

Exhibit No.:
Issue: True-Up Adjustments
Witness: John P. Weisensee
Type of Exhibit: True-up Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2010-0355
Date Testimony Prepared: February 22, 2011

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-0355

TRUE-UP DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
February 2011**

**Certain Schedules Attached To This Testimony Designated “(HC)”
Contain Highly Confidential Information
Which Has Been Removed
Pursuant To 4 CSR 240-2.135.**

TRUE-UP DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2010-0355

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

2 A: My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,
3 Missouri, 64105.

4 **Q: Are you the same John P. Weisensee who prefiled direct, rebuttal and surrebuttal**
5 **testimony in this matter?**

6 A: Yes, I am.

7 **Q: What is the purpose of your true-up direct testimony?**

8 A: *The Order Approving Nonunanimous Stipulation and Agreement, Setting Procedural*
9 *Schedule, and Clarifying Order Regarding Construction and Prudence Audit*, issued by
10 the Commission on August 18, 2010 (“August 18 Order”), specified a true-up date of
11 December 31, 2010. The filing date for true-up testimony was set at February 22, 2011.
12 The purpose of my testimony is to provide the true-up adjustments and the resulting
13 revenue deficiency level.

14 **Q: Please describe Kansas City Power & Light Company’s (“KCPL” or the**
15 **“Company”) revenue deficiency based on the true-up through December 31, 2010.**

16 A: The revenue deficiency as calculated in the true-up is \$55.8 million. The initial request
17 as filed by the Company on June 4, 2010 was \$92.1 million. The true-up deficiency
18 amounts are set out in Schedule JPW2010-9. This schedule, referred to as the Revenue

1 Requirements Model, includes all adjustments to reflect the overall true-up case as of
2 December 31, 2010. The individual adjustments are listed on Schedule JPW2010-10.

3 **Q: How does the true-up deficiency compare to the reconciliation presented at the**
4 **hearings just concluded?**

5 A: The current revenue deficiency provided in the true-up is lower than the Company's
6 \$87.4 million deficiency included on the Staff's Reconciliation filed with the
7 Commission on January 12, 2011.

8 **Q: Has the Commission provided guidance on the adjustments to consider for a true-**
9 **up?**

10 A: Yes. As set out in the Case No. EO-2005-0329 ("Regulatory Plan") Stipulation and
11 Agreement ("Regulatory Plan S&A"), page 41, the Signatory Parties anticipated "that the
12 true-up will include, but not necessarily be limited to, revenues including off-system
13 sales, fuel prices and purchased power costs, payroll and payroll-related benefits, plant-
14 in-service, depreciation and other items typically included in true-up proceedings before
15 the Commission." The Company followed those guidelines in this true-up.

16 **Q: Please describe the process used to true up the rate base and capital structure/cost**
17 **of capital.**

18 A: All rate base items, including plant-related and non-plant items, were trued up to actual
19 December 31, 2010 Missouri jurisdictional balances, or in the case of rate base items for
20 which a multi-month average is used, the averaging was updated to include periods
21 through December 31, 2010. One exception was made for the Iatan 2 and Iatan Common
22 balances, which were cut off at October 31, 2010 per the August 18 Order. A second
23 exception was made to include the amount of Cumulative Additional Amortizations

1 calculated through May 3, 2011, reflecting the period up to when new rates are set in this
2 case. The capital structure/cost of capital was updated through December 31, 2010, as
3 discussed by Company witness Michael Cline in his true-up direct testimony.

4 **Q: Please describe the process used to true up revenue and expenses.**

5 A: The following were the more significant revenue and expense true-up adjustments:

6 Retail Revenues- reflects customer growth through December 31, 2010.

7 Off-System Sales Margin- reflects the current projection for non-firm off-system
8 sales margins based on fuel prices and availability, set at the 25th percentile level,
9 consistent with prior rate cases under the Regulatory Plan. Company witness
10 Michael M. Schnitzer discusses this adjustment in more detail in his true-up direct
11 testimony.

12 Fuel and Purchased Power- reflects updated system load and unit availability,
13 with fuel prices updated through December 31, 2010. Company witness Burton
14 Crawford discusses this adjustment in more detail in his true-up direct testimony.

