 offset fuel costs in this proceeding. The costs, recovery of costs and apportionment of the
15 reparations were calculated by the contributing jurisdictions to determine the specific
16 amount of the excess due to each jurisdiction. A two-year amortization period was used
17 to return the jurisdiction-specific excess as a reduction of fuel expense.

18 **Q: Will the costs and reparations components of this adjustment be updated as this**
19 **case progresses?**

20 A: Yes, KCP&L will update Adj-62 during the course of this proceeding as the final
21 reparations and costs of the rate complaint case are determined. Reparations for freight
22 costs incurred after 2006 are currently estimated amounts.

23 **ADJ-63, TALENT ASSESSMENT COSTS**

1 **Q: Please briefly describe the Talent Assessment program.**

2 A: In August 2004, the Company announced its Strategic Intent, which included, among
3 other things, significant physical plant construction, environmental upgrades to existing
4 plants, wind generation, and an initiative to strengthen the Company's human capital. In
5 late 2004 and early 2005, in connection with its effort to strengthen human capital, the
6 Company undertook a comprehensive Talent Assessment Program, which evaluated
7 management employees (*i.e.*, employees who are not subject to a collective bargaining
8 agreement). The purpose of the Talent Assessment Program was to determine if
9 employees had the skills, ability, and desire to assist the Company in reaching its
10 strategic objectives.

11 **Q: What is the purpose of Adj-63?**

12 A: In the 2007 Case, the Company proposed a five-year amortization of severance and
13 outplacement costs associated with the assessment. The Report and Order in that case
14 authorized such an amortization.

15 **ADJ-69, ADVERTISING**

16 **Q: What is the purpose of Adj-69?**

17 A: In the 2007 Case, certain test year advertising costs related to the Company's Regulatory
18 Plan and rate cases under that plan were recovered over a two-year period, consistent
19 with the recovery period for rate case expenses. Amortization of those costs was
20 included in the revenue requirement calculation for the 2007 Case, with an equal amount
21 included in the revenue requirement calculation in the current rate case.

22 **ADJ-74, RESEARCH & DEVELOPMENT CONSULTING FEES**

23 **Q: What is the purpose of Adj-74?**

1 A: In 2007 KCP&L amended its 2000-2005 federal income tax returns to take a credit for its
2 research and development (“R&D”) expenditures. In so doing the Company incurred
3 consulting fees. In the Stipulation and Agreement As to Certain Issues in the 2007 Case
4 the parties agreed to reverse the Missouri jurisdictional consulting fees incurred related to
5 the R&D tax credit studies from the Company’s cost of service, and set up a regulatory
6 asset for this cost. The parties agreed also to set up a regulatory liability for the Missouri
7 jurisdictional R&D tax credits included as adjustments on the 2000-2005 amended tax
8 returns filed in 2007. Both the regulatory asset and the regulatory liability are to be
9 amortized over five years beginning with the effective date of new rates in the first
10 general rate case following the receipt of the refunds by the Company.

11 **Q: Has the Company received the refunds?**

12 A: No, not as of the date of filing direct testimony in this rate case. However, since the
13 Company expects to receive the refunds during 2008 it has included an amortization of
14 the consulting fees in this rate case (Adj-74) and an amortization of the regulatory
15 liability as discussed later in this testimony in the Income Tax Expense and Accumulated
16 Deferred Income Taxes section.

17 **ADJ-77, NON-FIRM SALES MARGIN REFUNDS AND INTEREST**

18 **Q: What is the purpose of Adj-77?**

19 A: This adjustment reflects the return to ratepayers of the non-firm off-system sales margins
20 realized in 2007 that exceeded the 25th percentile as ordered by the Commission in the
21 2006 Case. It also includes interest on this regulatory liability.

22 **Q: How was the 2007 regulatory liability determined?**

1 A: Actual total company margins realized were compared to the 25th percentile for that year
2 of as ordered in the 2006 Case. The excess was multiplied by the Missouri jurisdictional
3 factor to arrive at the regulatory liability.

4 **Q: How was the interest expense on the 2007 regulatory liability determined?**

5 A: The interest was calculated based on the London Interbank Offering Rate plus 32 basis
6 points, as ordered by the Commission in the 2007 Case, with interest compounded
7 monthly.

8 **Q: Over what period was the interest for the 2007 regulatory liability calculated?**

9 A: KCP&L calculated the interest for the period January 2008 through July 1, 2009,
10 approximately the date revised rates in this case are expected to become effective in this
11 rate proceeding.

12 **Q: Why did the interest period commence in January 2008?**

13 A: The Company did not exceed the 25th percentile in 2007 until December 2007.
14 Therefore, interest began in January 2008.

15 **Q: Has the Company included a regulatory liability related to its anticipated 2008 non-
16 firm off-system sales margins?**

17 A: No liability has been assumed due to the uncertainty of off-system sales margins. Actual
18 margins will be known in time for the true-up process in this case.

19 **ADJ-97/98- DEPRECIATION AND AMORTIZATION EXPENSE**

20 **Q: Please explain the process used to annualize depreciation expense.**

21 A: SCHEDULE 5 of the Revenue Requirement Model (“Model”) is used to calculate
22 annualized depreciation expense, by applying jurisdictional depreciation rates to adjusted
23 plant in service balances shown on SCHEDULE 11 of the Model. The jurisdictional

1 rates used in the annualization were approved in the Report and Order approving the
2 Regulatory Plan Stipulation and are shown on schedule DEPR % of the Model.

3 **Q: Has the Company prepared a depreciation study in conjunction with this filing?**

4 A: While a depreciation study would have been required in conjunction with this rate case
5 filing, pursuant to 4 CSR § 240-3.160, KCP&L obtained a waiver from such filing in
6 Case No. EE-2008-0259. The Company will file a depreciation study in conjunction with
7 its next, and final, rate case under the Regulatory Plan Stipulation.

8 **Q: What types of costs are being amortized?**

9 A: This category includes intangible assets, consisting primarily of computer software, and
10 other limited term plant including land rights and leasehold improvements. The
11 additional Amortizations mechanism to maintain financial ratios is not included in this
12 adjustment, but rather in Adj-25 sponsored by Company witness Michael W. Cline.

13 **Q: Please explain the process used to annualize amortization expense.**

14 A: April 2008 amortization expense on a Missouri jurisdictional basis was multiplied by
15 twelve to arrive at annualized amortization expense. To this amount was added
16 amortization expense on projected Intangible plant net additions for the period May 2008
17 through March 2009. Amortization expense was calculated based on amortization rates
18 approved in the Regulatory Plan Stipulation. Accumulated amortization is tracked for
19 each individual intangible asset so that the net book value does not go negative.

20 **Q: Does that conclude this portion of your testimony?**

21 A: Yes, this concludes my discussion of the Accounting Adjustments.

1 **INCOME TAX EXPENSE AND ACCUMULATED DEFERRED INCOME TAXES**

2 **Q: What is the purpose of this part of your testimony?**

3 A: The purpose of this part of my testimony is to address (i) the income tax component of
4 KCP&L's cost of service; and (ii) the accumulated deferred income tax ("ADIT") rate
5 base adjustments.

6 **Q: Are you sponsoring adjustments related to current and deferred income tax expense
7 and ADIT?**

8 A: Yes. In addition to Adj-14 and Adj-19, which adjust financial ADIT and income tax
9 expense, respectively, to Missouri basis amounts, I am sponsoring the Income Tax
10 expense adjustment, reflecting the income tax effect of the various adjustments shown on
11 the Summary of Adjustments, and the ADIT rate base adjustment, both shown as Adj-33a
12 on the Summary of Adjustments.

13 **Income Tax Expense**

14 **Q: Please explain the income tax component of KCP&L's cost of service as calculated
15 in SCHEDULE 7 of the Revenue Requirement Model.**

16 A: The income tax component includes current income taxes, deferred income taxes and the
17 amortization of investment tax credits and certain other amortizations. Current income
18 taxes represent the income taxes currently payable to the federal, state and local
19 governments. Deferred taxes are taxes that are reported currently on KCP&L's books but
20 are payable to the federal and state governments at some future date. Deferred taxes are
21 established for timing differences between when an item of income or expense is
22 recorded for book purposes and when that same item is reported on KCP&L's tax returns.
23 SCHEDULE 7 follows these basic concepts but calculates both the currently payable and

1 deferred income tax components of tax expense using a simplified method that results in
2 a shift of some level of income tax expense from the deferred income tax classification to
3 the current income tax classification.

4 **Q: Please explain the current income tax component in cost of service as calculated in**
5 **SCHEDULE 7.**

6 A: Jurisdictional operations and maintenance deductions and other adjustments are applied
7 against jurisdictional revenues to derive net jurisdictional taxable income, which is then
8 used to compute the jurisdictional current tax expense component (current provision) for
9 cost of service. For book purposes, these adjustments are the result of book versus tax
10 differences and their implementation under normalization or flow-through tax methods.
11 Each adjustment is either added to or subtracted from net income to derive net taxable
12 income for ratemaking. For SCHEDULE 7, however, a simplified methodology is used
13 which eliminates the need to specifically identify all book and tax differences. Most
14 significantly, all basis differences between the book basis and tax basis of assets are
15 ignored in the current tax provision. The reversal of deferred income taxes resulting from
16 prior basis differences is considered in the deferred tax section of SCHEDULE 7,
17 discussed below.

18 Accelerated tax depreciation is used in the currently payable calculation based on the tax
19 basis of plant in service. The difference between the accelerated depreciation deduction
20 for tax depreciation on tax basis assets and the depreciation deduction calculated on a
21 straight-line basis generates offsetting deferred income tax expense (discussed later in
22 this testimony). The resulting income tax expense, considering both the current and
23 deferred income tax components, reflects a level of total income taxes as if the

1 depreciation deduction to arrive at taxable income was based solely on depreciation on
2 tax basis assets, calculated on a straight-line basis. This modified approach normalizes
3 depreciation relating to the method differences (*e.g.*, accelerated versus straight-line) and
4 life differences. The Company and the MPSC Staff used this modified approach in the
5 2006 Case and the 2007 Case.

6 **Q: Please describe the adjustments to derive net taxable income for ratemaking.**

7 A: The following are the primary adjustments to derive net taxable income for ratemaking
8 purposes:

- 9 ○ Book depreciation and amortization expense, as calculated on SCHEDULE 5 of
10 KCP&L's Revenue Requirement Model, has been excluded from the deductions
11 listed on SCHEDULE 7.
- 12 ○ As previously discussed, accelerated tax depreciation on both depreciable plant
13 and on amortizable plant is subtracted to derive taxable income.
- 14 ○ The deduction for nuclear fuel amortization is treated consistently with the
15 treatment of depreciation and amortization on plant in service.
- 16 ○ The Manufacturer's Deduction amount is deducted from net income in deriving
17 taxable income. This special deduction is allowable under the American Jobs
18 Creation Act. The deduction is based upon taxable income derived from the
19 production of electricity. For 2008, the deduction is 6% of electricity production
20 taxable income. The percentage increases to 9% for 2010 and future tax years.
21 The amount of the projected deduction for 2008 is based upon the projected
22 provision for the 2007 federal income tax return related to production net income
23 before taxes. The amount of the manufacturer's deduction is intended to equate to

1 the deduction on KCP&L's actual federal return. The deduction has not been
2 adjusted to conform to Missouri jurisdictional taxable income as shown on
3 SCHEDULE 7. This deduction is not an expense for book purposes; therefore, no
4 deferred taxes are created. It results in a lower taxable income with ultimately a
5 lower current tax provision for cost of service.

- 6 ○ A portion of Meals and Entertainment expenses are added back in deriving net
7 taxable income, since a portion of certain meals and entertainment expenses are
8 not tax deductible. This adjustment will increase taxable income and ultimately
9 increase the current tax provision. The amount by which taxable income was
10 increased is equal to the amount estimated for the 2007 federal income tax return.
- 11 ○ Interest expense is subtracted to derive net taxable income. It is calculated by
12 multiplying adjusted rate base by the weighted average cost of debt as proposed in
13 this proceeding. This is referred to as interest synchronization because this
14 calculation ensures that the interest expense deducted for deriving current taxable
15 income equals the interest expense provided for in rates.

16 **Q: Once the deductions and adjustments have been applied to net income to derive**
17 **taxable income for ratemaking, what further deductions from taxable income are**
18 **applied before calculating the three components of current income tax expense: City**
19 **of Kansas City, Missouri ("KCMO") earnings tax, federal income tax and state**
20 **income tax?**

21 A: There are no further deductions from taxable income before calculating KCMO earnings
22 taxes. Before calculating federal income taxes, both KCMO earnings taxes and state

1 income taxes are deducted. Before calculating state income taxes, KCMO earnings taxes
2 and one-half of federal income taxes are deducted.

3 **Q: How are the three current income tax components for city, federal and state**
4 **calculated?**

5 A: The current provision calculation utilizes a 35% federal tax rate, a 6.25% Missouri state
6 rate and a 0.65% KCMO earnings tax rate, each applied independently to the appropriate
7 level of taxable income as discussed above. KCMO earnings taxes are calculated first.
8 Because of their mutual deductibility, federal and state income taxes are then calculated
9 using a simultaneous equation. The federal and state income tax rates are used to
10 compute the composite tax rate of 38.39% which is used to calculate deferred income
11 taxes, discussed below. The composite tax rate reflects the federal benefit relating to
12 deductible Missouri state income tax and Missouri allowing 50% of federal taxes to be
13 deducted when computing the current Missouri tax provision.

14 **Q: Is the current tax expense determined by multiplying current taxable income by the**
15 **income tax rate further reduced by tax credits?**

16 A: Yes, the wind production tax credit and the R&D tax credit reduce current income tax
17 due.

18 **Q: Please explain the wind production tax credit on SCHEDULE 7.**

19 A: Internal Revenue Code ("IRC") Section 45 allows for a federal tax credit based upon the
20 amount of electricity produced by a qualifying wind generating facility. The credit is
21 allowed for 10 years after the facility is placed in service. The adjustment shown on
22 SCHEDULE 7 as a direct reduction of federal currently payable income tax expense
23 reflects the *pro forma* production tax credits for KPCL's wind generation facility for

1 2008. This adjustment uses the presently allowable \$21 per megawatt hour of generation
2 multiplied by the annualized amount of estimated megawatt hours of wind generation to
3 determine the amount of credit.

4 **Q: Please explain the research and development tax credit on SCHEDULE 7.**

5 A: IRC Section 41 allows for a federal tax credit based upon the amount of qualified
6 research expenses incurred. The adjustment shown on SCHEDULE 7 as a direct
7 reduction of federal currently payable income tax expense reflects the estimated *pro*
8 *forma* R&D tax credits for KPCL's operations for 2008. Current tax law allows R&D
9 tax credits only through the 2007 tax year. However, Congress has a history of extending
10 the period for the R&D tax credits during years in which they have expired and providing
11 a retroactive effective date for the extension to the beginning of the tax year. At this
12 time, the Company expects the credit to be reinstated for 2008.

13 **Q: Please explain the deferred income tax component in cost of service as calculated in**
14 **SCHEDULE 7.**

15 A: The deferred income tax component in cost of service is primarily the result of applying
16 the composite income tax rate to the difference between accelerated tax depreciation used
17 to compute current income tax , as discussed above, and tax basis straight-line
18 depreciation, including additional amortizations to maintain credit ratios. Tax straight-
19 line depreciation is computed by applying existing jurisdictional book straight-line
20 depreciation rates to each vintage year's depreciable tax basis.

21 **Q: Please continue with your discussion of the deferred income tax component of cost**
22 **of service.**

1 A: Deferred income tax expense also includes reversal of deferred income taxes on basis
2 timing differences over the related assets' jurisdictional book lives. These basis
3 difference adjustments serve to normalize the tax effect of items that generally are
4 deducted for tax purposes and capitalized for book purposes. The other main deferred tax
5 item is the average rate assumption method of deferred tax amortization. This adjustment
6 represents the amortization of excess deferred income taxes over the remaining book
7 lives. It reduces the income tax component of cost of service. During the 1980s, the
8 federal tax rate was higher than today's 35% rate. Since deferred taxes were provided at
9 the rate in effect when the originating timing differences were generated, the deferred
10 income taxes were provided at a rate higher than the tax rate that is expected to be in
11 existence when the timing differences reverse and the taxes are due to the federal
12 government. This difference in rates is being amortized into cost of service over the
13 remaining book lives of the assets that generated the timing differences.

14 **Q: Please explain the Investment Tax Credit ("ITC") amortization component in cost**
15 **of service as calculated in SCHEDULE 7.**

16 A: ITC amortization reduces the income tax component of cost of service. The ITC
17 amortization is separated into two parts – Wolf Creek and non-Wolf Creek.

18 **Q: Why is this separation necessary?**

19 A: In accordance with the Regulatory Plan Stipulation, KCP&L and the MPSC Staff agreed
20 to extend the book lifespan of the Wolf Creek plant from 40 years to 60 years effective
21 August 7, 2005. As a result, the remaining unamortized amount of Wolf Creek's ITC is
22 being amortized over the longer life. The lengthening of the book life from 40 to 60
23 years decreases the annual ITC amortization specific to Wolf Creek. The non-Wolf

1 Creek ITC continues to be amortized ratably over the remaining book lives of the
2 underlying assets. Another reason that the ITC is separated between Wolf Creek and
3 non-Wolf Creek is to allow for a specific allocation factor for each ITC component in
4 deriving Missouri jurisdictional income tax cost of service.

5 **Q: Are there any other income tax amortizations that affect jurisdictional income tax**
6 **cost of service?**

7 A: Yes, there are two additional amortizations, relating to pre-1981 cost of removal and
8 research and development tax credits, that were addressed in the Stipulation and
9 Agreement As to Certain Issues in the 2007 Case (the "Agreement").

10 **Q: Please discuss the cost of removal amortization.**

11 A: In accordance with Agreement, KCP&L adopted normalization accounting for the tax
12 timing difference associated with pre-1981 vintage cost of removal and began
13 amortization of cumulative deferred income taxes for the excess of KCP&L's actual cost
14 of removal over the accrued cost included in book depreciation in prior years, over a 20
15 year period beginning January 1, 2008 (\$7,088,760, Missouri jurisdictional). As a result,
16 the Company's annual deferred income tax expense increased by \$354,438 and this
17 amortization is included as an increase in income tax cost of service on SCHEDULE 7.

18 **Q: Please discuss the R&D tax credit amortization.**

19 A: As discussed earlier in my testimony under the Adj-74 section, the Agreement required
20 the Company to amortize R&D tax credits related to the 2000 through 2005 tax years
21 over 60 months beginning with the first rate case after tax refunds based on the credits are
22 received from the Internal Revenue Service ("IRS"). The Company recently entered into
23 a settlement agreement with the IRS related to these tax credits and expects to receive the

1 tax refunds before the end of 2008. Therefore, we have also included an adjustment on
2 SCHEDULE 7, for \$194,111, as a direct reduction of federal deferred income tax
3 expense for the estimated *pro forma* amortization of R&D tax credits for the 2000
4 through 2005 tax years.

5 **Accumulated Deferred Income Taxes**

6 **Q: Please explain ADIT.**

7 A: As discussed above, deferred income taxes represent the tax on timing differences for
8 deductions and income reported on KCP&L's tax return compared to what has been
9 reported for book purposes. ADIT represents the accumulated balance of these tax
10 timing differences at a point in time.

11 **Q: What is an example of a "book" versus "tax" timing difference that creates a
12 deferred income tax liability?**

13 A: The most significant timing difference is depreciation expense. Tax laws provide for a
14 quicker method of tax depreciation compared to book depreciation. This accelerated
15 depreciation reduces KCP&L's current income tax liability compared to the tax liability
16 computed based upon book depreciation. As a result, KCP&L has deferred its tax
17 liability until a future point in time when tax depreciation is less than book depreciation.
18 At that time, the deferred tax liability will no longer be deferred but be paid as part of the
19 tax return.

20 **Q: How does ADIT affect rate base?**

21 A: ADIT related to items in the rate base, such as plant in service, is considered a cost-free
22 source of financing for ratemaking purposes. Ratepayers should not be required to
23 provide for a return on plant in service that has been funded by the government in the

1 form of reduced (albeit temporarily) taxes. As a result, ADIT is reflected as a rate base
2 offset (reduction in rate base).

3 **Q: What is an example of a “book” versus “tax” timing difference that creates a**
4 **deferred income tax asset?**

5 A: Deferred tax assets can be created when book expenses exceed tax expenses or when
6 income is reported for tax purposes before being recorded for book purposes.

7 **Q: What is an example of a “book” versus “tax” expense timing difference that creates**
8 **a deferred income tax asset?**

9 A: A significant deferred tax asset is the one arising from increasing book amortization
10 expense for additional amounts to maintain credit ratios. Because there is no associated
11 depreciation deduction on the tax return, book expense is higher than tax expense. This
12 results in taxable income that is higher than book income for this item and the difference
13 results in a deferred tax asset. A more common expense that is deducted for book
14 purposes before being deducted for tax purposes is the bad debt reserve. KCP&L deducts
15 additions to the reserve for book purposes. However, a deduction is only allowed for tax
16 purposes when the receivables are written off. This timing difference also creates a
17 deferred income tax asset.

18 **Q: What is an example of a “book” versus “tax” income timing difference that creates a**
19 **deferred income tax asset?**

20 A: The most significant income item that creates a deferred tax asset specific to KCP&L is
21 the sale of SO₂ emission allowances. For tax purposes, any gains on the sales of emission
22 allowances are taxable when the allowances are sold. However, as agreed to in the
23 Regulatory Plan Stipulation, KCP&L does not record the income associated with the sale

1 in its current period income, but defers gains in a regulated liability account. This timing
2 difference of when income is recognized for tax and when it will be recognized for books
3 creates a deferred tax asset, as future tax liabilities will be lower for tax purposes
4 compared to book purposes when the deferred gains are amortized to book income in
5 accordance with future regulatory orders.

6 **Q: How do deferred income tax assets affect rate base?**

7 A: Conversely to deferred tax liabilities, deferred tax assets increase rate base. KCP&L has
8 paid taxes to the government in advance of the time when such taxes are included in cost
9 of service and are collected from ratepayers. To the extent of taxes paid, KCP&L must
10 borrow money and/or use shareholder funds. The increase to rate base for deferred
11 income tax assets allows shareholders to earn a return on shareholder provided funds
12 until recovered from ratepayers through ratemaking.

13 **Q: What are the ADIT adjustments for KCP&L's rate base?**

1 A: SCHEDULE 8 of KCP&L's revenue requirement model itemizes ADIT and ADIT
2 adjustments related to items included in KCP&L's rate base. SCHEDULE 8 reflects the
3 deferred tax liabilities relating to depreciation and other expenses deducted for the tax
4 return in excess of book deductions resulting in a rate base decrease. SCHEDULE 8 also
5 reflects deferred tax assets that serve to increase rate base. Adjustments to ADIT shown
6 on SCHEDULE 8 include the changes in ADIT related to the addition of net plant and
7 changes to certain deferred regulatory assets and regulatory liabilities during the period
8 ending March 31, 2009. This figure represents an end of quarter estimate that will have
9 to be trued-up as part of this case.

10 **Q: Does that conclude your testimony?**

11 A: Yes, it does.



MISSOURI REVENUE REQUIREMENT
NON-PROPRIETARY

2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| | |
|------------------------|---|
| <u>REV REQ SUMMARY</u> | SUMMARY OF REVENUE REQUIREMENT COMPONENTS |
| <u>SCH 1</u> | SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE |
| <u>SCH 2</u> | SCHEDULE 2 - ALLOCATION OF REVENUES |
| <u>SCH 4</u> | SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE |
| <u>SCH 5</u> | SCHEDULE 5 - ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS |
| <u>SCH 6</u> | SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES |
| <u>SCH 7</u> | SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES |
| <u>SCH 8</u> | SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES |
| <u>SCH 11</u> | SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE |
| <u>SCH 12</u> | SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION |
| <u>SCH 15</u> | SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL |
| <u>SCH 16</u> | SCHEDULE 16 - CASH WORKING CAPITAL |
| <u>SCH 18</u> | SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES |
| <u>ALLOCATORS</u> | ALLOCATORS |
| <u>MISC %</u> | MISCELLANEOUS PERCENTS |
| <u>CWC %</u> | CASH WORKING CAPITAL PERCENTS |
| <u>DEPR %</u> | JURISDICTIONAL DEPRECIATION RATES |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
REVENUE REQUIREMENT SUMMARY
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | MISSOURI JURISDICTION COL. 604 | TRADITIONAL REV REQ COL. 605 | ADDITIONAL AMORTIZATION COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--------------------------------------|------------------|--------------------------------|------------------------------|----------------------------------|--------------------------------|
| 1-009 | 400 | OPERATING REVENUE | | | 14.89% | 2.60% | 17.50% |
| 1-010 | | RETAIL SALES | TSFR 2-014 | 580,442,778 | 86,380,000 | 15,100,000 | 681,922,778 |
| 1-011 | | MISCELLANEOUS REVENUE | TSFR 2-031 | 9,558,006 | 0 | 0 | 9,558,006 |
| 1-012 | | BULK POWER SALES | TSFR 2-042 | 71,944,396 | 0 | 0 | 71,944,396 |
| 1-013 | | SALES FOR RESALE | TSFR 2-047 | 0 | 0 | 0 | 0 |
| 1-014 | | BPS IN EXCESS OF 25% with INTEREST | TSFR 2-049 | 1,132,799 | 0 | 0 | 1,132,799 |
| 1-015 | | TOTAL OPERATING REVENUE | | 663,077,980 | 86,380,000 | 15,100,000 | 764,557,980 |
| 1-016 | | | | | | | |
| 1-017 | | OPERATING EXPENSES | | | | | |
| 1-018 | 401 | FUEL | TSFR 4-390 | 134,912,162 | 0 | 0 | 134,912,162 |
| 1-019 | 401 | PURCHASED POWER | TSFR 4-392 | 35,228,999 | 0 | 0 | 35,228,999 |
| 1-020 | 401 & 402 | OTHER OPER & MAINT EXPENSES | TSFR 4-394 | 239,285,883 | 634,979 | 0 | 239,920,862 |
| 1-021 | 403 | DEPRECIATION EXPENSE | TSFR 5-164 | 82,979,205 | 0 | 0 | 82,979,205 |
| 1-022 | 404 -407 | AMORTIZATION EXPENSE | TSFR 5-192 | 39,454,915 | 0 | 15,100,000 | 54,554,915 |
| 1-023 | 431 | INTEREST ON CUSTOMER DEPOSITS - MO | 100 MO | 463,743 | 0 | 0 | 463,743 |
| 1-024 | | INTEREST ON CUSTOMER DEPOSITS - KS | 100 KS | 0 | 0 | 0 | 0 |
| 1-025 | 408 | TAXES OTHER THAN INCOME TAXES | TSFR 6-041 | 41,062,910 | 0 | 0 | 41,062,910 |
| 1-026 | 409 | FEDERAL AND STATE INCOME TAXES | TSFR 7-113 | 12,316,180 | 32,721,997 | 0 | 45,038,177 |
| 1-027 | | TOTAL ELECTRIC OPER. EXPENSES | | 585,703,996 | 33,356,976 | 15,100,000 | 634,160,972 |
| 1-028 | | | | | | | |
| 1-029 | | NET ELECTRIC OPERATING INCOME | | 77,373,984 | 53,023,024 | 0 | 130,397,007 |

** Rate Increase percentages are based on MO juris Retail Sales of \$580,000,000

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 1-009 | 400 | OPERATING REVENUE | | | | | | | 14.88% | |
| 1-010 | | RETAIL SALES | TSFR 2-014 | | 1,041,503,704 | 16,265,319 | 1,057,769,023 | 580,442,778 | 86,380,000 | 666,822,778 |
| 1-011 | | MISCELLANEOUS REVENUE | TSFR 2-031 | | 17,213,210 | 43,595 | 17,256,805 | 9,558,006 | 0 | 9,558,006 |
| 1-012 | | BULK POWER SALES | TSFR 2-042 | | 230,011,997 | (99,453,338) | 130,558,659 | 71,944,396 | 0 | 71,944,396 |
| 1-013 | | SALES FOR RESALE | TSFR 2-047 | | 3,970,316 | 0 | 3,970,316 | 0 | 0 | 0 |
| 1-014 | | BPS IN EXCESS OF 25% with INTEREST | TSFR 2-049 | | 0 | 1,132,799 | 1,132,799 | 1,132,799 | 0 | 1,132,799 |
| 1-015 | | TOTAL OPERATING REVENUE | | | 1,292,699,227 | (82,011,625) | 1,210,687,602 | 663,077,980 | 86,380,000 | 749,457,980 |
| 1-016 | | | | | | | | | | |
| 1-017 | | OPERATING EXPENSES | | | | | | | | |
| 1-018 | 401 | FUEL | TSFR 4-399 | | 245,522,558 | (7,471,792) | 238,050,766 | 134,912,162 | 0 | 134,912,162 |
| 1-019 | 401 | PURCHASED POWER | TSFR 4-401 | | 101,035,191 | (38,415,651) | 62,619,540 | 35,228,999 | 0 | 35,228,999 |
| 1-020 | 401 & 402 | OTHER OPER & MAINT EXPENSES | TSFR 4-403 | | 372,994,474 | 71,268,080 | 444,262,554 | 239,285,883 | 634,979 | 239,920,862 |
| 1-021 | 403 | DEPRECIATION EXPENSE | TSFR 5-174 | | 140,523,111 | 12,137,477 | 152,660,588 | 82,979,205 | 0 | 82,979,205 |
| 1-022 | 404 -407 | AMORTIZATION EXPENSE | TSFR 5-202 | | 35,032,043 | 25,430,628 | 60,462,671 | 39,454,915 | 0 | 39,454,915 |
| 1-023 | 431 | INTEREST ON CUSTOMER DEPOSITS - MO | 100 MO | 100.0000% | 0 | 463,743 | 463,743 | 463,743 | 0 | 463,743 |
| 1-024 | | INTEREST ON CUSTOMER DEPOSITS - KS | 100 KS | 0.0000% | 0 | 90,512 | 90,512 | 0 | 0 | 0 |
| 1-025 | 408 | TAXES OTHER THAN INCOME TAXES | TSFR 6-041 | | 113,006,328 | (37,472,299) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 1-026 | 409 | FEDERAL, STATE, & CITY INCOME TAXES | TSFR 7-122 | | 70,364,105 | (43,012,323) | 27,351,782 | 12,316,180 | 32,721,997 | 45,038,177 |
| 1-027 | | TOTAL ELECTRIC OPER. EXPENSES | | | 1,078,477,810 | (16,981,624) | 1,061,496,185 | 585,703,996 | 33,356,976 | 619,060,972 |
| 1-028 | | | | | | | | | | |
| 1-029 | | NET ELECTRIC OPERATING INCOME | | | 214,221,417 | (65,030,001) | 149,191,417 | 77,373,984 | 53,023,024 | 130,397,007 |
| 1-030 | | | | | | | | | | |
| 1-031 | | RATE BASE | | | | | | | | |
| 1-032 | 101 | TOTAL ELECTRIC PLANT | TSFR 11-297 | | 5,435,406,207 | 551,125,797 | 5,986,532,004 | 3,255,312,151 | 0 | 3,255,312,151 |
| 1-033 | 108, 111 | LESS: ACCUM DEPRECIATION & AMORT | TSFR 12-188 | | 2,593,838,618 | 22,833,942 | 2,616,672,560 | 1,485,941,375 | 0 | 1,485,941,375 |
| 1-034 | | NET PLANT | | | 2,841,567,589 | 528,291,855 | 3,369,859,443 | 1,769,370,776 | 0 | 1,769,370,776 |
| 1-035 | | PLUS: | | | | | | | | |
| 1-036 | | WORKING CAPITAL | TSFR 15-043 | | 106,783,607 | 10,641,020 | 117,424,626 | 64,047,800 | (1,792,298) | 62,255,502 |
| 1-037 | 186 | PRIOR NET PREPAID PENSION ASSET - MO | 100 MO | 100.0000% | 9,492,531 | (8,174,244) | 1,318,287 | 1,318,287 | 0 | 1,318,287 |
| 1-038 | | PRIOR NET PREPAID PENSION ASSET - KS | 100 KS | 0.0000% | 7,715,947 | (6,644,386) | 1,071,562 | 0 | 0 | 0 |
| 1-039 | | PRIOR NET PREPAID PENSION ASSET - WS | 100 WS | 0.0000% | 209,010 | (179,983) | 29,026 | 0 | 0 | 0 |
| 1-040 | 182.3 | PENSION REGULATORY ASSET - FAS87 | SAL & WAGES | 54.8190% | 26,124,510 | (12,507,434) | 13,617,076 | 7,464,746 | 0 | 7,464,746 |
| 1-041 | | PENSION REGULATORY ASSET - FAS88 | SAL & WAGES | 54.8190% | 24,044,123 | (24,044,123) | 0 | 0 | 0 | 0 |
| 1-042 | | PENSION REGULATORY ASSET - FAS158 | SAL & WAGES | 54.8190% | 0 | 0 | 0 | 0 | 0 | 0 |
| ** 1-043 | | REG ASSET - DSM PROGRAMS - MO | 100 MO | 100.0000% | 7,520,361 | 8,322,491 | 15,842,852 | 15,842,852 | 0 | 15,842,852 |
| 1-044 | | LESS: | | | | | | | | |
| 1-045 | | ACCUM. DEFERRED TAXES | TSFR 8-061 | | 558,194,152 | 15,977,178 | 574,171,330 | 300,668,976 | 0 | 300,668,976 |
| 1-047 | 254 | DEFERRED GAIN ON SO2 EMISSION CR | E1 | 56.6750% | 88,428,969 | (1,298,131) | 87,130,839 | 49,381,389 | 0 | 49,381,389 |
| 1-048 | 254 | DEFERRED GAIN ON SO2 EMISSION CR - MO | 100 MO | 100.0000% | (963,168) | 0 | (963,168) | (963,168) | 0 | (963,168) |
| 1-049 | 252 | CUST. ADVANCES FOR CONST - MO | 100 MO | 100.0000% | 184,485 | 0 | 184,485 | 184,485 | 0 | 184,485 |
| 1-050 | | CUST. ADVANCES FOR CONST - KS | 100 KS | 0.0000% | 2,175,074 | 0 | 2,175,074 | 0 | 0 | 0 |
| 1-051 | 235 | CUSTOMER DEPOSITS - MO | 100 MO | 100.0000% | 5,626,974 | 0 | 5,626,974 | 5,626,974 | 0 | 5,626,974 |
| 1-052 | | CUSTOMER DEPOSITS - KS | 100 KS | 0.0000% | 2,022,444 | 0 | 2,022,444 | 0 | 0 | 0 |
| 1-053 | | | | | | | | | | |
| 1-054 | | RATE BASE | | | 2,372,180,381 | 479,653,768 | 2,851,834,149 | 1,503,145,805 | (1,792,298) | 1,501,353,508 |
| 1-055 | | | | | | | | | | |
| 1-056 | | RATE OF RETURN | | | 9.031% | | 5.231% | 5.147% | | 8.685% |
| 1-057 | | | | | | | | | | |
| 1-058 | | ROE | | | 11.391% | | 4.332% | 4.176% | | 10.750% |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 2 - ALLOCATION OF REVENUES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 2-009 | | ELECTRIC - RETAIL SALES | | | | | | | | |
| 2-010 | | MISSOURI (EXCLUDING GRT) | 100 MO | 100.0000% | 551,830,395 | 28,612,383 | 580,442,778 | 580,442,778 | 86,380,000 | 666,822,778 |
| 2-011 | | GRT IN MO REVENUE | 100 MO | 100.0000% | 44,140,975 | (44,140,975) | 0 | 0 | 0 | 0 |
| 2-012 | | TOTAL MISSOURI | | | 595,971,370 | (15,528,592) | 580,442,778 | 580,442,778 | 86,380,000 | 666,822,778 |
| 2-013 | | KANSAS | 100 KS | 0.0000% | 445,532,334 | 31,793,911 | 477,326,245 | 0 | 0 | 0 |
| 2-014 | | TOTAL RETAIL SALES | | | 1,041,503,704 | 16,265,319 | 1,057,769,023 | 580,442,778 | 86,380,000 | 666,822,778 |
| 2-015 | | | | | | | | | | |
| 2-016 | | MISCELLANEOUS REVENUE | | | | | | | | |
| 2-017 | 450 | FORFEITED DISCOUNTS - MO | 100 MO | 100.0000% | 1,635,024 | (36,747) | 1,598,277 | 1,598,277 | 0 | 1,598,277 |
| 2-018 | | FORFEITED DISCOUNTS - KS | 100 KS | 0.0000% | 1,125,839 | 80,342 | 1,206,181 | 0 | 0 | 0 |
| 2-019 | 451 | MISCELLANEOUS SERVICES - MO | 100 MO | 100.0000% | 957,415 | 0 | 957,415 | 957,415 | 0 | 957,415 |
| 2-020 | | MISCELLANEOUS SERVICES - KS | 100 KS | 0.0000% | 515,994 | 0 | 515,994 | 0 | 0 | 0 |
| 2-021 | | MISC SERVICES - ALLOCATED - DIST | DIST PLANT | 53.4605% | (225,789) | 0 | (225,789) | (120,708) | 0 | (120,708) |
| 2-022 | 454 | RENT FROM ELECTRIC PROPERTY - MO | 100 MO | 100.0000% | 278,183 | 0 | 278,183 | 278,183 | 0 | 278,183 |
| 2-023 | | RENT FROM ELECTRIC PROPERTY - KS | 100 KS | 0.0000% | 230,114 | 0 | 230,114 | 0 | 0 | 0 |
| 2-024 | | RENT FROM ELEC PROP - ALLOCATED - PROD | D1 | 53.5835% | 41,258 | 0 | 41,258 | 22,107 | 0 | 22,107 |
| 2-025 | | RENT FROM ELEC PROP - ALLOCATED - TRANS | D3 | 53.5835% | 6,785 | 0 | 6,785 | 3,636 | 0 | 3,636 |
| 2-026 | | RENT FROM ELEC PROP - ALLOCATED - DIST | DIST PLANT | 53.4605% | 1,893,769 | 0 | 1,893,769 | 1,012,418 | 0 | 1,012,418 |
| 2-027 | 456 | TRANS FOR OTHERS | TRAN PLANT | 53.4266% | 10,134,383 | 0 | 10,134,383 | 5,414,459 | 0 | 5,414,459 |
| 2-028 | | OTHER ELEC REVENUES - MO | 100 MO | 100.0000% | 231,556 | 0 | 231,556 | 231,556 | 0 | 231,556 |
| 2-029 | | OTHER ELEC REVENUES - KS | 100 KS | 0.0000% | 88,152 | 0 | 88,152 | 0 | 0 | 0 |
| 2-030 | | OTHER ELEC REVENUES - ALLOCATED - DIST | DIST PLANT | 53.4605% | 300,527 | 0 | 300,527 | 160,663 | 0 | 160,663 |
| 2-031 | | TOTAL MISCELLANEOUS REVENUE | | | 17,213,210 | 43,595 | 17,256,805 | 9,558,006 | 0 | 9,558,006 |
| 2-032 | | | | | | | | | | |
| 2-033 | | BULK POWER SALES (BPS) | | | | | | | | |
| 2-034 | 447 | FIRM BULK SALES (CAPACITY & FIXED) | D1 | 53.5835% | 11,205,000 | 0 | 11,205,000 | 6,004,030 | 0 | 6,004,030 |
| 2-035 | | FIRM BULK SALES (ENERGY) | CONTRACT REV | 56.1898% | 48,995,350 | (22,327,610) | 26,667,740 | 14,984,549 | 0 | 14,984,549 |
| 2-036 | | OTHER MISC & ADJUSTMENTS | E1 | 56.6750% | 2,035,787 | (1,801,787) | 234,000 | 132,620 | 0 | 132,620 |
| 2-037 | | BULK SALES RECLASSIFIED AS TRANS REV | E1 | 56.6750% | 183,600 | 0 | 183,600 | 104,055 | 0 | 104,055 |
| ** 2-038 | | | | | | | | | | ** |
| ** 2-039 | | | | | | | | | | ** |
| 2-040 | | SUBTOTAL BULK POWER SALES | | | 230,195,597 | (99,453,338) | 130,742,259 | 72,048,451 | 0 | 72,048,451 |
| 2-041 | | REV ON TRANS. FOR KCPL | E1 | 56.6750% | (183,600) | 0 | (183,600) | (104,055) | 0 | (104,055) |
| 2-042 | | TOTAL BULK POWER SALES | | | 230,011,997 | (99,453,338) | 130,558,659 | 71,944,396 | 0 | 71,944,396 |
| 2-043 | | | | | | | | | | |
| 2-044 | | SALES FOR RESALE (FERC JURIS CUST) | | | | | | | | |
| 2-045 | 447 | FERC JURIS WHOLESale FIRM POWER | 100 WS | 0.0000% | 3,970,316 | 0 | 3,970,316 | 0 | 0 | 0 |
| 2-046 | | TRANSMISSION FOR FERC WHSLE FIRM POWER | 100 WS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-047 | | TOTAL SALES FOR RESALE | | | 3,970,316 | 0 | 3,970,316 | 0 | 0 | 0 |
| 2-048 | | | | | | | | | | |
| 2-049 | 447 | BPS IN EXCESS OF 25% with INTEREST | 100 MO | 100.0000% | 0 | 1,132,799 | 1,132,799 | 1,132,799 | 0 | 1,132,799 |
| 2-050 | | | | | | | | | | |
| 2-051 | | TOTAL ELECTRIC OPERATING REVENUE | | | 1,292,699,227 | (82,011,625) | 1,210,687,602 | 663,077,980 | 86,380,000 | 749,457,980 |

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|----------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-009 | | POWER PRODUCTION EXPENSES | | | | | | | | |
| 4-010 | | | | | | | | | | |
| 4-011 | | STEAM POWER GENERATION | | | | | | | | |
| 4-012 | | OPERATION | | | | | | | | |
| 4-013 | 500 | SUPERVISION AND ENGINEERING | | | | | | | | |
| 4-014 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 1,633,397 | 1,633,397 | 889,678 | 0 | 889,678 |
| 4-015 | | OTHER | STM PLT/O&M | 54.4680% | 5,704,445 | 0 | 5,704,445 | 3,107,095 | 0 | 3,107,095 |
| 4-016 | | TOTAL ACCOUNT 500 | | | 5,704,445 | 1,633,397 | 7,337,842 | 3,996,773 | 0 | 3,996,773 |
| 4-017 | 501 | FUEL | | | | | | | | |
| 4-018 | | LABOR | E1 | 56.6750% | 5,318,313 | 875,353 | 6,193,666 | 3,510,259 | 0 | 3,510,259 |
| 4-019 | | OTHER | | | | | | | | |
| 4-020 | | COAL & FREIGHT | E1 | 56.6750% | 165,380,432 | (7,375,255) | 158,005,177 | 89,549,409 | 0 | 89,549,409 |
| 4-021 | | STB AMORTIZATION - KS | 100 KS | 0.0000% | 146,737 | (498,339) | (351,602) | 0 | 0 | 0 |
| 4-022 | | STB AMORTIZATION - MO | 100 MO | 100.0000% | 192,251 | (698,894) | (506,643) | (506,643) | 0 | (506,643) |
| 4-023 | | OIL | E1 | 56.6750% | 4,930,306 | 6,087,641 | 11,017,947 | 6,244,419 | 0 | 6,244,419 |
| 4-024 | | GAS | E1 | 56.6750% | 635,894 | 1,042,979 | 1,678,873 | 951,501 | 0 | 951,501 |
| 4-025 | | FUEL HAND, LIMESTONE & OTHER | E1 | 56.6750% | 6,143,881 | 5,608,170 | 11,752,051 | 6,660,473 | 0 | 6,660,473 |
| 4-026 | | OTHER FUEL AMORTIZATIONS | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-027 | | UNIT TRAIN - DEPRECIATION | TSFR 5-017 | | 1,049,773 | (275,385) | 774,388 | 421,794 | 0 | 421,794 |
| 4-028 | | FUEL ADJ FOR NORMALIZATIONS | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-029 | | SUBTOTAL OTHER | | | 178,479,274 | 3,890,917 | 182,370,191 | 103,320,953 | 0 | 103,320,953 |
| 4-030 | | TOTAL ACCOUNT 501 | | | 183,797,587 | 4,766,271 | 188,563,858 | 106,831,213 | 0 | 106,831,213 |
| 4-031 | 502 | STEAM EXPENSES | | | | | | | | |
| 4-032 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 1,436,996 | 1,436,996 | 782,703 | 0 | 782,703 |
| 4-033 | | OTHER | STM PLT/O&M | 54.4680% | 13,201,724 | 0 | 13,201,724 | 7,190,711 | 0 | 7,190,711 |
| 4-034 | | TOTAL ACCOUNT 502 | | | 13,201,724 | 1,436,996 | 14,638,720 | 7,973,413 | 0 | 7,973,413 |
| 4-035 | 503 | STEAM FROM OTHER SOURCES | | | | | | | | |
| 4-036 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-037 | | OTHER | STM PLT/O&M | 54.4680% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-038 | | TOTAL ACCOUNT 503 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-039 | 505 | ELECTRIC EXPENSES TURBOGEN | | | | | | | | |
| 4-040 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 771,159 | 771,159 | 420,035 | 0 | 420,035 |
| 4-041 | | OTHER | STM PLT/O&M | 54.4680% | 5,751,143 | 0 | 5,751,143 | 3,132,531 | 0 | 3,132,531 |
| 4-042 | | TOTAL ACCOUNT 505 | | | 5,751,143 | 771,159 | 6,522,303 | 3,552,566 | 0 | 3,552,566 |
| 4-043 | 506 | MISC STEAM POWER EXPENSES | | | | | | | | |
| 4-044 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 941,351 | 941,351 | 512,735 | 0 | 512,735 |
| 4-045 | | OTHER | STM PLT/O&M | 54.4680% | 10,656,426 | 0 | 10,656,426 | 5,804,339 | 0 | 5,804,339 |
| 4-046 | | TOTAL ACCOUNT 506 | | | 10,656,426 | 941,351 | 11,597,778 | 6,317,074 | 0 | 6,317,074 |
| 4-047 | 507 | RENTS | | | | | | | | |
| 4-048 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-049 | | OTHER | STM PLT/O&M | 54.4680% | 311,881 | 0 | 311,881 | 169,875 | 0 | 169,875 |
| 4-050 | | TOTAL ACCOUNT 507 | | | 311,881 | 0 | 311,881 | 169,875 | 0 | 169,875 |
| 4-051 | | TOTAL OPERATION | | | 219,423,207 | 9,549,174 | 228,972,381 | 128,840,914 | 0 | 128,840,914 |
| 4-052 | | | | | | | | | | |
| 4-053 | | MAINTENANCE | | | | | | | | |
| 4-054 | 510 | SUPERVISION AND ENGINEERING | | | | | | | | |
| 4-055 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 475,126 | 475,126 | 258,791 | 0 | 258,791 |
| 4-056 | | OTHER | STM PLT/O&M | 54.4680% | 3,639,345 | (179,801) | 3,459,544 | 1,884,343 | 0 | 1,884,343 |
| 4-057 | | TOTAL ACCOUNT 510 | | | 3,639,345 | 295,325 | 3,934,669 | 2,143,134 | 0 | 2,143,134 |
| 4-058 | 511 | MAINTENANCE OF STRUCTURES | | | | | | | | |
| 4-059 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 154,098 | 154,098 | 83,934 | 0 | 83,934 |
| 4-060 | | OTHER | STM PLT/O&M | 54.4680% | 3,207,503 | 508,363 | 3,715,866 | 2,023,956 | 0 | 2,023,956 |
| 4-061 | | TOTAL ACCOUNT 511 | | | 3,207,503 | 662,461 | 3,869,964 | 2,107,891 | 0 | 2,107,891 |
| 4-062 | 512 | MAINTENANCE OF BOILER PLANT | | | | | | | | |
| 4-063 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 1,346,619 | 1,346,619 | 733,476 | 0 | 733,476 |
| 4-064 | | OTHER | E1 | 56.6750% | 27,792,597 | 4,710,209 | 32,502,806 | 18,420,960 | 0 | 18,420,960 |
| 4-065 | | TOTAL ACCOUNT 512 | | | 27,792,597 | 6,056,828 | 33,849,425 | 19,154,436 | 0 | 19,154,436 |
| 4-066 | 513 | MAINTENANCE OF ELECTRIC PLANT | | | | | | | | |
| 4-067 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 251,237 | 251,237 | 136,843 | 0 | 136,843 |
| 4-068 | | OTHER | STM PLT/O&M | 54.4680% | 4,968,264 | 1,121,318 | 6,089,582 | 3,316,872 | 0 | 3,316,872 |
| 4-069 | | TOTAL ACCOUNT 513 | | | 4,968,264 | 1,372,555 | 6,340,819 | 3,453,715 | 0 | 3,453,715 |
| 4-070 | 514 | MAINTENANCE MISCELLANEOUS | | | | | | | | |
| 4-071 | | LABOR | STM PLT/O&M | 54.4680% | 0 | 7,365 | 7,365 | 4,012 | 0 | 4,012 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-072 | | OTHER | STM PLT/O&M | 54.4680% | 380,719 | (119,969) | 260,750 | 142,025 | 0 | 142,025 |
| 4-073 | | TOTAL ACCOUNT 514 | | | 380,719 | (112,604) | 268,115 | 146,037 | 0 | 146,037 |
| 4-074 | | TOTAL MAINTENANCE | | | 39,988,428 | 8,274,564 | 48,262,992 | 27,005,213 | 0 | 27,005,213 |
| 4-075 | | | | | | | | | | |
| 4-076 | | TOTAL STEAM POWER EXPENSES | | | 259,411,635 | 17,823,739 | 277,235,373 | 155,846,127 | 0 | 155,846,127 |
| 4-077 | | | | | | | | | | |
| 4-078 | | NUCLEAR POWER GENERATION OPERATION | | | | | | | | |
| 4-079 | | | | | | | | | | |
| 4-080 | 517 | SUPERVISION AND ENGINEERING | | | | | | | | |
| 4-081 | | LABOR | D1 | 53.5835% | 4,443,139 | 741,334 | 5,184,473 | 2,778,021 | 0 | 2,778,021 |
| 4-082 | | OTHER | D2 | 53.5835% | 964,567 | 0 | 964,567 | 516,848 | 0 | 516,848 |
| 4-083 | | TOTAL ACCOUNT 517 | | | 5,407,706 | 741,334 | 6,149,039 | 3,294,870 | 0 | 3,294,870 |
| 4-084 | 518 | FUEL | | | | | | | | |
| 4-085 | | LABOR | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-086 | | OTHER | | | | | | | | |
| 4-087 | | NUCLEAR FUEL-NET AMORTIZATION | E1 | 56.6750% | 16,862,397 | 4,357,829 | 21,220,226 | 12,026,560 | 0 | 12,026,560 |
| 4-088 | | DOE DECONTAM. & DECOM. | E1 | 56.6750% | 585,241 | (585,241) | 0 | 0 | 0 | 0 |
| 4-089 | | DOE REFUND | 100 KS | 0.0000% | 181,305 | (241,740) | (60,435) | 0 | 0 | 0 |
| 4-090 | | NUCLEAR FUEL-DISPOSAL | E1 | 56.6750% | 4,419,605 | (4,419,605) | 0 | 0 | 0 | 0 |
| 4-091 | | COST OF OIL | E1 | 56.6750% | 19,379 | 128,846 | 148,225 | 84,006 | 0 | 84,006 |
| 4-092 | | TOTAL OTHER | | | 22,067,927 | (759,911) | 21,308,016 | 12,110,566 | 0 | 12,110,566 |
| 4-093 | | TOTAL ACCOUNT 518 | | | 22,067,927 | (759,911) | 21,308,016 | 12,110,566 | 0 | 12,110,566 |
| 4-094 | 519 | COOLANTS AND WATER | | | | | | | | |
| 4-095 | | LABOR | D1 | 53.5835% | 1,156,690 | 192,993 | 1,349,683 | 723,207 | 0 | 723,207 |
| 4-096 | | OTHER | D2 | 53.5835% | 725,325 | 0 | 725,325 | 388,655 | 0 | 388,655 |
| 4-097 | | TOTAL ACCOUNT 519 | | | 1,882,015 | 192,993 | 2,075,008 | 1,111,862 | 0 | 1,111,862 |
| 4-098 | 520 | STEAM EXPENSES | | | | | | | | |
| 4-099 | | LABOR | D1 | 53.5835% | 6,391,515 | 1,066,419 | 7,457,934 | 3,996,221 | 0 | 3,996,221 |
| 4-100 | | OTHER | D2 | 53.5835% | 1,363,443 | 0 | 1,363,443 | 730,580 | 0 | 730,580 |
| 4-101 | | TOTAL ACCOUNT 520 | | | 7,754,958 | 1,066,419 | 8,821,377 | 4,726,802 | 0 | 4,726,802 |
| 4-102 | 523 | ELECTRIC EXPENSES | | | | | | | | |
| 4-103 | | LABOR | D1 | 53.5835% | 702,315 | 117,181 | 819,496 | 439,114 | 0 | 439,114 |
| 4-104 | | OTHER | D2 | 53.5835% | (22,201) | 0 | (22,201) | (11,896) | 0 | (11,896) |
| 4-105 | | TOTAL ACCOUNT 523 | | | 680,114 | 117,181 | 797,295 | 427,218 | 0 | 427,218 |
| 4-106 | 524 | MISCELLANEOUS | | | | | | | | |
| 4-107 | | LABOR | D1 | 53.5835% | 10,463,348 | 1,745,801 | 12,209,149 | 6,542,088 | 0 | 6,542,088 |
| 4-108 | | WOLF CREEK DECOMMISSIONING - MO | 100 MO | 100.0000% | 1,281,264 | 0 | 1,281,264 | 1,281,264 | 0 | 1,281,264 |
| 4-109 | | WOLF CREEK DECOMMISSIONING - KS | 100 KS | 0.0000% | 2,392,460 | 0 | 2,392,460 | 0 | 0 | 0 |
| 4-110 | | WOLF CREEK DECOMMISSIONING - FERC | 100 WS | 0.0000% | 26,732 | 0 | 26,732 | 0 | 0 | 0 |
| 4-111 | | WOLF CREEK OUTAGE AMORTIZATION | D2 | 53.5835% | 2,934,160 | 921,222 | 3,855,382 | 2,065,848 | 0 | 2,065,848 |
| ** 4-112 | | | | | | | | | | ** |
| ** 4-113 | | | | | | | | | | ** |
| 4-114 | | OTHER | D2 | 53.5835% | 5,682,455 | 0 | 5,682,455 | 3,044,858 | 0 | 3,044,858 |
| 4-115 | | TOTAL ACCOUNT 524 | | | 23,295,487 | 2,667,023 | 25,962,510 | 12,934,058 | 0 | 12,934,058 |
| 4-116 | 525 | RENTS | | | | | | | | |
| 4-117 | | LABOR | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-118 | | OTHER | D2 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-119 | | TOTAL ACCOUNT 525 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-120 | | TOTAL OPERATION | | | 61,088,207 | 4,025,038 | 65,113,245 | 34,605,376 | 0 | 34,605,376 |
| 4-121 | | | | | | | | | | |
| 4-122 | | MAINTENANCE | | | | | | | | |
| 4-123 | 528 | SUPERVISION AND ENGINEERING | | | | | | | | |
| 4-124 | | LABOR | D1 | 53.5835% | 2,935,849 | 489,844 | 3,425,693 | 1,835,606 | 0 | 1,835,606 |
| 4-125 | | OTHER | D2 | 53.5835% | 162,657 | 0 | 162,657 | 87,157 | 0 | 87,157 |
| 4-126 | | TOTAL ACCOUNT 528 | | | 3,098,506 | 489,844 | 3,588,349 | 1,922,763 | 0 | 1,922,763 |
| 4-127 | 529 | MAINTENANCE OF STRUCTURES | | | | | | | | |
| 4-128 | | LABOR | D1 | 53.5835% | 1,494,978 | 249,436 | 1,744,414 | 934,718 | 0 | 934,718 |
| 4-129 | | OTHER | D2 | 53.5835% | 263,073 | 0 | 263,073 | 140,963 | 0 | 140,963 |
| 4-130 | | TOTAL ACCOUNT 529 | | | 1,758,051 | 249,436 | 2,007,486 | 1,075,681 | 0 | 1,075,681 |
| 4-131 | 530 | MAINTENANCE OF REACTOR PLANT | | | | | | | | |
| 4-132 | | LABOR | D1 | 53.5835% | 1,519,366 | 253,505 | 1,772,871 | 949,966 | 0 | 949,966 |
| 4-133 | | WOLF CREEK OUTAGE AMORTIZATION | D2 | 53.5835% | 7,378,432 | 2,341,491 | 9,719,923 | 5,208,274 | 0 | 5,208,274 |
| 4-134 | | OTHER | D2 | 53.5835% | 720,135 | 0 | 720,135 | 385,873 | 0 | 385,873 |

CONFIDENTIAL

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-135 | | TOTAL ACCOUNT 530 | | | 9,617,933 | 2,594,996 | 12,212,929 | 6,544,114 | 0 | 6,544,114 |
| 4-136 | 531 | MAINTENANCE OF ELECTRIC PLANT | | | | | | | | |
| 4-137 | | LABOR | D1 | 53.5835% | 1,369,961 | 228,577 | 1,598,538 | 856,552 | 0 | 856,552 |
| 4-138 | | OTHER | D2 | 53.5835% | 732,403 | 0 | 732,403 | 392,447 | 0 | 392,447 |
| 4-139 | | TOTAL ACCOUNT 531 | | | 2,102,364 | 228,577 | 2,330,941 | 1,248,999 | 0 | 1,248,999 |
| 4-140 | 532 | MAINTENANCE OF MISC NUCLEAR PLANT | | | | | | | | |
| 4-141 | | LABOR | D1 | 53.5835% | 946,256 | 157,881 | 1,104,137 | 591,635 | 0 | 591,635 |
| 4-142 | | OTHER | D2 | 53.5835% | 1,129,999 | 0 | 1,129,999 | 605,493 | 0 | 605,493 |
| 4-143 | | TOTAL ACCOUNT 532 | | | 2,076,255 | 157,881 | 2,234,136 | 1,197,128 | 0 | 1,197,128 |
| 4-144 | | TOTAL MAINTENANCE | | | 18,653,108 | 3,720,734 | 22,373,842 | 11,988,685 | 0 | 11,988,685 |
| 4-145 | | | | | | | | | | |
| 4-146 | | TOTAL NUCLEAR POWER EXPENSES | | | 79,741,315 | 7,745,771 | 87,487,087 | 46,594,061 | 0 | 46,594,061 |
| 4-147 | | | | | | | | | | |
| 4-148 | | OTHER POWER GENERATION EXPENSE | | | | | | | | |
| 4-149 | | OPERATION | | | | | | | | |
| 4-150 | 546 | SUPERVISION AND ENGINEERING | | | | | | | | |
| 4-151 | | LABOR | D1 | 53.5835% | 0 | 135,704 | 135,704 | 72,715 | 0 | 72,715 |
| 4-152 | | OTHER | D2 | 53.5835% | 1,620,187 | 0 | 1,620,187 | 868,153 | 0 | 868,153 |
| 4-153 | | TOTAL ACCOUNT 546 | | | 1,620,187 | 135,704 | 1,755,891 | 940,868 | 0 | 940,868 |
| 4-154 | 547 | FUEL | | | | | | | | |
| 4-155 | | OIL | E1 | 56.6750% | 825,753 | 1,772,078 | 2,597,831 | 1,472,320 | 0 | 1,472,320 |
| 4-156 | | GAS | E1 | 56.6750% | 38,642,994 | (13,268,008) | 25,374,986 | 14,381,269 | 0 | 14,381,269 |
| 4-157 | | FUEL HANDLING & OTHER | | | | | | | | |
| 4-158 | | LABOR | E1 | 56.6750% | 108,013 | 17,778 | 125,791 | 71,292 | 0 | 71,292 |
| 4-159 | | OTHER | E1 | 56.6750% | 80,284 | 0 | 80,284 | 45,501 | 0 | 45,501 |
| 4-160 | | TOTAL ACCOUNT 547 | | | 39,657,044 | (11,478,152) | 28,178,892 | 15,970,383 | 0 | 15,970,383 |
| 4-161 | 548 | GENERATION EXPENSES | | | | | | | | |
| 4-162 | | LABOR | D1 | 53.5835% | 0 | 91,397 | 91,397 | 48,974 | 0 | 48,974 |
| 4-163 | | OTHER | D2 | 53.5835% | 638,683 | 0 | 638,683 | 342,229 | 0 | 342,229 |
| 4-164 | | TOTAL ACCOUNT 548 | | | 638,683 | 91,397 | 730,081 | 391,203 | 0 | 391,203 |
| 4-165 | 549 | MISC OTHER PWR GEN EXP | | | | | | | | |
| 4-166 | | LABOR | D1 | 53.5835% | 0 | 17,685 | 17,685 | 9,476 | 0 | 9,476 |
| 4-167 | | OTHER | D2 | 53.5835% | 167,743 | 0 | 167,743 | 89,882 | 0 | 89,882 |
| 4-168 | | TOTAL ACCOUNT 549 | | | 167,743 | 17,685 | 185,427 | 99,359 | 0 | 99,359 |
| 4-169 | 550 | RENTS | | | | | | | | |
| 4-170 | | LABOR | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-171 | | OTHER | D2 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-172 | | TOTAL ACCOUNT 550 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-173 | | TOTAL OPERATION | | | 42,083,657 | (11,233,366) | 30,850,292 | 17,401,812 | 0 | 17,401,812 |
| 4-174 | | | | | | | | | | |
| 4-175 | | MAINTENANCE | | | | | | | | |
| 4-176 | 551 | SUPERVISION AND ENGINEERING | | | | | | | | |
| 4-177 | | LABOR | D1 | 53.5835% | 0 | 4,576 | 4,576 | 2,452 | 0 | 2,452 |
| 4-178 | | OTHER | D2 | 53.5835% | 899,806 | 869,765 | 1,769,571 | 948,198 | 0 | 948,198 |
| 4-179 | | TOTAL ACCOUNT 551 | | | 899,806 | 874,341 | 1,774,146 | 950,650 | 0 | 950,650 |
| 4-180 | 552 | MAINTENANCE OF STRUCTURES | | | | | | | | |
| 4-181 | | LABOR | D1 | 53.5835% | 0 | 3,511 | 3,511 | 1,881 | 0 | 1,881 |
| 4-182 | | OTHER | D2 | 53.5835% | 60,549 | 2,924 | 63,473 | 34,011 | 0 | 34,011 |
| 4-183 | | TOTAL ACCOUNT 552 | | | 60,549 | 6,435 | 66,984 | 35,892 | 0 | 35,892 |
| 4-184 | 553 | GENERATING AND ELECTRIC EQUIP | | | | | | | | |
| 4-185 | | LABOR | D1 | 53.5835% | 0 | 24,173 | 24,173 | 12,953 | 0 | 12,953 |
| 4-186 | | OTHER | D2 | 53.5835% | 496,751 | 97,079 | 593,831 | 318,195 | 0 | 318,195 |
| 4-187 | | TOTAL ACCOUNT 553 | | | 496,751 | 121,253 | 618,004 | 331,148 | 0 | 331,148 |
| 4-188 | 554 | MTCE OF MISC OTHER PWR GEN PLT | | | | | | | | |
| 4-189 | | LABOR | D1 | 53.5835% | 0 | 6,114 | 6,114 | 3,276 | 0 | 3,276 |
| 4-190 | | OTHER | D2 | 53.5835% | 54,137 | 4,377 | 58,515 | 31,354 | 0 | 31,354 |
| 4-191 | | TOTAL ACCOUNT 554 | | | 54,137 | 10,492 | 64,629 | 34,630 | 0 | 34,630 |
| 4-192 | | TOTAL MAINTENANCE | | | 1,511,244 | 1,012,519 | 2,523,763 | 1,352,320 | 0 | 1,352,320 |
| 4-193 | | | | | | | | | | |
| 4-194 | | TOTAL OTHER POWER GENERATION EXPENSES | | | 43,594,901 | (10,220,846) | 33,374,055 | 18,754,132 | 0 | 18,754,132 |
| 4-195 | | | | | | | | | | |
| 4-196 | | OTHER POWER SUPPLY EXPENSES | | | | | | | | |
| 4-197 | 555 | PURCHASED POWER | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-198 | | DEMAND(CAPACITY) | D1 | 53.5835% | 8,692,034 | (261,973) | 8,430,061 | 4,517,121 | 0 | 4,517,121 |
| 4-199 | | ENERGY | E1 | 56.6750% | 92,343,157 | (38,153,678) | 54,189,479 | 30,711,879 | 0 | 30,711,879 |
| 4-200 | | TOTAL ACCOUNT 555 | | | 101,035,191 | (38,415,651) | 62,619,540 | 35,228,999 | 0 | 35,228,999 |
| 4-201 | 556 | SYSTEM CONTROL & LOAD DISPATCH | | | | | | | | |
| 4-202 | | LABOR | D1 | 53.5835% | 0 | 286,999 | 286,999 | 153,784 | 0 | 153,784 |
| 4-203 | | OTHER | D1 | 53.5835% | 2,083,253 | 0 | 2,083,253 | 1,116,280 | 0 | 1,116,280 |
| 4-204 | | TOTAL ACCOUNT 556 | | | 2,083,253 | 286,999 | 2,370,252 | 1,270,064 | 0 | 1,270,064 |
| 4-205 | 557 | OTHER EXPENSES | | | | | | | | |
| 4-206 | | LABOR | D1 | 53.5835% | 0 | 720,033 | 720,033 | 385,819 | 0 | 385,819 |
| 4-207 | | OTHER | D1 | 53.5835% | 5,390,705 | 0 | 5,390,705 | 2,888,528 | 0 | 2,888,528 |
| 4-208 | | TOTAL ACCOUNT 557 | | | 5,390,705 | 720,033 | 6,110,738 | 3,274,347 | 0 | 3,274,347 |
| 4-209 | | | | | | | | | | |
| 4-210 | | TOTAL OTHER POWER SUPPLY EXPENSES | | | 108,509,148 | (37,408,619) | 71,100,530 | 39,773,410 | 0 | 39,773,410 |
| 4-211 | | | | | | | | | | |
| 4-212 | | TOTAL PRODUCTION OPERATIONS | | | 431,104,220 | (35,067,772) | 396,036,448 | 220,621,511 | 0 | 220,621,511 |
| 4-213 | | | | | | | | | | |
| 4-214 | | TOTAL PRODUCTION MAINTENANCE | | | 60,152,779 | 13,007,818 | 73,160,597 | 40,346,219 | 0 | 40,346,219 |
| 4-215 | | | | | | | | | | |
| 4-216 | | TOTAL POWER PRODUCTION EXPENSES | | | 491,256,999 | (22,059,955) | 469,197,045 | 260,967,730 | 0 | 260,967,730 |
| 4-217 | | | | | | | | | | |
| 4-218 | | TRANSMISSION EXPENSES | | | | | | | | |
| 4-219 | | OPERATION | | | | | | | | |
| 4-220 | 560 | OPERATION SUPERVISION & ENGRG | TRAN PLANT | 53.4266% | 2,122,412 | 425,799 | 2,548,211 | 1,361,423 | 0 | 1,361,423 |
| 4-221 | 561 | LOAD DISPATCHING | TRAN PLANT | 53.4266% | 3,247,333 | 83,175 | 3,330,508 | 1,779,378 | 0 | 1,779,378 |
| 4-222 | 562 | STATION EXPENSES | TRAN PLANT | 53.4266% | 165,757 | 18,872 | 184,629 | 98,641 | 0 | 98,641 |
| 4-223 | 563 | OVERHEAD LINE EXPENSES | TRAN PLANT | 53.4266% | 275,152 | 9,801 | 284,952 | 152,240 | 0 | 152,240 |
| 4-224 | 564 | UG LINE EXPENSES | TRAN PLANT | 53.4266% | 713 | 87 | 800 | 428 | 0 | 428 |
| 4-225 | 565 | TRANSMISSION OF ELEC. BY OTHERS | TRAN PLANT | 53.4266% | 11,576,571 | 0 | 11,576,571 | 6,184,971 | 0 | 6,184,971 |
| 4-226 | 566 | MISC. TRANSMISSION EXPENSES | TRAN PLANT | 53.4266% | 2,534,732 | 215,466 | 2,750,198 | 1,469,338 | 0 | 1,469,338 |
| 4-227 | 567 | RENTS | TRAN PLANT | 53.4266% | 2,495,100 | 0 | 2,495,100 | 1,333,048 | 0 | 1,333,048 |
| 4-228 | 575 | RTO | TRAN PLANT | 53.4266% | 2,879,942 | 0 | 2,879,942 | 1,538,656 | 0 | 1,538,656 |
| 4-229 | | TOTAL OPERATION | | | 25,297,711 | 753,199 | 26,050,911 | 13,918,122 | 0 | 13,918,122 |
| 4-230 | | | | | | | | | | |
| 4-231 | | MAINTENANCE | | | | | | | | |
| 4-232 | 568 | MAINTENANCE SUPERVISION & ENGRG. | TRAN PLANT | 53.4266% | 84 | 377 | 461 | 246 | 0 | 246 |
| 4-233 | 569 | STRUCTURES | TRAN PLANT | 53.4266% | 9,532 | 17,484 | 27,015 | 14,433 | 0 | 14,433 |
| 4-234 | 570 | STATION EQUIPMENT | TRAN PLANT | 53.4266% | 552,651 | 223,787 | 776,438 | 414,824 | 0 | 414,824 |
| 4-235 | 571 | OVERHEAD LINES | TRAN PLANT | 53.4266% | 1,379,432 | 421,134 | 1,800,566 | 961,982 | 0 | 961,982 |
| 4-236 | 571 | OVERHEAD LINES | 100 MO | 100.0000% | 0 | 450,228 | 450,228 | 450,228 | 0 | 450,228 |
| 4-237 | 572 | UNDERGROUND LINES | TRAN PLANT | 53.4266% | 4,225 | 44,597 | 48,822 | 26,084 | 0 | 26,084 |
| 4-238 | 572 | UNDERGROUND LINES | 100 MO | 100.0000% | 0 | 390,252 | 390,252 | 390,252 | 0 | 390,252 |
| 4-239 | 576 | RTO MAINTENANCE | TRAN PLANT | 53.4266% | 206,086 | 0 | 206,086 | 110,105 | 0 | 110,105 |
| 4-240 | | TOTAL MAINTENANCE | | | 2,152,010 | 1,547,859 | 3,699,869 | 2,368,155 | 0 | 2,368,155 |
| 4-241 | | | | | | | | | | |
| 4-242 | | TOTAL TRANSMISSION EXPENSES | | | 27,449,722 | 2,301,058 | 29,750,779 | 16,286,277 | 0 | 16,286,277 |
| 4-243 | | | | | | | | | | |
| 4-244 | | DISTRIBUTION EXPENSES | | | | | | | | |
| 4-245 | | OPERATION | | | | | | | | |
| 4-246 | 581 | LOAD DISPATCHING | DIST PLANT | 53.4605% | 1,255,586 | 154,683 | 1,410,269 | 753,937 | 0 | 753,937 |
| 4-247 | 582 | STATION EXPENSES | 362 | 58.8265% | 45,317 | 6,358 | 51,675 | 30,399 | 0 | 30,399 |
| 4-248 | 583 | OVERHEAD LINE EXPENSES | 365 | 55.0286% | 2,283,851 | 262,312 | 2,546,163 | 1,401,118 | 0 | 1,401,118 |
| 4-249 | 584 | UNDERGROUND LINE EXPENSES | 367 | 50.0446% | 2,396,576 | 100,904 | 2,497,480 | 1,249,855 | 0 | 1,249,855 |
| 4-250 | 585 | STREET LIGHTING & SIGNAL SYSTEMS | 373 | 22.1264% | 53,972 | 6,209 | 60,181 | 13,316 | 0 | 13,316 |
| 4-251 | 586 | METER EXPENSES | 370 | 54.5435% | 1,230,680 | 167,744 | 1,398,424 | 762,749 | 0 | 762,749 |
| 4-252 | 587 | CUSTOMER INSTALLATIONS | 371 | 72.3826% | 932,084 | 55,499 | 987,582 | 714,838 | 0 | 714,838 |
| 4-253 | 589 | RENTS | DIST PLANT | 53.4605% | 65,586 | 0 | 65,586 | 35,062 | 0 | 35,062 |
| 4-254 | | SUBTOTAL OPERATIONS | | | 8,263,651 | 753,709 | 9,017,360 | 4,961,274 | 0 | 4,961,274 |
| 4-255 | 580 | OPERATION SUPERVISION & ENGRG. | DIST OPS | 55.0191% | 2,039,587 | 251,817 | 2,291,404 | 1,260,711 | 0 | 1,260,711 |
| 4-256 | 588 | MISC. DISTRIBUTION EXPENSE | DIST OPS | 55.0191% | 9,141,050 | 2,013,931 | 11,154,981 | 6,137,375 | 0 | 6,137,375 |
| 4-257 | | TOTAL OPERATIONS | | | 19,444,288 | 3,019,456 | 22,463,744 | 12,359,359 | 0 | 12,359,359 |
| 4-258 | | | | | | | | | | |
| 4-259 | | MAINTENANCE | | | | | | | | |
| 4-260 | 591 | STRUCTURES | 361 | 49.7207% | 265,514 | 185,602 | 451,116 | 224,298 | 0 | 224,298 |