15 Payroll and Payroll-related Benefits- reflects December 31, 2010 employee
16 complements and pay levels.

17 Pension and Other Post Employment Benefits- reflects the 2010 actuarial
18 information. The adjustments were made consistent with the *Non-Unanimous*
19 *Stipulation and Agreement Regarding Pensions and Other Post Employment*
20 *Benefits* in Case No. ER-2009-0089.

21 Other Benefits- reflects the actual costs incurred during the twelve-month period
22 ending December 31, 2010.

1 Depreciation and Amortization- reflects December 31, 2010 plant balances,
2 except October 31, 2010 Iatan 2 and Iatan Common balances as discussed above,
3 and depreciation rates included in the *Non-Unanimous Stipulation and Agreement*
4 *regarding Depreciation and Accumulated Additional Amortizations*
5 (“Depreciation Settlement”) filed with the Commission on February 2, 2011.
6 Consistent with this Depreciation Settlement, Cumulative Additional
7 Amortizations have been reflected as an increase to the Reserve for Depreciation
8 associated with the Iatan 2 generating unit.

9 Rate Case Expense- reflects actual rate case expense through December 31, 2010,
10 with corresponding amortization of such costs over a two-year period beginning
11 with the effective date of new rates in this case, consistent with the amortization
12 period ordered by the Commission in prior rate cases under the Regulatory Plan.

13 Transmission Expense- reflects the actual costs incurred during the twelve-month
14 period ending December 31, 2010.

15 Demand Side Management/Customer Programs- the rate base component reflects
16 actual costs through December 31, 2010, and net operating income reflects a
17 corresponding amortization of such costs over 10 years, consistent with the
18 Regulatory Plan S&A, page 49. An exception is for Vintage 4 costs which are
19 being amortized over 6 years, as discussed by Company witness Tim Rush in his
20 rebuttal testimony in this case.

21 Property Tax Expense- calculated consistent with the method used by Staff as
22 agreed to in the surrebuttal testimony of Company witness Melissa Hardesty.

1 Stipulated Issues- reflects the ratemaking treatment for various issues agreed to by
2 the Company, Staff and certain other parties in the *Non-Unanimous Stipulation*
3 *and Agreement As To Miscellaneous Issues*, filed with the Commission on
4 February 3, 2011, and the Depreciation Settlement discussed above. Kansas City,
5 Missouri Earnings Tax has been reflected as a general tax at the \$289,000 level
6 agreed to with Staff.

7 Income taxes- Income tax expense and accumulated deferred income taxes were
8 adjusted to reflect the income tax impacts of the various true up adjustments
9 discussed above.

10 **Q: Were any adjustments made to reflect other anticipated increases in costs beyond**
11 **the December 31, 2010, true-up period that are known and measurable?**

12 A: No. While various cost increases are known and measurable after December 31, 2010,
13 including certain labor rates, contractor costs and material costs, none of these cost
14 increases occurring after December 31, 2010 were included in the true-up.

15 **Q: You mentioned above that rate case costs for this case were cut off as of the true up**
16 **date. How does the Company propose that rate case costs incurred beyond that**
17 **date be recovered?**

18 A: Consistent with prior rate cases under the Regulatory Plan, KCP&L proposes that such
19 costs be carried forward to the next rate case for inclusion in rates in that case, subject of
20 course to a review from the Staff and other parties. As such, KCP&L requests of the
21 Commission in this case authorization to charge to a regulatory asset rate case costs for
22 the current case recorded subsequent to December 31, 2010, with the ratemaking
23 treatment of those deferred costs to be determined in the Company's next rate case.

1 **Q: Does KCP&L propose a mechanism to ensure that rate case costs for this rate case,**
2 **or for any prior rate case, are not “over-recovered”?**

3 A: Yes, as in prior rate cases under the Regulatory Plan, the Company proposes that in any
4 instance in which rate case expense amortization exceeds rate case cost that the excess
5 (“over-recovery”) be reflected as a reduction in the amount of allowable rate case
6 expense in the next rate case.

7 **Q: One of the reasons for the timing of this rate case was to coincide with the addition**
8 **of the Iatan 2 generating station. Is that project completed and in service?**

9 A: Yes. The project achieved in-service designation on August 26, 2010.

10 **Q: Are all of the bills associated with the Iatan 2 project now paid?**

11 A: No. As with any large construction project there are punch list items that need to be
12 completed before final payment can be made to the contractors. KCP&L plans to seek
13 recovery of all remaining costs not included in the October 31, 2010 balance in its next
14 rate filing.