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| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-261 | 592 | STATION EQUIPMENT | 362 | 58.8265% | 925,120 | 234,054 | 1,159,174 | 681,902 | 0 | 681,902 |
| 4-262 | 593 | OVERHEAD LINES | 365 | 55.0286% | 13,261,790 | 5,769,311 | 19,031,101 | 10,472,550 | 0 | 10,472,550 |
| 4-263 | 593 | OVERHEAD LINES | 100 MO | 100.0000% | 0 | 4,008,500 | 4,008,500 | 4,008,500 | 0 | 4,008,500 |
| 4-264 | 594 | UNDERGROUND LINES | 367 | 50.0446% | 2,809,190 | 319,869 | 3,129,059 | 1,565,926 | 0 | 1,565,926 |
| 4-265 | 594 | UNDERGROUND LINES | 100 MO | 100.0000% | 0 | 1,863,500 | 1,863,500 | 1,863,500 | 0 | 1,863,500 |
| 4-266 | 595 | LINE TRANSFORMERS | 368 | 57.9322% | 1,541,180 | 172,277 | 1,713,457 | 992,643 | 0 | 992,643 |
| 4-267 | 596 | STREET LIGHTING & SIGNAL SYSTEM | 373 | 22.1264% | 1,612,325 | 265,035 | 1,877,360 | 415,393 | 0 | 415,393 |
| 4-268 | 597 | METERS | 370 | 54.5435% | 697,892 | 42,644 | 740,536 | 403,914 | 0 | 403,914 |
| 4-269 | | SUBTOTAL MAINTENANCE | | | 21,113,010 | 12,860,793 | 33,973,803 | 20,628,626 | 0 | 20,628,626 |
| 4-270 | 598 | MISC. DISTRIBUTION PLANT | DIST MTC | 60.7192% | 898,150 | (149,875) | 748,275 | 454,347 | 0 | 454,347 |
| 4-271 | 590 | MAINTENANCE SUPERVISION & ENGRG. | DIST MTC | 60.7192% | 164,150 | 66,552 | 230,702 | 140,080 | 0 | 140,080 |
| 4-272 | | TOTAL MAINTENANCE | | | 22,175,310 | 12,777,470 | 34,952,780 | 21,223,053 | 0 | 21,223,053 |
| 4-273 | | | | | | | | | | |
| 4-274 | | TOTAL DISTRIBUTION EXPENSES | | | 41,619,598 | 15,796,926 | 57,416,524 | 33,582,412 | 0 | 33,582,412 |
| 4-275 | | | | | | | | | | |
| 4-276 | | CUSTOMER ACCOUNTS EXPENSES | | | | | | | | |
| 4-277 | 901 | SUPERVISION | C2 | 52.9442% | 97,522 | 72,868 | 170,390 | 90,212 | 0 | 90,212 |
| 4-278 | 902 | METER READING EXPENSES | C2 | 52.9442% | 3,687,007 | 157,526 | 3,844,533 | 2,035,458 | 0 | 2,035,458 |
| 4-279 | 903 | CUST RECORDS & COLLECTION EXP | C2 | 52.9442% | 10,445,176 | 1,128,204 | 11,573,380 | 6,127,437 | 0 | 6,127,437 |
| 4-280 | 904 | UNCOLLECTIBLE ACCOUNTS - MO | 100 MO | 100.0000% | 0 | 4,266,684 | 4,266,684 | 4,266,684 | 634,979 | 4,901,663 |
| 4-281 | | UNCOLLECTIBLE ACCOUNTS - KS | 100 KS | 0.0000% | 0 | 1,754,382 | 1,754,382 | 0 | 0 | 0 |
| 4-282 | | TOTAL ACCOUNT 904 | | | 0 | 6,021,065 | 6,021,065 | 4,266,684 | 634,979 | 4,901,663 |
| 4-283 | 905 | MISCELLANEOUS OPERATING EXP. | C2 | 52.9442% | 6,055 | 2,376,694 | 2,382,750 | 1,261,529 | 0 | 1,261,529 |
| 4-284 | | TOTAL CUST. ACCT. EXPENSES | | | 14,235,760 | 9,756,358 | 23,992,118 | 13,781,319 | 634,979 | 14,416,298 |
| 4-285 | | | | | | | | | | |
| 4-286 | | CUSTOMER SERVICES & INFO. EXP | | | | | | | | |
| 4-287 | 907 | CUSTOMER SVC SUPERVISION EXPENSE | C2 | 52.9442% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-288 | 908 | CUSTOMER ASSISTANCE EXPENSE | C2 | 52.9442% | 1,516,027 | (486,861) | 1,029,166 | 544,884 | 0 | 544,884 |
| 4-289 | | AMORT OF DEFERRED DSM PROGRAMS & OTHER- MO | 100 MO | 100.0000% | 356,632 | 1,468,495 | 1,825,127 | 1,825,127 | 0 | 1,825,127 |
| 4-290 | | AMORT OF DEFERRED DSM PROGRAMS & OTHER- KS | 100 KS | 0.0000% | 0 | 4,247,712 | 4,247,712 | 0 | 0 | 0 |
| 4-291 | | PUBLIC INFORMATION | C2 | 52.9442% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-292 | 909 | INFORM & INSTRUCT ADVERTISING | C1 | 52.9451% | 1,531,240 | 89,821 | 1,621,061 | 858,272 | 0 | 858,272 |
| 4-293 | 909 | INFORM & INSTRUCT ADVERTISING - MO | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-294 | 910 | MISCELLANEOUS CUSTOMER SERVICE EXPENSE | C2 | 52.9442% | 14,924 | 0 | 14,924 | 7,901 | 0 | 7,901 |
| 4-295 | | TOTAL CUST SERVICES & INFO EXP | | | 3,418,822 | 5,319,167 | 8,737,989 | 3,236,184 | 0 | 3,236,184 |
| 4-296 | | | | | | | | | | |
| 4-297 | | SALES EXPENSES | | | | | | | | |
| 4-298 | 912 | DEMONSTRATION & SELLING EXP. - RETAIL | C1 | 52.9451% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-299 | | DEMONSTRATION & SELLING EXP. - WHOLESALE | 100 WS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-300 | | DEMONSTRATION & SELLING EXP. - GENERAL | C2 | 52.9442% | 766,948 | 101,139 | 868,087 | 459,602 | 0 | 459,602 |
| 4-301 | 913 | ADVERTISING | C1 | 52.9451% | 3,202 | 0 | 3,202 | 1,696 | 0 | 1,696 |
| 4-302 | 916 | MISC. SALES EXPENSE - RETAIL | C1 | 52.9451% | 84,496 | 35,970 | 120,466 | 63,781 | 0 | 63,781 |
| 4-303 | 916 | MISC. SALES EXPENSE - RETAIL - MO | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-304 | 916 | MISC. SALES EXPENSE - WHOLESALE | 100 WS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-305 | | | | | | | | | | |
| 4-306 | | TOTAL SALES EXPENSE | | | 854,647 | 137,108 | 991,756 | 525,078 | 0 | 525,078 |
| 4-307 | | | | | | | | | | |
| 4-308 | | TOTAL CUST ACCTS, CUST SERV,& SALES | | | 18,509,230 | 15,212,633 | 33,721,863 | 17,542,581 | 634,979 | 18,177,560 |
| 4-309 | | | | | | | | | | |
| 4-310 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | |
| 4-311 | 920 | SALARIES | SAL & WAGES | 54.8190% | 28,988,176 | 14,579,451 | 43,567,627 | 23,883,342 | 0 | 23,883,342 |
| 4-312 | | SALARIES - MO | 100 MO | 100.0000% | 0 | 968,103 | 968,103 | 968,103 | 0 | 968,103 |
| 4-313 | | SALARIES - KS | 100 KS | 0.0000% | 0 | 402,609 | 402,609 | 0 | 0 | 0 |
| 4-314 | 921 | OFFICE EXPENSE | E2 | 56.8262% | 4,838,577 | 24,394 | 4,862,971 | 2,763,444 | 0 | 2,763,444 |
| 4-315 | | OFFICE EXPENSE - 100% MO | 100 MO | 100.0000% | 0 | (13,702,500) | (13,702,500) | (13,702,500) | 0 | (13,702,500) |
| 4-316 | | OFFICE EXPENSE - 100% KS | 100 KS | 0.0000% | 582,836 | 0 | 582,836 | 0 | 0 | 0 |
| 4-317 | 922 | ADMIN EXP TRANS - CR | E2 | 56.8262% | (1,473,367) | (141,970) | (1,615,336) | (917,935) | 0 | (917,935) |
| 4-318 | 923 | OUTSIDE SERVICES | E2 | 56.8262% | 9,006,966 | 378,464 | 9,385,430 | 5,333,388 | 0 | 5,333,388 |
| 4-319 | | OUTSIDE SERVICES - MO | 100 MO | 100.0000% | 399,832 | 3,789,546 | 4,189,378 | 4,189,378 | 0 | 4,189,378 |
| 4-320 | | OUTSIDE SERVICES - KS | 100 KS | 0.0000% | 21,677 | 26,418 | 48,095 | 0 | 0 | 0 |
| 4-321 | 924 | PROPERTY INSURANCE | TOTAL PLANT | 54.3773% | 2,571,783 | 0 | 2,571,783 | 1,398,465 | 0 | 1,398,465 |
| 4-322 | 925 | INJURIES & DAMAGES | SAL & WAGES | 54.8190% | 8,265,670 | 131,695 | 8,397,365 | 4,603,353 | 0 | 4,603,353 |
| 4-323 | 926 | EMPLOYEE BENEFITS | | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-324 | | EMPLOYEE BENEFITS - PENSIONS | SAL & WAGES | 54.8190% | 34,534,910 | (245,321) | 34,289,589 | 18,797,214 | 0 | 18,797,214 |
| 4-325 | | EMPLOYEE BENEFITS - OPEB | SAL & WAGES | 54.8190% | 6,086,639 | 1,289,042 | 7,375,681 | 4,043,275 | 0 | 4,043,275 |
| 4-326 | | EMPLOYEE BENEFITS - OTHER | SAL & WAGES | 54.8190% | 20,237,997 | 2,855,964 | 23,093,961 | 12,659,881 | 0 | 12,659,881 |
| 4-327 | 926 | TOTAL EMPLOYEE BENEFITS | | | 60,859,546 | 3,899,685 | 64,759,231 | 35,500,370 | 0 | 35,500,370 |
| 4-328 | 928 | REGULATORY EXPENSES | | | | | | | | |
| 4-329 | | COMMISSION ASSESSMENTS - MO | 100 MO | 100.0000% | 895,141 | (39,878) | 855,263 | 855,263 | 0 | 855,263 |
| 4-330 | | COMMISSION ASSESSMENTS - KS | 100 KS | 0.0000% | 570,909 | 98,869 | 669,778 | 0 | 0 | 0 |
| 4-331 | | COMMISSION ASSESSMENTS - FERC | E1 | 56.6750% | 728,931 | 90,069 | 819,000 | 464,168 | 0 | 464,168 |
| 4-332 | | RATE CASE EXPENSE - MO | 100 MO | 100.0000% | 1,491,825 | 595,402 | 2,087,227 | 2,087,227 | 0 | 2,087,227 |
| 4-333 | | RATE CASE EXPENSE - KS | 100 KS | 0.0000% | 1,102,141 | 415,797 | 1,517,938 | 0 | 0 | 0 |
| 4-334 | | RATE CASE EXPENSE - FERC | E1 | 56.6750% | 248,363 | 0 | 248,363 | 140,760 | 0 | 140,760 |
| 4-335 | | RATE DESIGN EXPENSE - MO | 100 MO | 100.0000% | 0 | 141,727 | 141,727 | 141,727 | 0 | 141,727 |
| 4-336 | | RATE DESIGN EXPENSE - KS | 100 KS | 0.0000% | 0 | 98,670 | 98,670 | 0 | 0 | 0 |
| 4-337 | | RATE DESIGN EXPENSE - FERC | 100 WS | 0.0000% | 0 | 13,146 | 13,146 | 0 | 0 | 0 |
| 4-338 | | MISC. REGULATORY FILINGS | D2 | 53.5835% | 161,309 | 23,182 | 184,491 | 98,857 | 0 | 98,857 |
| 4-339 | | LOAD RESEARCH PROGRAM | 100 MO | 100.0000% | 23,936 | 2,477 | 26,413 | 26,413 | 0 | 26,413 |
| 4-340 | | TOTAL REGULATORY EXPENSES | | | 5,222,554 | 1,439,461 | 6,662,015 | 3,814,414 | 0 | 3,814,414 |
| 4-341 | | | | | | | | | | |
| 4-342 | | SUBTOTAL A & G EXPENSES | | | 119,284,251 | 11,795,357 | 131,079,607 | 67,833,822 | 0 | 67,833,822 |
| 4-343 | | | | | | | | | | |
| 4-344 | | LESS DUPLICATE CHARGES (CR) | TOTAL PLANT | 54.3773% | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-345 | 930.1 | GENERAL ADVERTISING | C1 | 52.9451% | 590,289 | 35,303 | 625,592 | 331,220 | 0 | 331,220 |
| 4-346 | 930.2 | MISCELLANEOUS EXPENSE | | | | | | | | |
| 4-347 | | EI DUES | E2 | 56.8262% | 319,867 | 0 | 319,867 | 181,769 | 0 | 181,769 |
| 4-348 | | EPRI RESEARCH SUBSCRIPTION | E2 | 56.8262% | 2,349,966 | 0 | 2,349,966 | 1,335,398 | 0 | 1,335,398 |
| 4-349 | | OTHER MISCELLANEOUS EXPENSE | E2 | 56.8262% | 4,317,763 | 97,181 | 4,414,944 | 2,508,847 | 0 | 2,508,847 |
| 4-350 | | TOTAL MISCELLANEOUS EXPENSE | | | 6,987,597 | 97,181 | 7,084,778 | 4,026,013 | 0 | 4,026,013 |
| 4-351 | 931 | RENTS | E2 | 56.8262% | 7,248,350 | 1,802 | 7,250,151 | 4,119,989 | 0 | 4,119,989 |
| 4-352 | 933 | FLEET UNIT/EQUIPMENT EXPENSE | 392 | 53.4537% | 210,922 | 639,878 | 850,800 | 454,784 | 0 | 454,784 |
| 4-353 | 935 | MAINTENANCE OF GENERAL PLANT | GEN PLANT | 53.8256% | 6,395,266 | 1,560,455 | 7,955,721 | 4,282,216 | 0 | 4,282,216 |
| 4-354 | | | | | | | | | | |
| 4-355 | | TOTAL ADMINISTRATIVE & GENERAL EXPENSES | | | 140,716,674 | 14,129,975 | 154,846,649 | 81,048,044 | 0 | 81,048,044 |
| 4-356 | | | | | | | | | | |
| 4-357 | | | | | | | | | | |
| 4-358 | | TOTAL ELECTRIC OPER & MAINT EXPENSES | | | 719,552,223 | 25,380,637 | 744,932,860 | 409,427,044 | 634,979 | 410,062,023 |
| 4-359 | | | | | | | | | | |
| 4-360 | | | | | | | | | | |
| 4-361 | | | | | | | | | | |
| 4-362 | | | | | | | | | | |
| 4-363 | | | | | | | | | | |
| 4-364 | | RECAPS FOR CASH WORKING CAPITAL | | | | | | | | |
| 4-365 | | TOTAL ELECTRIC O & M EXPENSE | TSFR 4-358 | | 719,552,223 | 25,380,637 | 744,932,860 | 409,427,044 | 634,979 | 410,062,023 |
| 4-366 | | LESS: OTHER FUEL AMORT | TSFR 4-026 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-367 | | TOTAL O&M EXCL. O&M AMORTIZATIONS | | | 719,552,223 | 25,380,637 | 744,932,860 | 409,427,044 | 634,979 | 410,062,023 |
| 4-368 | | | | | | | | | | |
| 4-369 | | TOTAL NUCLEAR PRODUCTION EXPENSE | TSFR 4-146 | | 79,741,315 | 7,745,771 | 87,487,087 | 46,594,061 | 0 | 46,594,061 |
| 4-370 | | LESS: NUCLEAR PROD PAYROLL | | | | | | | | |
| 4-371 | | ACCT 517 | TSFR 4-081 | | 4,443,139 | 741,334 | 5,184,473 | 2,778,021 | 0 | 2,778,021 |
| 4-372 | | ACCT 518 | TSFR 4-085 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-373 | | ACCT 519 | TSFR 4-095 | | 1,156,690 | 192,993 | 1,349,683 | 723,207 | 0 | 723,207 |
| 4-374 | | ACCT 520 | TSFR 4-099 | | 6,391,515 | 1,066,419 | 7,457,934 | 3,996,221 | 0 | 3,996,221 |
| 4-375 | | ACCT 523 | TSFR 4-103 | | 702,315 | 117,181 | 819,496 | 439,114 | 0 | 439,114 |
| 4-376 | | ACCT 524 | TSFR 4-107 | | 10,463,348 | 1,745,801 | 12,209,149 | 6,542,088 | 0 | 6,542,088 |
| 4-377 | | ACCT 525 | TSFR 4-117 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4-378 | | ACCT 528 | TSFR 4-124 | | 2,935,849 | 489,844 | 3,425,693 | 1,835,606 | 0 | 1,835,606 |
| 4-379 | | ACCT 529 | TSFR 4-128 | | 1,494,978 | 249,436 | 1,744,414 | 934,718 | 0 | 934,718 |
| 4-380 | | ACCT 530 | TSFR 4-132 | | 1,519,366 | 253,505 | 1,772,871 | 949,966 | 0 | 949,966 |
| 4-381 | | ACCT 531 | TSFR 4-137 | | 1,369,961 | 228,577 | 1,598,538 | 856,552 | 0 | 856,552 |
| 4-382 | | ACCT 532 | TSFR 4-141 | | 946,256 | 157,881 | 1,104,137 | 591,635 | 0 | 591,635 |
| 4-383 | | TOTAL NUCLEAR PROD PAYROLL | | | 31,423,417 | 5,242,969 | 36,666,386 | 19,647,129 | 0 | 19,647,129 |
| 4-384 | | LESS: NUCLEAR FUEL EXP.-OTHER | TSFR 4-092 | | 22,067,927 | (759,911) | 21,308,016 | 12,110,566 | 0 | 12,110,566 |
| 4-385 | | NUCLEAR PROD O&M EXCL.FUEL & PAYROLL | | | 26,249,971 | 3,262,713 | 29,512,684 | 14,836,365 | 0 | 14,836,365 |
| 4-386 | | | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 4-387 | | NUCLEAR FUEL EXPENSE NON-LABOR | TSFR 4-092 | | 22,067,927 | (759,911) | 21,308,016 | 12,110,566 | 0 | 12,110,566 |
| 4-388 | | LESS: OIL | TSFR 4-091 | | 19,379 | 128,846 | 148,225 | 84,006 | 0 | 84,006 |
| 4-389 | | NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL | | | 22,048,549 | (888,757) | 21,159,792 | 12,026,560 | 0 | 12,026,560 |
| 4-390 | | | | | | | | | | |
| 4-391 | | | | | | | | | | |
| 4-392 | | RECAPS FOR SCHEDULE 1 | | | | | | | | |
| 4-393 | | TOTAL ELECTRIC O & M EXPENSE | TSFR 4-358 | | 719,552,223 | 25,380,637 | 744,932,860 | 409,427,044 | 634,979 | 410,062,023 |
| 4-394 | | | | | | | | | | |
| 4-395 | | FUEL | | | | | | | | |
| 4-396 | | ACCOUNT 501 | TSFR 4-030 | | 183,797,587 | 4,766,271 | 188,563,858 | 106,831,213 | 0 | 106,831,213 |
| 4-397 | | ACCOUNT 518 | TSFR 4-093 | | 22,067,927 | (759,911) | 21,308,016 | 12,110,566 | 0 | 12,110,566 |
| 4-398 | | ACCOUNT 547 | TSFR 4-160 | | 39,657,044 | (11,478,152) | 28,178,892 | 15,970,383 | 0 | 15,970,383 |
| 4-399 | | TOTAL FUEL | | | 245,522,558 | (7,471,792) | 238,050,766 | 134,912,162 | 0 | 134,912,162 |
| 4-400 | | | | | | | | | | |
| 4-401 | | PURCHASED POWER | TSFR 4-200 | | 101,035,191 | (38,415,651) | 62,619,540 | 35,228,999 | 0 | 35,228,999 |
| 4-402 | | | | | | | | | | |
| 4-403 | | O&M EXCL FUEL & PURCHASED POWER | | | 372,994,474 | 71,268,080 | 444,262,554 | 239,285,883 | 634,979 | 239,920,862 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-009 | | DEPRECIATION EXPENSES | | | | | | | | |
| 5-010 | | PRODUCTION | | | | | | | | |
| 5-011 | | STEAM PRODUCTION | | | | | | | | |
| 5-012 | 311 | STRUCTURES & IMPROVEMENTS | STM PLT/O&M | 54.4680% | 2,955,797 | 2,688,965 | 5,644,762 | 3,074,587 | 0 | 3,074,587 |
| 5-013 | | STRUCTURES & IMPROVEMENTS - H5 | STM PLT/O&M | 54.4680% | 74,063 | (3,694) | 70,370 | 38,329 | 0 | 38,329 |
| 5-014 | | TOTAL ACCOUNT 311 | | | 3,029,860 | 2,685,272 | 5,715,132 | 3,112,916 | 0 | 3,112,916 |
| 5-015 | | | | | | | | | | |
| 5-016 | 312 | BOILER PLANT EQUIPMENT | STM PLT/O&M | 54.4680% | 22,532,455 | 8,726,789 | 31,259,244 | 17,026,274 | 0 | 17,026,274 |
| 5-017 | | UNIT TRAINS | STM PLT/O&M | 54.4680% | 1,049,773 | (275,385) | 774,388 | 421,794 | 0 | 421,794 |
| 5-018 | | AQC EQUIPMENT | STM PLT/O&M | 54.4680% | 2,236,324 | (1,025,444) | 1,210,880 | 659,542 | 0 | 659,542 |
| 5-019 | | BOILER PLANT EQUIPMENT - H5 | STM PLT/O&M | 54.4680% | 2,242,767 | (166,740) | 2,076,027 | 1,130,769 | 0 | 1,130,769 |
| 5-020 | | TOTAL ACCOUNT 312 | | | 28,061,319 | 7,259,220 | 35,320,539 | 19,238,379 | 0 | 19,238,379 |
| 5-021 | | | | | | | | | | |
| 5-022 | 314 | TURBOGENERATOR UNITS | STM PLT/O&M | 54.4680% | 6,415,307 | 1,115,140 | 7,530,447 | 4,101,681 | 0 | 4,101,681 |
| 5-023 | | TOTAL ACCOUNT 314 | | | 6,415,307 | 1,115,140 | 7,530,447 | 4,101,681 | 0 | 4,101,681 |
| 5-024 | | | | | | | | | | |
| 5-025 | 315 | ACCESSORY ELECTRIC EQUIPMENT | STM PLT/O&M | 54.4680% | 2,746,438 | 262,324 | 3,008,761 | 1,638,811 | 0 | 1,638,811 |
| 5-026 | | ACCESSORY ELECTRIC EQUIPMENT - H5 | STM PLT/O&M | 54.4680% | 296,678 | 18,007 | 314,684 | 171,402 | 0 | 171,402 |
| 5-027 | | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | STM PLT/O&M | 54.4680% | 620 | 153 | 773 | 421 | 0 | 421 |
| 5-028 | | TOTAL ACCOUNT 315 | | | 3,043,736 | 280,484 | 3,324,219 | 1,810,635 | 0 | 1,810,635 |
| 5-029 | | | | | | | | | | |
| 5-030 | 316 | MISC POWER PLANT EQUIPMENT | STM PLT/O&M | 54.4680% | 964,806 | (17,146) | 947,660 | 516,171 | 0 | 516,171 |
| 5-031 | | MISC POWER PLANT EQUIPMENT - H5 | STM PLT/O&M | 54.4680% | 21,670 | (1,697) | 19,972 | 10,879 | 0 | 10,879 |
| 5-032 | | TOTAL ACCOUNT 316 | | | 986,475 | (18,843) | 967,632 | 527,050 | 0 | 527,050 |
| 5-033 | | | | | | | | | | |
| 5-034 | | TOTAL STEAM PRODUCTION | | | 41,536,697 | 11,321,272 | 52,857,969 | 28,790,661 | 0 | 28,790,661 |
| 5-035 | | | | | | | | | | |
| 5-036 | | NUCLEAR PRODUCTION | | | | | | | | |
| 5-037 | 321 | STRUCTURES & IMPROVEMENTS | D1 | 53.5835% | 6,186,762 | 11,163 | 6,197,926 | 3,321,065 | 0 | 3,321,065 |
| 5-038 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 297,107 | 0 | 297,107 | 297,107 | 0 | 297,107 |
| 5-039 | | TOTAL ACCOUNT 321 | | | 6,483,869 | 11,164 | 6,495,032 | 3,618,172 | 0 | 3,618,172 |
| 5-040 | | | | | | | | | | |
| 5-041 | 322 | REACTOR PLANT EQUIPMENT | D1 | 53.5835% | 11,073,415 | 421,761 | 11,495,176 | 6,159,516 | 0 | 6,159,516 |
| 5-042 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 846,461 | 4,019 | 850,480 | 850,480 | 0 | 850,480 |
| 5-043 | | MISSOURI 40YR->60YR AMORT | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-044 | | TOTAL ACCOUNT 322 | | | 11,919,876 | 425,780 | 12,345,657 | 7,009,997 | 0 | 7,009,997 |
| 5-045 | | | | | | | | | | |
| 5-046 | 323 | TURBOGENERATOR UNITS | D1 | 53.5835% | 3,254,526 | 39,434 | 3,293,960 | 1,765,019 | 0 | 1,765,019 |
| 5-047 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 114,689 | 0 | 114,689 | 114,689 | 0 | 114,689 |
| 5-048 | | TOTAL ACCOUNT 323 | | | 3,369,214 | 39,434 | 3,408,649 | 1,879,707 | 0 | 1,879,707 |
| 5-049 | | | | | | | | | | |
| 5-050 | 324 | ACCESSORY ELECTRIC EQUIPMENT | D1 | 53.5835% | 2,330,044 | (163,112) | 2,166,932 | 1,161,118 | 0 | 1,161,118 |
| 5-051 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 112,099 | (8,388) | 103,710 | 103,710 | 0 | 103,710 |
| 5-052 | | TOTAL ACCOUNT 324 | | | 2,442,143 | (171,501) | 2,270,643 | 1,264,828 | 0 | 1,264,828 |
| 5-053 | | | | | | | | | | |
| 5-054 | 325 | MISCELLANEOUS POWER PLANT EQUIP | D1 | 53.5835% | 1,654,160 | (17,344) | 1,636,815 | 877,063 | 0 | 877,063 |
| 5-055 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 27,439 | (748) | 26,691 | 26,691 | 0 | 26,691 |
| 5-056 | | TOTAL ACCOUNT 325 | | | 1,681,599 | (18,093) | 1,663,506 | 903,754 | 0 | 903,754 |
| 5-057 | | | | | | | | | | |
| 5-058 | 328 | REGULATORY DISALLOWANCES | D1 | 53.5835% | (2,233,991) | (85,516) | (2,319,507) | (1,242,873) | 0 | (1,242,873) |
| 5-059 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 1,946 | (145,999) | (144,054) | (144,054) | 0 | (144,054) |
| 5-060 | | TOTAL ACCOUNT 328 | | | (2,379,990) | (83,571) | (2,463,561) | (1,386,927) | 0 | (1,386,927) |
| 5-061 | | | | | | | | | | |
| 5-062 | | TOTAL NUCLEAR PRODUCTION | | | 23,516,711 | 203,214 | 23,719,925 | 13,289,531 | 0 | 13,289,531 |
| 5-063 | | | | | | | | | | |
| 5-064 | | OTHER PRODUCTION - CT | | | | | | | | |
| 5-065 | 341 | STRUCTURES - CT | D1 | 53.5835% | 182,745 | 3,513 | 186,258 | 99,804 | 0 | 99,804 |
| 5-066 | 342 | FUEL HOLDERS, PRODUCERS & ACC - CT | D1 | 53.5835% | 437,131 | 12,011 | 449,142 | 240,666 | 0 | 240,666 |
| 5-067 | 344 | GENERATORS - CT | D1 | 53.5835% | 10,596,719 | 201,758 | 10,798,477 | 5,786,201 | 0 | 5,786,201 |
| 5-068 | 345 | ACCESSORY ELECTRICAL EQUIPMENT - CT | D1 | 53.5835% | 567,188 | 68,892 | 636,080 | 340,834 | 0 | 340,834 |
| 5-069 | 346 | OTHER PROD - MISC PWR PLT EQUIP - CT | D1 | 53.5835% | 277 | (277) | 0 | 0 | 0 | 0 |
| 5-070 | | TOTAL OTHER PRODUCTION - CT | | | 11,784,061 | 285,897 | 12,069,957 | 6,467,504 | 0 | 6,467,504 |
| 5-071 | | | | | | | | | | |
| 5-072 | | OTHER PRODUCTION - WIND | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-073 | 341 | STRUCTURES - WIND | D1 | 53.5835% | 172,257 | 2,232 | 174,490 | 93,498 | 0 | 93,498 |
| 5-074 | 344 | GENERATORS - WIND | D1 | 53.5835% | 7,021,872 | 7,818 | 7,029,691 | 3,766,754 | 0 | 3,766,754 |
| 5-075 | 345 | ACCESSORY ELECTRICAL EQUIPMENT - WIND | D1 | 53.5835% | 0 | 6,416 | 6,416 | 3,438 | 0 | 3,438 |
| 5-076 | 346 | OTHER PROD-PWR PLT EQUIP - WIND | D1 | 53.5835% | 8,770 | (8,770) | 0 | 0 | 0 | 0 |
| 5-077 | | TOTAL OTHER PRODUCTION - WIND | | | 7,202,900 | 7,697 | 7,210,597 | 3,863,689 | 0 | 3,863,689 |
| 5-078 | | | | | | | | | | |
| 5-079 | | TOTAL PRODUCTION PLANT DEPRECIATION | | | 84,040,369 | 11,818,079 | 95,858,449 | 52,411,386 | 0 | 52,411,386 |
| 5-080 | | | | | | | | | | |
| 5-081 | | TRANSMISSION | | | | | | | | |
| 5-082 | 352 | STRUCTURES AND IMPROVEMENTS | TRAN PLANT | 53.4266% | 83,981 | (20,087) | 63,894 | 34,136 | 0 | 34,136 |
| 5-083 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 213 | (0) | 213 | 213 | 0 | 213 |
| 5-084 | | TOTAL ACCOUNT 352 | | | 84,194 | (20,087) | 64,107 | 34,350 | 0 | 34,350 |
| 5-085 | | | | | | | | | | |
| 5-086 | 353 | STATION EQUIPMENT | TRAN PLANT | 53.4266% | 3,872,293 | (368,545) | 3,503,748 | 1,871,934 | 0 | 1,871,934 |
| 5-087 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 12,504 | 0 | 12,504 | 12,504 | 0 | 12,504 |
| 5-088 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | TRAN PLANT | 53.4266% | 254,601 | (23,736) | 230,866 | 123,344 | 0 | 123,344 |
| 5-089 | | TOTAL ACCOUNT 353 | | | 4,139,398 | (392,281) | 3,747,118 | 2,007,782 | 0 | 2,007,782 |
| 5-090 | | | | | | | | | | |
| 5-091 | 354 | TOWERS AND FIXTURES | TRAN PLANT | 53.4266% | 94,698 | (14,687) | 80,011 | 42,747 | 0 | 42,747 |
| 5-092 | | TOTAL ACCOUNT 354 | | | 94,698 | (14,687) | 80,011 | 42,747 | 0 | 42,747 |
| 5-093 | | | | | | | | | | |
| 5-094 | 355 | POLES AND FIXTURES | TRAN PLANT | 53.4266% | 3,550,428 | 427,678 | 3,978,107 | 2,125,368 | 0 | 2,125,368 |
| 5-095 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 126 | (0) | 126 | 126 | 0 | 126 |
| 5-096 | | TOTAL ACCOUNT 355 | | | 3,550,554 | 427,678 | 3,978,232 | 2,125,494 | 0 | 2,125,494 |
| 5-097 | | | | | | | | | | |
| 5-098 | 356 | OVERHEAD COND. & DEVICES | TRAN PLANT | 53.4266% | 2,598,201 | 448,931 | 3,047,133 | 1,627,980 | 0 | 1,627,980 |
| 5-099 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 79 | 0 | 79 | 79 | 0 | 79 |
| 5-100 | | TOTAL ACCOUNT 356 | | | 2,598,281 | 448,932 | 3,047,212 | 1,628,059 | 0 | 1,628,059 |
| 5-101 | | | | | | | | | | |
| 5-102 | 357 | UNDERGROUND CONDUIT | TRAN PLANT | 53.4266% | 51,749 | (11,411) | 40,338 | 21,551 | 0 | 21,551 |
| 5-103 | | TOTAL ACCOUNT 357 | | | 51,749 | (11,411) | 40,338 | 21,551 | 0 | 21,551 |
| 5-104 | | | | | | | | | | |
| 5-105 | 358 | UNDERGROUND COND. & DEVICES | TRAN PLANT | 53.4266% | 62,100 | 5,531 | 67,630 | 36,133 | 0 | 36,133 |
| 5-106 | | TOTAL ACCOUNT 358 | | | 62,100 | 5,531 | 67,630 | 36,133 | 0 | 36,133 |
| 5-107 | | | | | | | | | | |
| 5-108 | | TOTAL TRANSMISSION PLANT DEPREC. | | | 10,580,974 | 443,675 | 11,024,648 | 5,896,116 | 0 | 5,896,116 |
| 5-109 | | | | | | | | | | |
| 5-110 | | DISTRIBUTION | | | | | | | | |
| 5-111 | 361 | STRUCTURES & IMPROVEMENTS | 361 | 49.7207% | 272,133 | 38,201 | 310,334 | 154,300 | 0 | 154,300 |
| 5-112 | | | | | | | | | | |
| 5-113 | 362 | STATION EQUIPMENT | 362 SUB | 59.0750% | 3,211,640 | (304,423) | 2,907,217 | 1,717,437 | 0 | 1,717,437 |
| 5-114 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | 362 COM | 49.8016% | 109,604 | (9,578) | 100,026 | 49,815 | 0 | 49,815 |
| 5-115 | | TOTAL ACCOUNT 362 | | | 3,321,244 | (314,000) | 3,007,243 | 1,767,252 | 0 | 1,767,252 |
| 5-116 | | | | | | | | | | |
| 5-117 | 364 | POLES, TOWERS & FIXTURES | 364 | 53.7333% | 8,686,264 | 1,916,806 | 10,603,071 | 5,697,381 | 0 | 5,697,381 |
| 5-118 | 365 | OVERHEAD COND. & DEVICES | 365 | 55.0286% | 4,397,693 | (79,104) | 4,318,589 | 2,376,459 | 0 | 2,376,459 |
| 5-119 | 366 | UNDERGROUND CONDUIT | 366 | 53.7525% | 2,512,965 | (207,700) | 2,305,265 | 1,239,137 | 0 | 1,239,137 |
| 5-120 | 367 | UNDERGROUND COND. & DEVICES | 367 | 50.0446% | 7,317,573 | (2,624,505) | 4,693,068 | 2,348,629 | 0 | 2,348,629 |
| 5-121 | 368 | LINE TRANSFORMERS | 368 | 57.9322% | 7,138,503 | (244,618) | 6,893,885 | 3,993,778 | 0 | 3,993,778 |
| 5-122 | 369 | SERVICES | 369 | 52.2880% | 2,438,458 | 147,498 | 2,585,956 | 1,352,144 | 0 | 1,352,144 |
| 5-123 | 370 | METERS | 370 | 54.5435% | 3,280,452 | 325,775 | 3,606,227 | 1,966,962 | 0 | 1,966,962 |
| 5-124 | 371 | INSTALLATION ON CUST. PREMISES | 371 | 72.3826% | 979,709 | 5,600 | 985,310 | 713,193 | 0 | 713,193 |
| 5-125 | 373 | STREET LIGHTING & SIGNAL SYSTEMS | 373 | 22.1264% | 1,223,751 | 96,859 | 1,320,610 | 292,204 | 0 | 292,204 |
| 5-126 | | | | | | | | | | |
| 5-127 | | TOTAL DISTRIBUTION PLANT DEPREC. | | | 41,568,745 | (939,188) | 40,629,557 | 21,901,440 | 0 | 21,901,440 |
| 5-128 | | | | | | | | | | |
| 5-129 | | REGIONAL TRANSMISSION-OPS PLANT | | | | | | | | |
| 5-130 | 380 | LAND AND LAND RIGHTS | 380 | #DIV/0! | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-131 | 381 | STRUCTURES & IMPROVEMENTS | 381 | #DIV/0! | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-132 | 382 | OFFICE FURNITURE & EQUIPMENT | 382 | #DIV/0! | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-133 | 383 | TRANSPORTATION EQUIPMENT | 383 | #DIV/0! | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-134 | 384 | STORES EQUIPMENT | 384 | #DIV/0! | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-135 | 385 | TOOLS, SHOP & GARAGE EQUIPMENT | 385 | #DIV/0! | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-136 | | | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
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SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-137 | | TOTAL REGIONAL TRANSM OPS PLANT | | | 0 | 0 | 0 | #DIV/0! | 0 | #DIV/0! |
| 5-138 | | | | | | | | | | |
| 5-139 | | GENERAL PLANT | | | | | | | | |
| 5-140 | 389 | LAND AND LAND RIGHTS | 0000 | #VALUE! | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-141 | 390 | STRUCTURES & IMPROVEMENTS | PTD | 54.4142% | 1,193,057 | 467,170 | 1,660,227 | 903,399 | 0 | 903,399 |
| 5-142 | 391 | OFFICE FURNITURE & EQUIPMENT | PTD | 54.4142% | 605,051 | 158,973 | 764,024 | 415,737 | 0 | 415,737 |
| 5-143 | 392 | TRANSPORTATION EQUIPMENT | T&D | 53.4537% | 1,945,599 | 159,950 | 2,105,549 | 1,125,494 | 0 | 1,125,494 |
| 5-144 | 393 | STORES EQUIPMENT | PTD | 54.4142% | 22,555 | 2,759 | 25,314 | 13,775 | 0 | 13,775 |
| 5-145 | 394 | TOOLS, SHOP & GARAGE EQUIPMENT | PTD | 54.4142% | 104,853 | (4,668) | 100,185 | 54,515 | 0 | 54,515 |
| 5-146 | 395 | LABORATORY EQUIPMENT | PTD | 54.4142% | 153,866 | 17,046 | 170,912 | 93,001 | 0 | 93,001 |
| 5-147 | 396 | POWER OPERATED EQUIPMENT | T&D | 53.4537% | 707,939 | (44,990) | 662,950 | 354,371 | 0 | 354,371 |
| 5-148 | | | | | | | | | | |
| 5-149 | 397 | COMMUNICATIONS EQUIPMENT | T&D | 53.4537% | 2,583,368 | (57,064) | 2,526,303 | 1,350,402 | 0 | 1,350,402 |
| 5-150 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 232 | 0 | 232 | 232 | 0 | 232 |
| 5-151 | | TOTAL ACCOUNT 397 | | | 2,583,600 | (57,064) | 2,526,535 | 1,350,634 | 0 | 1,350,634 |
| 5-152 | | | | | | | | | | |
| 5-153 | 398 | MISCELLANEOUS EQUIPMENT | PTD | 54.4142% | 11,875 | 299 | 12,174 | 6,624 | 0 | 6,624 |
| 5-154 | 399 | OTHER TANGIBLE PROPERTY | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-155 | | | | | | | | | | |
| 5-156 | | TOTAL GENERAL PLANT DEPREC. | | | 7,328,395 | 699,476 | 8,027,872 | 4,317,550 | 0 | 4,317,550 |
| 5-157 | | | | | | | | | | |
| 5-158 | | TOTAL DEPRECIATION EXPENSES | | | 143,518,483 | 12,022,043 | 155,540,526 | 84,526,492 | 0 | 84,526,492 |
| 5-159 | | | | | | | | | | |
| 5-160 | | POWERPLANT TO GL DIFFERENCES | | | | | | | | |
| 5-161 | MISC | POWERPLANT TO GL DIFFERENCES-100% MO | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-162 | MISC | POWERPLANT TO GL DIFFERENCES-100% KS | 100 KS | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-163 | MISC | POWERPLANT TO GL DIFFERENCES-ALLOCATED | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-164 | | TOTAL POWERPLANT TO GL DIFFERENCES | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-165 | | | | | | | | | | |
| 5-166 | | LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT | | | | | | | | |
| 5-167 | | | | | | | | | | |
| 5-168 | | UNIT TRAINS (312) CHARGED TO INVENTORY | TSFR 5-017 | | 1,049,773 | (275,385) | 774,388 | 421,794 | 0 | 421,794 |
| 5-169 | | GEN PLANT CHARGED TO OTHER AFFILIATES | PTD | 54.4142% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-170 | | VEHICLES (392) CHARGED TO CLEARING | TSFR 5-143 | | 1,945,599 | 159,950 | 2,105,549 | 1,125,494 | 0 | 1,125,494 |
| 5-171 | | | | | | | | | | |
| 5-172 | | TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS | | | 2,995,372 | (115,435) | 2,879,937 | 1,547,287 | 0 | 1,547,287 |
| 5-173 | | | | | | | | | | |
| 5-174 | | TOTAL DEPR NET OF CLEARING | | | 140,523,111 | 12,137,477 | 152,660,588 | 82,979,205 | 0 | 82,979,205 |
| 5-175 | | | | | | | | | | |
| 5-176 | | AMORTIZATIONS | | | | | | | | |
| 5-177 | | LIMITED TERM PLANT | | | | | | | | |
| 5-178 | 404 | LEASEHOLD IMPROVEMENTS - PRODUCTION | D1 | 53.5835% | 31,525 | 8,479 | 40,004 | 21,436 | 0 | 21,436 |
| 5-179 | | LEASEHOLD IMPROVEMENTS - GENERAL | PTD | 54.4142% | 296,653 | (122,763) | 173,890 | 94,621 | 0 | 94,621 |
| 5-180 | | TOTAL LIMITED TERM PLANT | | | 328,178 | (114,284) | 213,894 | 116,056 | 0 | 116,056 |
| 5-181 | | | | | | | | | | |
| 5-182 | | OTHER ELECTRIC PLANT | | | | | | | | |
| 5-183 | 405 | MISC INTANGIBLE PLANT | 303 | 53.8422% | 8,675,116 | 3,546,071 | 12,221,187 | 6,580,158 | 0 | 6,580,158 |
| 5-184 | 405 | OTHER PRODUCTION LAND RIGHTS | D1 | 53.5835% | 606 | 504 | 1,110 | 595 | 0 | 595 |
| 5-185 | 405 | TRANSMISSION LAND RIGHTS | 350 LR | 54.3412% | 147,019 | 128,288 | 275,307 | 149,605 | 0 | 149,605 |
| 5-186 | 405 | DISTRIBUTION LAND RIGHTS | 360 LR | 59.0357% | 202,063 | 146,222 | 348,285 | 205,613 | 0 | 205,613 |
| 5-187 | | TOTAL OTHER ELECTRIC PLANT | | | 9,024,804 | 3,821,085 | 12,845,889 | 6,935,970 | 0 | 6,935,970 |
| 5-188 | | | | | | | | | | |
| 5-189 | | PLANT ACQUISITION ADJUSTMENTS | | | | | | | | |
| 5-190 | 407 | IATAN NON-PLANT | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-191 | | | 100 KS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-192 | | | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-193 | | TOTAL PLANT ACQUISITION ADJUST. | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-194 | | | | | | | | | | |
| 5-195 | | AMORTIZATION OF (GAIN)SALE - EMISSION CR | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 5-196 | | | | | | | | | | |
| 5-197 | | CREDIT RATIO AMORTIZATIONS | | | | | | | | |
| 5-198 | 399 | CREDIT RATIO AMORTIZATION - MO | 100 MO | 100.0000% | 21,679,061 | 10,723,827 | 32,402,888 | 32,402,888 | 0 | 32,402,888 |
| 5-199 | 399 | CREDIT RATIO AMORTIZATION - KS | 100 KS | 0.0000% | 4,000,000 | 11,000,000 | 15,000,000 | 0 | 0 | 0 |
| 5-200 | | TOTAL CREDIT RATIO AMORTIZATIONS | | | 25,679,061 | 21,723,827 | 47,402,888 | 32,402,888 | 0 | 32,402,888 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 5-201 | | | | | | | | | | |
| 5-202 | | TOTAL AMORTIZATIONS | | | 35,032,043 | 25,430,628 | 60,462,671 | 39,454,915 | 0 | 39,454,915 |
| 5-203 | | | | | | | | | | |
| 5-204 | | TOTAL DEPRECIATION & AMORTIZATIONS | | | 175,555,154 | 37,568,105 | 213,123,259 | 122,434,119 | 0 | 122,434,119 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 6-009 | | TAXES OTHER THAN INCOME TAXES-ELEC | | | | | | | | |
| 6-010 | | | | | | | | | | |
| 6-011 | 408 | PROPERTY TAX | | | | | | | | |
| 6-012 | | ELECTRIC | ELEC W/O W.C. | 53.8790% | 44,851,116 | 3,891,013 | 48,742,129 | 26,261,778 | 0 | 26,261,778 |
| 6-013 | | ELECTRIC - WOLF CREEK | W.C. PLANT | 56.0573% | 13,829,714 | 0 | 13,829,714 | 7,752,566 | 0 | 7,752,566 |
| 6-014 | | TOTAL PROPERTY TAX | | | 58,680,830 | 3,891,013 | 62,571,843 | 34,014,344 | 0 | 34,014,344 |
| 6-015 | | | | | | | | | | |
| 6-016 | 408 | PAYROLL TAX | | | | | | | | |
| 6-017 | | STATE UNEMPLOYMENT | SAL & WAGES | 54.8190% | 1,859 | 0 | 1,859 | 1,019 | 0 | 1,019 |
| 6-018 | | FEDERAL UNEMPLOYMENT | SAL & WAGES | 54.8190% | 139,693 | 0 | 139,693 | 76,578 | 0 | 76,578 |
| 6-019 | | FICA | SAL & WAGES | 54.8190% | 11,727,981 | 2,233,590 | 13,961,571 | 7,653,595 | 0 | 7,653,595 |
| 6-020 | | WOLF CREEK | WC PROD PAY | 53.5835% | 2,518,766 | 301,863 | 2,820,629 | 1,511,391 | 0 | 1,511,391 |
| 6-021 | | PAYROLL TAX CONTRA | SAL & WAGES | 54.8190% | (4,198,796) | 0 | (4,198,796) | (2,301,739) | 0 | (2,301,739) |
| 6-022 | | TOTAL PAYROLL TAX | | | 10,189,502 | 2,535,453 | 12,724,955 | 6,940,845 | 0 | 6,940,845 |
| 6-023 | | | | | | | | | | |
| 6-024 | 408 | MISC .TAX | | | | | | | | |
| 6-025 | | GROSS RECEIPTS TAX - RETAIL | 100 MO | 100.0000% | 43,435,949 | (43,435,949) | 0 | 0 | 0 | 0 |
| 6-026 | | STATE CAPITAL STOCK | TOTAL PLANT | 54.3773% | 283,872 | 0 | 283,872 | 154,362 | 0 | 154,362 |
| 6-027 | | ENVIRONMENTAL TAX | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6-028 | | OTHER MISC | 100 MO | 100.0000% | (46,641) | 0 | (46,641) | (46,641) | 0 | (46,641) |
| 6-029 | | TOTAL MISC TAX | | | 43,673,180 | (43,435,949) | 237,231 | 107,721 | 0 | 107,721 |
| 6-030 | | | | | | | | | | |
| 6-031 | | TOTAL OTHER TAXES W/O EARNINGS TAX | | | 112,543,512 | (37,009,483) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 6-032 | | | | | | | | | | |
| 6-033 | | RECAP FOR INCOME TAXES | | | | | | | | |
| 6-034 | | OTHER TAXES W/O EARNINGS TAX | TSFR 6-031 | | 112,543,512 | (37,009,483) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 6-035 | | LESS ENVIRONMENTAL TAX | TSFR 6-027 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6-036 | | OTHER TAX W/O EARN. & ENVIR. | | | 112,543,512 | (37,009,483) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 6-037 | | | | | | | | | | |
| 6-038 | | RECAP OTHER TAXES | | | | | | | | |
| 6-039 | | OTHER TAXES W/O EARNINGS TAX | TSFR 6-031 | | 112,543,512 | (37,009,483) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 6-040 | | KCMO EARNINGS TAX | 100 MO | 100.0000% | 462,816 | (462,816) | 0 | 0 | 0 | 0 |
| 6-041 | | TOTAL TAXES OTHER THAN INCOME TAX | | | 113,006,328 | (37,472,299) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 6-042 | | | | | | | | | | |
| 6-043 | | | | | | | | | | |
| 6-044 | | | | | | | | | | |
| 6-045 | | | | | | | | | | |
| 6-046 | | | | | | | | | | |
| 6-047 | | RECAPS FOR CASH WORKING CAPITAL | | | | | | | | |
| 6-048 | | TOTAL PAYROLL(EX. WOLF CREEK),STATE | | | | | | | | |
| 6-049 | | CAPITAL STOCK & OTHER MISC TAXES | | | | | | | | |
| 6-050 | | | | | | | | | | |
| 6-051 | | STATE UNEMP. PAYROLL TAX | TSFR 6-017 | | 1,859 | 0 | 1,859 | 1,019 | 0 | 1,019 |
| 6-052 | | FEDERAL UNEMP. PAYROLL TAX | TSFR 6-018 | | 139,693 | 0 | 139,693 | 76,578 | 0 | 76,578 |
| 6-053 | | FICA | TSFR 6-019 | | 11,727,981 | 2,233,590 | 13,961,571 | 7,653,595 | 0 | 7,653,595 |
| 6-054 | | PAYROLL TAX CONTRA | TSFR 6-021 | | (4,198,796) | 0 | (4,198,796) | (2,301,739) | 0 | (2,301,739) |
| 6-055 | | STATE CAPITAL STOCK TAX | TSFR 6-026 | | 283,872 | 0 | 283,872 | 154,362 | 0 | 154,362 |
| 6-056 | | OTHER MISC TAXES | TSFR 6-028 | | (46,641) | 0 | (46,641) | (46,641) | 0 | (46,641) |
| 6-057 | | | | | | | | | | |
| 6-058 | | TOTAL PAYROLL(EX. WOLF CREEK),STATE | | | | | | | | |
| 6-059 | | CAPITAL STOCK & OTHER MISC TAXES | | | 7,907,967 | 2,233,590 | 10,141,557 | 5,537,175 | 0 | 5,537,175 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 7-009 | | INCOME SUBJECT TO TAXATION | | | | | | | | |
| 7-010 | | | | | | | | | | |
| 7-011 | | REVENUES | TSFR 2-051 | | 1,292,699,227 | (82,011,625) | 1,210,687,602 | 663,077,980 | 86,380,000 | 749,457,980 |
| 7-012 | | | | | | | | | | |
| 7-013 | | DEDUCTIONS: | | | | | | | | |
| 7-014 | | OPER & MAINT EXPENSES | TSFR 4-358 | | 719,552,223 | 25,380,637 | 744,932,860 | 409,427,044 | 634,979 | 410,062,023 |
| 7-015 | | LESS: DEPR CHG THRU CLEARING-OP (O&M) | i-170 * %-015 & 5-168 * 100% | | 2,210,518 | (179,959) | 2,030,559 | 1,093,263 | 0 | 1,093,263 |
| 7-016 | | LESS: NUCLEAR FUEL - AMORT | TSFR 4-087 | | 16,862,397 | 4,357,829 | 21,220,226 | 12,026,560 | 0 | 12,026,560 |
| 7-017 | | NET OPER & MAINT EXPENSES | | | 700,479,308 | 21,202,767 | 721,682,075 | 396,307,221 | 634,979 | 396,942,200 |
| 7-018 | | | | | | | | | | |
| 7-019 | | OTHER TAXES W/O EARNINGS & ENVIRON TAX | TSFR 6-036 | | 112,543,512 | (37,009,483) | 75,534,029 | 41,062,910 | 0 | 41,062,910 |
| 7-020 | | | | | | | | | | |
| 7-021 | | DEPRECIATION & AMORTIZATION | | | | | | | | |
| 7-022 | | TAX RETURN - NUCLEAR FUEL - TAX AMORT | E1 | 56.6750% | 14,862,522 | 0 | 14,862,522 | 8,423,332 | 0 | 8,423,332 |
| 7-023 | | TAX RETURN - TAX DEPR - REGULAR | TOTAL PLANT | 54.3773% | 151,830,262 | 10,821,577 | 162,651,839 | 88,445,616 | 0 | 88,445,616 |
| 7-024 | | TAX RETURN - TAX AMORT - REGULAR | 303 | 53.8422% | 2,879,804 | 5,145,525 | 8,025,329 | 4,321,015 | 0 | 4,321,015 |
| 7-025 | | TAX RETURN - CREDIT RATIO DEPR - MO | TSFR 5-198 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-026 | | TAX RETURN - CREDIT RATIO DEPR - KS | TSFR 5-199 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-027 | | MO ADDITIONAL DEPRECIATION | TSFR 5-154 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-028 | | ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE | TSFR 5-043 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-029 | | AMORT OF GAIN ON SALE OF EMISSION CR | TSFR 5-195 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-030 | | TOTAL DEPRECIATION & AMORTIZATION | | | 169,572,588 | 15,967,102 | 185,539,690 | 101,189,963 | 0 | 101,189,963 |
| 7-031 | | | | | | | | | | |
| 7-032 | | PERMANENT TAX ITEMS | | | | | | | | |
| 7-033 | | MANUFACTURERS DEDUCTION | D1 | 53.5835% | 5,179,267 | 0 | 5,179,267 | 2,775,232 | 0 | 2,775,232 |
| 7-034 | | MEALS & ENT 50% DISALLOWED | SAL & WAGES | 54.8190% | (500,000) | 0 | (500,000) | (274,095) | 0 | (274,095) |
| 7-035 | | TOTAL PERMANENT ITEMS | | | 4,679,267 | 0 | 4,679,267 | 2,501,137 | 0 | 2,501,137 |
| 7-036 | | | | | | | | | | |
| 7-037 | | INTEREST & OTHER DEDUCTIONS | | | | | | | | |
| 7-038 | | INTEREST ON CUSTOMER DEPOSITS - MO | TSFR 1-023 | | 0 | 463,743 | 463,743 | 463,743 | 0 | 463,743 |
| 7-039 | | INTEREST ON CUSTOMER DEPOSITS - KS | TSFR 1-024 | | 0 | 90,512 | 90,512 | 0 | 0 | 0 |
| 7-040 | | OTHER BOOK DEDUCTIONS | TOTAL PLANT | 54.3773% | 75,390,371 | (75,390,371) | 0 | 0 | 0 | 0 |
| 7-041 | | INTEREST EXPENSE | %-038 * 1-054 | | 69,649,569 | 12,198,071 | 81,847,640 | 43,140,285 | (51,439) | 43,088,846 |
| 7-042 | | TOTAL INTEREST & OTHER DEDUCTIONS | | | 145,039,940 | (62,638,045) | 82,401,895 | 43,604,028 | (51,439) | 43,552,589 |
| 7-043 | | | | | | | | | | |
| 7-044 | | TOTAL DEDUCTIONS | | | 1,132,314,615 | (62,477,659) | 1,069,836,956 | 584,665,258 | 583,540 | 585,248,799 |
| 7-045 | | | | | | | | | | |
| 7-046 | | INCOME SUBJECT TO TAXATION | | | 160,384,612 | (19,533,966) | 140,850,646 | 78,412,721 | 85,796,460 | 164,209,181 |
| 7-047 | | | | | | | | | | |
| 7-048 | | KCMO TAX CALCULATION | | | | | | | | |
| 7-049 | | NET TAXABLE INCOME | TSFR 7-046 | | 160,384,612 | (19,533,966) | 140,850,646 | 78,412,721 | 85,796,460 | 164,209,181 |
| 7-050 | 409 | KCMO EARNINGS TAX | 100 MO | 100.0000% | 0 | 509,683 | 509,683 | 509,683 | 557,677 | 1,067,360 |
| 7-051 | | | | | | | | | | |
| 7-052 | | FEDERAL TAX CALCULATION | | | | | | | | |
| 7-053 | | NET TAXABLE INCOME | TSFR 7-046 | | 160,384,612 | (19,533,966) | 140,850,646 | 78,412,721 | 85,796,460 | 164,209,181 |
| 7-054 | | DEDUCT: STATE INCOME TAX | TSFR 7-066 | | 8,566,474 | (957,946) | 7,608,527 | 4,226,885 | 4,443,728 | 8,670,613 |
| 7-055 | | DEDUCT: KCMO EARNINGS TAX | TSFR 7-050 | | 0 | 509,683 | 509,683 | 509,683 | 557,677 | 1,067,360 |
| 7-056 | | FEDERAL TAXABLE INCOME | | | 151,818,138 | (19,085,702) | 132,732,436 | 73,676,153 | 80,795,055 | 154,471,208 |
| 7-057 | | FEDERAL TAX @ 35% | %-010 * 7-056 | | 53,136,348 | (6,679,996) | 46,456,353 | 25,786,654 | 28,278,269 | 54,064,923 |
| 7-058 | | DEDUCT: WIND PROD / R&D TAX CREDIT | E1 | 56.6750% | 6,494,280 | 2,753,018 | 9,247,298 | 5,240,905 | 0 | 5,240,905 |
| 7-059 | 409 | NET FEDERAL INCOME TAX | | | 46,642,068 | (9,433,014) | 37,209,055 | 20,545,749 | 28,278,269 | 48,824,018 |
| 7-060 | | | | | | | | | | |
| 7-061 | | STATE TAX CALCULATION | | | | | | | | |
| 7-062 | | NET TAXABLE INCOME | TSFR 7-046 | | 160,384,612 | (19,533,966) | 140,850,646 | 78,412,721 | 85,796,460 | 164,209,181 |
| 7-063 | | DEDUCT: FEDERAL INCOME TAX @ 50% | %-012 * 7-059 | | 23,321,034 | (4,716,507) | 18,604,527 | 10,272,875 | 14,139,135 | 24,412,009 |
| 7-064 | | DEDUCT: KCMO EARNINGS TAX @ 100% | %-013 * 7-050 | | 0 | 509,683 | 509,683 | 509,683 | 557,677 | 1,067,360 |
| 7-065 | | STATE TAXABLE INCOME | | | 137,063,578 | (15,327,141) | 121,736,436 | 67,630,164 | 71,099,648 | 138,729,812 |
| 7-066 | 409 | STATE TAX @ 6.25 | %-011 * 7-065 | | 8,566,474 | (957,946) | 7,608,527 | 4,226,885 | 4,443,728 | 8,670,613 |
| 7-067 | | | | | | | | | | |
| 7-068 | 409 | TOTAL FEDERAL & STATE TAX | | | 55,208,542 | (10,390,960) | 44,817,582 | 24,772,634 | 32,721,997 | 57,494,631 |
| 7-069 | | | | | | | | | | |
| 7-070 | | TOTAL CURRENTLY PAYABLE TAXES | | | 55,208,542 | (9,881,277) | 45,327,265 | 25,282,317 | 33,279,674 | 58,561,991 |
| 7-071 | | | | | | | | | | |
| 7-072 | 410 - 411 | DEFERRED INCOME TAXES | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|-------------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 7-073 | | BOOK AMORTIZATION OF DEFERRED TAX | TOTAL PLANT | 54.3773% | 20,958,755 | (20,958,755) | (0) | (0) | 0 | (0) |
| 7-074 | | | | | | | | | | |
| 7-075 | | SL TAX DEPR/AMORT | | | | | | | | |
| 7-076 | | NUCLEAR FUEL STRAIGHT LINE TAX AMORT | E1 | 56.6750% | 17,043,702 | (1,338,296) | 15,705,406 | 8,901,036 | 0 | 8,901,036 |
| 7-077 | | STRAIGHT LINE TAX DEPR - REGULAR | TOTAL PLANT | 54.3773% | 133,129,707 | (157,217) | 132,972,490 | 72,306,798 | 0 | 72,306,798 |
| 7-078 | | STRAIGHT LINE TAX AMORT - REGULAR | 303 | 53.8422% | 5,041,098 | 4,365,212 | 9,406,310 | 5,064,566 | 0 | 5,064,566 |
| 7-079 | | SL TAX DEPR - CREDIT RATIO DEPR - MO | TSFR 5-198 | | 21,679,061 | 10,723,827 | 32,402,888 | 32,402,888 | 0 | 32,402,888 |
| 7-080 | | SL TAX DEPR - CREDIT RATIO DEPR - KS | TSFR 5-199 | | 4,000,000 | 11,000,000 | 15,000,000 | 0 | 0 | 0 |
| 7-081 | | TOTAL SL TAX DEPR/AMORT | | | 180,893,568 | 24,593,526 | 205,487,094 | 118,675,289 | 0 | 118,675,289 |
| 7-082 | | | | | | | | | | |
| 7-083 | | TAX DEPR/AMORT OVER(UNDER) REGULATORY SL | | | | | | | | |
| 7-084 | | TAX AMORT OVER(UNDER) SL - NUC FUEL | (7-022 - 7-076) * %-016 | | (837,325) | 513,753 | (323,572) | (183,384) | 0 | (183,384) |
| 7-085 | | TAX DEPR OVER(UNDER) SL - REGULAR | (7-023 - 7-077) * %-016 | | 7,178,886 | 4,214,608 | 11,393,494 | 6,195,470 | 0 | 6,195,470 |
| 7-086 | | TAX AMORT OVER(UNDER) SL - REGULAR | (7-024 - 7-078) * %-016 | | (829,691) | 299,551 | (530,140) | (285,439) | 0 | (285,439) |
| 7-087 | | TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO | (7-025 - 7-079) * %-016 | | (8,322,294) | (4,116,730) | (12,439,023) | (12,439,023) | 0 | (12,439,023) |
| 7-088 | | TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS | (7-026 - 7-080) * %-016 | | (1,535,545) | (4,222,749) | (5,758,294) | 0 | 0 | 0 |
| 7-089 | | TOTAL TAX DEPR/AMORT O(U) REGULATORY SL | | | (4,345,969) | (3,311,566) | (7,657,534) | (6,712,376) | 0 | (6,712,376) |
| 7-090 | | | | | | | | | | |
| 7-091 | | TURNAROUND OF DIT ON BASIS DIFFERENCES | | | | | | | | |
| 7-092 | | MO GROSS AFUDC | 100 MO | 100.0000% | 0 | (880,006) | (880,006) | (880,006) | 0 | (880,006) |
| 7-093 | | AFDC DEBT/CAP INT W/O FUEL & WC CONSTR | ELEC W/O W.C. | 53.8790% | 0 | (338,379) | (338,379) | (182,315) | 0 | (182,315) |
| 7-094 | | AFDC DEBT/CAP INT - NUCL FUEL | E1 | 56.6750% | 0 | (132,681) | (132,681) | (75,197) | 0 | (75,197) |
| 7-095 | | CIAC | T&D | 53.4537% | 0 | 297,894 | 297,894 | 159,235 | 0 | 159,235 |
| 7-096 | | REPAIR ALLOWANCE | T&D | 53.4537% | 0 | (896,713) | (896,713) | (479,326) | 0 | (479,326) |
| 7-097 | | REPAIR EXPENSE - WC | W.C. PLANT | 56.0573% | 0 | (197,531) | (197,531) | (110,731) | 0 | (110,731) |
| 7-098 | | REPAIR EXPENSE - PRODUCTION | PROD W/O W.C. | 54.2898% | 0 | (1,383,885) | (1,383,885) | (751,308) | 0 | (751,308) |
| 7-099 | | CAPITALIZED BENEFITS - ALLOCATED | T&D | 53.4537% | 0 | (13,270) | (13,270) | (7,093) | 0 | (7,093) |
| 7-100 | | CAPITALIZED BENEFITS - ASSIGNED | 100 MO | 100.0000% | 0 | (70,844) | (70,844) | (70,844) | 0 | (70,844) |
| 7-101 | | PROP. TAX CAPITALIZED - ALLOC. - WC | W.C. PLANT | 56.0573% | 0 | (60,349) | (60,349) | (33,830) | 0 | (33,830) |
| 7-102 | | PROP. TAX CAPITALIZED - MO | 100 MO | 100.0000% | 0 | (99,010) | (99,010) | (99,010) | 0 | (99,010) |
| 7-103 | | OTHER A/C 282 ITEMS | TOTAL PLANT | 54.3773% | 0 | (2,919,156) | (2,919,156) | (1,587,357) | 0 | (1,587,357) |
| 7-104 | | ARAM DEFERRED TAX AMORTIZATION | TOTAL PLANT | 54.3773% | 0 | (1,224,008) | (1,224,008) | (665,582) | 0 | (665,582) |
| 7-105 | | 3% ITC - MISSOURI ONLY | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-106 | | TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES | | | 0 | (7,917,938) | (7,917,938) | (4,783,364) | 0 | (4,783,364) |
| 7-107 | | | | | | | | | | |
| 7-108 | 411 | DEFERRED INVESTMENT TAX CR AMORT | | | | | | | | |
| 7-109 | | BOOK DEFERRED ITC AMORT | TOTAL PLANT | 54.3773% | (1,457,223) | 1,457,223 | 0 | 0 | 0 | 0 |
| 7-110 | | AMORTIZATION OF ITC | ELEC W/O W.C. | 53.8790% | 0 | (1,308,384) | (1,308,384) | (704,944) | 0 | (704,944) |
| 7-111 | | AMORTIZATION OF WC ITC | W.C. PLANT | 56.0573% | 0 | (742,270) | (742,270) | (416,097) | 0 | (416,097) |
| 7-112 | | NET DEFERRED INVESTMENT TAX CR AMORT | | | (1,457,223) | (593,431) | (2,050,654) | (1,121,041) | 0 | (1,121,041) |
| 7-113 | | | | | | | | | | |
| 7-114 | 410 | AMORT PRIOR TAX BEN FLOW THRU PRE-81 COR | 100 MO | 100.0000% | 0 | 354,438 | 354,438 | 354,438 | 0 | 354,438 |
| 7-115 | | | | | | | | | | |
| 7-116 | 410 | AMORT PRIOR TAX BEN FLOW THRU PRE-81 COR | 100 KS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-117 | | | | | | | | | | |
| 7-118 | 411 | AMORT R&D TAX CREDITS AMENDED RETURNS | 100 MO | 100.0000% | 0 | (194,111) | (194,111) | (194,111) | 0 | (194,111) |
| 7-119 | | | | | | | | | | |
| 7-120 | | TOTAL DEFERRED TAXES | | | 15,155,563 | (32,621,363) | (17,465,800) | (12,456,455) | 0 | (12,456,455) |
| 7-121 | | | | | | | | | | |
| 7-122 | | TOTAL INCOME TAXES LESS EARNING & ENVIRON | | | 70,364,105 | (43,012,323) | 27,351,782 | 12,316,180 | 32,721,997 | 45,038,177 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 8-009 | 190 | ACCT 190 ACCUM DEFERRED TAX | | | | | | | | |
| 8-010 | | VACATION ACCRUAL | SAL & WAGES | 54.8190% | (4,696,532) | (98,677) | (4,795,209) | (2,628,686) | 0 | (2,628,686) |
| 8-011 | | INJURIES & DAMAGES RESERVE | SAL & WAGES | 54.8190% | (847,349) | (17,803) | (865,152) | (474,268) | 0 | (474,268) |
| 8-012 | | TOTAL ACCT 190 | | | (5,543,881) | (116,480) | (5,660,361) | (3,102,954) | 0 | (3,102,954) |
| 8-013 | | | | | | | | | | |
| 8-014 | 281 | ACCELERATED AMORTIZATION | PROD W/O W.C. | 54.2898% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-015 | | | | | | | | | | |
| 8-016 | 282 | LIBERALIZED DEPRECIATION | | | | | | | | |
| 8-017 | | METHOD/LIFE DEPRECIATION - NON WOLF CREEK | PTD W/O W.C. | 53.8830% | 335,455,425 | 41,140,331 | 376,595,756 | 202,921,199 | 0 | 202,921,199 |
| 8-018 | | METHOD/LIFE DEPRECIATION - WOLF CREEK | D1 | 53.5835% | 142,719,022 | (10,473,083) | 132,245,939 | 70,861,989 | 0 | 70,861,989 |
| 8-019 | | WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS | 100 KS | 0.0000% | 11,543,041 | 242,527 | 11,785,568 | 0 | 0 | 0 |
| 8-020 | | WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO | 100 MO | 100.0000% | 5,508,806 | 115,744 | 5,624,550 | 5,624,550 | 0 | 5,624,550 |
| 8-021 | | NUCLEAR FUEL | E1 | 56.6750% | 871,082 | 7,399 | 878,481 | 497,879 | 0 | 497,879 |
| 8-022 | | RESERVE FOR CREDIT RATIO AMORT - MO | 100 MO | 100.0000% | 0 | (23,871,927) | (23,871,927) | (23,871,927) | 0 | (23,871,927) |
| 8-023 | | RESERVE FOR CREDIT RATIO AMORT - KS | 100 KS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-024 | | RESERVE FOR MO RELATED \$3.5 M DEPR. | 100 MO | 100.0000% | (13,789,699) | (289,371) | (14,079,070) | (14,079,070) | 0 | (14,079,070) |
| 8-025 | | RESERVE FOR MO RELATED \$10.3M WC AMORT | 100 MO | 100.0000% | (5,486,465) | (115,274) | (5,601,739) | (5,601,739) | 0 | (5,601,739) |
| 8-026 | | TOTAL LIBERALIZED DEPRECIATION | | | 476,821,212 | 6,756,346 | 483,577,558 | 236,352,881 | 0 | 236,352,881 |
| 8-027 | | | | | | | | | | |
| 8-028 | | ACCUM DIT ON BASIS DIFFERENCES | | | | | | | | |
| 8-029 | | GROSS AFDC - WOLF CREEK CONSTRUCTION | 100 MO | 100.0000% | 23,122,509 | 1,212,291 | 24,334,800 | 24,334,800 | 0 | 24,334,800 |
| 8-030 | | AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR | ELEC W/O W.C. | 53.8790% | 3,709,058 | 237,842 | 3,946,900 | 2,126,551 | 0 | 2,126,551 |
| 8-031 | | AFDC DEBT - NUCLEAR FUEL | E1 | 56.6750% | 164,989 | 2,021 | 167,010 | 94,653 | 0 | 94,653 |
| 8-032 | | CIAC | T&D | 53.4537% | (18,151,265) | (1,030,427) | (19,181,692) | (10,253,323) | 0 | (10,253,323) |
| 8-033 | | REPAIR ALLOWANCE | T&D | 53.4537% | 40,068,310 | 3,130,073 | 43,198,383 | 23,091,131 | 0 | 23,091,131 |
| 8-034 | | REPAIR EXPENSE - WC | W.C. PLANT | 56.0573% | 12,022,352 | 305,763 | 12,328,115 | 6,910,810 | 0 | 6,910,810 |
| 8-035 | | REPAIR EXPENSE - PRODUCTION | PROD W/O W.C. | 54.2898% | 32,327,592 | 489,226 | 32,816,818 | 17,816,175 | 0 | 17,816,175 |
| 8-036 | | PENSIONS CAPITALIZED-ASSIGNED | 100 MO | 100.0000% | 754,368 | 193,298 | 947,666 | 947,666 | 0 | 947,666 |
| 8-037 | | PENSIONS CAPITALIZED-ALLOCATED | T&D | 53.4537% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-038 | | PAYROLL TAX CAPITALIZED-ASSIGNED | 100 MO | 100.0000% | 595,013 | 146,135 | 741,148 | 741,148 | 0 | 741,148 |
| 8-039 | | PAYROLL TAX CAPITALIZED-ALLOCATED | T&D | 53.4537% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-040 | | PROP TAX CAPITALIZED-ASSIGNED - WC | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-041 | | PROP TAX CAPITALIZED-ASSIGNED | 100 MO | 100.0000% | 2,764,763 | (245,282) | 2,519,481 | 2,519,481 | 0 | 2,519,481 |
| 8-042 | | PROP TAX CAPITALIZED-ALLOCATED - WC | W.C. PLANT | 56.0573% | 60,955 | 1,753,776 | 1,814,731 | 1,017,290 | 0 | 1,017,290 |
| 8-043 | | PROP TAX CAPITALIZED-ALLOCATED | PROD W/O W.C. | 54.2898% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-044 | | HEALTH & WELFARE CAPITALIZED | T&D | 53.4537% | 358,565 | 68,717 | 427,282 | 228,398 | 0 | 228,398 |
| 8-045 | | MSC0140 - STRATEGIC INITIATIVE CAP | 100 MO | 100.0000% | 229,319 | 4,818 | 234,137 | 234,137 | 0 | 234,137 |
| 8-046 | | OTHER MISCELLANEOUS | TOTAL PLANT | 54.3773% | 18,185,717 | 842,158 | 19,027,875 | 10,346,837 | 0 | 10,346,837 |
| 8-047 | | TOTAL ACCUM DIT ON BASIS DIFFERENCES | | | 116,212,245 | 7,110,409 | 123,322,654 | 80,155,754 | 0 | 80,155,754 |
| 8-048 | | | | | | | | | | |
| 8-049 | | TOTAL ACCT 282 | | | 593,033,457 | 13,866,755 | 606,900,212 | 316,508,636 | 0 | 316,508,636 |
| 8-050 | | | | | | | | | | |
| 8-051 | 255 | 3% INVESTMENT TAX CREDIT | 100 KS | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 8-052 | | | | | | | | | | |
| 8-053 | 283 | MISC DEFERRED INCOME TAX (RATEBASE ITEMS) | | | | | | | | |
| ** 8-054 | | | | | | | | | | ** |
| 8-055 | | REG ASSET - DSM PROGRAMS - MO | 100 MO | 100.0000% | 2,827,656 | 3,254,415 | 6,082,071 | 6,082,071 | 0 | 6,082,071 |
| 8-056 | | REG ASSET - REFUNDABLE CUST ADV - MO | 100 MO | 100.0000% | (69,366) | (1,457) | (70,823) | (70,823) | 0 | (70,823) |
| 8-057 | | REG ASSET - REFUNDABLE CUST ADV - KS | 100 KS | 0.0000% | (817,828) | 817,828 | 0 | 0 | 0 | 0 |
| 8-058 | | SO2 EMISSIONS ALLOWANCE SALES | E1 | 56.6750% | (32,887,141) | (192,628) | (33,079,769) | (18,747,954) | 0 | (18,747,954) |
| 8-059 | | TOTAL ACCT 283 (RATEBASE ITEMS) | | | (29,295,424) | 2,226,903 | (27,068,521) | (12,736,706) | 0 | (12,736,706) |
| 8-060 | | | | | | | | | | |
| 8-061 | | TOTAL ACCUMULATED DEFERRED TAXES | | | 558,194,152 | 15,977,178 | 574,171,330 | 300,668,976 | 0 | 300,668,976 |