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

16 A: Yes, it does.



MISSOURI REVENUE REQUIREMENT
NON-PROPRIETARY

TRUE-UP

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

<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
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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							8.42%	
1-010		RETAIL SALES	TSFR 2-015		1,133,790,181	95,388,446	1,229,178,627	662,736,039	55,820,000	718,556,039
1-011		MISCELLANEOUS REVENUE	TSFR 2-032		17,355,095	423,344	17,778,439	9,503,887	0	9,503,887
1-012		BULK POWER SALES	TSFR 2-043		160,430,863	(54,590,193)	105,840,670	59,880,225	0	59,880,225
1-013		SALES FOR RESALE	TSFR 2-048		5,751,130	0	5,751,130	0	0	0
1-014		BPS IN EXCESS OF 25% with INTEREST	TSFR 2-050		61,863	(61,863)	0	0	0	0
1-015		TOTAL OPERATING REVENUE			1,317,389,132	41,159,734	1,358,548,866	732,120,152	55,820,000	787,940,152
1-016										
1-017		OPERATING EXPENSES								
1-018	401	FUEL	TSFR 4-415		251,251,628	9,775,452	261,027,080	148,990,646	0	148,990,646
1-019	401	PURCHASED POWER	TSFR 4-417		70,799,230	(56,039,458)	14,759,772	8,256,874	0	8,256,874
1-020	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-419		409,947,780	51,052,248	461,000,028	246,330,042	0	246,330,042
1-021	403	DEPRECIATION EXPENSE	TSFR 5-174		158,468,212	15,059,284	173,527,496	93,143,257	0	93,143,257
1-022	404-407	AMORTIZATION EXPENSE	TSFR 5-202		71,133,779	(53,766,252)	17,367,526	8,787,966	0	8,787,966
1-023	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	100.0000%	0	191,250	191,250	191,250	0	191,250
1-024		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0.0000%	0	8,913	8,913	0	0	0
1-025	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041		118,706,126	(30,076,837)	88,629,289	47,843,228	0	47,843,228
1-026	409	FEDERAL, STATE, & CITY INCOME TAXES	TSFR 7-129		50,861,808	10,487,068	61,348,876	31,183,751	21,452,031	52,635,781
1-027		TOTAL ELECTRIC OPER. EXPENSES			1,131,168,582	(53,308,332)	1,077,860,231	584,727,013	21,452,031	606,179,044
1-028										
1-029		NET ELECTRIC OPERATING INCOME			186,220,570	94,468,066	280,688,636	147,393,139	34,367,969	181,761,108
1-030										
1-031		RATE BASE								
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-331		6,227,828,257	1,263,350,208	7,491,178,465	4,035,589,185	0	4,035,589,185
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-193		2,894,421,422	33,340,584	2,927,762,006	1,681,220,859	0	1,681,220,859
1-034		NET PLANT			3,333,406,835	1,230,009,624	4,563,416,459	2,354,368,326	0	2,354,368,326
1-035		PLUS:								
1-036		WORKING CAPITAL	TSFR 15-044		129,070,119	6,846,688	135,916,807	71,028,746	(1,615,232)	69,413,514
1-037	186	PRIOR NET PREPAID PENSION ASSET	SAL & WAGES	53.4913%	0	0	0	0	0	0
1-038	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	53.4913%	14,469,417	953,245	15,422,662	8,249,781	0	8,249,781
1-039		REG ASSET - MISCELLANEOUS NUCLEAR - KS	100 KS	0.0000%	2,195,817	(1,097,909)	1,097,908	0	0	0
1-040		REG ASSET - DSM PROGRAMS - MO	100 MO	100.0000%	22,521,096	9,006,623	31,527,719	31,527,719	0	31,527,719
1-041		REG ASSET - ERPP PROGRAMS - MO	100 MO	100.0000%	17,210	(17,210)	0	0	0	0
1-042		REG ASSET - IATAN 2 - MO	100 MO	100.0000%	0	17,252,919	17,252,919	17,252,919	0	17,252,919
1-043		REG ASSET - IATAN 1 & COMMON PLANT - MO	100 MO	100.0000%	3,941,185	7,659,759	11,600,944	11,600,944	0	11,600,944
1-044		REG ASSET - IATAN 1 & COMMON PLANT - KS	100 KS	0.0000%	706,884	2,774,934	3,481,818	0	0	0
1-045		LESS:								
1-046	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-060		641,575,517	114,433,064	756,008,581	403,294,882	0	403,294,882
1-047	254	DEFERRED GAIN ON SO2 EMISSION CR	E1	56.9400%	87,182,341	(153,453)	87,028,888	49,554,249	0	49,554,249
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	(25,705)	158,781	158,781	0	158,781
1-050		CUST. ADVANCES FOR CONST - KS	100 KS	0.0000%	1,911,918	(214,989)	1,696,928	0	0	0
1-051	235	CUSTOMER DEPOSITS - MO	100 MO	100.0000%	5,354,483	(854,475)	4,500,008	4,500,008	0	4,500,008
1-052		CUSTOMER DEPOSITS - KS	100 KS	0.0000%	2,004,192	(221,519)	1,782,673	0	0	0
1-053										
1-054		RATE BASE			2,769,078,793	1,160,425,750	3,929,504,544	2,037,483,683	(1,615,232)	2,035,868,452
1-055										
1-056		RATE OF RETURN			6.725%		7.143%	7.234%		8.928%
1-057										
1-058		ROE			5.990%		6.894%	7.090%		10.750%