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SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-009 | | PRODUCTION PLANT | | | | | | | | |
| 11-010 | | STEAM | | | | | | | | |
| 11-011 | 310 | LAND & LAND RIGHTS | STM PLT/O&M | 54.4680% | 8,763,891 | 0 | 8,763,891 | 4,773,513 | 0 | 4,773,513 |
| 11-012 | | TOTAL ACCOUNT 310 | | | 8,763,891 | 0 | 8,763,891 | 4,773,513 | 0 | 4,773,513 |
| 11-013 | | | | | | | | | | |
| 11-014 | 311 | STRUCTURES & IMPROVEMENTS | STM PLT/O&M | 54.4680% | 88,115,125 | 82,421,504 | 170,536,629 | 92,887,834 | 0 | 92,887,834 |
| 11-015 | | LEASE HOLD IMPROVEMENTS - P&M | STM PLT/O&M | 54.4680% | 272,489 | 0 | 272,489 | 148,419 | 0 | 148,419 |
| 11-016 | | STRUCTURES & IMPROVEMENTS - H5 | STM PLT/O&M | 54.4680% | 8,923,285 | (341,618) | 8,581,667 | 4,674,259 | 0 | 4,674,259 |
| 11-017 | | TOTAL ACCOUNT 311 | | | 97,310,898 | 82,079,886 | 179,390,785 | 97,710,512 | 0 | 97,710,512 |
| 11-018 | | | | | | | | | | |
| 11-019 | 312 | BOILER PLANT EQUIPMENT | STM PLT/O&M | 54.4680% | 603,939,520 | 257,196,671 | 861,136,192 | 469,043,370 | 0 | 469,043,370 |
| 11-020 | | UNIT TRAINS | STM PLT/O&M | 54.4680% | 21,390,246 | (57,238) | 21,333,008 | 11,619,656 | 0 | 11,619,656 |
| 11-021 | | AQC EQUIPMENT | STM PLT/O&M | 54.4680% | 33,950,264 | (592,675) | 33,357,589 | 18,169,201 | 0 | 18,169,201 |
| 11-022 | | BOILER PLANT EQUIPMENT - H5 | STM PLT/O&M | 54.4680% | 232,799,813 | (2,130,188) | 230,669,624 | 125,641,053 | 0 | 125,641,053 |
| 11-023 | | TOTAL ACCOUNT 312 | | | 892,079,844 | 254,416,570 | 1,146,496,414 | 624,473,280 | 0 | 624,473,280 |
| 11-024 | | | | | | | | | | |
| 11-025 | 314 | TURBOGENERATOR UNITS | STM PLT/O&M | 54.4680% | 232,376,055 | 8,213,291 | 240,589,346 | 131,044,124 | 0 | 131,044,124 |
| 11-026 | | TOTAL ACCOUNT 314 | | | 232,376,055 | 8,213,291 | 240,589,346 | 131,044,124 | 0 | 131,044,124 |
| 11-027 | | | | | | | | | | |
| 11-028 | 315 | ACCESSORY ELECTRIC EQUIPMENT | STM PLT/O&M | 54.4680% | 91,021,979 | 2,128,530 | 93,150,510 | 50,737,188 | 0 | 50,737,188 |
| 11-029 | | ACCESSORY ELECTRIC EQUIPMENT - H5 | STM PLT/O&M | 54.4680% | 39,494,273 | (158,724) | 39,335,549 | 21,425,274 | 0 | 21,425,274 |
| 11-030 | | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | STM PLT/O&M | 54.4680% | 14,320 | 0 | 14,320 | 7,800 | 0 | 7,800 |
| 11-031 | | TOTAL ACCOUNT 315 | | | 130,530,572 | 1,969,806 | 132,500,379 | 72,170,262 | 0 | 72,170,262 |
| 11-032 | | | | | | | | | | |
| 11-033 | 316 | MISC. POWER PLANT EQUIPMENT | STM PLT/O&M | 54.4680% | 25,756,828 | 1,319,171 | 27,075,999 | 14,747,746 | 0 | 14,747,746 |
| 11-034 | | MISC. POWER PLANT EQUIPMENT - H5 | STM PLT/O&M | 54.4680% | 2,305,286 | (9,609) | 2,295,677 | 1,250,409 | 0 | 1,250,409 |
| 11-035 | | TOTAL ACCOUNT 316 | | | 28,062,114 | 1,309,562 | 29,371,676 | 15,998,154 | 0 | 15,998,154 |
| 11-036 | | | | | | | | | | |
| 11-037 | | TOTAL STEAM PLANT | | | 1,389,123,374 | 347,989,116 | 1,737,112,490 | 946,169,845 | 0 | 946,169,845 |
| 11-038 | | | | | | | | | | |
| 11-039 | | NUCLEAR | | | | | | | | |
| 11-040 | 320 | LAND & LAND RIGHTS | D1 | 53.5835% | 3,411,585 | 0 | 3,411,585 | 1,828,046 | 0 | 1,828,046 |
| 11-041 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-042 | | TOTAL LAND & LAND RIGHTS | | | 3,411,585 | 0 | 3,411,585 | 1,828,046 | 0 | 1,828,046 |
| 11-043 | | | | | | | | | | |
| 11-044 | 321 | STRUCTURES & IMPROVEMENTS | D1 | 53.5835% | 399,174,089 | 692,076 | 399,866,165 | 214,262,245 | 0 | 214,262,245 |
| 11-045 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 19,168,175 | 0 | 19,168,175 | 19,168,175 | 0 | 19,168,175 |
| 11-046 | | TOTAL STRUCTURES & IMPROVEMENTS | | | 418,342,264 | 692,076 | 419,034,340 | 233,430,421 | 0 | 233,430,421 |
| 11-047 | | | | | | | | | | |
| 11-048 | 322 | REACTOR PLANT EQUIPMENT | D1 | 53.5835% | 650,705,395 | 13,755,650 | 664,461,045 | 356,041,415 | 0 | 356,041,415 |
| 11-049 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 49,161,122 | (403) | 49,160,719 | 49,160,719 | 0 | 49,160,719 |
| 11-050 | | TOTAL REACTOR PLANT EQUIPMENT | | | 699,866,516 | 13,755,247 | 713,621,764 | 405,202,134 | 0 | 405,202,134 |
| 11-051 | | | | | | | | | | |
| 11-052 | 323 | TURBOGENERATOR UNITS | D1 | 53.5835% | 166,074,557 | 1,984,619 | 168,059,176 | 90,051,971 | 0 | 90,051,971 |
| 11-053 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 5,851,464 | 0 | 5,851,464 | 5,851,464 | 0 | 5,851,464 |
| 11-054 | | TOTAL TURBOGENERATOR UNITS | | | 171,926,021 | 1,984,619 | 173,910,640 | 95,903,435 | 0 | 95,903,435 |
| 11-055 | | | | | | | | | | |
| 11-056 | 324 | ACCESSORY ELECT. EQUIPMENT | D1 | 53.5835% | 125,895,732 | (639,538) | 125,256,194 | 67,116,640 | 0 | 67,116,640 |
| 11-057 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 5,994,823 | 0 | 5,994,823 | 5,994,823 | 0 | 5,994,823 |
| 11-058 | | TOTAL ACCESSORY ELEC. EQUIPMENT | | | 131,890,555 | (639,538) | 131,251,017 | 73,111,462 | 0 | 73,111,462 |
| 11-059 | | | | | | | | | | |
| 11-060 | 325 | MISC POWER PLANT EQUIPMENT | D1 | 53.5835% | 69,761,078 | (404,503) | 69,356,576 | 37,163,674 | 0 | 37,163,674 |
| 11-061 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 1,130,978 | 0 | 1,130,978 | 1,130,978 | 0 | 1,130,978 |
| 11-062 | | TOTAL MISC POWER PLANT EQUIPMENT | | | 70,892,056 | (404,503) | 70,487,553 | 38,294,651 | 0 | 38,294,651 |
| 11-063 | | | | | | | | | | |
| 11-064 | 328 | REGULATORY DISALLOWANCES | | | | | | | | |
| 11-065 | | MPSC DISALLOWANCE | D1 | 53.5835% | (135,122,089) | 1,046,530 | (134,075,559) | (71,842,363) | 0 | (71,842,363) |
| 11-066 | | MPSC DISALLOW - NOT MO JURIS | D1 | 53.5835% | 46,238,750 | (46,238,750) | 0 | 0 | 0 | 0 |
| 11-067 | | KCC DISALLOWANCE | D1 | 53.5835% | (122,575,891) | 122,575,891 | 0 | 0 | 0 | 0 |
| 11-068 | | KCC DISALLOW - NOT KS JURIS | D1 | 53.5835% | 83,053,203 | (83,053,203) | 0 | 0 | 0 | 0 |
| 11-069 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | (8,391,797) | 64,995 | (8,326,802) | (8,326,802) | 0 | (8,326,802) |
| 11-070 | | TOTAL REGULATORY DISALLOWANCES | | | (136,797,824) | (5,604,537) | (142,402,361) | (80,169,165) | 0 | (80,169,165) |
| 11-071 | | | | | | | | | | |

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| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-072 | | TOTAL NUCLEAR PRODUCTION PLANT | | | 1,359,531,173 | 9,783,365 | 1,369,314,538 | 767,600,984 | 0 | 767,600,984 |
| 11-073 | | | | | | | | | | |
| 11-074 | | OTHER PRODUCTION PLANT - CT | | | | | | | | |
| 11-075 | 340 | LAND - CT | D1 | 53.5835% | 1,008,931 | 0 | 1,008,931 | 540,621 | 0 | 540,621 |
| 11-076 | | LAND RIGHTS - CT | D1 | 53.5835% | 93,269 | 0 | 93,269 | 49,977 | 0 | 49,977 |
| 11-077 | 341 | STRUCTURES & IMPROVEMENTS - CT | D1 | 53.5835% | 4,503,141 | 17,686 | 4,520,827 | 2,422,417 | 0 | 2,422,417 |
| 11-078 | 342 | FUEL HOLDERS, PRODUCERS AND ACC - CT | D1 | 53.5835% | 10,766,775 | 134,734 | 10,901,509 | 5,841,409 | 0 | 5,841,409 |
| 11-079 | 344 | GENERATORS - CT | D1 | 53.5835% | 261,363,798 | 735,158 | 262,098,956 | 140,441,767 | 0 | 140,441,767 |
| 11-080 | 345 | ACCESSORY ELECTRIC EQUIPMENT - CT | D1 | 53.5835% | 14,035,146 | 1,403,692 | 15,438,839 | 8,272,668 | 0 | 8,272,668 |
| 11-081 | 346 | OTHER PROD-MISC PWR PLT EQUIP - CT | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-082 | | TOTAL OTHER PRODUCTION PLANT - CT | | | 291,771,062 | 2,291,270 | 294,062,332 | 157,568,859 | 0 | 157,568,859 |
| 11-083 | | | | | | | | | | |
| 11-084 | | OTHER PRODUCTION PLANT - WIND | | | | | | | | |
| 11-085 | 340 | LAND - WIND | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-086 | | LAND RIGHTS - WIND | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-087 | 341 | STRUCTURES & IMPROVEMENTS - WIND | D1 | 53.5835% | 3,518,325 | (28,527) | 3,489,797 | 1,869,955 | 0 | 1,869,955 |
| 11-088 | 344 | GENERATORS - WIND | D1 | 53.5835% | 140,593,818 | 0 | 140,593,818 | 75,335,074 | 0 | 75,335,074 |
| 11-089 | 345 | ACCESSORY ELECTRIC EQUIPMENT - WIND | D1 | 53.5835% | 0 | 128,321 | 128,321 | 68,759 | 0 | 68,759 |
| 11-090 | 346 | OTHER PROD-MISC PWR PLT EQUIP - WIND | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-091 | | TOTAL OTHER PRODUCTION PLANT - WIND | | | 144,112,143 | 99,794 | 144,211,936 | 77,273,788 | 0 | 77,273,788 |
| 11-092 | | | | | | | | | | |
| 11-093 | | TOTAL PRODUCTION PLANT | | | 3,184,537,751 | 360,163,545 | 3,544,701,296 | 1,948,613,477 | 0 | 1,948,613,477 |
| 11-094 | | | | | | | | | | |
| 11-095 | | TRANSMISSION PLANT | | | | | | | | |
| 11-096 | 350 | LAND AND LAND RIGHTS | | | | | | | | |
| 11-097 | | LAND | PROD PLANT | 54.9726% | 1,585,085 | 0 | 1,585,085 | 871,362 | 0 | 871,362 |
| 11-098 | | LAND RIGHTS | | | | | | | | |
| 11-099 | | DISTRIBUTION RELATED - MO | 100 MO | 100.0000% | 189,712 | 0 | 189,712 | 189,712 | 0 | 189,712 |
| 11-100 | | DISTRIBUTION RELATED - KS | 100 KS | 0.0000% | 421,112 | 0 | 421,112 | 0 | 0 | 0 |
| 11-101 | | ALLOCATED TRANSMISSION | PROD PLANT | 54.9726% | 22,414,533 | 109,683 | 22,524,216 | 12,382,141 | 0 | 12,382,141 |
| 11-102 | | TOTAL LAND RIGHTS | | | 23,025,356 | 109,683 | 23,135,039 | 12,571,852 | 0 | 12,571,852 |
| 11-103 | | TOTAL ACCT 350 | | | 24,610,442 | 109,683 | 24,720,124 | 13,443,214 | 0 | 13,443,214 |
| 11-104 | | | | | | | | | | |
| 11-105 | 352 | STRUCTURES AND IMPROVEMENTS | PROD PLANT | 54.9726% | 4,661,023 | 37,035 | 4,698,059 | 2,582,644 | 0 | 2,582,644 |
| 11-106 | | MO GROSS AFDC | 100 MO | 100.0000% | 15,694 | 0 | 15,694 | 15,694 | 0 | 15,694 |
| 11-107 | | TOTAL ACCT 352 | | | 4,676,717 | 37,035 | 4,713,753 | 2,598,338 | 0 | 2,598,338 |
| 11-108 | | | | | | | | | | |
| 11-109 | 353 | STATION EQUIPMENT | PROD PLANT | 54.9726% | 147,902,745 | 8,514,555 | 156,417,299 | 85,986,613 | 0 | 85,986,613 |
| 11-110 | | MO GROSS AFDC | 100 MO | 100.0000% | 558,231 | 0 | 558,231 | 558,231 | 0 | 558,231 |
| 11-111 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | PROD PLANT | 54.9726% | 8,873,849 | 360,782 | 9,234,631 | 5,076,514 | 0 | 5,076,514 |
| 11-112 | | TOTAL ACCT 353 | | | 157,334,825 | 8,875,336 | 166,210,161 | 91,621,357 | 0 | 91,621,357 |
| 11-113 | | | | | | | | | | |
| 11-114 | 354 | TOWERS AND FIXTURES | PROD PLANT | 54.9726% | 4,029,692 | (29,144) | 4,000,548 | 2,199,204 | 0 | 2,199,204 |
| 11-115 | | | | | | | | | | |
| 11-116 | 355 | POLES AND FIXTURES | | | | | | | | |
| 11-117 | | DISTRIBUTION RELATED - MO | 100 MO | 100.0000% | 4,273,992 | 0 | 4,273,992 | 4,273,992 | 0 | 4,273,992 |
| 11-118 | | DISTRIBUTION RELATED - KS | 100 KS | 0.0000% | 10,196,304 | 0 | 10,196,304 | 0 | 0 | 0 |
| 11-119 | | TRANSMISSION EQUIPMENT | PROD PLANT | 54.9726% | 83,707,284 | 12,633,187 | 96,340,471 | 52,960,835 | 0 | 52,960,835 |
| 11-120 | | SUBTOTAL | | | 98,177,580 | 12,633,187 | 110,810,766 | 57,234,827 | 0 | 57,234,827 |
| 11-121 | | MO GROSS AFDC | 100 MO | 100.0000% | 3,506 | 0 | 3,506 | 3,506 | 0 | 3,506 |
| 11-122 | | TOTAL ACCT 355 | | | 98,181,086 | 12,633,187 | 110,814,273 | 57,238,333 | 0 | 57,238,333 |
| 11-123 | | | | | | | | | | |
| 11-124 | 356 | OVERHEAD CONDUCTORS AND DEVICES | | | | | | | | |
| 11-125 | | DISTRIBUTION RELATED - MO | 100 MO | 100.0000% | 3,878,812 | 0 | 3,878,812 | 3,878,812 | 0 | 3,878,812 |
| 11-126 | | DISTRIBUTION RELATED - KS | 100 KS | 0.0000% | 8,346,537 | 0 | 8,346,537 | 0 | 0 | 0 |
| 11-127 | | TRANSMISSION EQUIPMENT | PROD PLANT | 54.9726% | 73,523,276 | 12,545,987 | 86,069,262 | 47,314,487 | 0 | 47,314,487 |
| 11-128 | | SUBTOTAL | | | 85,748,625 | 12,545,987 | 98,294,611 | 51,193,299 | 0 | 51,193,299 |
| 11-129 | | MO GROSS AFDC | 100 MO | 100.0000% | 2,552 | 0 | 2,552 | 2,552 | 0 | 2,552 |
| 11-130 | | TOTAL ACCT 356 | | | 85,751,177 | 12,545,987 | 98,297,163 | 51,195,852 | 0 | 51,195,852 |
| 11-131 | | | | | | | | | | |
| 11-132 | 357 | UNDERGROUND CONDUIT | PROD PLANT | 54.9726% | 3,080,287 | (24,403) | 3,055,884 | 1,679,898 | 0 | 1,679,898 |
| 11-133 | | | | | | | | | | |
| 11-134 | 358 | UNDERGROUND CONDUCTORS & DEVICES | PROD PLANT | 54.9726% | 2,822,718 | (170,546) | 2,652,172 | 1,457,967 | 0 | 1,457,967 |