KANSAS CITY POWER & LIGHT CO.
 MISSOURI REVENUE REQUIREMENT
 SCHEDULE 2 - ALLOCATION OF REVENUES
 DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

HIGHLY CONFIDENTIAL

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%	585,840,590	76,154,006	661,994,596	661,994,596	55,820,000	717,814,596	
2-011		GRT IN MO REVENUE	100 MO	100.0000%	46,708,268	(46,708,268)	0	0	0	0	
2-012		AMORT OF OSS MARGIN RATE REFUND	100 MO	100.0000%	136,325	605,118	741,443	741,443	0	741,443	
2-013		TOTAL MISSOURI			632,685,183	30,050,856	662,736,039	662,736,039	55,820,000	718,556,039	
2-014		KANSAS	100 KS	0.0000%	501,104,998	65,337,590	566,442,588	0	0	0	
2-015		TOTAL RETAIL SALES			1,133,790,181	95,388,446	1,229,178,627	662,736,039	55,820,000	718,556,039	
2-016											
2-017		MISCELLANEOUS REVENUE									
2-018	450	FORFEITED DISCOUNTS - MO	100 MO	100.0000%	1,597,419	84,944	1,682,363	1,682,363	0	1,682,363	H
2-019		FORFEITED DISCOUNTS - KS	100 KS	0.0000%	1,199,511	156,401	1,355,912	0	0	0	I
2-020	451	MISCELLANEOUS SERVICES - MO	100 MO	100.0000%	629,195	182,000	811,195	811,195	0	811,195	G
2-021		MISCELLANEOUS SERVICES - KS	100 KS	0.0000%	267,053	0	267,053	0	0	0	H
2-022		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	54.0570%	(27,500)	0	(27,500)	(14,866)	0	(14,866)	I
2-023	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	100.0000%	416,241	0	416,241	416,241	0	416,241	L
2-024		RENT FROM ELECTRIC PROPERTY - KS	100 KS	0.0000%	284,358	0	284,358	0	0	0	C
2-025		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	53.5000%	30,496	0	30,496	16,315	0	16,315	O
2-026		RENT FROM ELEC PROP - ALLOCATED - TRANS	D1	53.5000%	6,785	0	6,785	3,630	0	3,630	N
2-027		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	54.0570%	2,068,593	0	2,068,593	1,118,219	0	1,118,219	F
2-028	456	TRANS FOR OTHERS	TRAN PLANT	49.4619%	10,204,945	0	10,204,945	5,047,560	0	5,047,560	I
2-029		OTHER ELEC REVENUES - MO	100 MO	100.0000%	258,165	0	258,165	258,165	0	258,165	D
2-030		OTHER ELEC REVENUES - KS	100 KS	0.0000%	114,480	0	114,480	0	0	0	E
2-031		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	54.0570%	305,354	0	305,354	165,065	0	165,065	N
2-032		TOTAL MISCELLANEOUS REVENUE			17,355,095	423,344	17,778,439	9,503,887	0	9,503,887	T
2-033											I
2-034		BULK POWER SALES (BPS)									A
2-035	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	53.5000%	11,205,000	0	11,205,000	5,994,675	0	5,994,675	L
2-036		FIRM BULK SALES (ENERGY)	E1	56.9400%	42,100,865	(6,477,738)	35,623,127	20,283,809	0	20,283,809	
2-037		OTHER MISC & ADJUSTMENTS	E1	56.9400%	1,850,141	5,469,542	7,319,683	4,167,828	0	4,167,828	
2-038		BULK SALES RECLASSIFIED AS TRANS REV	E1	56.9400%	0	0	0	0	0	0	
**											**
2-041		SUBTOTAL BULK POWER SALES			160,430,863	(54,590,193)	105,840,670	59,880,225	0	59,880,225	
2-042		REV ON TRANS. FOR KCPL	E1	56.9400%	0	0	0	0	0	0	
2-043		TOTAL BULK POWER SALES			160,430,863	(54,590,193)	105,840,670	59,880,225	0	59,880,225	
2-044											
2-045		SALES FOR RESALE (FERC JURIS CUST)									
2-046	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0.0000%	5,751,130	0	5,751,130	0	0	0	
2-047		TRANSMISSION FOR FERC WHSLE FIRM POWE	100 WS	0.0000%	0	0	0	0	0	0	
2-048		TOTAL SALES FOR RESALE			5,751,130	0	5,751,130	0	0	0	
2-049											
2-050	449	BPS IN EXCESS OF 25% with INTEREST	100 MO	100.0000%	61,863	(61,863)	0	0	0	0	
2-051											
2-052		TOTAL ELECTRIC OPERATING REVENUE			1,317,389,132	41,159,734	1,358,548,866	732,120,152	55,820,000	787,940,152	