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| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-135 | | | | | | | | | | |
| 11-136 | | TOTAL TRANSMISSION PLANT | | | 380,486,944 | 33,977,134 | 414,464,078 | 221,434,164 | 0 | 221,434,164 |
| 11-137 | | | | | | | | | | |
| 11-138 | | DISTRIBUTION PLANT | | | | | | | | |
| 11-139 | 360 | LAND & LAND RIGHTS | | | | | | | | |
| 11-140 | | LAND (NON-DEPRECIABLE) | | | | | | | | |
| 11-141 | | MISSOURI | 100 MO | 100.0000% | 3,618,938 | (675) | 3,618,263 | 3,618,263 | 0 | 3,618,263 |
| 11-142 | | KANSAS | 100 KS | 0.0000% | 4,427,621 | (825) | 4,426,796 | 0 | 0 | 0 |
| 11-143 | | TOTAL LAND | | | 8,046,559 | (1,500) | 8,045,059 | 3,618,263 | 0 | 3,618,263 |
| 11-144 | | | | | | | | | | |
| 11-145 | | LAND RIGHTS | | | | | | | | |
| 11-146 | | MISSOURI (DEPRECIABLE) | 100 MO | 100.0000% | 9,382,926 | 107,509 | 9,490,435 | 9,490,435 | 0 | 9,490,435 |
| 11-147 | | KANSAS (NON-DEPRECIABLE) | 100 KS | 0.0000% | 6,510,730 | 74,600 | 6,585,330 | 0 | 0 | 0 |
| 11-148 | | TOTAL LAND RIGHTS | | | 15,893,656 | 182,109 | 16,075,765 | 9,490,435 | 0 | 9,490,435 |
| 11-149 | | | | | | | | | | |
| 11-150 | | TOTAL ACCT 360 | | | 23,940,215 | 180,609 | 24,120,824 | 13,108,698 | 0 | 13,108,698 |
| 11-151 | | | | | | | | | | |
| 11-152 | 361 | STRUCTURES & IMPROVEMENTS | | | | | | | | |
| 11-153 | | MISSOURI | 100 MO | 100.0000% | 5,234,704 | (21,870) | 5,212,834 | 5,212,834 | 0 | 5,212,834 |
| 11-154 | | KANSAS | 100 KS | 0.0000% | 5,293,522 | (22,115) | 5,271,407 | 0 | 0 | 0 |
| 11-155 | | TOTAL ACCOUNT 361 | | | 10,528,226 | (43,985) | 10,484,241 | 5,212,834 | 0 | 5,212,834 |
| 11-156 | | | | | | | | | | |
| 11-157 | 362 | STATION EQUIPMENT | | | | | | | | |
| 11-158 | | MISSOURI | 100 MO | 100.0000% | 86,734,054 | (862,197) | 85,871,856 | 85,871,856 | 0 | 85,871,856 |
| 11-159 | | KANSAS | 100 KS | 0.0000% | 60,086,292 | (597,300) | 59,488,992 | 0 | 0 | 0 |
| 11-160 | | SUBTOTAL ACCOUNT 362 | | | 146,820,346 | (1,459,497) | 145,360,849 | 85,871,856 | 0 | 85,871,856 |
| 11-161 | | | | | | | | | | |
| 11-162 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | | | | | | | | |
| 11-163 | | MISSOURI | 100 MO | 100.0000% | 1,993,060 | (474) | 1,992,585 | 1,992,585 | 0 | 1,992,585 |
| 11-164 | | KANSAS | 100 KS | 0.0000% | 2,008,940 | (478) | 2,008,462 | 0 | 0 | 0 |
| 11-165 | | TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) | | | 4,002,000 | (952) | 4,001,048 | 1,992,585 | 0 | 1,992,585 |
| 11-166 | | | | | | | | | | |
| 11-167 | | TOTAL ACCOUNT 362 | | | 150,822,346 | (1,460,449) | 149,361,896 | 87,864,442 | 0 | 87,864,442 |
| 11-168 | | | | | | | | | | |
| 11-169 | 364 | POLES, TOWERS, & FIXTURES | | | | | | | | |
| 11-170 | | MISSOURI | 100 MO | 100.0000% | 124,170,964 | 15,129,316 | 139,300,281 | 139,300,281 | 0 | 139,300,281 |
| 11-171 | | KANSAS | 100 KS | 0.0000% | 106,916,510 | 13,026,988 | 119,943,498 | 0 | 0 | 0 |
| 11-172 | | TOTAL ACCOUNT 364 | | | 231,087,474 | 28,156,305 | 259,243,779 | 139,300,281 | 0 | 139,300,281 |
| 11-173 | | | | | | | | | | |
| 11-174 | 365 | OVERHEAD CONDUCTORS & DEVICES | | | | | | | | |
| 11-175 | | MISSOURI | 100 MO | 100.0000% | 104,835,617 | 12,810,886 | 117,646,503 | 117,646,503 | 0 | 117,646,503 |
| 11-176 | | KANSAS | 100 KS | 0.0000% | 85,675,505 | 10,469,525 | 96,145,029 | 0 | 0 | 0 |
| 11-177 | | TOTAL ACCOUNT 365 | | | 190,511,122 | 23,280,410 | 213,791,532 | 117,646,503 | 0 | 117,646,503 |
| 11-178 | | | | | | | | | | |
| 11-179 | 366 | UNDERGROUND CONDUIT | | | | | | | | |
| 11-180 | | MISSOURI | 100 MO | 100.0000% | 83,396,286 | 9,771,936 | 93,168,222 | 93,168,222 | 0 | 93,168,222 |
| 11-181 | | KANSAS | 100 KS | 0.0000% | 71,752,411 | 8,407,568 | 80,159,979 | 0 | 0 | 0 |
| 11-182 | | TOTAL ACCOUNT 366 | | | 155,148,697 | 18,179,503 | 173,328,201 | 93,168,222 | 0 | 93,168,222 |
| 11-183 | | | | | | | | | | |
| 11-184 | 367 | UNDERGROUND CONDUCTORS & DEV. | | | | | | | | |
| 11-185 | | MISSOURI | 100 MO | 100.0000% | 171,926,206 | 19,019,231 | 190,945,437 | 190,945,437 | 0 | 190,945,437 |
| 11-186 | | KANSAS | 100 KS | 0.0000% | 171,619,516 | 18,985,303 | 190,604,820 | 0 | 0 | 0 |
| 11-187 | | TOTAL ACCOUNT 367 | | | 343,545,723 | 38,004,534 | 381,550,256 | 190,945,437 | 0 | 190,945,437 |
| 11-188 | | | | | | | | | | |
| 11-189 | 368 | LINE TRANSFORMERS | | | | | | | | |
| 11-190 | | MISSOURI | | | | | | | | |
| 11-191 | | RECORDED IN MISSOURI | 100 MO | 100.0000% | 28,891,873 | 1,161,048 | 30,052,921 | 30,052,921 | 0 | 30,052,921 |
| 11-192 | | ALLOCATED TO MISSOURI | 100 MO | 100.0000% | 98,778,640 | 0 | 98,778,640 | 98,778,640 | 0 | 98,778,640 |
| 11-193 | | TOTAL MISSOURI | | | 127,670,514 | 1,161,048 | 128,831,561 | 128,831,561 | 0 | 128,831,561 |
| 11-194 | | | | | | | | | | |
| 11-195 | | KANSAS | | | | | | | | |
| 11-196 | | RECORDED IN KANSAS | 100 KS | 0.0000% | 19,399,139 | 843,102 | 20,242,241 | 0 | 0 | 0 |
| 11-197 | | ALLOCATED TO KANSAS | 100 KS | 0.0000% | 73,309,583 | 0 | 73,309,583 | 0 | 0 | 0 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-198 | | TOTAL KANSAS | | | 92,708,722 | 843,102 | 93,551,824 | 0 | 0 | 0 |
| 11-199 | | | | | | | | | | |
| 11-200 | | TOTAL ACCOUNT 368 | | | 220,379,236 | 2,004,150 | 222,383,385 | 128,831,561 | 0 | 128,831,561 |
| 11-201 | | | | | | | | | | |
| 11-202 | 369 | SERVICES | | | | | | | | |
| 11-203 | | MISSOURI | 100 MO | 100.0000% | 44,402,374 | (1,340,455) | 43,061,919 | 43,061,919 | 0 | 43,061,919 |
| 11-204 | | KANSAS | 100 KS | 0.0000% | 40,516,524 | (1,223,146) | 39,293,378 | 0 | 0 | 0 |
| 11-205 | | TOTAL ACCOUNT 369 | | | 84,918,898 | (2,563,601) | 82,355,298 | 43,061,919 | 0 | 43,061,919 |
| 11-206 | | | | | | | | | | |
| 11-207 | 370 | METERS | | | | | | | | |
| 11-208 | | MISSOURI | | | | | | | | |
| 11-209 | | RECORDED IN MISSOURI | 100 MO | 100.0000% | 15,995,594 | (511,277) | 15,484,317 | 15,484,317 | 0 | 15,484,317 |
| 11-210 | | ALLOCATED TO MISSOURI | 100 MO | 100.0000% | 30,152,856 | 0 | 30,152,856 | 30,152,856 | 0 | 30,152,856 |
| 11-211 | | TOTAL MO METERS | | | 46,148,449 | (511,277) | 45,637,173 | 45,637,173 | 0 | 45,637,173 |
| 11-212 | | | | | | | | | | |
| 11-213 | | KANSAS | | | | | | | | |
| 11-214 | | RECORDED IN KANSAS | 100 KS | 0.0000% | 12,714,837 | (426,098) | 12,288,739 | 0 | 0 | 0 |
| 11-215 | | ALLOCATED TO KANSAS | 100 KS | 0.0000% | 25,745,242 | 0 | 25,745,242 | 0 | 0 | 0 |
| 11-216 | | TOTAL KS METERS | | | 38,460,079 | (426,098) | 38,033,981 | 0 | 0 | 0 |
| 11-217 | | | | | | | | | | |
| 11-218 | | TOTAL ACCOUNT 370 | | | 84,608,529 | (937,374) | 83,671,154 | 45,637,173 | 0 | 45,637,173 |
| 11-219 | | | | | | | | | | |
| 11-220 | 371 | INSTALLATION ON CUST.PREMISES | | | | | | | | |
| 11-221 | | MISSOURI | 100 MO | 100.0000% | 7,286,946 | 212,457 | 7,499,403 | 7,499,403 | 0 | 7,499,403 |
| 11-222 | | KANSAS | 100 KS | 0.0000% | 2,780,312 | 81,062 | 2,861,375 | 0 | 0 | 0 |
| 11-223 | | TOTAL ACCOUNT 371 | | | 10,067,258 | 293,519 | 10,360,778 | 7,499,403 | 0 | 7,499,403 |
| 11-224 | | | | | | | | | | |
| 11-225 | 373 | STREET LIGHTS & SIGNAL SYSTEMS | | | | | | | | |
| 11-226 | | MISSOURI | 100 MO | 100.0000% | 8,131,156 | (212,356) | 7,918,800 | 7,918,800 | 0 | 7,918,800 |
| 11-227 | | KANSAS | 100 KS | 0.0000% | 28,617,467 | (747,385) | 27,870,082 | 0 | 0 | 0 |
| 11-228 | | TOTAL ACCOUNT 373 | | | 36,748,623 | (959,741) | 35,788,881 | 7,918,800 | 0 | 7,918,800 |
| 11-229 | | | | | | | | | | |
| 11-230 | | TOTAL DISTRIBUTION PLANT | | | 1,542,306,346 | 104,133,880 | 1,646,440,226 | 880,195,273 | 0 | 880,195,273 |
| 11-231 | | | | | | | | | | |
| 11-232 | | TOTAL TRANS & DIST. PLANT | | | 1,922,793,289 | 138,111,014 | 2,060,904,304 | 1,101,629,437 | 0 | 1,101,629,437 |
| 11-233 | | | | | | | | | | |
| 11-234 | | TOTAL PROD, TRANS & DIST PLANT | | | 5,107,331,041 | 498,274,559 | 5,605,605,600 | 3,050,242,913 | 0 | 3,050,242,913 |
| 11-235 | | | | | | | | | | |
| 11-236 | | REGIONAL TRANSMISSION-OPS PLANT | | | | | | | | |
| 11-237 | 380 | LAND AND LAND RIGHTS | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-238 | 381 | STRUCTURES & IMPROVEMENTS | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-239 | 382 | OFFICE FURNITURE & EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-240 | 383 | TRANSPORTATION EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-241 | 384 | STORES EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-242 | 385 | TOOLS, SHOP & GARAGE EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-243 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-244 | | TOTAL REGIONAL TRANSM OPS PLANT | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-245 | | | | | | | | | | |
| 11-246 | | GENERAL PLANT | | | | | | | | |
| 11-247 | 389 | LAND AND LAND RIGHTS | PTD | 54.4142% | 2,254,637 | 49,392 | 2,304,029 | 1,253,718 | 0 | 1,253,718 |
| 11-248 | 390 | STRUCTURES AND IMPROVEMENTS | PTD | 54.4142% | 53,692,314 | 11,670,966 | 65,363,280 | 35,566,876 | 0 | 35,566,876 |
| 11-249 | | LEASEHOLD IMPROVEMENTS | PTD | 54.4142% | 3,611,844 | (243,113) | 3,368,731 | 1,833,067 | 0 | 1,833,067 |
| 11-250 | | TOTAL ACCT 390 | | | 57,304,158 | 11,427,853 | 68,732,011 | 37,399,943 | 0 | 37,399,943 |
| 11-251 | 391 | OFFICE FURNITURE & EQUIPMENT | PTD | 54.4142% | 14,763,716 | (615,117) | 14,148,599 | 7,698,840 | 0 | 7,698,840 |
| 11-252 | 392 | TRANSPORTATION EQUIPMENT | T&D | 53.4537% | 30,747,938 | 8,028,291 | 38,776,229 | 20,727,326 | 0 | 20,727,326 |
| 11-253 | 393 | STORES EQUIPMENT | PTD | 54.4142% | 665,341 | 41,759 | 707,100 | 384,763 | 0 | 384,763 |
| 11-254 | 394 | TOOLS, SHOP & GARAGE EQUIPMENT | PTD | 54.4142% | 3,544,342 | 294,178 | 3,838,521 | 2,088,699 | 0 | 2,088,699 |
| 11-255 | 395 | LABORATORY EQUIPMENT | PTD | 54.4142% | 4,952,340 | 119,244 | 5,071,584 | 2,759,660 | 0 | 2,759,660 |
| 11-256 | 396 | POWER OPERATED EQUIPMENT | T&D | 53.4537% | 14,091,593 | (2,146,556) | 11,945,036 | 6,385,063 | 0 | 6,385,063 |
| 11-257 | 397 | COMMUNICATIONS EQUIPMENT | | | | | | | | |
| 11-258 | | ALLOCATED | T&D | 53.4537% | 87,487,722 | 13,564,411 | 101,052,132 | 54,016,095 | 0 | 54,016,095 |
| 11-259 | | MO GROSS AFDC | 100 MO | 100.0000% | 9,280 | 0 | 9,280 | 9,280 | 0 | 9,280 |
| 11-260 | | TOTAL ACCT 397 | | | 87,497,001 | 13,564,411 | 101,061,412 | 54,025,375 | 0 | 54,025,375 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTRIC PLANT-IN-SERVICE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 11-261 | 398 | MISCELLANEOUS EQUIPMENT | PTD | 54.4142% | 313,783 | 71,472 | 385,255 | 209,633 | 0 | 209,633 |
| 11-262 | 399 | OTHER TANGIBLE PROPERTY | 100 MO | 100.0000% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-263 | | | | | | | | | | |
| 11-264 | | TOTAL GENERAL PLANT | | | 216,134,848 | 30,834,927 | 246,969,776 | 132,933,019 | 0 | 132,933,019 |
| 11-265 | | | | | | | | | | |
| 11-266 | | INTANGIBLE PLANT | | | | | | | | |
| 11-267 | 301 | ORGANIZATION | PTD | 54.4142% | 72,186 | 0 | 72,186 | 39,280 | 0 | 39,280 |
| 11-268 | 302 | FRANCHISES & CONSENTS | | | | | | | | |
| 11-269 | | MISSOURI | 100 MO | 100.0000% | 22,937 | 0 | 22,937 | 22,937 | 0 | 22,937 |
| 11-270 | | OTHER | TRAN PLANT | 53.4266% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-271 | | TOTAL ACCOUNT 302 | | | 22,937 | 0 | 22,937 | 22,937 | 0 | 22,937 |
| 11-272 | | | | | | | | | | |
| 11-273 | 303 | MISC. INTANGIBLE PLANT | | | | | | | | |
| 11-274 | | 5-YR SOFTWARE | | | | | | | | |
| 11-275 | | CUSTOMER RELATED | C2 | 52.9442% | 15,756,005 | 0 | 15,756,005 | 8,341,895 | 0 | 8,341,895 |
| 11-276 | | ENERGY RELATED | E1 | 56.6750% | 3,273,731 | 0 | 3,273,731 | 1,855,387 | 0 | 1,855,387 |
| 11-277 | | DEMAND RELATED | D1 | 53.5835% | 21,965,336 | 11,514,532 | 33,479,867 | 17,939,681 | 0 | 17,939,681 |
| 11-278 | | CORPORATE SOFTWARE | SAL & WAGES | 54.8190% | 11,572,875 | 0 | 11,572,875 | 6,344,136 | 0 | 6,344,136 |
| 11-279 | | TRANSMISSION RELATED | D3 | 53.5835% | 2,539,179 | 0 | 2,539,179 | 1,360,581 | 0 | 1,360,581 |
| 11-280 | | TOTAL 5-YR SOFTWARE | | | 55,107,126 | 11,514,532 | 66,621,658 | 35,841,680 | 0 | 35,841,680 |
| 11-281 | | | | | | | | | | |
| 11-282 | | 10-YR SOFTWARE | | | | | | | | |
| 11-283 | | CUSTOMER RELATED | C2 | 52.9442% | 38,491,341 | 10,277,078 | 48,768,419 | 25,820,063 | 0 | 25,820,063 |
| 11-284 | | ENERGY RELATED | E1 | 56.6750% | 16,646,643 | 0 | 16,646,643 | 9,434,482 | 0 | 9,434,482 |
| 11-285 | | TOTAL 10-YR SOFTWARE | | | 55,137,984 | 10,277,078 | 65,415,062 | 35,254,545 | 0 | 35,254,545 |
| 11-286 | | | | | | | | | | |
| 11-287 | | INTANGIBLE ACC EQUIP (LIKE 345) | D1 | 53.5835% | 34,980 | 0 | 34,980 | 18,744 | 0 | 18,744 |
| 11-288 | | INTANGIBLE SUBSTATION EQUIP (LIKE 353) | D3 | 53.5835% | 1,559,994 | 224,701 | 1,784,695 | 956,302 | 0 | 956,302 |
| 11-289 | | INTANGIBLE COMMUNICATION EQUIP (LIKE 397) | T&D | 53.4537% | 5,110 | 0 | 5,110 | 2,732 | 0 | 2,732 |
| 11-290 | | | | | | | | | | |
| 11-291 | | TOTAL MISC. INTANGIBLE PLANT | | | 111,845,195 | 22,016,310 | 133,861,505 | 72,074,002 | 0 | 72,074,002 |
| 11-292 | | | | | | | | | | |
| 11-293 | | TOTAL INTANGIBLE PLANT | | | 111,940,318 | 22,016,310 | 133,956,628 | 72,136,218 | 0 | 72,136,218 |
| 11-294 | | | | | | | | | | |
| 11-295 | | ELECTRIC ACQUISITION ADJUSTMENT | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 11-296 | | | | | | | | | | |
| 11-297 | | TOTAL ELECTRIC PLANT IN SERVICE | | | 5,435,406,207 | 551,125,797 | 5,986,532,004 | 3,255,312,151 | 0 | 3,255,312,151 |
| 11-298 | | | | | | | | | | |
| 11-299 | | | | | | | | | | |
| 11-300 | | | | | | | | | | |
| 11-301 | | | | | | | | | | |
| 11-302 | | | | | | | | | | |
| 11-303 | | RECAPS FOR TAX ALLOCATIONS: | | | | | | | | |
| 11-304 | | PRODUCTION PLANT | TSFR 11-093 | | 3,184,537,751 | 360,163,545 | 3,544,701,296 | 1,948,613,477 | 0 | 1,948,613,477 |
| 11-305 | | LESS: WOLF CREEK | TSFR 11-072 | | 1,359,531,173 | 9,783,365 | 1,369,314,538 | 767,600,984 | 0 | 767,600,984 |
| 11-306 | | PRODUCTION PLANT W/O WOLF CREEK | | | 1,825,006,579 | 350,380,180 | 2,175,386,758 | 1,181,012,492 | 0 | 1,181,012,492 |
| 11-307 | | | | | | | | | | |
| 11-308 | | TOTAL ELECTRIC PLANT | TSFR 11-297 | | 5,435,406,207 | 551,125,797 | 5,986,532,004 | 3,255,312,151 | 0 | 3,255,312,151 |
| 11-309 | | LESS: WOLF CREEK | TSFR 11-072 | | 1,359,531,173 | 9,783,365 | 1,369,314,538 | 767,600,984 | 0 | 767,600,984 |
| 11-310 | | TOTAL ELECTRIC PLANT W/O WOLF CRK | | | 4,075,875,034 | 541,342,432 | 4,617,217,466 | 2,487,711,166 | 0 | 2,487,711,166 |
| 11-311 | | | | | | | | | | |
| 11-312 | | PROD., TRANS., AND DIST. | TSFR 11-234 | | 5,107,331,041 | 498,274,559 | 5,605,605,600 | 3,050,242,913 | 0 | 3,050,242,913 |
| 11-313 | | LESS: WOLF CREEK | TSFR 11-072 | | 1,359,531,173 | 9,783,365 | 1,369,314,538 | 767,600,984 | 0 | 767,600,984 |
| 11-314 | | PTD W/O WOLF CREEK | | | 3,747,799,868 | 488,491,194 | 4,236,291,062 | 2,282,641,929 | 0 | 2,282,641,929 |
| 11-315 | | | | | | | | | | |
| 11-316 | | TOTAL ELECTRIC PLANT IN SERVICE | TSFR 11-297 | | 5,435,406,207 | 551,125,797 | 5,986,532,004 | 3,255,312,151 | 0 | 3,255,312,151 |
| 11-317 | | TOTAL ACCUMULATED DEPRECIATION | TSFR 12-188 | | 2,593,838,618 | 22,833,942 | 2,616,672,560 | 1,485,941,375 | 0 | 1,485,941,375 |
| 11-318 | | NET PLANT | | | 2,841,567,589 | 528,291,855 | 3,369,859,443 | 1,769,370,776 | 0 | 1,769,370,776 |
| 11-319 | | | | | | | | | | |
| 11-320 | | SUBTOTAL PROD., TRANS., DIST., & GEN | | | 5,323,465,889 | 529,109,486 | 5,852,575,375 | 3,183,175,933 | 0 | 3,183,175,933 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 12-009 | | PRODUCTION | | | | | | | | |
| 12-010 | | STEAM PRODUCTION | | | | | | | | |
| 12-011 | 311 | STRUCTURES & IMPROVEMENTS | STM DEPR RES | 53.9959% | 45,444,762 | 1,903,910 | 47,348,672 | 25,566,339 | 0 | 25,566,339 |
| 12-012 | | LEASE HOLD IMPROVEMENTS - P&M | STM DEPR RES | 53.9959% | 162,888 | 49,595 | 212,482 | 114,732 | 0 | 114,732 |
| 12-013 | | STRUCTURES & IMPROVEMENTS - H5 | STM DEPR RES | 53.9959% | 7,753,007 | (230,938) | 7,522,069 | 4,061,609 | 0 | 4,061,609 |
| 12-014 | | TOTAL ACCOUNT 311 | | | 53,360,657 | 1,722,566 | 55,083,223 | 29,742,679 | 0 | 29,742,679 |
| 12-015 | | | | | | | | | | |
| 12-016 | 312 | BOILER PLANT EQUIPMENT | STM DEPR RES | 53.9959% | 359,608,510 | (18,216,058) | 341,392,452 | 184,337,910 | 0 | 184,337,910 |
| 12-017 | | UNIT TRAINS | STM DEPR RES | 53.9959% | 1,424,734 | 573,311 | 1,998,045 | 1,078,862 | 0 | 1,078,862 |
| 12-018 | | AQC EQUIPMENT | STM DEPR RES | 53.9959% | 57,785,869 | (14,646,931) | 43,138,938 | 23,293,255 | 0 | 23,293,255 |
| 12-019 | | BOILER PLANT EQUIPMENT - H5 | STM DEPR RES | 53.9959% | 195,763,420 | 914,057 | 196,677,477 | 106,197,764 | 0 | 106,197,764 |
| 12-020 | | TOTAL ACCOUNT 312 | | | 614,582,532 | (31,375,621) | 583,206,911 | 314,907,792 | 0 | 314,907,792 |
| 12-021 | | | | | | | | | | |
| 12-022 | 314 | TURBOGENERATOR UNITS | STM DEPR RES | 53.9959% | 97,005,227 | 15,410,179 | 112,415,406 | 60,699,705 | 0 | 60,699,705 |
| 12-023 | | TOTAL ACCOUNT 314 | | | 97,005,227 | 15,410,179 | 112,415,406 | 60,699,705 | 0 | 60,699,705 |
| 12-024 | | | | | | | | | | |
| 12-025 | 315 | ACCESSORY ELECTRIC EQUIPMENT | STM DEPR RES | 53.9959% | 28,449,205 | 4,700,379 | 33,149,585 | 17,899,415 | 0 | 17,899,415 |
| 12-026 | | ACCESSORY ELECTRIC EQUIPMENT - H5 | STM DEPR RES | 53.9959% | 32,937,119 | 283,889 | 33,221,007 | 17,937,980 | 0 | 17,937,980 |
| 12-027 | | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | STM DEPR RES | 53.9959% | 1,827 | 1,416 | 3,243 | 1,751 | 0 | 1,751 |
| 12-028 | | TOTAL ACCOUNT 315 | | | 61,388,151 | 4,985,684 | 66,373,835 | 35,839,146 | 0 | 35,839,146 |
| 12-029 | | | | | | | | | | |
| 12-030 | 316 | MISC POWER PLANT EQUIPMENT | STM DEPR RES | 53.9959% | 12,315,162 | (2,804) | 12,312,358 | 6,648,168 | 0 | 6,648,168 |
| 12-031 | | MISC POWER PLANT EQUIPMENT - H5 | STM DEPR RES | 53.9959% | 1,939,876 | 11,509 | 1,951,385 | 1,053,668 | 0 | 1,053,668 |
| 12-032 | | TOTAL ACCOUNT 316 | | | 14,255,038 | 8,705 | 14,263,743 | 7,701,836 | 0 | 7,701,836 |
| 12-033 | | | | | | | | | | |
| 12-034 | | TOTAL STEAM PRODUCTION | | | 840,591,605 | (9,248,486) | 831,343,119 | 448,891,158 | 0 | 448,891,158 |
| 12-035 | | | | | | | | | | |
| 12-036 | | NUCLEAR PRODUCTION | | | | | | | | |
| 12-037 | 321 | STRUCTURES & IMPROVEMENTS | D1 | 53.5835% | 230,047,095 | (4,873,952) | 225,173,143 | 120,655,628 | 0 | 120,655,628 |
| 12-038 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 10,568,067 | (44,100) | 10,523,967 | 10,523,967 | 0 | 10,523,967 |
| 12-039 | | TOTAL STRUCTURES & IMPROVEMENTS | | | 240,615,162 | (4,918,052) | 235,697,109 | 131,179,594 | 0 | 131,179,594 |
| 12-040 | | | | | | | | | | |
| 12-041 | 322 | REACTOR PLANT EQUIPMENT | D1 | 53.5835% | 350,999,944 | (13,085,904) | 337,914,040 | 181,066,135 | 0 | 181,066,135 |
| 12-042 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 27,763,342 | 102,393 | 27,865,735 | 27,865,735 | 0 | 27,865,735 |
| 12-043 | | MISSOURI 40YR->60YR AMORT | 100 MO | 100.0000% | 0 | 14,591,667 | 14,591,667 | 14,591,667 | 0 | 14,591,667 |
| 12-044 | | TOTAL REACTOR PLANT EQUIPMENT | | | 378,763,285 | 1,608,156 | 380,371,441 | 223,523,536 | 0 | 223,523,536 |
| 12-045 | | | | | | | | | | |
| 12-046 | 323 | TURBOGENERATOR UNITS | D1 | 53.5835% | 108,699,449 | (1,655,405) | 107,044,044 | 57,357,934 | 0 | 57,357,934 |
| 12-047 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 5,030,135 | 48,030 | 5,078,164 | 5,078,164 | 0 | 5,078,164 |
| 12-048 | | TOTAL TURBOGENERATOR UNITS | | | 113,729,584 | (1,607,375) | 112,122,209 | 62,436,099 | 0 | 62,436,099 |
| 12-049 | | | | | | | | | | |
| 12-050 | 324 | ACCESSORY ELECTRIC EQUIPMENT | D1 | 53.5835% | 57,796,445 | (3,416,967) | 54,379,479 | 29,138,422 | 0 | 29,138,422 |
| 12-051 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 2,814,578 | 14,529 | 2,829,107 | 2,829,107 | 0 | 2,829,107 |
| 12-052 | | TOTAL ACCESSORY ELECT EQUIP | | | 60,611,023 | (3,402,438) | 57,208,585 | 31,967,529 | 0 | 31,967,529 |
| 12-053 | | | | | | | | | | |
| 12-054 | 325 | MISCELLANEOUS POWER PLANT EQUIP | D1 | 53.5835% | 17,078,402 | (625,227) | 16,453,175 | 8,816,185 | 0 | 8,816,185 |
| 12-055 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | 476,234 | 21,974 | 498,208 | 498,208 | 0 | 498,208 |
| 12-056 | | TOTAL MISC POWER PLANT EQUIP | | | 17,554,635 | (603,253) | 16,951,383 | 9,314,393 | 0 | 9,314,393 |
| 12-057 | | | | | | | | | | |
| 12-058 | 328 | REGULATORY DISALLOWANCES | | | | | | | | |
| 12-059 | | MPSC DISALLOWANCE | D1 | 53.5835% | (66,723,686) | 650,647 | (66,073,039) | (35,404,240) | 0 | (35,404,240) |
| 12-060 | | MPSC DISALLOW - NOT MO JURIS | D1 | 53.5835% | 22,832,743 | (22,832,743) | 0 | 0 | 0 | 0 |
| 12-061 | | KCC DISALLOWANCE | D1 | 53.5835% | (61,056,778) | 61,056,778 | 0 | 0 | 0 | 0 |
| 12-062 | | KCC DISALLOW - NOT KS JURIS | D1 | 53.5835% | 41,382,160 | (41,382,160) | 0 | 0 | 0 | 0 |
| 12-063 | | MISSOURI GROSS AFDC | 100 MO | 100.0000% | (4,759,243) | 40,409 | (4,718,834) | (4,718,834) | 0 | (4,718,834) |
| 12-064 | | PRE-1988 RESERVE | D1 | 53.5835% | (10,471,390) | 385,384 | (10,086,006) | (5,404,434) | 0 | (5,404,434) |
| 12-065 | | TOTAL REGULATORY DISALLOWANCES | | | (78,796,194) | (2,081,685) | (80,877,879) | (45,527,508) | 0 | (45,527,508) |
| 12-066 | | | | | | | | | | |
| 12-067 | | TOTAL NUCLEAR PRODUCTION | | | 732,477,496 | (11,004,647) | 721,472,849 | 412,893,643 | 0 | 412,893,643 |
| 12-068 | | | | | | | | | | |
| 12-069 | | OTHER PRODUCTION PLANT - CT | | | | | | | | |
| 12-070 | 340 | LAND & LAND RIGHTS - CT | D1 | 53.5835% | 3,103 | 3,395 | 6,498 | 3,482 | 0 | 3,482 |
| 12-071 | 341 | STRUCTURES & IMPROVEMENTS - CT | D1 | 53.5835% | 540,786 | 235,497 | 776,283 | 415,960 | 0 | 415,960 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 12-072 | 342 | FUEL HOLDERS, PRODUCERS AND ACC - CT | D1 | 53.5835% | 2,784,931 | 563,629 | 3,348,560 | 1,794,275 | 0 | 1,794,275 |
| 12-073 | 344 | GENERATORS - CT | D1 | 53.5835% | 85,679,247 | 5,060,057 | 90,739,304 | 48,621,286 | 0 | 48,621,286 |
| 12-074 | 345 | ACCESSORY ELECTRIC EQUIPMENT - CT | D1 | 53.5835% | 7,245,751 | 748,796 | 7,994,547 | 4,283,757 | 0 | 4,283,757 |
| 12-075 | 346 | OTHER PROD-MISC PWR PLT EQUIP - CT | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-076 | | TOTAL OTHER PRODUCTION PLANT - CT | | | 96,253,818 | 6,611,374 | 102,865,192 | 55,118,760 | 0 | 55,118,760 |
| 12-077 | | | | | | | | | | |
| 12-078 | | OTHER PRODUCTION PLANT - WIND | | | | | | | | |
| 12-079 | 340 | LAND & LAND RIGHTS - WIND | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-080 | 341 | STRUCTURES & IMPROVEMENTS - WIND | D1 | 53.5835% | 182,917 | 219,059 | 401,976 | 215,393 | 0 | 215,393 |
| 12-081 | 344 | GENERATORS - WIND | D1 | 53.5835% | 9,717,546 | 8,789,939 | 18,507,485 | 9,916,956 | 0 | 9,916,956 |
| 12-082 | 345 | ACCESSORY ELECTRIC EQUIPMENT - WIND | D1 | 53.5835% | 0 | 4,010 | 4,010 | 2,149 | 0 | 2,149 |
| 12-083 | 346 | OTHER PROD-MISC PWR PLT EQUIP - WIND | D1 | 53.5835% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-084 | | TOTAL OTHER PRODUCTION PLANT - WIND | | | 9,900,463 | 9,013,008 | 18,913,471 | 10,134,498 | 0 | 10,134,498 |
| 12-085 | | | | | | | | | | |
| 12-086 | | SUBTOTAL PRODUCTION | | | 1,679,223,382 | (4,628,752) | 1,674,594,630 | 927,038,058 | 0 | 927,038,058 |
| 12-087 | | PROD-RETIREMENT WORK IN PROGRESS | PROD RESERVE | 55.3590% | (5,462,969) | (5,866,590) | (11,329,559) | (6,271,925) | 0 | (6,271,925) |
| 12-088 | | TOTAL PRODUCTION | | | 1,673,760,413 | (10,495,342) | 1,663,265,071 | 920,766,133 | 0 | 920,766,133 |
| 12-089 | | | | | | | | | | |
| 12-090 | | TRANSMISSION | | | | | | | | |
| 12-091 | 350 | LAND RIGHTS | PROD PLANT | 54.9726% | 4,560,879 | 2,143,596 | 6,704,476 | 3,685,623 | 0 | 3,685,623 |
| 12-092 | | TOTAL ACCOUNT 350 | | | 4,560,879 | 2,143,596 | 6,704,476 | 3,685,623 | 0 | 3,685,623 |
| 12-093 | | | | | | | | | | |
| 12-094 | 352 | STRUCTURES AND IMPROVEMENTS | PROD PLANT | 54.9726% | 1,549,126 | (222,892) | 1,326,234 | 729,065 | 0 | 729,065 |
| 12-095 | | MO GROSS AFDC | 100 MO | 100.0000% | 3,385 | 267 | 3,651 | 3,651 | 0 | 3,651 |
| 12-096 | | TOTAL ACCOUNT 352 | | | 1,552,510 | (222,625) | 1,329,885 | 732,716 | 0 | 732,716 |
| 12-097 | | | | | | | | | | |
| 12-098 | 353 | STATION EQUIPMENT | PROD PLANT | 54.9726% | 50,772,120 | (3,059,054) | 47,713,066 | 26,229,100 | 0 | 26,229,100 |
| 12-099 | | MO GROSS AFDC | 100 MO | 100.0000% | 297,887 | 15,630 | 313,517 | 313,517 | 0 | 313,517 |
| 12-100 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | PROD PLANT | 54.9726% | 1,066,280 | (434,723) | 631,556 | 347,183 | 0 | 347,183 |
| 12-101 | | TOTAL ACCOUNT 353 | | | 52,136,286 | (3,478,147) | 48,658,140 | 26,889,800 | 0 | 26,889,800 |
| 12-102 | | | | | | | | | | |
| 12-103 | 354 | TOWERS AND FIXTURES | PROD PLANT | 54.9726% | 3,561,548 | (172,927) | 3,388,621 | 1,862,812 | 0 | 1,862,812 |
| 12-104 | | TOTAL ACCOUNT 354 | | | 3,561,548 | (172,927) | 3,388,621 | 1,862,812 | 0 | 1,862,812 |
| 12-105 | | | | | | | | | | |
| 12-106 | 355 | POLES AND FIXTURES | PROD PLANT | 54.9726% | 50,662,167 | (771,625) | 49,890,542 | 27,426,114 | 0 | 27,426,114 |
| 12-107 | | MO GROSS AFDC | 100 MO | 100.0000% | 2,717 | 157 | 2,874 | 2,874 | 0 | 2,874 |
| 12-108 | | TOTAL ACCOUNT 355 | | | 50,664,884 | (771,467) | 49,893,417 | 27,428,989 | 0 | 27,428,989 |
| 12-109 | | | | | | | | | | |
| 12-110 | 356 | OVERHEAD COND. & DEVICES | PROD PLANT | 54.9726% | 42,560,030 | (55,953) | 42,504,078 | 23,365,585 | 0 | 23,365,585 |
| 12-111 | | MO GROSS AFDC | 100 MO | 100.0000% | 1,094 | 99 | 1,192 | 1,192 | 0 | 1,192 |
| 12-112 | | TOTAL ACCOUNT 356 | | | 42,561,124 | (55,854) | 42,505,270 | 23,366,777 | 0 | 23,366,777 |
| 12-113 | | | | | | | | | | |
| 12-114 | 357 | UNDERGROUND CONDUIT | PROD PLANT | 54.9726% | 1,888,197 | (152,266) | 1,735,931 | 954,286 | 0 | 954,286 |
| 12-115 | | TOTAL ACCOUNT 357 | | | 1,888,197 | (152,266) | 1,735,931 | 954,286 | 0 | 954,286 |
| 12-116 | | | | | | | | | | |
| 12-117 | 358 | UNDERGROUND COND. & DEVICES | PROD PLANT | 54.9726% | 2,020,809 | 81,236 | 2,102,045 | 1,155,548 | 0 | 1,155,548 |
| 12-118 | | TOTAL ACCOUNT 358 | | | 2,020,809 | 81,236 | 2,102,045 | 1,155,548 | 0 | 1,155,548 |
| 12-119 | | | | | | | | | | |
| 12-120 | | SUBTOTAL TRANSMISSION | | | 158,946,238 | (2,628,455) | 156,317,783 | 86,076,550 | 0 | 86,076,550 |
| 12-121 | | TRANSMISSION RWIP | TRAN RESERVE | 55.0651% | (825,747) | (1,160,763) | (1,986,510) | (1,093,874) | 0 | (1,093,874) |
| 12-122 | | TOTAL TRANSMISSION | | | 158,120,491 | (3,789,218) | 154,331,272 | 84,982,676 | 0 | 84,982,676 |
| 12-123 | | | | | | | | | | |
| 12-124 | | DISTRIBUTION | | | | | | | | |
| 12-125 | 360 | LAND RIGHTS | 360 LR | 59.0357% | 3,428,777 | 2,361,571 | 5,790,347 | 3,418,370 | 0 | 3,418,370 |
| 12-126 | 361 | STRUCTURES & IMPROVEMENTS | 361 | 49.7207% | 4,514,823 | 615,836 | 5,130,659 | 2,550,998 | 0 | 2,550,998 |
| 12-127 | | | | | | | | | | |
| 12-128 | 362 | STATION EQUIPMENT | 362 SUB | 59.0750% | 53,726,901 | (1,430,681) | 52,296,220 | 30,893,969 | 0 | 30,893,969 |
| 12-129 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | 362 COM | 49.8016% | 1,457,068 | (227,719) | 1,229,349 | 612,235 | 0 | 612,235 |
| 12-130 | | TOTAL ACCOUNT 362 | | | 55,183,969 | (1,658,400) | 53,525,570 | 31,506,204 | 0 | 31,506,204 |
| 12-131 | | | | | | | | | | |
| 12-132 | 364 | POLES, TOWERS, & FIXTURES | 364 | 53.7333% | 119,291,252 | 11,016,292 | 130,307,544 | 70,018,565 | 0 | 70,018,565 |
| 12-133 | 365 | OH. COND. & DEVICES | 365 | 55.0286% | 59,683,484 | (5,677,918) | 54,005,565 | 29,718,510 | 0 | 29,718,510 |
| 12-134 | 366 | UG. CONDUIT | 366 | 53.7525% | 31,263,238 | (3,317,113) | 27,946,125 | 15,021,738 | 0 | 15,021,738 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|-----------------------|-------------------------------|--------------------------------|
| 12-135 | 367 | UG COND. & DEVICES | 367 | 50.0446% | 89,682,257 | (26,930,490) | 62,751,767 | 31,403,893 | 0 | 31,403,893 |
| 12-136 | 368 | LINE TRANSFORMERS | 368 | 57.9322% | 99,385,543 | (2,893,977) | 96,491,566 | 55,899,676 | 0 | 55,899,676 |
| 12-137 | 369 | SERVICES | 369 | 52.2880% | 37,890,755 | 3,924,689 | 41,815,444 | 21,864,450 | 0 | 21,864,450 |
| 12-138 | 370 | METERS | 370 | 54.5435% | 46,653,146 | 7,307,345 | 53,960,491 | 29,431,938 | 0 | 29,431,938 |
| 12-139 | 371 | INSTALLATION ON CUSTOMER PREMISES | 371 | 72.3826% | 10,204,053 | 194,480 | 10,398,533 | 7,526,731 | 0 | 7,526,731 |
| 12-140 | 373 | STREET LIGHTING | 373 | 22.1264% | 7,657,018 | 1,416,804 | 9,073,822 | 2,007,712 | 0 | 2,007,712 |
| 12-141 | | | | | | | | | | |
| 12-142 | | SUBTOTAL DISTRIBUTION | | | 564,838,315 | (13,640,881) | 551,197,433 | 300,368,787 | 0 | 300,368,787 |
| 12-143 | | DIST.-RETIREMENT WORK IN PROCESS | DIST RESERVE | 54.4939% | (4,478,460) | (4,436,051) | (8,914,511) | (4,857,862) | 0 | (4,857,862) |
| 12-144 | | TOTAL DISTRIBUTION | | | 560,359,855 | (18,076,932) | 542,282,923 | 295,510,925 | 0 | 295,510,925 |
| 12-145 | | | | | | | | | | |
| 12-146 | | REGIONAL TRANSMISSION-OPS PLANT | | | | | | | | |
| 12-147 | 380 | LAND AND LAND RIGHTS | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-148 | 381 | STRUCTURES & IMPROVEMENTS | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-149 | 382 | OFFICE FURNITURE & EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-150 | 383 | TRANSPORTATION EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-151 | 384 | STORES EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-152 | 385 | TOOLS, SHOP & GARAGE EQUIPMENT | E1 | 56.6750% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-153 | | | | | | | | | | |
| 12-154 | | TOTAL REGIONAL TRANSM OPS PLANT | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-155 | | | | | | | | | | |
| 12-156 | | GENERAL PLANT | | | | | | | | |
| 12-157 | 389 | LAND RIGHTS | PTD | 54.4142% | 0 | 0 | 0 | 0 | 0 | 0 |
| 12-158 | | | | | | | | | | |
| 12-159 | 390 | STRUCTURES & IMPROVEMENTS | PTD | 54.4142% | 16,165,579 | 2,433,149 | 18,598,728 | 10,120,340 | 0 | 10,120,340 |
| 12-160 | | LEASEHOLD IMPROVEMENTS | PTD | 54.4142% | 3,091,459 | (316,083) | 2,775,376 | 1,510,197 | 0 | 1,510,197 |
| 12-161 | | TOTAL ACCT 390 | | | 19,257,038 | 2,117,066 | 21,374,104 | 11,630,538 | 0 | 11,630,538 |
| 12-162 | | | | | | | | | | |
| 12-163 | 391 | OFFICE FURNITURE & EQUIPMENT | PTD | 54.4142% | 5,817,891 | 2,167,236 | 7,985,126 | 4,345,039 | 0 | 4,345,039 |
| 12-164 | 392 | TRANSPORTATION EQUIPMENT | T&D | 53.4537% | 5,953,285 | (746,394) | 5,206,891 | 2,783,276 | 0 | 2,783,276 |
| 12-165 | 393 | STORES EQUIPMENT | PTD | 54.4142% | 507,770 | 28,449 | 536,219 | 291,779 | 0 | 291,779 |
| 12-166 | 394 | TOOLS, SHOP & GARAGE EQ. | PTD | 54.4142% | 2,014,874 | (111,944) | 1,902,930 | 1,035,463 | 0 | 1,035,463 |
| 12-167 | 395 | LABORATORY EQUIPMENT | PTD | 54.4142% | 2,309,321 | 256,149 | 2,565,470 | 1,395,979 | 0 | 1,395,979 |
| 12-168 | 396 | POWER OPERATED EQUIPMENT | T&D | 53.4537% | 1,870,400 | (960,538) | 909,862 | 486,355 | 0 | 486,355 |
| 12-169 | | | | | | | | | | |
| 12-170 | 397 | COMMUNICATIONS EQUIPMENT | T&D | 53.4537% | 16,002,069 | (2,339,370) | 13,662,698 | 7,303,217 | 0 | 7,303,217 |
| 12-171 | | MO GROSS AFDC | 100 MO | 100.0000% | 1,836 | 290 | 2,126 | 2,126 | 0 | 2,126 |
| 12-172 | | TOTAL ACCOUNT 397 | | | 16,003,905 | (2,339,080) | 13,664,825 | 7,305,343 | 0 | 7,305,343 |
| 12-173 | | | | | | | | | | |
| 12-174 | 398 | MISCELLANEOUS EQUIPMENT | PTD | 54.4142% | 127,058 | (61,958) | 65,099 | 35,423 | 0 | 35,423 |
| 12-175 | 399 | OTHER PROPERTY | 100 MO | 100.0000% | 36,674,731 | 0 | 36,674,731 | 36,674,731 | 0 | 36,674,731 |
| 12-176 | | | | | | | | | | |
| 12-177 | | SUBTOTAL GENERAL | | | 90,536,273 | 348,985 | 90,885,258 | 65,983,926 | 0 | 65,983,926 |
| 12-178 | | GEN.-RETIREMENT WORK IN PROCESS | GEN RESERVE | 72.6014% | 710,304 | 2,845,333 | 3,555,637 | 2,581,441 | 0 | 2,581,441 |
| 12-179 | | TOTAL GENERAL | | | 91,246,577 | 3,194,318 | 94,440,895 | 68,565,367 | 0 | 68,565,367 |
| 12-180 | | | | | | | | | | |
| 12-181 | 303 | MISCELLANEOUS INTANGIBLE PLANT | 303 | 53.8422% | 84,672,222 | 15,497,506 | 100,169,729 | 53,933,602 | 0 | 53,933,602 |
| 12-182 | | | | | | | | | | |
| 12-183 | | ACCUM CREDIT RATIO AMORTIZATION | | | | | | | | |
| 12-184 | 399 | ACCUM CREDIT RATIO AMORT - MO | 100 MO | 100.0000% | 21,679,061 | 40,503,610 | 62,182,671 | 62,182,671 | 0 | 62,182,671 |
| 12-185 | 399 | ACCUM CREDIT RATIO AMORT - KS | 100 KS | 0.0000% | 4,000,000 | (4,000,000) | (0) | 0 | 0 | 0 |
| 12-186 | | TOTAL ACCUM CREDIT RATIO AMORT | | | 25,679,061 | 36,503,610 | 62,182,671 | 62,182,671 | 0 | 62,182,671 |
| 12-187 | | | | | | | | | | |
| 12-188 | | TOTAL ACCUMULATED DEPRECIATION | | | 2,593,838,618 | 22,833,942 | 2,616,672,560 | 1,485,941,375 | 0 | 1,485,941,375 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 15-009 | | CASH | | | | | (48,112,788) | | | |
| 15-010 | | TOTAL CASH WORKING CAPITAL | TSFR 16-127 | | (45,569,871) | (2,542,917) | (48,112,788) | (28,998,555) | (1,792,298) | (30,790,853) |
| 15-011 | | | | | | | | | | |
| 15-012 | 151 | FUEL INVENTORY | | | | | | | | |
| 15-013 | | FOSSIL FUELS | E1 | 56.6750% | 36,090,698 | 19,855,185 | 55,945,883 | 31,707,320 | 0 | 31,707,320 |
| 15-014 | | | | | | | | | | |
| 15-015 | 120 | NUCLEAR FUEL IN REACTOR | | | | | | | | |
| 15-016 | | FUEL WITHOUT MO. GROSS AFUDC | E1 | 56.6750% | 160,341,183 | (14,635,128) | 145,706,055 | 82,578,883 | 0 | 82,578,883 |
| 15-017 | | LESS ACC. PROV. FOR AMORT. | E1 | 56.6750% | (118,361,737) | 7,218,526 | (111,143,211) | (62,990,397) | 0 | (62,990,397) |
| 15-018 | | MO. GROSS AFUDC | 100 MO | 100.0000% | 1,881,934 | 0 | 1,881,934 | 1,881,934 | 0 | 1,881,934 |
| 15-019 | | LESS ACC. PROV. FOR AMORT. | 100 MO | 100.0000% | (1,881,934) | 0 | (1,881,934) | (1,881,934) | 0 | (1,881,934) |
| 15-020 | | TOTAL NUCLEAR FUEL IN REACTOR | | | 41,979,446 | (7,416,602) | 34,562,844 | 19,588,486 | 0 | 19,588,486 |
| 15-021 | | | | | | | | | | |
| 15-022 | | TOTAL FUEL INVENTORY | | | 78,070,143 | 12,438,583 | 90,508,726 | 51,295,806 | 0 | 51,295,806 |
| 15-023 | | | | | | | | | | |
| 15-024 | 154 & 163 | MATERIALS & SUPPLIES | | | | | | | | |
| 15-025 | | FOSSIL GENERATION RELATED M&S | PROD W/O W.C. | 54.2898% | 30,444,771 | 0 | 30,444,771 | 16,528,396 | 0 | 16,528,396 |
| 15-026 | | WOLF CREEK RELATED M&S | W.C. PLANT | 56.0573% | 21,208,977 | 0 | 21,208,977 | 11,889,184 | 0 | 11,889,184 |
| 15-027 | | T&D RELATED M&S - MO | 100 MO | 100.0000% | 732,841 | 0 | 732,841 | 732,841 | 0 | 732,841 |
| 15-028 | | T&D RELATED M&S - KS | 100 KS | 0.0000% | 727,859 | 0 | 727,859 | 0 | 0 | 0 |
| 15-029 | | T&D RELATED M&S - ALLOCATED | T&D | 53.4537% | 10,704,440 | 0 | 10,704,440 | 5,721,918 | 0 | 5,721,918 |
| 15-030 | | MISCELLANEOUS OTHER M&S | ELEC W/O W.C. | 53.8790% | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-031 | | TOTAL MATERIALS & SUPPLIES | | | 63,818,888 | 0 | 63,818,888 | 34,872,339 | 0 | 34,872,339 |
| 15-032 | | | | | | | | | | |
| 15-033 | 165 | PREPAYMENTS | | | | | | | | |
| 15-034 | | GRT TAXES | 100 MO | 100.0000% | 546,709 | 1,118,491 | 1,665,200 | 1,665,200 | 0 | 1,665,200 |
| 15-035 | | OTHER - GENERATION RELATED | D1 | 53.5835% | 1,416,441 | (218,810) | 1,197,631 | 641,732 | 0 | 641,732 |
| 15-036 | | OTHER - RENTS | E2 | 56.8262% | 832,157 | 155,397 | 987,554 | 561,190 | 0 | 561,190 |
| 15-037 | | GENERAL INSURANCE | ELEC W/O W.C. | 53.8790% | 4,641,849 | (1,152,676) | 3,489,173 | 1,879,932 | 0 | 1,879,932 |
| 15-038 | | W C INSURANCE PLANT RELATED | W.C. PLANT | 56.0573% | 816,068 | (49,935) | 766,133 | 429,474 | 0 | 429,474 |
| 15-039 | | MISCELLANEOUS OTHER | SAL & WAGES | 54.8190% | 2,184,456 | 868,469 | 3,052,925 | 1,673,583 | 0 | 1,673,583 |
| 15-040 | | POSTAGE | C2 | 52.9442% | 26,766 | 24,417 | 51,183 | 27,098 | 0 | 27,098 |
| 15-041 | | TOTAL PREPAYMENTS | | | 10,464,446 | 745,353 | 11,209,799 | 6,878,210 | 0 | 6,878,210 |
| 15-042 | | | | | | | | | | |
| 15-043 | | TOTAL WORKING CAPITAL | | | 106,783,607 | 10,641,020 | 117,424,626 | 64,047,800 | (1,792,298) | 62,255,502 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 16-009 | | O&M EXPENSE-RELATED CWC | | | | | | | | |
| 16-010 | | | | | | | | | | |
| 16-011 | | PAYROLL-RELATED CWC | | | | | | | | |
| 16-012 | | | | | | | | | | |
| 16-013 | | FED, STATE, & CITY INCOME TAX WITHHOLDING | TSFR 18-035 | | 23,768,331 | 2,785,435 | 26,553,766 | 14,654,449 | 0 | 14,654,449 |
| 16-014 | | NET CWC FOR INCOME TAX WITHHOLDING | CWC-022 * 16-013 | | 1,002,828 | 117,522 | 1,120,351 | 618,297 | 0 | 618,297 |
| 16-015 | | | | | | | | | | |
| 16-016 | | FICA WITHHOLDING - EMPLOYEE | TSFR 18-036 | | 8,565,478 | 1,003,797 | 9,569,275 | 5,281,076 | 0 | 5,281,076 |
| 16-017 | | NET CWC FOR FICA WITHHOLDING | CWC-023 * 16-016 | | 358,107 | 41,967 | 400,074 | 220,792 | 0 | 220,792 |
| 16-018 | | | | | | | | | | |
| 16-019 | | OTHER EMPLOYEE WITHHOLDING | TSFR 18-037 | | 20,073,942 | 2,352,486 | 22,426,428 | 12,376,661 | 0 | 12,376,661 |
| 16-020 | | NET CWC FOR OTHER EMPLOYEE WITHHOLDING | CWC-024 * 16-019 | | 846,955 | 99,256 | 946,211 | 522,193 | 0 | 522,193 |
| 16-021 | | | | | | | | | | |
| 16-022 | | ACCRUED VACATION | TSFR 18-053 | | 9,921,737 | 0 | 9,921,737 | 5,403,479 | 0 | 5,403,479 |
| 16-023 | | NET CWC FOR ACCRUED VACATION | CWC-026 * 16-022 | | (8,584,341) | 0 | (8,584,341) | (4,675,120) | 0 | (4,675,120) |
| 16-024 | | | | | | | | | | |
| 16-025 | | WOLF CREEK PROD. PAYROLL | TSFR 18-032 | | 31,408,026 | 4,244,322 | 35,652,348 | 19,103,772 | 0 | 19,103,772 |
| 16-026 | | NET CWC FOR WOLF CREEK PROD PAYROLL | CWC-011 * 16-025 | | 1,309,672 | 176,982 | 1,486,654 | 796,601 | 0 | 796,601 |
| 16-027 | | | | | | | | | | |
| 16-028 | | WCNOC A & G PAYROLL | TSFR 18-033 | | 4,006,929 | 0 | 4,006,929 | 2,147,052 | 0 | 2,147,052 |
| 16-029 | | NET CWC FOR WCNOC A & G PAYROLL | CWC-011 * 16-028 | | 167,083 | 0 | 167,083 | 89,529 | 0 | 89,529 |
| 16-030 | | | | | | | | | | |
| 16-031 | | NET OTHER PAYROLL | TSFR 18-039 | | 56,587,573 | 7,794,294 | 64,381,866 | 35,603,074 | 0 | 35,603,074 |
| 16-032 | | NET CWC FOR NET OTHER PAYROLL | CWC-025 * 16-031 | | 2,352,803 | 324,072 | 2,676,875 | 1,480,308 | 0 | 1,480,308 |
| 16-033 | | | | | | | | | | |
| 16-034 | | FUEL & PURCHASED POWER-RELATED CWC | | | | | | | | |
| 16-035 | | | | | | | | | | |
| 16-036 | | COAL & FREIGHT | TSFR 4-020/4-021/4-022/4-028 | | 165,719,420 | (8,572,488) | 157,146,932 | 89,042,766 | 0 | 89,042,766 |
| 16-037 | | NET CWC FOR COAL & FREIGHT | CWC-013 * 16-036 | | 3,700,628 | (191,430) | 3,509,199 | 1,988,386 | 0 | 1,988,386 |
| 16-038 | | | | | | | | | | |
| 16-039 | | GAS - ACCT 501 | TSFR 4-024 | | 635,894 | 1,042,979 | 1,678,873 | 951,501 | 0 | 951,501 |
| 16-040 | | GAS - ACCT 547 | TSFR 4-156 | | 38,642,994 | (13,268,008) | 25,374,986 | 14,381,269 | 0 | 14,381,269 |
| 16-041 | | TOTAL GAS | | | 39,278,889 | (12,225,029) | 27,053,860 | 15,332,771 | 0 | 15,332,771 |
| 16-042 | | NET CWC FOR GAS | CWC-014 * 16-041 | | 44,121 | (13,732) | 30,389 | 17,223 | 0 | 17,223 |
| 16-043 | | | | | | | | | | |
| 16-044 | | OIL - ACCT 501 | TSFR 4-023 | | 4,930,306 | 6,087,641 | 11,017,947 | 6,244,419 | 0 | 6,244,419 |
| 16-045 | | OIL - ACCT 518 | TSFR 4-091 | | 19,379 | 128,846 | 148,225 | 84,006 | 0 | 84,006 |
| 16-046 | | OIL - ACCT 548 | TSFR 4-155 | | 825,753 | 1,772,078 | 2,597,831 | 1,472,320 | 0 | 1,472,320 |
| 16-047 | | TOTAL OIL | | | 5,775,437 | 7,988,565 | 13,764,002 | 7,800,746 | 0 | 7,800,746 |
| 16-048 | | NET CWC FOR OIL | CWC-015 * 16-047 | | 324,849 | 449,329 | 774,178 | 438,765 | 0 | 438,765 |
| 16-049 | | | | | | | | | | |
| 16-050 | | NUCLEAR FUEL LESS OIL - NON-LABOR | TSFR 4-389 | | 22,048,549 | (888,757) | 21,159,792 | 12,026,560 | 0 | 12,026,560 |
| 16-051 | | NET CWC FOR NUCLEAR FUEL | CWC-011 * 16-050 | | 919,394 | (37,060) | 882,334 | 501,491 | 0 | 501,491 |
| 16-052 | | | | | | | | | | |
| 16-053 | | PURCHASED POWER | TSFR 4-200 | | 101,035,191 | (38,415,651) | 62,619,540 | 35,228,999 | 0 | 35,228,999 |
| 16-054 | | NET CWC FOR PURCHASED POWER | CWC-016 * 16-053 | | (467,807) | 177,870 | (289,937) | (163,115) | 0 | (163,115) |
| 16-055 | | | | | | | | | | |
| 16-056 | | OTHER O&M-RELATED CWC | | | | | | | | |
| 16-057 | | | | | | | | | | |
| 16-058 | | PENSIONS | TSFR 4-324 | | 34,534,910 | (245,321) | 34,289,589 | 18,797,214 | 0 | 18,797,214 |
| 16-059 | | NET CWC FOR PENSIONS | CWC-017 * 16-058 | | (2,148,734) | 15,264 | (2,133,470) | (1,169,547) | 0 | (1,169,547) |
| 16-060 | | | | | | | | | | |
| 16-061 | | OTHER POST-EMPLOYMENT BENEFITS | TSFR 4-325 | | 6,086,639 | 1,289,042 | 7,375,681 | 4,043,275 | 0 | 4,043,275 |
| 16-062 | | NET CWC FOR OPEB | CWC-018 * 16-061 | | (2,491,520) | (527,660) | (3,019,179) | (1,655,084) | 0 | (1,655,084) |
| 16-063 | | | | | | | | | | |
| 16-064 | | WC OUTAGE DEFERRAL - ACCT 524 | TSFR 4-111 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 16-065 | | WC OUTAGE DEFERRAL - ACCT 530 | TSFR 4-133 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 16-066 | | TOTAL WOLF CREEK OUTAGE DEFERRAL | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 16-067 | | NET CWC FOR WC OUTAGE DEFERRAL | CWC-012 * 16-066 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 16-068 | | | | | | | | | | |
| 16-069 | | NUCLEAR PROD O&M EXCL.FUEL & PAYROLL | TSFR 4-385 | | 26,249,971 | 3,262,713 | 29,512,684 | 14,836,365 | 0 | 14,836,365 |
| 16-070 | | NET CWC FOR NUC O&M EXCL FUEL & PAYROLL | CWC-011 * 16-069 | | 1,094,588 | 136,051 | 1,230,639 | 618,656 | 0 | 618,656 |
| 16-071 | | | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 16-072 | | INJURIES & DAMAGES | TSFR 4-322 | | 8,265,670 | 131,695 | 8,397,365 | 4,603,353 | 0 | 4,603,353 |
| 16-073 | | NET CWC FOR INJURIES & DAMAGES | CWC-019 * 16-072 | | (3,532,045) | (56,275) | (3,588,321) | (1,967,082) | 0 | (1,967,082) |
| 16-074 | | | | | | | | | | |
| 16-075 | | TOTAL O&M EXPENSES | TSFR 4-367 | | 719,552,223 | 25,380,637 | 744,932,860 | 409,427,044 | 634,979 | 410,062,023 |
| 16-076 | | LESS: O&M EXPENSES ABOVE | | | 563,326,692 | (29,494,898) | 533,831,794 | 296,281,613 | 0 | 296,281,613 |
| 16-077 | | NET OTHER O&M EXPENSE | | | 156,225,531 | 54,875,535 | 211,101,066 | 113,145,431 | 634,979 | 113,780,410 |
| 16-078 | | NET CWC FOR OTHER O&M | CWC-010 * 16-077 | | (415,175) | (145,834) | (561,008) | (300,688) | (1,687) | (302,375) |
| 16-079 | | | | | | | | | | |
| 16-080 | | TOTAL O&M-RELATED CWC | | | (5,518,593) | 566,322 | (4,952,270) | (2,638,394) | (1,687) | (2,640,081) |
| 16-081 | | | | | | | | | | |
| 16-082 | | | | | | | | | | |
| 16-083 | | INTEREST & TAXES-RELATED CWC | | | | | | | | |
| 16-084 | | | | | | | | | | |
| 16-085 | | INTEREST EXPENSE | TSFR 7-041 | | 69,649,569 | 12,198,071 | 81,847,640 | 43,140,285 | (51,439) | 43,088,846 |
| 16-086 | | NET CWC FOR INTEREST EXPENSE | CWC-042 * 16-085 | | (10,976,009) | (1,922,282) | (12,898,291) | (6,798,436) | 8,106 | (6,790,330) |
| 16-087 | | | | | | | | | | |
| 16-088 | | CURRENTLY PAYABLE INCOME TAXES | TSFR 7-070 | | 55,208,542 | (9,881,277) | 45,327,265 | 25,282,317 | 33,279,674 | 58,561,991 |
| 16-089 | | NET CWC FOR CUR PAYABLE INCOME TAXES | CWC-041 * 16-088 | | (2,510,098) | 449,260 | (2,060,838) | (1,149,480) | (1,513,085) | (2,662,565) |
| 16-090 | | | | | | | | | | |
| 16-091 | | PROPERTY TAXES | TSFR 6-014 | | 58,680,830 | 3,891,013 | 62,571,843 | 34,014,344 | 0 | 34,014,344 |
| 16-092 | | NET CWC FOR PROPERTY TAXES | CWC-029 * 16-091 | | (28,907,945) | (1,916,830) | (30,824,775) | (16,756,491) | 0 | (16,756,491) |
| 16-093 | | | | | | | | | | |
| 16-094 | | WOLF CREEK PAYROLL TAX | TSFR 6-020 | | 2,518,766 | 301,863 | 2,820,629 | 1,511,391 | 0 | 1,511,391 |
| 16-095 | | NET CWC FOR WOLF CREEK PAYROLL TAX | CWC-011 * 16-094 | | 105,029 | 12,587 | 117,616 | 63,023 | 0 | 63,023 |
| 16-096 | | | | | | | | | | |
| 16-097 | | KCPL PAYROLL & OTHER MISC TAXES | TSFR 6-059 | | 7,907,967 | 2,233,590 | 10,141,557 | 5,537,175 | 0 | 5,537,175 |
| 16-098 | | NET CWC FOR KCPL PAYROLL & MISC TAXES | CWC-030 * 16-097 | | 330,618 | 93,382 | 424,000 | 231,499 | 0 | 231,499 |
| 16-099 | | | | | | | | | | |
| 16-100 | | KCMO GROSS RECEIPTS TAX - 6% | 100 MO | 100.0000% | 26,726,775 | 1,384,839 | 28,111,614 | 28,111,614 | 4,180,792 | 32,292,406 |
| 16-101 | | NET CWC FOR KCMO GRT - 6% | CWC-033 * 16-100 | | (785,694) | (40,710) | (826,404) | (826,404) | (122,904) | (949,308) |
| 16-102 | | | | | | | | | | |
| 16-103 | | KCMO GROSS RECEIPTS TAX - 4% & 1% | 100 MO | 100.0000% | 10,492,429 | 543,635 | 11,036,064 | 11,036,064 | 1,641,220 | 12,677,284 |
| 16-104 | | NET CWC FOR KCMO GRT - 4% & 1% | CWC-034 * 16-103 | | (308,449) | (15,981) | (324,430) | (324,430) | (48,247) | (372,677) |
| 16-105 | | | | | | | | | | |
| 16-106 | | OTHER MISSOURI GROSS RECEIPTS TAX | 100 MO | 100.0000% | 6,196,168 | 320,459 | 6,516,627 | 6,516,627 | 967,456 | 7,484,083 |
| 16-107 | | NET CWC FOR OTHER MISSOURI GRT | CWC-035 * 16-106 | | (182,150) | (9,421) | (191,571) | (191,571) | (28,441) | (220,012) |
| 16-108 | | | | | | | | | | |
| 16-109 | | KANSAS FRANCHISE TAXES | 100 KS | 0.0000% | 11,910,345 | 848,897 | 12,759,242 | 0 | 0 | 0 |
| 16-110 | | NET CWC FOR KANSAS FRANCHISE TAXES | CWC-032 * 16-109 | | 3,459,874 | 246,599 | 3,706,473 | 0 | 0 | 0 |
| 16-111 | | | | | | | | | | |
| 16-112 | | MISSOURI SALES TAX | 100 MO | 100.0000% | 16,437,890 | 852,649 | 17,290,539 | 17,290,539 | 2,574,124 | 19,864,663 |
| 16-113 | | NET CWC FOR MISSOURI SALES TAX | CWC-036 * 16-112 | | (549,431) | (28,500) | (577,930) | (577,930) | (86,039) | (663,970) |
| 16-114 | | | | | | | | | | |
| 16-115 | | KANSAS SALES TAX | 100 KS | 0.0000% | 16,505,813 | 1,176,375 | 17,682,188 | 0 | 0 | 0 |
| 16-116 | | NET CWC FOR KANSAS SALES TAX | CWC-037 * 16-115 | | 317,906 | 22,657 | 340,564 | 0 | 0 | 0 |
| 16-117 | | | | | | | | | | |
| 16-118 | | MISSOURI USE TAX | 100 MO | 100.0000% | 895,788 | 0 | 895,788 | 895,788 | 0 | 895,788 |
| 16-119 | | NET CWC FOR MISSOURI USE TAX | CWC-038 * 16-118 | | (29,941) | 0 | (29,941) | (29,941) | 0 | (29,941) |
| 16-120 | | | | | | | | | | |
| 16-121 | | KANSAS USE TAX | 100 KS | 0.0000% | 448,424 | 0 | 448,424 | 0 | 0 | 0 |
| 16-122 | | NET CWC FOR KANSAS USE TAX | CWC-038 * 16-121 | | (14,988) | 0 | (14,988) | 0 | 0 | 0 |
| 16-123 | | | | | | | | | | |
| 16-124 | | TOTAL INTEREST & TAXES-RELATED CWC | | | (40,051,278) | (3,109,239) | (43,160,517) | (26,360,161) | (1,790,610) | (28,150,772) |
| 16-125 | | | | | | | | | | |
| 16-126 | | | | | | | | | | |
| 16-127 | | TOTAL CASH WORKING CAPITAL | | | (45,569,871) | (2,542,917) | (48,112,788) | (28,998,555) | (1,792,298) | (30,790,853) |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | ALLOCATION FACTOR | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|--|------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| 18-009 | | SALARIES AND WAGES | | | | | | | | |
| 18-010 | | ELECTRIC OPERATION AND MAINTENANCE | | | | | | | | |
| 18-011 | | PRODUCTION - DEMAND RELATED | D1 | 53.5835% | 71,675,467 | 12,466,177 | 84,141,644 | 45,086,029 | 0 | 45,086,029 |
| 18-012 | | PRODUCTION - ENERGY RELATED | E1 | 56.6750% | 9,869,465 | 893,132 | 10,762,597 | 6,099,700 | 0 | 6,099,700 |
| 18-013 | | TRANSMISSION | TRAN EXP | 54.7424% | 3,841,518 | 616,879 | 4,458,397 | 2,440,631 | 0 | 2,440,631 |
| 18-014 | | DISTRIBUTION | DIST EXP | 58.4891% | 18,481,275 | 2,832,313 | 21,313,588 | 12,466,127 | 0 | 12,466,127 |
| 18-015 | | SUBTOTAL P T D | | | 103,867,725 | 16,808,501 | 120,676,226 | 66,092,488 | 0 | 66,092,488 |
| 18-016 | | | | | | | | | | |
| 18-017 | | CUSTOMER ACCOUNTING | CUS AC EXP | 57.4410% | 6,945,120 | 1,148,815 | 8,093,935 | 4,649,239 | 0 | 4,649,239 |
| 18-018 | | CUSTOMER SERVICES | CUS SV EXP | 37.0358% | 658,299 | 104,716 | 763,015 | 282,589 | 0 | 282,589 |
| 18-019 | | SALES | SALES EXP | 52.9443% | 709,029 | 118,301 | 827,330 | 438,024 | 0 | 438,024 |
| 18-020 | | SUBTOTAL CA, CS & SALES | | | 8,312,448 | 1,371,832 | 9,684,280 | 5,369,852 | 0 | 5,369,852 |
| 18-021 | | SUBTOTAL SALARIES & WAGES W/O A&G | | | 112,180,173 | 18,180,333 | 130,360,506 | 71,462,340 | 0 | 71,462,340 |
| 18-022 | | ADMINISTRATIVE & GENERAL | SAL & WAGES | 54.8190% | 42,151,843 | 0 | 42,151,843 | 23,107,223 | 0 | 23,107,223 |
| 18-023 | | | | | | | | | | |
| 18-024 | | TOTAL SALARIES AND WAGES | | | 154,332,016 | 18,180,333 | 172,512,349 | 94,569,564 | 0 | 94,569,564 |
| 18-025 | | | | | | | | | | |
| 18-026 | | | | | | | | | | |
| 18-027 | | | | | | | | | | |
| 18-028 | | | | | | | | | | |
| 18-029 | | | | | | | | | | |
| 18-030 | | RECAPS FOR CASH WORKING CAPITAL | | | | | | | | |
| 18-031 | | TOTAL SALARIES & WAGES | TSFR 18-024 | | 154,332,016 | 18,180,333 | 172,512,349 | 94,569,564 | 0 | 94,569,564 |
| 18-032 | | LESS: WOLF CREEK PRODUCT. PAYROLL | D1 | | 31,408,026 | 4,244,322 | 35,652,348 | 19,103,772 | 0 | 19,103,772 |
| 18-033 | | LESS: WCNOC A & G PAYROLL | D1 | | 4,006,929 | 0 | 4,006,929 | 2,147,052 | 0 | 2,147,052 |
| 18-034 | | NET SALARIES & WAGES W/O WOLF CK | | | 118,917,061 | 13,936,011 | 132,853,072 | 73,318,739 | 0 | 73,318,739 |
| 18-035 | | LESS: FED. STATE, & CITY INC TAX WITHHOLDING | CWC-051 * 18-034 | | 23,768,331 | 2,785,435 | 26,553,766 | 14,654,449 | 0 | 14,654,449 |
| 18-036 | | LESS: FICA WITHHOLDING - EMPLOYEE | CWC-052 * 18-034 | | 8,565,478 | 1,003,797 | 9,569,275 | 5,281,076 | 0 | 5,281,076 |
| 18-037 | | LESS: OTHER EMPLOYEE WITHHOLDINGS | CWC-053 * 18-034 | | 20,073,942 | 2,352,486 | 22,426,428 | 12,376,661 | 0 | 12,376,661 |
| 18-038 | | LESS: ACCRUED VACATION - O&M | TSFR 18-053 | | 9,921,737 | - | 9,921,737 | 5,403,479 | - | 5,403,479 |
| 18-039 | | NET OTHER PAYROLL | | | 56,587,573 | 7,794,294 | 64,381,866 | 35,603,074 | - | 35,603,074 |
| 18-040 | | | | | | | | | | |
| 18-041 | | PERCENT OF PAYROLL EXPENSED | | | | | | | | |
| 18-042 | | TOTAL PAYROLL CHARGED TO O&M | TSFR 18-024 | | 149,067,534 | 18,180,333 | 172,512,349 | 94,569,564 | 0 | 94,569,564 |
| 18-043 | | TOTAL PAYROLL | SAL & WAGES | | 194,966,003 | 18,180,333 | 213,146,336 | 116,844,714 | 0 | 116,844,714 |
| 18-044 | | % OF PAYROLL TO O&M (blended KCPL & Wolf Creek) | 18-042 / 18-043 | | 76.46% | | 80.94% | 80.94% | 100.00% | 80.94% |
| 18-045 | | | | | | | | | | |
| 18-046 | | ACCRUED VACATION | | | | | | | | |
| 18-047 | | KCPL (242900 THRU 242909) | SAL & WAGES | | 9,847,931 | 0 | 9,847,931 | 5,398,538 | 0 | 5,398,538 |
| 18-048 | | LESS: JOINT PARTNER SHARE | SAL & WAGES | | 631,252 | 0 | 631,252 | 346,046 | 0 | 346,046 |
| 18-049 | | KCPL NET OF PARTNER SHARE | | | 9,216,678 | 0 | 9,216,678 | 5,052,492 | 0 | 5,052,492 |
| 18-050 | | WCNOC (242009) | WC PROD PAY | | 3,760,000 | 0 | 3,760,000 | 2,014,739 | 0 | 2,014,739 |
| 18-051 | | TOTAL ACCRUED VACATION | | | 12,976,678 | 0 | 12,976,678 | 7,067,231 | 0 | 7,067,231 |
| 18-052 | | % TO O&M | TSFR 18-044 | | 76.46% | | 76.46% | 76.46% | 100.00% | 76.46% |
| 18-053 | | ACCRUED VACATION - O&M | 18-051 * 18-052 | | 9,921,737 | 0 | 9,921,737 | 5,403,479 | 0 | 5,403,479 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| ALLOCATOR | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|------------------------------|---|------------------|--------------------------|----------------------|--------------------------|--------------------------------|-------------------------------|--------------------------------|
| INPUT ALLOCATORS | | | | | | | | |
| 100 KS | 100% KANSAS | | 100.0000% | | 100.0000% | 0.0000% | | |
| 100 MO | 100% MISSOURI | | 100.0000% | | 100.0000% | 100.0000% | | |
| 100 WS | 100% WHOLESALE | | 100.0000% | | 100.0000% | 0.0000% | | |
| C1 | CUSTOMERS - ELECTRIC (RETAIL ONLY) | | 100.0000% | | 503,129 100.0000% | 266,382 52.9451% | | |
| C2 | CUSTOMERS - WS AND RETAIL | | 100.0000% | | 503,137 100.0000% | 266,382 52.9442% | | |
| D1 | PRODUCTION DEMAND | | 100.0000% | | 3,464.5 100.0000% | 1,856.4 53.5835% | | |
| D2 | PRODUCTION DEMAND | | 100.0000% | | 3,464.5 100.0000% | 1,856.4 53.5835% | | |
| D3 | TRANSMISSION DEMAND | | 100.0000% | | 3,464.5 100.0000% | 1,856.4 53.5835% | | |
| E1 | ENERGY WITH LOSSES | | 100.0000% | | 16,358,713 100.0000% | 9,271,298 56.6750% | | |
| E2 | ENERGY WITHOUT LOSSES | | 100.0000% | | 15,484,438 100.0000% | 8,799,225 56.8262% | | |
| BLENDED ALLOCATORS | | | | | | | | |
| STM PLT/O&M | ALLOCATOR | | | | | 54.4680% | | |
| STM DEPR RES | ALLOCATOR | | | | | 53.9959% | | |
| CONTRACT REV | ALLOCATOR | | | | | 56.1898% | | |
| CALCULATED ALLOCATORS | | | | | | | | |
| 303 | TOTAL MISC. INTANGIBLE PLANT ALLOCATOR | TSFR 11-291 | 111,845,195 100.0000% | 22,016,310 | 133,861,505 100.0000% | 72,074,002 53.8422% | 0 | 72,074,002 |
| 311 | PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR | TSFR 11-017 | 97,310,898 100.0000% | 82,079,886 | 179,390,785 100.0000% | 97,710,512 54.4680% | 0 | 97,710,512 |
| 312 BP | BOILER PLANT EQUIPMENT ALLOCATOR | TSFR 11-019 | 603,939,520 100.0000% | 257,196,671 | 861,136,192 100.0000% | 469,043,370 54.4680% | 0 | 469,043,370 |
| 312 UT | UNIT TRAIN PLANT ALLOCATOR | TSFR 11-020 | 21,390,246 100.0000% | (57,238) | 21,333,008 100.0000% | 11,619,656 54.4680% | 0 | 11,619,656 |
| 314 | TURBOGENERATOR UNITS PLANT ALLOCATOR | TSFR 11-026 | 232,376,055 100.0000% | 8,213,291 | 240,589,346 100.0000% | 131,044,124 54.4680% | 0 | 131,044,124 |
| 315 | ACCESSORY ELEC EQUIP PLANT ALLOCATOR | TSFR 11-031 | 130,530,572 100.0000% | 1,969,806 | 132,500,379 100.0000% | 72,170,262 54.4680% | 0 | 72,170,262 |
| 316 | MISC POWER PLANT EQUIPMENT ALLOCATOR | TSFR 11-035 | 28,062,114 100.0000% | 1,309,562 | 29,371,676 100.0000% | 15,998,154 54.4680% | 0 | 15,998,154 |
| 321 | NUCLEAR PROD S & I TOTAL ALLOCATOR | TSFR 11-046 | 418,342,264 100.0000% | 692,076 | 419,034,340 100.0000% | 233,430,421 55.7068% | 0 | 233,430,421 |
| 322 | REACTOR PLANT EQUIP TOTAL ALLOCATOR | TSFR 11-050 | 699,866,516 100.0000% | 13,755,247 | 713,621,764 100.0000% | 405,202,134 56.7811% | 0 | 405,202,134 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| ALLOCATOR | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|-----------|---|------------------|----------------------------|----------------------|----------------------------|--------------------------------|-------------------------------|--------------------------------|
| 323 | NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR | TSFR 11-054 | 171,926,021 100.0000% | 1,984,619 | 173,910,640 100.0000% | 95,903,435 55.1452% | 0 | 95,903,435 |
| 324 | ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR | TSFR 11-058 | 131,890,555 100.0000% | (639,538) | 131,251,017 100.0000% | 73,111,462 55.7035% | 0 | 73,111,462 |
| 325 | MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR | TSFR 11-062 | 70,892,056 100.0000% | (404,503) | 70,487,553 100.0000% | 38,294,651 54.3282% | 0 | 38,294,651 |
| 328 | REGULATORY DISALLOWANCES TOTAL ALLOCATOR | TSFR 11-070 | (136,797,824) 100.0000% | (5,604,537) | (142,402,361) 100.0000% | (80,169,165) 56.2976% | 0 | (80,169,165) |
| 350 LR | TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS | TSFR 11-102 | 23,025,356 100.0000% | 109,683 0.0000% | 23,135,039 100.0000% | 12,571,852 54.3412% | 0 | 12,571,852 |
| 352 | TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR | TSFR 11-107 | 4,676,717 100.0000% | 37,035 | 4,713,753 100.0000% | 2,598,338 55.1225% | 0 | 2,598,338 |
| 352 SUB | TRANSMISSION STRUCTURES & IMPROV ALLOCATOR | TSFR 11-105 | 4,661,023 100.0000% | 37,035 | 4,698,059 100.0000% | 2,582,644 54.9726% | 0 | 2,582,644 |
| 353 | TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR | TSFR 11-112 | 157,334,825 100.0000% | 8,875,336 | 166,210,161 100.0000% | 91,621,357 55.1238% | 0 | 91,621,357 |
| 353 SUB | TRANSMISSION STATION EQUIPMENT ALLOCATOR | TSFR 11-109 | 147,902,745 100.0000% | 8,514,555 | 156,417,299 100.0000% | 85,986,613 54.9726% | 0 | 85,986,613 |
| 354 | TRANSMISSION TOWERS & FIXTURES ALLOCATOR | TSFR 11-114 | 4,029,692 100.0000% | (29,144) | 4,000,548 100.0000% | 2,199,204 54.9726% | 0 | 2,199,204 |
| 355 | TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR | TSFR 11-122 | 98,181,086 100.0000% | 12,633,187 | 110,814,273 100.0000% | 57,238,333 51.6525% | 0 | 57,238,333 |
| 355 SUB | TRANSMISSION POLES & FIXTURES ALLOCATOR | TSFR 11-120 | 98,177,580 100.0000% | 12,633,187 | 110,810,766 100.0000% | 57,234,827 51.6510% | 0 | 57,234,827 |
| 356 | TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR | TSFR 11-130 | 85,751,177 100.0000% | 12,545,987 | 98,297,163 100.0000% | 51,195,852 52.0827% | 0 | 51,195,852 |
| 356 SUB | TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR | TSFR 11-128 | 85,748,625 100.0000% | 12,545,987 | 98,294,611 100.0000% | 51,193,299 52.0815% | 0 | 51,193,299 |
| 357 | TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR | TSFR 11-132 | 3,080,287 100.0000% | (24,403) | 3,055,884 100.0000% | 1,679,898 54.9726% | 0 | 1,679,898 |
| 358 | TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR | TSFR 11-134 | 2,822,718 100.0000% | (170,546) | 2,652,172 100.0000% | 1,457,967 54.9726% | 0 | 1,457,967 |
| 360 LR | DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS | TSFR 11-148 | 15,893,656 100.0000% | 182,109 | 16,075,765 100.0000% | 9,490,435 59.0357% | 0 | 9,490,435 |
| 361 | DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR | TSFR 11-155 | 10,528,226 100.0000% | (43,985) | 10,484,241 100.0000% | 5,212,834 49.7207% | 0 | 5,212,834 |
| 362 SUB | DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR | TSFR 11-160 | 146,820,346 100.0000% | (1,459,497) | 145,360,849 100.0000% | 85,871,856 59.0750% | 0 | 85,871,856 |
| 362 COM | DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR | TSFR 11-165 | 4,002,000 100.0000% | (952) | 4,001,048 100.0000% | 1,992,585 49.8016% | 0 | 1,992,585 |
| 362 | DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR | TSFR 11-167 | 150,822,346 100.0000% | (1,460,449) | 149,361,896 100.0000% | 87,864,442 58.8265% | 0 | 87,864,442 |
| | DISTRIBUTION POLES, TOWERS & FIXTURES | TSFR 11-172 | 231,087,474 | 28,156,305 | 259,243,779 | 139,300,281 | 0 | 139,300,281 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| ALLOCATOR | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|------------|--|------------------|--------------------------|----------------------|--------------------------|--------------------------------|-------------------------------|--------------------------------|
| 364 | ALLOCATOR | | 100.0000% | | 100.0000% | 53.7333% | | |
| 365 | DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR | TSFR 11-177 | 190,511,122 100.0000% | 23,280,410 | 213,791,532 100.0000% | 117,646,503 55.0286% | 0 | 117,646,503 |
| 366 | DISTRIBUTION UG CONDUIT ALLOCATOR | TSFR 11-182 | 155,148,697 100.0000% | 18,179,503 | 173,328,201 100.0000% | 93,168,222 53.7525% | 0 | 93,168,222 |
| 367 | DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR | TSFR 11-187 | 343,545,723 100.0000% | 38,004,534 | 381,550,256 100.0000% | 190,945,437 50.0446% | 0 | 190,945,437 |
| 368 | DISTRIBUTION LINE TRANSFORMERS ALLOCATOR | TSFR 11-200 | 220,379,236 100.0000% | 2,004,150 | 222,383,385 100.0000% | 128,831,561 57.9322% | 0 | 128,831,561 |
| 369 | DISTRIBUTION SERVICES ALLOCATOR | TSFR 11-205 | 84,918,898 100.0000% | (2,563,601) | 82,355,298 100.0000% | 43,061,919 52.2880% | 0 | 43,061,919 |
| 370 | DISTRIBUTION METERS ALLOCATOR | TSFR 11-218 | 84,608,529 100.0000% | (937,374) | 83,671,154 100.0000% | 45,637,173 54.5435% | 0 | 45,637,173 |
| 371 | DIST INSTALLATION ON CUST PREMISES ALLOCATOR | TSFR 11-223 | 10,067,258 100.0000% | 293,519 | 10,360,778 100.0000% | 7,499,403 72.3826% | 0 | 7,499,403 |
| 373 | DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR | TSFR 11-228 | 36,748,623 100.0000% | (959,741) | 35,788,881 100.0000% | 7,918,800 22.1264% | 0 | 7,918,800 |
| 380 | RTO LAND RIGHTS ALLOC. MISSOURI BASIS | TSFR 11-237 | 0 100.0000% | 0 | 0 100.0000% | 0 #DIV/0! | 0 | 0 |
| 381 | RTO STRUCTURES & IMPROV ALLOCATOR | TSFR 11-238 | 0 100.0000% | 0 | 0 100.0000% | 0 #DIV/0! | 0 | 0 |
| 382 | RTO COMPUTER HARDWARE ALLOCATOR | TSFR 11-239 | 0 100.0000% | 0 | 0 100.0000% | 0 #DIV/0! | 0 | 0 |
| 383 | RTO COMPUTER SOFTWARE ALLOCATOR | TSFR 11-240 | 0 100.0000% | 0 | 0 100.0000% | 0 #DIV/0! | 0 | 0 |
| 384 | RTO COMMUNICATIONS EQUIPMENT ALLOCATOR | TSFR 11-241 | 0 100.0000% | 0 | 0 100.0000% | 0 #DIV/0! | 0 | 0 |
| 385 | RTO MISCELLANEOUS PLANT ALLOCATOR | TSFR 11-242 | 0 100.0000% | 0 | 0 100.0000% | 0 #DIV/0! | 0 | 0 |
| 392 | TRANSPORTATION EQUIPMENT ALLOCATOR | TSFR 11-252 | 30,747,938 100.0000% | 8,028,291 | 38,776,229 100.0000% | 20,727,326 53.4537% | 0 | 20,727,326 |
| 396 | POWER OPERATED EQUIPMENT ALLOCATOR | TSFR 11-256 | 14,091,593 100.0000% | (2,146,556) | 11,945,036 100.0000% | 6,385,063 53.4537% | 0 | 6,385,063 |
| 397 | GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR | TSFR 11-260 | 87,497,001 100.0000% | 13,564,411 | 101,061,412 100.0000% | 54,025,375 53.4580% | 0 | 54,025,375 |
| 904 | UNCOLLECTIBLE ACCOUNTS ALLOCATOR | TSFR 4-282 | 0 100.0000% | 6,021,065 | 6,021,065 100.0000% | 4,266,684 70.8626% | 634,979 | 4,901,663 |
| ACC DEF TX | ACCUM. DEFERRED TAXES ALLOCATOR | TSFR 8-061 | 558,194,152 100.0000% | 15,977,178 | 574,171,330 100.0000% | 300,668,976 52.3657% | 0 | 300,668,976 |
| CUS AC EXP | TOTAL CUST. ACCT. EXPENSE ALLOCATOR | TSFR 4-284 | 14,235,760 100.0000% | 9,756,358 | 23,992,118 100.0000% | 13,781,319 57.4410% | 634,979 | 14,416,298 |
| | INTEREST ON CUSTOMER DEPOSITS | TSFR 1-052 | 7,649,418 | 0 | 7,649,418 | 5,626,974 | 0 | 5,626,974 |

KANSAS CITY POWER & LIGHT CO.
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|---------------|--|------------------|----------------------------|----------------------|----------------------------|--------------------------------|-------------------------------|--------------------------------|
| CUS DEP | ALLOCATOR | | 100.0000% | | 100.0000% | 73.5608% | | |
| CUS SV EXP | TOTAL CUST. SERVICES EXPENSE ALLOCATOR | TSFR 4-295 | 3,418,822 100.0000% | 5,319,167 | 8,737,989 100.0000% | 3,236,184 37.0358% | 0 | 3,236,184 |
| DIST EXP | TOTAL DISTRIBUTION EXPENSE ALLOCATOR | TSFR 4-274 | 41,619,598 100.0000% | 15,796,926 | 57,416,524 100.0000% | 33,582,412 58.4891% | 0 | 33,582,412 |
| DIST MTC | TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR | TSFR 4-269 | 21,113,010 100.0000% | 12,860,793 | 33,973,803 100.0000% | 20,628,626 60.7192% | 0 | 20,628,626 |
| DIST OPS | TOTAL DISTRIBUTION OPERATIONS ALLOCATOR | TSFR 4-254 | 8,263,651 100.0000% | 753,709 | 9,017,360 100.0000% | 4,961,274 55.0191% | 0 | 4,961,274 |
| DIST PLANT | TOTAL DISTRIBUTION PLANT ALLOCATOR | TSFR 11-230 | 1,542,306,346 100.0000% | 104,133,880 | 1,646,440,226 100.0000% | 880,195,273 53.4605% | 0 | 880,195,273 |
| DIST RESERVE | DISTRIBUTION RESERVE ALLOCATOR | TSFR 12-142 | 564,838,315 100.0000% | (13,640,881) | 551,197,433 100.0000% | 300,368,787 54.4939% | 0 | 300,368,787 |
| ELEC W/O W.C. | TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR | TSFR 11-310 | 4,075,875,034 100.0000% | 541,342,432 | 4,617,217,466 100.0000% | 2,487,711,166 53.8790% | 0 | 2,487,711,166 |
| GEN PLANT | TOTAL GENERAL PLANT ALLOCATOR | TSFR 11-264 | 216,134,848 100.0000% | 30,834,927 | 246,969,776 100.0000% | 132,933,019 53.8256% | 0 | 132,933,019 |
| GEN RESERVE | GENERAL PLANT RESERVE ALLOCATOR | TSFR 12-177 | 90,536,273 100.0000% | 348,985 | 90,885,258 100.0000% | 65,983,926 72.6014% | 0 | 65,983,926 |
| NET PLANT | TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR | TSFR 11-318 | 2,841,567,589 100.0000% | 528,291,855 | 3,369,859,443 100.0000% | 1,769,370,776 52.5058% | 0 | 1,769,370,776 |
| PROD PLANT | TOTAL PRODUCTION PLANT ALLOCATOR | TSFR 11-093 | 3,184,537,751 100.0000% | 360,163,545 | 3,544,701,296 100.0000% | 1,948,613,477 54.9726% | 0 | 1,948,613,477 |
| PROD RESERVE | PRODUCTION RESERVE ALLOCATOR | TSFR 12-086 | 1,679,223,382 100.0000% | (4,628,752) | 1,674,594,630 100.0000% | 927,038,058 55.3590% | 0 | 927,038,058 |
| PROD W/O W.C. | PROD. PLANT W/O WOLF CREEK ALLOCATOR | TSFR 11-306 | 1,825,006,579 100.0000% | 350,380,180 | 2,175,386,758 100.0000% | 1,181,012,492 54.2898% | 0 | 1,181,012,492 |
| W.C. PLANT | WOLF CREEK PRODUCTION PLANT ALLOCATOR | TSFR 11-072 | 1,359,531,173 100.0000% | 9,783,365 | 1,369,314,538 100.0000% | 767,600,984 56.0573% | 0 | 767,600,984 |
| PTD | TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR | TSFR 11-234 | 5,107,331,041 100.0000% | 498,274,559 | 5,605,605,600 100.0000% | 3,050,242,913 54.4142% | 0 | 3,050,242,913 |
| PTD W/O W.C. | PROD.TRANS.DIST PLANT W/O WOLF CREEK ALLOCATOR | TSFR 11-314 | 3,747,799,868 100.0000% | 488,491,194 | 4,236,291,062 100.0000% | 2,282,641,929 53.8830% | 0 | 2,282,641,929 |
| SAL & WAGES | TOTAL SALARIES & WAGES W/O A&G ALLOCATOR | TSFR 18-021 | 112,180,173 100.0000% | 18,180,333 | 130,360,506 100.0000% | 71,462,340 54.8190% | 0 | 71,462,340 |
| SALES EXP | TOTAL SALES EXPENSE ALLOCATOR | TSFR 4-306 | 854,647 100.0000% | 137,108 | 991,756 100.0000% | 525,078 52.9443% | 0 | 525,078 |
| T&D | TOTAL TRANS. AND DIST. PLANT ALLOCATOR | TSFR 11-232 | 1,922,793,289 100.0000% | 138,111,014 | 2,060,904,304 100.0000% | 1,101,629,437 53.4537% | 0 | 1,101,629,437 |
| TOTAL PLANT | TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR | TSFR 11-297 | 5,435,406,207 100.0000% | 551,125,797 | 5,986,532,004 100.0000% | 3,255,312,151 54.3773% | 0 | 3,255,312,151 |
| TRAN EXP | TOTAL TRANSMISSION EXPENSE ALLOCATOR | TSFR 4-242 | 27,449,722 100.0000% | 2,301,058 | 29,750,779 100.0000% | 16,286,277 54.7424% | 0 | 16,286,277 |

KANSAS CITY POWER & LIGHT CO.
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|--------------|--|------------------|--------------------------|----------------------|--------------------------|--------------------------------|-------------------------------|--------------------------------|
| TRAN PLANT | TOTAL TRANSMISSION PLANT ALLOCATOR | TSFR 11-136 | 380,486,944 100.0000% | 33,977,134 | 414,464,078 100.0000% | 221,434,164 53.4266% | 0 | 221,434,164 |
| TRAN RESERVE | TRANSMISSION RESERVE ALLOCATOR | TSFR 12-120 | 158,946,238 100.0000% | (2,628,455) | 156,317,783 100.0000% | 86,076,550 55.0651% | 0 | 86,076,550 |
| WC PROD PAY | TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR | TSFR 4-383 | 31,423,417 100.0000% | 5,242,969 | 36,666,386 100.0000% | 19,647,129 53.5835% | 0 | 19,647,129 |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
MISCELLANEOUS PERCENTS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|--|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| %-009 | <u>INCOME TAXES</u> | | | | | | | |
| %-010 | FEDERAL TAX RATE | 35% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| %-011 | STATE (STATUTORY) TAX RATE | 6.25 | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% |
| %-012 | DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX | 50% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% |
| %-013 | DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX | 100% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| %-014 | KCMO EARNINGS INCOME FACTOR | ASSIGN | 0.36% | 0.36% | 0.36% | 0.65% | 0.65% | 0.65% |
| %-015 | DEPR CHG THRU CLEARING-OP (EXPENSE %) | ASSIGN | 59.66% | 59.66% | 59.66% | 59.66% | 59.66% | 59.66% |
| %-016 | CALCULATED EFFECTIVE TAX RATE | | 38.39% | 38.39% | 38.39% | 38.39% | 38.39% | 38.39% |
| %-017 | | | | | | | | |
| %-018 | <u>CALCULATED REVENUE TAXES FOR CWC ADJ</u> | | | | | | | |
| %-019 | CALCULATED KCMO GRT (6%) ON MO BASE REV | 16-100 / 2-010 | 4.84% | 4.84% | 4.84% | 4.84% | 4.84% | 4.84% |
| %-020 | CALCULATED KCMO GRT (3-4%) ON MO BASE REV | 16-103 / 2-010 | 1.90% | 1.90% | 1.90% | 1.90% | 1.90% | 1.90% |
| %-021 | CALCULATED OTHER MO GRT ON MO BASE REV | 16-106 / 2-010 | 1.12% | 1.12% | 1.12% | 1.12% | 1.12% | 1.12% |
| %-022 | CALCULATED KS FRANCHISE TAX ON KS BASE REV | 16-109 / 2-013 | 2.67% | 2.67% | 2.67% | 2.67% | 2.67% | 2.67% |
| %-023 | CALCULATED MO SALES TAX ON MO BASE REV | 16-112 / 2-010 | 2.98% | 2.98% | 2.98% | 2.98% | 2.98% | 2.98% |
| %-024 | CALCULATED KS SALES TAX ON KS BASE REV | 16-115 / 2-013 | 3.70% | 3.70% | 3.70% | 3.70% | 3.70% | 3.70% |
| %-025 | | | | | | | | |
| %-026 | <u>CAPITAL STRUCTURE</u> | | | | | | | |
| %-027 | LONG-TERM DEBT | ** | 45.47% | 45.47% | 45.47% | 45.47% | 45.47% | 45.47% |
| %-028 | PREFERRED STOCK | ** | 0.71% | 0.71% | 0.71% | 0.71% | 0.71% | 0.71% |
| %-029 | COMMON EQUITY | ** | 53.82% | 53.82% | 53.82% | 53.82% | 53.82% | 53.82% |
| %-030 | TOTAL | ** | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| %-031 | | | | | | | | |
| %-032 | <u>CAPITAL COST</u> | | | | | | | |
| %-033 | LONG-TERM DEBT | ASSIGN | 6.32% | 6.32% | 6.32% | 6.32% | 6.32% | 6.32% |
| %-034 | PREFERRED STOCK | ASSIGN | 4.29% | 4.29% | 4.29% | 4.29% | 4.29% | 4.29% |
| %-035 | COMMON EQUITY | ASSIGN | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% |
| %-036 | | | | | | | | |
| %-037 | <u>WTD COST OF CAPITAL</u> | | | | | | | |
| %-038 | LONG-TERM DEBT | %-027 * %-033 | 2.87% | 2.87% | 2.87% | 2.87% | 2.87% | 2.87% |
| %-039 | PREFERRED STOCK | %-028 * %-034 | 0.03% | 0.03% | 0.03% | 0.03% | 0.03% | 0.03% |
| %-040 | COMMON EQUITY | %-029 * %-035 | 5.79% | 5.79% | 5.79% | 5.79% | 5.79% | 5.79% |
| %-041 | TOTAL | | 8.69% | 8.69% | 8.69% | 8.69% | 8.69% | 8.69% |
| %-042 | | | | | | | | |
| %-043 | <u>BAD DEBT</u> | | | | | | | |
| %-044 | MISSOURI | ASSIGN | 0.7351% | 0.7351% | 0.7351% | 0.7351% | 0.7351% | 0.7351% |
| %-045 | KANSAS | ASSIGN | 0.3675% | 0.3675% | 0.3675% | 0.3675% | 0.3675% | 0.3675% |

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
CASH WORKING CAPITAL PERCENTS
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | DESCRIPTION | ALLOCATION BASIS | (A) REVENUE LAG | (B) EXPENSE LAG | (C) NET LAG (A-B) | (D) CWC FACTOR (C/365) |
|----------|---|------------------|--------------------|-----------------|-------------------|------------------------|
| CWC-009 | Operations and Maintenance Expense | | | | | |
| CWC-010 | Cash Vouchers, excl itemizations below | ASSIGN | 29.03 | 30.00 | (0.97) | -0.2658% |
| CWC-011 | WCNOC Operations & Nucl fuel | ASSIGN | 29.03 | 13.81 | 15.22 | 4.1699% |
| CWC-012 | Wolf Creek Refueling Outage Accrual | ASSIGN | - | - | - | 0.0000% |
| CWC-013 | Purchased Coal & Freight | ASSIGN | 29.03 | 20.88 | 8.15 | 2.2331% |
| CWC-014 | Purchased Gas & Transportaion | ASSIGN | 29.03 | 28.62 | 0.41 | 0.1123% |
| CWC-015 | Purchased Oil & Transportation | ASSIGN | 29.03 | 8.50 | 20.53 | 5.6247% |
| CWC-016 | Purchased Power | ASSIGN | 29.03 | 30.72 | (1.69) | -0.4630% |
| CWC-017 | Pension Fund Payments | ASSIGN | 29.03 | 51.74 | (22.71) | -6.2219% |
| CWC-018 | Other Post Employment Benefits (OPEB) | ASSIGN | 29.03 | 178.44 | (149.41) | -40.9342% |
| CWC-019 | Injuries & Damages | ASSIGN | 29.03 | 185.00 | (155.97) | -42.7315% |
| CWC-020 | | | | | | |
| CWC-021 | Payroll-Related O&M | | | | | |
| CWC-022 | Federal, State & City Income Tax Withheld | ASSIGN | 29.03 | 13.63 | 15.40 | 4.2192% |
| CWC-023 | FICA Taxes Withheld - Employee | ASSIGN | 29.03 | 13.77 | 15.26 | 4.1808% |
| CWC-024 | Other Employee Withholdings | ASSIGN | 29.03 | 13.63 | 15.40 | 4.2192% |
| CWC-025 | Net Payroll | ASSIGN | 29.03 | 13.854 | 15.18 | 4.1578% |
| CWC-026 | Accrued Vacation | ASSIGN | 29.03 | 344.83 | (315.80) | -86.5205% |
| CWC-027 | | | | | | |
| CWC-028 | Taxes | | | | | |
| CWC-029 | Ad Valorem / Property | ASSIGN | 29.03 | 208.84 | (179.81) | -49.2630% |
| CWC-030 | FICA Taxes - Employers | | 29.03 | 13.77 | 15.26 | 4.1808% |
| CWC-031 | Unemployment Taxes - FUTA / SUTA | ASSIGN | 29.03 | 71.00 | (41.97) | -11.4986% |
| CWC-032 | KS-City Franchise Taxes | ASSIGN | 29.03 | (77.00) | 106.03 | 29.0493% |
| CWC-033 | MO Gross Receipts Taxes - 6% | ASSIGN | 9.80 | 20.53 | (10.73) | -2.9397% |
| CWC-034 | MO Gross Receipts Taxes - 4% | ASSIGN | 9.80 | 20.53 | (10.73) | -2.9397% |
| CWC-035 | MO Gross Receipts Taxes - Other Cities | ASSIGN | 9.80 | 20.53 | (10.73) | -2.9397% |
| CWC-036 | Sales Taxes-MO | ASSIGN | 9.80 | 22.00 | (12.20) | -3.3425% |
| CWC-037 | Sales Taxes-KS | ASSIGN | 29.03 | 22.00 | 7.03 | 1.9260% |
| CWC-038 | Use Taxes | ASSIGN | 9.80 | 22.00 | (12.20) | -3.3425% |
| CWC-039 | | | | | | |
| CWC-040 | | | | | | |
| CWC-041 | Currently Payable Income taxes | ASSIGN | 29.03 | 45.63 | (16.60) | -4.5466% |
| CWC-042 | Interest Expense | ASSIGN | 29.03 | 86.55 | (57.52) | -15.7589% |
| CWC-043 | | | | | | |
| CWC-044 | | | | | | |
| CWC-045 | | | | | | |
| CWC-046 | Total Gross Payroll (projected 12 MO ended 12-2006) | | 200,520,730 | | | |
| CWC-047 | Less : Gross Payroll paid by WCNOC | | 38,700,177 | | | |
| CWC-048 | Gross Payroll - Incurred internally | | <u>161,820,553</u> | | | |
| CWC-049 | | | | | | |
| CWC-050 | Payroll Withholdings - Incurred Internally -% based on 2005 CWC study | | | | | |
| CWC-051 | Federal, State & City Income Tax Withheld | | 32,343,588 | 19.9873% | | |
| CWC-052 | FICA Taxes Withheld - Employee | | 11,655,774 | 7.2029% | | |
| CWC-053 | Other Employee Withholdings | | <u>27,316,320</u> | 16.8806% | | |
| CWC-054 | Total Withholdings | | <u>71,315,681</u> | 44.0708% | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---------------------------------------|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| D-009 | | PRODUCTION PLANT | | | | | | | |
| D-010 | | STEAM | | | | | | | |
| D-011 | 310 | LAND & LAND RIGHTS | ASSIGN | | | | 0.00% | | |
| D-012 | | TOTAL ACCOUNT 310 | | | | | | | |
| D-013 | | | | | | | | | |
| D-014 | 311 | STRUCTURES & IMPROVEMENTS | ASSIGN | | | | 3.31% | | |
| D-015 | | LEASE HOLD IMPROVEMENTS - P&M | ASSIGN | | | | 0.00% | | |
| D-016 | | STRUCTURES & IMPROVEMENTS - H5 | ASSIGN | | | | 0.82% | | |
| D-017 | | TOTAL ACCOUNT 311 | | | | | | | |
| D-018 | | | | | | | | | |
| D-019 | 312 | BOILER PLANT EQUIPMENT | ASSIGN | | | | 3.63% | | |
| D-020 | | UNIT TRAINS | ASSIGN | | | | 3.63% | | |
| D-021 | | AQC EQUIPMENT | ASSIGN | | | | 3.63% | | |
| D-022 | | BOILER PLANT EQUIPMENT - H5 | ASSIGN | | | | 0.90% | | |
| D-023 | | TOTAL ACCOUNT 312 | | | | | | | |
| D-024 | | | | | | | | | |
| D-025 | 314 | TURBOGENERATOR UNITS | ASSIGN | | | | 3.13% | | |
| D-026 | | TOTAL ACCOUNT 314 | | | | | | | |
| D-027 | | | | | | | | | |
| D-028 | 315 | ACCESSORY ELECTRIC EQUIPMENT | ASSIGN | | | | 3.23% | | |
| D-029 | | ACCESSORY ELECTRIC EQUIPMENT - H5 | ASSIGN | | | | 0.80% | | |
| D-030 | | ACC ELEC EQUIP - COMPUTERS (LIKE 391) | ASSIGN | | | | 5.40% | | |
| D-031 | | TOTAL ACCOUNT 315 | | | | | | | |
| D-032 | | | | | | | | | |
| D-033 | 316 | MISC. POWER PLANT EQUIPMENT | ASSIGN | | | | 3.50% | | |
| D-034 | | MISC. POWER PLANT EQUIPMENT - H5 | ASSIGN | | | | 0.87% | | |
| D-035 | | TOTAL ACCOUNT 316 | | | | | | | |
| D-036 | | | | | | | | | |
| D-037 | | TOTAL STEAM PLANT | | | | | | | |
| D-038 | | | | | | | | | |
| D-039 | | NUCLEAR | | | | | | | |
| D-040 | 320 | LAND & LAND RIGHTS | ASSIGN | | | | 0.00% | | |
| D-041 | | MISSOURI GROSS AFDC | ASSIGN | | | | 0.00% | | |
| D-042 | | TOTAL LAND & LAND RIGHTS | | | | | | | |
| D-043 | | | | | | | | | |
| D-044 | 321 | STRUCTURES & IMPROVEMENTS | ASSIGN | | | | 1.55% | | |
| D-045 | | MISSOURI GROSS AFDC | ASSIGN | | | | 1.55% | | |
| D-046 | | TOTAL STRUCTURES & IMPROVEMENTS | | | | | | | |
| D-047 | | | | | | | | | |
| D-048 | 322 | REACTOR PLANT EQUIPMENT | ASSIGN | | | | 1.73% | | |
| D-049 | | MISSOURI GROSS AFDC | ASSIGN | | | | 1.73% | | |
| D-050 | | TOTAL REACTOR PLANT EQUIPMENT | | | | | | | |
| D-051 | | | | | | | | | |
| D-052 | 323 | TURBOGENERATOR UNITS | ASSIGN | | | | 1.96% | | |
| D-053 | | MISSOURI GROSS AFDC | ASSIGN | | | | 1.96% | | |
| D-054 | | TOTAL TURBOGENERATOR UNITS | | | | | | | |
| D-055 | | | | | | | | | |
| D-056 | 324 | ACCESSORY ELECT. EQUIPMENT | ASSIGN | | | | 1.73% | | |
| D-057 | | MISSOURI GROSS AFDC | ASSIGN | | | | 1.73% | | |
| D-058 | | TOTAL ACCESSORY ELEC. EQUIPMENT | | | | | | | |
| D-059 | | | | | | | | | |
| D-060 | 325 | MISC POWER PLANT EQUIPMENT | ASSIGN | | | | 2.36% | | |
| D-061 | | MISSOURI GROSS AFDC | ASSIGN | | | | 2.36% | | |
| D-062 | | TOTAL MISC POWER PLANT EQUIPMENT | | | | | | | |
| D-063 | | | | | | | | | |
| D-064 | 328 | REGULATORY DISALLOWANCES | | | | | | | |
| D-065 | | MPSC DISALLOWANCE | ASSIGN | | | | 1.73% | | |
| D-066 | | MPSC DISALLOW - NOT MO JURIS | ASSIGN | | | | 1.73% | | |
| D-067 | | KCC DISALLOWANCE | ASSIGN | | | | 1.73% | | |
| D-068 | | KCC DISALLOW - NOT KS JURIS | ASSIGN | | | | 1.73% | | |
| D-069 | | MISSOURI GROSS AFDC | ASSIGN | | | | 1.73% | | |
| D-070 | | TOTAL REGULATORY DISALLOWANCES | | | | | | | |
| D-071 | | | | | | | | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| D-072 | | TOTAL NUCLEAR PRODUCTION PLANT | | | | | | | |
| D-073 | | | | | | | | | |
| D-074 | | OTHER PRODUCTION PLANT - CT | | | | | | | |
| D-075 | 340 | LAND - CT | ASSIGN | | | | 0.00% | | |
| D-076 | | LAND RIGHTS - CT | ASSIGN | | | | 0.00% | | |
| D-077 | 341 | STRUCTURES & IMPROVEMENTS - CT | ASSIGN | | | | 4.12% | | |
| D-078 | 342 | FUEL HOLDERS, PRODUCERS AND ACC - CT | ASSIGN | | | | 4.12% | | |
| D-079 | 344 | GENERATORS - CT | ASSIGN | | | | 4.12% | | |
| D-080 | 345 | ACCESSORY ELECTRIC EQUIPMENT - CT | ASSIGN | | | | 4.12% | | |
| D-081 | 346 | OTHER PROD-MISC PWR PLT EQUIP - CT | ASSIGN | | | | n/a | | |
| D-082 | | TOTAL OTHER PRODUCTION PLANT - CT | | | | | | | |
| D-083 | | | | | | | | | |
| D-084 | | OTHER PRODUCTION PLANT - WIND | | | | | | | |
| D-085 | 340 | LAND - WIND | ASSIGN | | | | 0.00% | | |
| D-086 | | LAND RIGHTS - WIND | ASSIGN | | | | n/a | | |
| D-087 | 341 | STRUCTURES & IMPROVEMENTS - WIND | ASSIGN | | | | 5.00% | | |
| D-088 | 344 | GENERATORS - WIND | ASSIGN | | | | 5.00% | | |
| D-089 | 345 | ACCESSORY ELECTRIC EQUIPMENT - WIND | ASSIGN | | | | 5.00% | | |
| D-090 | 346 | OTHER PROD-MISC PWR PLT EQUIP - WIND | ASSIGN | | | | n/a | | |
| D-091 | | TOTAL OTHER PRODUCTION PLANT - WIND | | | | | | | |
| D-092 | | | | | | | | | |
| D-093 | | TOTAL PRODUCTION PLANT | | | | | | | |
| D-094 | | | | | | | | | |
| D-095 | | TRANSMISSION PLANT | | | | | | | |
| D-096 | 350 | LAND AND LAND RIGHTS | | | | | | | |
| D-097 | | LAND | ASSIGN | | | | 0.00% | | |
| D-098 | | LAND RIGHTS | | | | | | | |
| D-099 | | DISTRIBUTION RELATED - MO | ASSIGN | | | | 0.00% | | |
| D-100 | | DISTRIBUTION RELATED - KS | ASSIGN | | | | 0.00% | | |
| D-101 | | ALLOCATED TRANSMISSION | ASSIGN | | | | 0.00% | | |
| D-102 | | TOTAL LAND RIGHTS | | | | | | | |
| D-103 | | TOTAL ACCT 350 | | | | | | | |
| D-104 | | | | | | | | | |
| D-105 | 352 | STRUCTURES AND IMPROVEMENTS | ASSIGN | | | | 1.36% | | |
| D-106 | | MO GROSS AFDC | ASSIGN | | | | 1.36% | | |
| D-107 | | TOTAL ACCT 352 | | | | | | | |
| D-108 | | | | | | | | | |
| D-109 | 353 | STATION EQUIPMENT | ASSIGN | | | | 2.24% | | |
| D-110 | | MO GROSS AFDC | ASSIGN | | | | 2.24% | | |
| D-111 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | ASSIGN | | | | 2.50% | | |
| D-112 | | TOTAL ACCT 353 | | | | | | | |
| D-113 | | | | | | | | | |
| D-114 | 354 | TOWERS AND FIXTURES | ASSIGN | | | | 2.00% | | |
| D-115 | | | | | | | | | |
| D-116 | 355 | POLES AND FIXTURES | | | | | | | |
| D-117 | | DISTRIBUTION RELATED - MO | ASSIGN | | | | 3.59% | | |
| D-118 | | DISTRIBUTION RELATED - KS | ASSIGN | | | | 3.59% | | |
| D-119 | | TRANSMISSION EQUIPMENT | ASSIGN | | | | 3.59% | | |
| D-120 | | SUBTOTAL | | | | | | | |
| D-121 | | MO GROSS AFDC | ASSIGN | | | | 3.59% | | |
| D-122 | | TOTAL ACCT 355 | | | | | | | |
| D-123 | | | | | | | | | |
| D-124 | 356 | OVERHEAD CONDUCTORS AND DEVICES | | | | | | | |
| D-125 | | DISTRIBUTION RELATED - MO | ASSIGN | | | | 3.10% | | |
| D-126 | | DISTRIBUTION RELATED - KS | ASSIGN | | | | 3.10% | | |
| D-127 | | TRANSMISSION EQUIPMENT | ASSIGN | | | | 3.10% | | |
| D-128 | | SUBTOTAL | | | | | | | |
| D-129 | | MO GROSS AFDC | ASSIGN | | | | 3.10% | | |
| D-130 | | TOTAL ACCT 356 | | | | | | | |
| D-131 | | | | | | | | | |
| D-132 | 357 | UNDERGROUND CONDUIT | ASSIGN | | | | 1.32% | | |
| D-133 | | | | | | | | | |
| D-134 | 358 | UNDERGROUND CONDUCTORS & DEVICES | ASSIGN | | | | 2.55% | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| D-135 | | | | | | | | | |
| D-136 | | TOTAL TRANSMISSION PLANT | | | | | | | |
| D-137 | | | | | | | | | |
| D-138 | | DISTRIBUTION PLANT | | | | | | | |
| D-139 | 360 | LAND & LAND RIGHTS | | | | | | | |
| D-140 | | LAND (NON-DEPRECIABLE) | | | | | | | |
| D-141 | | MISSOURI | ASSIGN | | | | 0.00% | | |
| D-142 | | KANSAS | ASSIGN | | | | 0.00% | | |
| D-143 | | TOTAL LAND | | | | | | | |
| D-144 | | | | | | | | | |
| D-145 | | LAND RIGHTS | | | | | | | |
| D-146 | | MISSOURI (DEPRECIABLE) | ASSIGN | | | | 0.00% | | |
| D-147 | | KANSAS (NON-DEPRECIABLE) | ASSIGN | | | | 0.00% | | |
| D-148 | | TOTAL LAND RIGHTS | | | | | | | |
| D-149 | | | | | | | | | |
| D-150 | | TOTAL ACCT 360 | | | | | | | |
| D-151 | | | | | | | | | |
| D-152 | 361 | STRUCTURES & IMPROVEMENTS | | | | | | | |
| D-153 | | MISSOURI | ASSIGN | | | | 2.96% | | |
| D-154 | | KANSAS | ASSIGN | | | | 2.96% | | |
| D-155 | | TOTAL ACCOUNT 361 | | | | | | | |
| D-156 | | | | | | | | | |
| D-157 | 362 | STATION EQUIPMENT | | | | | | | |
| D-158 | | MISSOURI | ASSIGN | | | | 2.00% | | |
| D-159 | | KANSAS | ASSIGN | | | | 2.00% | | |
| D-160 | | SUBTOTAL ACCOUNT 362 | | | | | | | |
| D-161 | | | | | | | | | |
| D-162 | | STATION EQUIP - COMMUN EQUIP (LIKE 397) | | | | | | | |
| D-163 | | MISSOURI | ASSIGN | | | | 2.50% | | |
| D-164 | | KANSAS | ASSIGN | | | | 2.50% | | |
| D-165 | | TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) | | | | | | | |
| D-166 | | | | | | | | | |
| D-167 | | TOTAL ACCOUNT 362 | | | | | | | |
| D-168 | | | | | | | | | |
| D-169 | 364 | POLES, TOWERS, & FIXTURES | | | | | | | |
| D-170 | | MISSOURI | ASSIGN | | | | 4.09% | | |
| D-171 | | KANSAS | ASSIGN | | | | 4.09% | | |
| D-172 | | TOTAL ACCOUNT 364 | | | | | | | |
| D-173 | | | | | | | | | |
| D-174 | 365 | OVERHEAD CONDUCTORS & DEVICES | | | | | | | |
| D-175 | | MISSOURI | ASSIGN | | | | 2.02% | | |
| D-176 | | KANSAS | ASSIGN | | | | 2.02% | | |
| D-177 | | TOTAL ACCOUNT 365 | | | | | | | |
| D-178 | | | | | | | | | |
| D-179 | 366 | UNDERGROUND CONDUIT | | | | | | | |
| D-180 | | MISSOURI | ASSIGN | | | | 1.33% | | |
| D-181 | | KANSAS | ASSIGN | | | | 1.33% | | |
| D-182 | | TOTAL ACCOUNT 366 | | | | | | | |
| D-183 | | | | | | | | | |
| D-184 | 367 | UNDERGROUND CONDUCTORS & DEV. | | | | | | | |
| D-185 | | MISSOURI | ASSIGN | | | | 1.23% | | |
| D-186 | | KANSAS | ASSIGN | | | | 1.23% | | |
| D-187 | | TOTAL ACCOUNT 367 | | | | | | | |
| D-188 | | | | | | | | | |
| D-189 | 368 | LINE TRANSFORMERS | | | | | | | |
| D-190 | | MISSOURI | | | | | | | |
| D-191 | | RECORDED IN MISSOURI | ASSIGN | | | | 3.10% | | |
| D-192 | | ALLOCATED TO MISSOURI | ASSIGN | | | | 3.10% | | |
| D-193 | | TOTAL MISSOURI | | | | | | | |
| D-194 | | | | | | | | | |
| D-195 | | KANSAS | | | | | | | |
| D-196 | | RECORDED IN KANSAS | ASSIGN | | | | 3.10% | | |
| D-197 | | ALLOCATED TO KANSAS | ASSIGN | | | | 3.10% | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| D-198 | | TOTAL KANSAS | | | | | | | |
| D-199 | | | | | | | | | |
| D-200 | | TOTAL ACCOUNT 368 | | | | | | | |
| D-201 | | | | | | | | | |
| D-202 | 369 | SERVICES | | | | | | | |
| D-203 | | MISSOURI | ASSIGN | | | | 3.14% | | |
| D-204 | | KANSAS | ASSIGN | | | | 3.14% | | |
| D-205 | | TOTAL ACCOUNT 369 | | | | | | | |
| D-206 | | | | | | | | | |
| D-207 | 370 | METERS | | | | | | | |
| D-208 | | MISSOURI | | | | | | | |
| D-209 | | RECORDED IN MISSOURI | ASSIGN | | | | 4.31% | | |
| D-210 | | ALLOCATED TO MISSOURI | ASSIGN | | | | 4.31% | | |
| D-211 | | TOTAL MO METERS | | | | | | | |
| D-212 | | | | | | | | | |
| D-213 | | KANSAS | | | | | | | |
| D-214 | | RECORDED IN KANSAS | ASSIGN | | | | 4.31% | | |
| D-215 | | ALLOCATED TO KANSAS | ASSIGN | | | | 4.31% | | |
| D-216 | | TOTAL KS METERS | | | | | | | |
| D-217 | | | | | | | | | |
| D-218 | | TOTAL ACCOUNT 370 | | | | | | | |
| D-219 | | | | | | | | | |
| D-220 | 371 | INSTALLATION ON CUST.PREMISES | | | | | | | |
| D-221 | | MISSOURI | ASSIGN | | | | 9.51% | | |
| D-222 | | KANSAS | ASSIGN | | | | 9.51% | | |
| D-223 | | TOTAL ACCOUNT 371 | | | | | | | |
| D-224 | | | | | | | | | |
| D-225 | 373 | STREET LIGHTS & SIGNAL SYSTEMS | | | | | | | |
| D-226 | | MISSOURI | ASSIGN | | | | 3.69% | | |
| D-227 | | KANSAS | ASSIGN | | | | 3.69% | | |
| D-228 | | TOTAL ACCOUNT 373 | | | | | | | |
| D-229 | | | | | | | | | |
| D-230 | | TOTAL DISTRIBUTION PLANT | | | | | | | |
| D-231 | | | | | | | | | |
| D-232 | | TOTAL TRANS & DIST. PLANT | | | | | | | |
| D-233 | | | | | | | | | |
| D-234 | | TOTAL PROD, TRANS & DIST PLANT | | | | | | | |
| D-235 | | | | | | | | | |
| D-236 | | | | | | | | | |
| D-237 | | GENERAL PLANT | | | | | | | |
| D-238 | 389 | LAND AND LAND RIGHTS | ASSIGN | | | | 0.00% | | |
| D-239 | 390 | STRUCTURES AND IMPROVEMENTS | ASSIGN | | | | 2.54% | | |
| D-240 | | LEASEHOLD IMPROVEMENTS | ASSIGN | | | | 0.00% | | |
| D-241 | | TOTAL ACCT 390 | | | | | | | |
| D-242 | 391 | OFFICE FURNITURE & EQUIPMENT | ASSIGN | | | | 5.40% | | |
| D-243 | 392 | TRANSPORTATION EQUIPMENT | ASSIGN | | | | 5.43% | | |
| D-244 | 393 | STORES EQUIPMENT | ASSIGN | | | | 3.58% | | |
| D-245 | 394 | TOOLS, SHOP & GARAGE EQUIPMENT | ASSIGN | | | | 2.61% | | |
| D-246 | 395 | LABORATORY EQUIPMENT | ASSIGN | | | | 3.37% | | |
| D-247 | 396 | POWER OPERATED EQUIPMENT | ASSIGN | | | | 5.55% | | |
| D-248 | 397 | COMMUNICATIONS EQUIPMENT | | | | | | | |
| D-249 | | ALLOCATED | ASSIGN | | | | 2.50% | | |
| D-250 | | MO GROSS AFDC | ASSIGN | | | | 2.50% | | |
| D-251 | | TOTAL ACCT 397 | | | | | | | |
| D-252 | 398 | MISCELLANEOUS EQUIPMENT | ASSIGN | | | | 3.16% | | |
| D-253 | 399 | OTHER TANGIBLE PROPERTY | ASSIGN | | | | 0.00% | | |
| D-254 | | | | | | | | | |
| D-255 | | TOTAL GENERAL PLANT | | | | | | | |
| D-256 | | | | | | | | | |
| D-257 | | INTANGIBLE PLANT | | | | | | | |
| D-258 | 301 | ORGANIZATION | ASSIGN | | | | 0.00% | | |
| D-259 | 302 | FRANCHISES & CONSENTS | | | | | | | |
| D-260 | | MISSOURI | ASSIGN | | | | 0.00% | | |