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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	D1	53.5000%	8,031,471	(244,995)	7,786,476	4,165,764	0	4,165,764
4-015		OTHER	D1	53.5000%	1,104,671	20,954	1,125,625	602,210	0	602,210
4-016		TOTAL ACCOUNT 500			9,136,142	(224,041)	8,912,101	4,767,974	0	4,767,974
4-017	501	FUEL								
4-018		LABOR	E1	56.9400%	6,032,795	220,385	6,253,180	3,560,561	0	3,560,561
4-019		OTHER								
4-020		COAL & FREIGHT	E1	56.9400%	196,767,157	9,297,460	206,064,617	117,333,193	0	117,333,193
4-021		STB AMORTIZATION - KS	100 KS	0.0000%	(46,312)	(270,268)	(316,579)	0	0	0
4-022		STB AMORTIZATION - MO	100 MO	100.0000%	202,153	(303,912)	(101,759)	(101,759)	0	(101,759)
4-023		OIL	E1	56.9400%	5,030,225	2,395,358	7,425,583	4,228,127	0	4,228,127
4-024		GAS	E1	56.9400%	461,513	378,502	840,015	478,304	0	478,304
4-025		FUEL HAND, LIMESTONE & OTHER	E1	56.9400%	9,101,120	1,489,637	10,590,757	6,030,377	0	6,030,377
4-026		OTHER FUEL AMORTIZATIONS	E1	56.9400%	0	0	0	0	0	0
4-027		UNIT TRAIN - DEPRECIATION	TSFR 5-019		954,115	(289,455)	664,660	355,593	0	355,593
4-028		FUEL ADJ FOR NORMALIZATIONS	E1	56.9400%	0	0	0	0	0	0
4-029		SUBTOTAL OTHER			212,469,971	12,697,322	225,167,293	128,323,835	0	128,323,835
4-030		TOTAL ACCOUNT 501			218,502,766	12,917,707	231,420,473	131,884,396	0	131,884,396
4-031	502	STEAM EXPENSES								
4-032		LABOR	D1	53.5000%	9,809,242	358,310	10,167,552	5,439,640	0	5,439,640
4-033		OTHER	D1	53.5000%	5,799,938	2,984,676	8,784,614	4,699,769	0	4,699,769
4-034		TOTAL ACCOUNT 502			15,609,180	3,342,986	18,952,166	10,139,409	0	10,139,409
4-035	503	STEAM FROM OTHER SOURCES								
4-036		LABOR	D1	53.5000%	0	0	0	0	0	0
4-037		OTHER	D1	53.5000%	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	D1	53.5000%	5,067,742	185,131	5,252,873	2,810,287	0	2,810,287
4-041		OTHER	D1	53.5000%	1,453,184	539,716	1,992,900	1,066,201	0	1,066,201
4-042		TOTAL ACCOUNT 505			6,520,926	724,847	7,245,773	3,876,489	0	3,876,489
4-043	506	MISC STEAM POWER EXPENSES								
4-044		LABOR	D1	53.5000%	5,926,222	216,334	6,142,556	3,286,267	0	3,286,267
4-045		OTHER	D1	53.5000%	4,669,120	(16,596)	4,652,524	2,489,100	0	2,489,100
4-046		TOTAL ACCOUNT 506			10,595,342	199,738	10,795,080	5,775,368	0	5,775,368
4-047	507	RENTS								
4-048		LABOR	D1	53.5000%	0	0	0	0	0	0
4-049		OTHER	D1	53.5000%	146,172	0	146,172	78,202	0	78,202
4-050		TOTAL ACCOUNT 507			146,172	0	146,172	78,202	0	78,202
4-051	509	ALLOWANCES								
4-052		LABOR	E1	56.9400%	0	0	0	0	0	0
4-053		AMORT OF SO2 - MO	100 MO	100.0000%	0	45,865	45,865	45,865	0	45,865
4-054		AMORT OF SO2	E1	56.9400%	0	(4,144,233)	(4,144,233)	(2,359,726)	0	(2,359,726)
4-055		ALLOWANCE EXPENSE	E1	56.9400%	0	0	0	0	0	0
4-056		TOTAL ACCOUNT 509			0	(4,098,368)	(4,098,368)	(2,313,861)	0	(2,313,861)
4-057		TOTAL OPERATION			260,510,528	12,862,888	273,373,397	154,207,976	0	154,207,976
4-058										
4-059		MAINTENANCE								
4-060	510	SUPERVISION AND ENGINEERING								
4-061		LABOR	D1	53.5000%	4,211,808	152,000	4,363,808	2,334,637	0	2,334,637
4-062		OTHER	D1	53.5000%	1,629,859	(10,496)	1,619,363	866,359	0	866,359
4-063		TOTAL ACCOUNT 510			5,841,667	141,504	5,983,171	3,200,997	0	3,200,997
4-064	511	MAINTENANCE OF STRUCTURES								
4-065		LABOR	D1	53.5000%	1,317,419	48,127	1,365,546	730,567	0	730,567