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

| LINE NO. | ACCT. NO. | DESCRIPTION | ALLOCATION BASIS | SYSTEM TOTAL COL. 601 | ADJUSTMENTS COL. 602 | ADJUSTED TOTAL COL. 603 | MISSOURI JURISDICTION COL. 604 | PROFORMA ADJUSTMENTS COL. 605 | PROFORMA JURISDICTION COL. 606 |
|----------|-----------|---|------------------|-----------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| D-261 | | OTHER | ASSIGN | | | | 0.00% | | |
| D-262 | | TOTAL ACCOUNT 302 | | | | | | | |
| D-263 | | | | | | | | | |
| D-264 | 303 | MISC. INTANGIBLE PLANT | | | | | | | |
| D-265 | | 5-YR SOFTWARE | | | | | | | |
| D-266 | | CUSTOMER RELATED | ASSIGN | | | | 0.00% | | |
| D-267 | | ENERGY RELATED | ASSIGN | | | | 0.00% | | |
| D-268 | | DEMAND RELATED | ASSIGN | | | | 0.00% | | |
| D-269 | | CORPORATE SOFTWARE | ASSIGN | | | | 0.00% | | |
| D-270 | | TRANSMISSION RELATED | ASSIGN | | | | 0.00% | | |
| D-271 | | TOTAL 5-YR SOFTWARE | | | | | | | |
| D-272 | | | | | | | | | |
| D-273 | | 10-YR SOFTWARE | | | | | | | |
| D-274 | | CUSTOMER RELATED | ASSIGN | | | | 0.00% | | |
| D-275 | | ENERGY RELATED | ASSIGN | | | | 0.00% | | |
| D-276 | | TOTAL 10-YR SOFTWARE | | | | | | | |
| D-277 | | | | | | | | | |
| D-278 | | INTANGIBLE ACC EQUIP (LIKE 345) | ASSIGN | | | | 0.00% | | |
| D-279 | | INTANGIBLE SUBSTATION EQUIP (LIKE 353) | ASSIGN | | | | n/a | | |
| D-280 | | INTANGIBLE COMMUNICATION EQUIP (LIKE 397) | ASSIGN | | | | 0.00% | | |
| D-281 | | | | | | | | | |
| D-282 | | TOTAL MISC. INTANGIBLE PLANT | | | | | | | |
| D-283 | | | | | | | | | |
| D-284 | | TOTAL INTANGIBLE PLANT | | | | | | | |
| D-285 | | | | | | | | | |
| D-286 | | ELECTRIC ACQUISITION ADJUSTMENT | ASSIGN | | | | 0.00% | | |
| D-287 | | | | | | | | | |
| D-288 | | TOTAL ELECTRIC PLANT IN SERVICE | | | | | | | |

| KANSAS CITY POWER & LIGHT COMPANY | | | |
|---|---|--------------------|------------------------|
| MISSOURI REVENUE REQUIREMENT | | | Non-Proprietary |
| 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09 | | | |
| SUMMARY OF ADJUSTMENTS (1) | | | |
| | | Incr (Decr) | Company witness |
| JURISDICTIONAL COST OF SERVICE | | | |
| OPERATING REVENUE | | | |
| Retail Sales - Schedule 1, line 1-010 | | | |
| Adj-1 | Remove Gross Receipts Tax revenue (MO only) | (44,140,975) | Weisensee |
| Adj-49a | Normalize MO retail revenues (MO only) | 28,612,383 | Rush/McCollister |
| Adj-49a | Normalize KS retail revenues (KS only) | 31,793,911 | Rush/McCollister |
| | | 16,265,319 | |
| Miscellaneous Revenue - Schedule 1, line 1-011 | | | |
| Adj-1 | Remove Gross Receipts Tax revenue (MO only) | (115,244) | Weisensee |
| Adj-49b | Adjust MO forfeited discounts for Adj 49a (MO only) | 78,497 | Weisensee |
| Adj-49b | Adjust KS forfeited discounts for Adj 49a (KS only) | 80,342 | Weisensee |
| | | 43,595 | |
| Bulk Power Sales - Schedule 1, line 1-012 | | | |
| Adj-11 | Remove FERC charge related to prior years | 156,418 | Weisensee |
| Adj-39 | Normalize Bulk Power Sales | (99,609,756) | Schnitzer |
| | | (99,453,338) | |
| BPS in Excess of 25th% with Interest- Schedule 1, line 1-014 | | | |
| Adj-77 | Return bulk power margins in excess of 25th percentile, including interest (MO only) | 1,132,799 | Weisensee |
| | Operating Revenue - Schedule 1, line 1-015 | (82,011,625) | |
| OPERATING EXPENSES | | | |
| Fuel - Schedule 1, line 1-018 | | | |
| Adj-11 | Remove effect of Hawthorn SCR settlement | 502,550 | Weisensee |
| Adj-11 | Adjust 2007 expenses resulting from establishment of KS regulatory liability for 2006 DOE refund | (181,305) | (2) |
| Adj-12 | Adjust book depreciation expense to jurisdictional rates- unit trains | (243,155) | Weisensee |
| Adj-20 | Annualize salary and wage expense for changes in staffing levels and base pay rates | 6,246,059 | Weisensee |
| Adj-20a | Reverse actual salary and wage expense incurred during the test year | (5,352,926) | Weisensee |
| Adj-38 | Annualize Fuel Expense at contract prices for net system input normalized for weather | (7,153,116) | B. Crawford / Blunk |
| Adj-62 | Amortize reparations, net of unamortized costs, for Surface Transportation Board litigation | (1,197,233) | Blunk / Weisensee |
| Adj-76 | Amortize DOE refund KS regulatory liability | (60,435) | (2) |
| Adj-97 | Reverse all previous depreciation adjustments- unit trains | 243,155 | Weisensee |
| Adj-98a | Annualize depreciation expense based on jurisdictional depreciation rates applied to 3/31/2009 jurisdictional plant-in-service- unit trains | (275,386) | Weisensee |
| | | (7,471,792) | |
| Purchased Power - Schedule 1, line 1-019 | | | |
| Adj-11 | Remove effect of Hawthorn SCR settlement | 2,022,305 | Weisensee |
| Adj-40 | Annualize Purchased Power Expense at contract prices for net system input normalized for weather | (40,437,956) | B. Crawford |
| | | (38,415,651) | |
| Other Operations & Maintenance Expenses - Schedule 1, line 1-020 | | | |
| Adj-4 | Include KCREC bad debt expense | 5,469,596 | Weisensee |
| Adj-8 | Eliminate billings from GPES to KCPL for earnings tax and interest expense | (304,382) | Weisensee |
| Adj-9 | Include KCREC bank fees related to sale of receivables | 4,052,099 | Weisensee |
| Adj-11 | Remove effect of Hawthorn SCR settlement | 275,145 | Weisensee |
| Adj-11 | Adjust 2007 expenses for 2006 Talent Assessment outplacement accrual adjusted in 2007 | 386,238 | Weisensee |
| Adj-11 | Adjust 2007 expenses for Talent Assessment severance and outplacement KS regulatory asset established in 2007 | 3,733,910 | (2) |
| Adj-11 | Adjust 2007 expenses for Talent Assessment severance and outplacement MO regulatory asset established in 2007 | 4,505,074 | Weisensee |

| KANSAS CITY POWER & LIGHT COMPANY | | | |
|--|--|--------------------|------------------------|
| MISSOURI REVENUE REQUIREMENT | | | Non-Proprietary |
| 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09 | | | |
| SUMMARY OF ADJUSTMENTS (1) | | | |
| | | Incr (Decr) | Company witness |
| Adj-11 | Adjust 2007 expenses for Employment Augmentation KS regulatory asset established in 2007 | 264,183 | (2) |
| Adj-11 | Adjust 2007 expenses for pre-July 2006 KS DSM costs written off in 2007 | (794,523) | (2) |
| Adj-11 | Adjust 2007 expenses for R&D tax credit consulting fee MO regulatory asset established in 2007 | 385,000 | Weisensee |
| Adj-11 | Adjust 2007 expenses for advertising MO regulatory asset established in 2007 | 261,696 | Weisensee |
| Adj-11 | Adjust 2007 expenses for Wolf Creek FAS 88 termination fees MO regulatory asset established in 2007 | 129,394 | Weisensee |
| Adj-12 | Adjust book depr expense to jurisdictional rates- transportation equip (O&M %) | (191,077) | Weisensee |
| Adj-20 | Annualize salary and wage expense for changes in staffing levels and base pay rates | 165,084,708 | Weisensee |
| Adj-20a | Reverse actual salary and wage expense incurred during the test year | (141,479,054) | Weisensee |
| Adj-20b | Normalize severance costs | 213,485 | Weisensee |
| Adj-20c | Normalize incentive compensation costs- Value Link | 3,324,109 | Weisensee |
| Adj-20d | Normalize 401k costs | 1,054,043 | Weisensee |
| Adj-20h | Normalize relocation costs | 50,509 | Weisensee |
| Adj-26a | Normalize Production maintenance expense | 5,062,895 | D. Crawford |
| Adj-26b | Normalize Transmission maintenance expense | 643,092 | Weisensee |
| Adj-26c | Normalize Distribution maintenance expense | 5,722,680 | Weisensee |
| Adj-26d | Normalize Information Technology maintenance expense | 1,439,921 | Weisensee |
| Adj-27 | Adjust FAS 87 and FAS 88 pension expense | (245,321) | Weisensee |
| Adj-31 | Amortize DSM regulatory assets | 1,337,647 | Dennis/ Weisensee |
| Adj-31 | Recognize KS DSM deferred costs collected through Energy Efficiency Rider | 4,247,712 | (2) |
| Adj-32a | Reverse 2006 MO rate case expense amortization and amortize 2006 KS rate case expenses | (530,148) | Weisensee |
| Adj-32b | Amortize 2007 MO and KS rate case expenses | 566,341 | Weisensee |
| Adj-32c | Amortize 2008 MO and KS rate case expenses | 975,006 | Weisensee |
| Adj-37 | Annualize regulatory assessments | 149,060 | Weisensee |
| Adj-41 | Normalize bad debt expense related to actual 2007 revenues | 224,297 | Weisensee |
| Adj-42 | Annualize Wolf Creek refueling outage amortization | 3,262,713 | Weisensee |
| Adj-45a | Adjust OPEB expense | 1,159,648 | Weisensee |
| Adj-45b | Annualize other benefit costs | 1,745,908 | Weisensee |
| Adj-48 | Adjust transmission and distribution expense for new MPSC regulations-vegetation management, infrastructure and reliability (MO only) | 6,712,480 | Herdegen |
| Adj-49a | Adjust bad debt expense related to revenue Adj-49a | 327,172 | Weisensee |
| Adj-52a | Annualize LaCygne SCR O&M expenses | 19,311 | D. Crawford |
| Adj-52b | Adjust O&M expenses for new Iatan I AQCS | 1,656,915 | D. Crawford |
| Adj-54 | Annualize KCREC bank fees related to sale of receivables | (1,675,405) | Cline |
| Adj-56 | Annualize Customer Accounts expense for credit card payment costs | 144,476 | Dennis |
| Adj-63 | Amortize Talent Assessment severance and outplacement KS regulatory asset | 402,608 | (2) |
| Adj-63 | Amortize Talent Assessment severance and outplacement MO regulatory asset | 968,103 | Weisensee |
| Adj-69 | Amortize advertising MO regulatory asset | 130,848 | Weisensee |
| Adj-73 | Amortize Employment Augmentation regulatory asset (KS only) | 26,418 | (2) |
| Adj-74 | Amortize R&D tax credit consulting fee MO regulatory asset | 78,846 | Weisensee |
| Adj-78 | Adjust for Merger synergy savings, net of transition cost amortization (MO) | (9,991,800) | Ives |
| Adj-97 | Reverse all previous depreciation adjustments- transportation equipment (O&M%) | 191,077 | Weisensee |
| Adj-98a | Annualize depreciation expense based on jurisdictional depr rates applied to jurisdictional plant-in-service at 3/31/2009- transportation equip (O&M%) | 95,427 | Weisensee |
| | | 71,268,080 | |
| Depreciation Expense - Schedule 1, line 1-021 | | | |
| Adj-12 | Adjust book depreciation expense to jurisdictional rates | (6,628,988) | Weisensee |
| Adj-97 | Reverse all previous depreciation adjustments, excluding fuel expense and transportation equipment adjustments | 6,628,988 | Weisensee |
| Adj-98a | Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at March 31, 2009 | 12,137,477 | Weisensee |
| | | 12,137,477 | |

| KANSAS CITY POWER & LIGHT COMPANY | | | |
|---|---|---------------------|------------------------|
| MISSOURI REVENUE REQUIREMENT | | | Non-Proprietary |
| 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09 | | | |
| SUMMARY OF ADJUSTMENTS (1) | | | |
| | | Incr (Decr) | Company witness |
| Amortization Expense - Schedule 1, line 1-022 | | | |
| Adj-12 | Adjust book amortization expense to jurisdictional basis | (3,762,637) | Weisensee |
| Adj-25 | Reflect additional amortization included in Missouri Case No. ER-2007-0291 and pre-tax payment on plant included in Kansas Docket No. 07-KCPE-905-RTS | 21,723,827 | Cline |
| Adj-97 | Reverse all previous amortization adjustments, excluding credit ratio amortization | 3,762,637 | Weisensee |
| Adj-98b | Annualize amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-Service at March 31, 2009 | 3,706,801 | Weisensee |
| | | 25,430,628 | |
| Interest on Customer Deposits - Missouri - Schedule 1, line 1-023 | | | |
| Adj-10 | Transfer interest on customer deposits above the line | 463,743 | Weisensee |
| Interest on Customer Deposits - Kansas - Schedule 1, line 1-024 | | | |
| Adj-10 | Transfer interest on customer deposits above the line | 90,512 | (2) |
| Taxes Other than Income - Schedule 1, line 1-025 | | | |
| Adj-1 | Remove Gross Receipts Tax expense (MO only) | (43,435,949) | Weisensee |
| Adj-11 | Adjust 2007 expenses for Talent Assessment severance and outplacement KS regulatory asset established in 2007 | 292,174 | (2) |
| Adj-11 | Adjust 2007 expenses for Talent Assessment severance and outplacement MO regulatory asset established in 2007 | 335,443 | Weisensee |
| Adj-20g | Annualize FICA payroll tax expense | 1,907,835 | Weisensee |
| Adj-33b | Adjust property tax expense | 3,891,013 | Weisensee |
| Adj-34 | Reverse test year Kansas City, Missouri Earnings Tax (MO only) | (462,815) | Weisensee |
| | | (37,472,299) | |
| Income Tax Expense- Schedule 1, line 1-026 | | | |
| 19, 33a | Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes | (43,522,005) | Weisensee |
| Adj-34 | Reflect Kansas City, Missouri Earnings Tax (MO only) | 509,683 | Weisensee |
| | | (43,012,322) | |
| | Total Electric Oper. Expenses - Schedule 1, line 1-027 | (16,981,624) | |
| | Net Electric Operating Income - Schedule 1, line 1-029 | (65,030,001) | |
| RATE BASE | | | |
| Total Electric Plant - Schedule 1, line 1-032 | | | |
| Adj-3 | Adjust Wolf Creek disallowance to 100% jurisdictional basis | (6,716,062) | Weisensee |
| Adj-21 | Increase plant-in-service for projected additions and retirements for the period January 2008-March 2009 | 557,841,858 | Weisensee |
| | | 551,125,796 | |
| Accumulated Depreciation & Amortization - Schedule 1, line 1-033 | | | |
| Adj-13 | Adjust book Depreciation Reserve to jurisdictional basis | (117,658,470) | Weisensee |
| Adj-53a | Adjust Depreciation Reserve for annualized depreciation provision for January 2008 through March 2009 | 235,360,913 | Weisensee |
| Adj-53b | Adjust Depreciation Reserve for projected retirements and net salvage expenditures from January 2008 through March 2009 | (94,868,501) | Weisensee |
| | | 22,833,942 | |
| | Net Plant - Schedule 1, line 1-034 | 528,291,854 | |
| Working Capital - Schedule 1, line 1-036 | | | |
| Adj-50 | Adjust Prepayments to 13-Month average | 745,352 | Weisensee |
| Adj-51a | Adjust Nuclear inventory to 18-month average | (7,416,602) | Weisensee |
| Adj-51b | Adjust Fossil inventories to required levels | 19,855,185 | Blunk |
| - | Impact of other adjustments on Cash Working Capital | (2,542,917) | Weisensee |
| | | 10,641,018 | |

| KANSAS CITY POWER & LIGHT COMPANY | | | |
|---|---|--------------------|------------------------|
| MISSOURI REVENUE REQUIREMENT | | | Non-Proprietary |
| 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09 | | | |
| SUMMARY OF ADJUSTMENTS (1) | | | |
| | | Incr (Decr) | Company witness |
| Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037 | | | |
| Adj-27 | Adjust 12/31/07 balance to projected 3/31/09 balance (54.5%) | (8,174,244) | Weisensee |
| Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038 | | | |
| Adj-27 | Adjust 12/31/07 balance to projected 3/31/09 balance (44.3%) | (6,644,386) | Weisensee |
| Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039 | | | |
| Adj-27 | Adjust 12/31/07 balance to projected 3/31/09 balance (1.2%) | (179,983) | Weisensee |
| Pension Regulatory Asset - FAS 87- Schedule 1, line 1-040 | | | |
| Adj-5 | Adjust 12/31/07 balance to MO jurisdictional basis | (1,182,956) | Weisensee |
| Adj-27 | Adjust 12/31/07 jurisdictional balance to projected 3/31/09 balance | (11,324,478) | Weisensee |
| | | (12,507,434) | |
| Pension Regulatory Asset - FAS 88- Schedule 1, line 1-041 | | | |
| Adj-5 | Adjust 12/31/07 balance to MO jurisdictional basis | (24,044,123) | Weisensee |
| ** | ** | | |
| Adj-30 | ** | | ** (2) |
| Regulatory Asset-DSM Programs-MO - Schedule 1, line 1-044 | | | |
| Adj-31 | Adjust 12/31/07 balance to projected 3/31/09 balance | 8,322,491 | Dennis/ Weisensee |
| Accumulated Deferred Income Taxes - Schedule 1, line1-046 | | | |
| Adj-14 | Adjust 12/31/07 blance to jurisdictional basis (MO only) | 39,119,993 | Weisensee |
| Adj-33a | Adjust 12/31/07 jurisdictional balance for projected activity through 3/31/09 | (23,142,817) | Weisensee |
| | | 15,977,176 | |
| Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-047- 048 | | | |
| Adj-28 | Adjust 12/31/07 balance to projected 3/31/09 balance | (1,298,131) | Blunk |
| | RATE BASE - Schedule 1, line 1-054 | 479,653,768 | |
| PRO FORMA ADJUSTMENTS | | | |
| OPERATING REVENUE | | | |
| Retail Sales - Schedule 1, line 1-010 | | | |
| | Reflect proposed rate increase, excluding additional amortization to maintain credit ratios | 86,380,000 | Giles/Weisensee |
| OPERATING EXPENSES | | | |
| Other Operations & Maintenance Expenses - Schedule 1, line 1-020 | | | |
| | Adjust bad debt expense related to proposed rate increase | 634,979 | Weisensee |
| Federal and State Income Taxes- Schedule 1, line 026 | | | |
| | Adjust income tax expense for impact of proposed rate increase, excluding additional amortization to maintain credit ratios | 32,721,997 | Weisensee |
| | Total Electric Operating Exp - Schedule 1, line 1-027 | 33,356,976 | |
| | Net Electric Operating Income - Schedule 1, line 1-029 | 53,023,024 | |
| RATE BASE | | | |
| Working Capital - Schedule 1, line 1-036 | | | |
| | Adjust cash working capital for impact of proposed rate increase | (1,792,298) | Weisensee |
| | RATE BASE - Schedule 1, line 1-054 | (1,792,298) | |
| (1) All amounts are total company; if an adjustment is applicable to only KS or MO it is so indicated | | | |
| (2) These adjustments affect Kansas jurisdictional only and are not discussed in testimony supporting the Missouri rate case. | | | |

**KANSAS CITY POWER & LIGHT COMPANY
ALLOCATORS SCHEDULE
TEST YEAR 2007
WEATHER NORMALIZED
ADJUSTED FOR CUSTOMER GROWTH TO MARCH 2009**

DESCRIPTION OF JURISDICTIONAL INPUT ALLOCATION FACTORS

| <u>Factor</u> | <u>Factor Description</u> |
|----------------------|------------------------------------|
| 100 MO | 100% Missouri |
| 100 KS | 100% Kansas |
| 100 WS | 100% Wholesale |
| C1 | Customers – Electric (Retail Only) |
| C2 | Customers – Wholesale and Retail |
| D1 | Production Demand |
| D2 | Production Demand (Same as D1) |
| E1 | Energy with Losses |
| E2 | Energy without Losses |

**KANSAS CITY POWER & LIGHT COMPANY
 ALLOCATORS SCHEDULE
 TEST YEAR 2007
 WEATHER NORMALIZED
 ADJUSTED FOR CUSTOMER GROWTH TO MARCH 2009**

**JURISDICTIONAL ALLOCATOR "C1"
 Average Number of Retail Customers**

| | <u>Customers</u> | <u>% of Total</u> |
|-------------------|------------------|-------------------|
| Missouri – Retail | 266,382 | 52.9451% |
| Kansas – Retail | 236,747 | 47.0549% |
| TOTAL COMPANY | <u>503,129</u> | <u>100.0000%</u> |

**JURISDICTIONAL ALLOCATOR "C2"
 Average Number of Retail and Wholesale Customers**

| | <u>Customers</u> | <u>% of Total</u> |
|-------------------|------------------|-------------------|
| Missouri – Retail | 266,382 | 52.9442% |
| Kansas – Retail | 236,747 | 47.0542% |
| Wholesale | 8 | 0.0016% |
| TOTAL COMPANY | <u>503,137</u> | <u>100.0000%</u> |

**KANSAS CITY POWER & LIGHT COMPANY
 ALLOCATORS SCHEDULE
 TEST YEAR 2007
 WEATHER NORMALIZED
 ADJUSTED FOR CUSTOMER GROWTH TO MARCH 2009**

**JURISDICTIONAL ALLOCATORS "D1" and "D2"
 Production Demand - Based on 4 Monthly Coincident Peaks**

| | <u>MW</u> | <u>% of Total</u> |
|----------------------|----------------|-------------------|
| Missouri – Retail | 1,856.4 | 53.5835% |
| Kansas – Retail | 1,586.6 | 45.7959% |
| Wholesale | 21.5 | 0.6206% |
| TOTAL COMPANY | <u>3,464.5</u> | <u>100.0000%</u> |

**KANSAS CITY POWER & LIGHT COMPANY
 ALLOCATORS SCHEDULE
 TEST YEAR 2007
 WEATHER NORMALIZED
 ADJUSTED FOR CUSTOMER GROWTH TO MARCH 2009**

**JURISDICTIONAL ALLOCATOR "E1"
 Energy Sales with Losses**

| | MWH w/ Losses | % of Total |
|----------------------|--------------------------|-------------------|
| Missouri – Retail | 9,271,298 | 56.6750% |
| Kansas – Retail | 6,983,641 | 42.6907% |
| Wholesale | 103,774 | 0.6344% |
| TOTAL COMPANY | 16,358,713 | 100.0000% |

**JURISDICTIONAL ALLOCATOR "E2"
 Energy Sales Without Losses**

| | MWH w/o Losses | % of Total |
|----------------------|---------------------------|-------------------|
| Missouri – Retail | 8,799,225 | 56.8262% |
| Kansas – Retail | 6,586,041 | 42.5333% |
| Wholesale | 99,172 | 0.6405% |
| TOTAL COMPANY | 15,484,438 | 100.0000% |

**Kansas City Power & Light Company
Narrative Description of Allocators**

NET ELECTRIC OPERATING INCOME

Revenues

Retail revenues are the revenues received from retail customers in Missouri and Kansas. Retail revenues are not allocated; rather, they are recorded by jurisdiction.

Miscellaneous revenues include forfeited discounts, miscellaneous services, rent from electric property, transmission service for others, and other electric revenues. These miscellaneous revenues are subdivided and, where possible, assigned directly to the jurisdiction where they are recorded. The miscellaneous revenues that are not directly assignable to a jurisdiction are grouped by functional categories and allocated on a basis consistent with that functional category.

Off-system sales margin is allocated based on the Production Plant allocator, a calculated allocator based on the allocations for the various plant functional categories.

The capacity and fixed cost components of firm bulk sales revenue are allocated based on the Demand allocator. The cost component of the energy cost is allocated based on the Energy allocator. The margin component of the energy cost is allocated based on the Production Plant allocator, consistent with the allocation of the off-system sale margin.

Sales for resale revenue is revenue from the full-requirements firm wholesale customers under FERC jurisdiction. This revenue is assigned totally to the FERC jurisdiction.

Fuel & Purchased Power Cost

Fuel cost is allocated based on the Energy allocator.

The purchased power demand (capacity) component is allocated based on the Demand allocator, while the energy component is allocated based on the Energy allocator.

Other Operating and Maintenance (“O&M”) Costs

Other production O&M cost is allocated consistent with the allocations of the respective plant functional categories, with the exception of non-labor boiler maintenance. This expense is allocated based on the Energy allocator.

Transmission O&M cost is allocated consistent with the allocation of transmission plant.

Distribution O&M cost is allocated consistent with the allocation of distribution plant.

Customer accounts expense is primarily allocated using the Customer allocator. The exception is that the uncollectible accounts expenses are directly assigned to the jurisdiction of their origin.

Customer services and information expense is primarily allocated using the Customer allocator. The exception is that the amortizations of Demand Response, Efficiency and Affordability Programs are directly assigned to the jurisdiction of their origin.

Sales expense is primarily allocated using the Customer allocator.

A&G expense is allocated using a number of methods depending on the cause of the cost. Salaries, employee benefits, and injuries and damages expenses are allocated based on the allocated sum of the labor portion of the production, transmission, distribution, customer accounts, customer services and information, and sales expenses described previously. Regulatory expenses are directly assigned to the jurisdiction of their origin, with the exception of the FERC assessment, which is allocated based on the Energy allocator. Amortization of other jurisdictional costs deferred as a result of prior regulatory orders are assigned directly to the applicable jurisdiction. Property insurance expense is allocated based on the allocation of total plant. General plant maintenance and fleet expenses are allocated based on the allocation of the plant with which they are associated. General advertising expense is allocated using the Customer allocator. The remaining A&G expenses are allocated using the Energy allocator.

Depreciation and Amortization Expenses

Depreciation and amortization expenses are allocated based on the allocation of the plant with which they are associated. Additional amortization expenses to maintain credit ratios are directly assigned to the jurisdiction of their origin.

Interest on Customer Deposits

Interest on customer deposits is directly assigned to the jurisdiction of its origin.

Taxes

Property tax related to Wolf Creek is allocated based on the allocation of Wolf Creek plant. Property tax not related to Wolf Creek is allocated based on the allocation of total plant excluding Wolf Creek. Payroll tax related to Wolf Creek payroll is allocated based on the allocation of the Wolf Creek payroll. Payroll tax related to non-Wolf Creek payroll is allocated based on the allocation of the non-Wolf Creek payroll. Gross receipts tax is assigned directly to the Missouri jurisdiction and then eliminated through an adjustment (Adj-1). Capital stock tax is allocated based on the allocation of total plant.

Currently payable income tax is not allocated. Instead, currently payable income tax is calculated in the Revenue Requirement Model using the statutory tax rates for the appropriate jurisdiction and applying those rates to jurisdictional taxable income calculated in the Revenue Requirement Model. Deferred tax expense related to depreciation is calculated using the statutory federal and state tax rates for the appropriate jurisdiction and applying a composite tax rate to the jurisdictional difference between tax return depreciation and tax basis straight line depreciation reflected in the Revenue Requirement Model. Other deferred income tax expenses are primarily allocated based

on the allocation of the plant with which they are associated. Kansas City, Missouri Earnings Tax applies only to the Missouri jurisdiction and is therefore assigned

RATE BASE

Plant-in-Service and Reserve for Depreciation and Amortization

The Demand allocator is used to allocate production plant with the exception of steam production plant. A blending of input allocators is used to allocate steam production plant, with environmental costs allocated based on the Energy allocator and the remaining production costs allocated based on the Demand allocator. Another exception is for plant items that have been afforded different jurisdictional accounting treatment through past commission orders. An example is the Missouri gross-up accounting treatment of allowance for funds used during construction (“Missouri Gross AFDC”). These items are directly assigned to the jurisdiction of their origin.

Transmission plant cost is allocated based on the Production Plant allocator. Missouri Gross AFDC amounts in the transmission plant amounts are allocated directly to Missouri. In addition, there are some costs included in the transmission plant amounts that are better classified, by function, as distribution plant costs. These amounts are allocated based on their physical location.

Distribution plant cost is assigned based on physical location.

General plant cost is allocated based on the composite allocation of production, transmission, and distribution plant, except for transportation equipment, power operated equipment and communications equipment that are allocated based on transmission and distribution plant.

Intangible plant consists primarily of capitalized software, which is allocated based on the allocation factor considered most appropriate for the function of the software. For example, the customer information system is allocated based on the Customer allocation factor, whereas transmission-related software is allocated consistent with the allocation of Transmission plant.

The reserves for accumulated depreciation and amortization are allocated based on the allocation of the plant with which they are associated.

Working Capital

Cash working capital (“CWC”) is not allocated. Instead, the CWC amounts are calculated in the Revenue Requirement Model by taking the net CWC factors used in Case No. ER-2007-0291 (“2007 Case”) and applying these factors to other allocated amounts in the Revenue Requirement Model. Fuel inventory is allocated using the Energy allocator except for the Missouri Gross AFDC amounts in fuel inventory that are assigned directly to Missouri. Materials and supplies (“M&S”) and prepayments are grouped by function and allocated based on allocations appropriate for the function of the M&S and prepayments.

Regulatory assets

Regulatory assets and liabilities are assigned directly to the jurisdiction of their origin.

Accumulated Reserve for Deferred Taxes

The reserve is primarily allocated based on the allocation of plant with which it is associated. However, deferred tax reserve amounts that are associated with regulatory assets and liabilities are assigned directly to their jurisdiction of origin.

Customer Advances for Construction and the Customer Deposits

The customer advances for construction and the customer deposits are assigned directly to the jurisdiction of their origin.