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4-066		OTHER	D1	53.5000%	3,086,653	345,131	3,431,784	1,836,004	0	1,836,004
4-067		TOTAL ACCOUNT 511			4,404,072	393,258	4,797,330	2,566,572	0	2,566,572
4-068	512	MAINTENANCE OF BOILER PLANT								
4-069		LABOR	D1	53.5000%	8,570,148	313,041	8,883,189	4,752,506	0	4,752,506
4-070		OTHER	D1	53.5000%	17,262,219	5,590,916	22,853,135	12,226,427	0	12,226,427
4-071		TOTAL ACCOUNT 512			25,832,367	5,903,957	31,736,324	16,978,933	0	16,978,933
4-072	513	MAINTENANCE OF ELECTRIC PLANT								
4-073		LABOR	D1	53.5000%	1,580,847	57,750	1,638,597	876,650	0	876,650
4-074		OTHER	D1	53.5000%	2,132,265	405,321	2,537,586	1,357,608	0	1,357,608
4-075		TOTAL ACCOUNT 513			3,713,112	463,071	4,176,183	2,234,258	0	2,234,258
4-076	514	MAINTENANCE MISCELLANEOUS								
4-077		LABOR	D1	53.5000%	46,511	1,699	48,210	25,792	0	25,792
4-078		OTHER	D1	53.5000%	140,002	146,885	286,887	153,484	0	153,484
4-079		TOTAL ACCOUNT 514			186,513	148,584	335,097	179,277	0	179,277
4-080		TOTAL MAINTENANCE			39,977,731	7,050,374	47,028,105	25,160,036	0	25,160,036
4-081										
4-082		TOTAL STEAM POWER EXPENSES			300,488,259	19,913,243	320,401,502	179,368,012	0	179,368,012
4-083										
4-084		NUCLEAR POWER GENERATION								
4-085		OPERATION								
4-086	517	SUPERVISION AND ENGINEERING								
4-087		LABOR	D1	53.5000%	5,024,938	636,214	5,661,151	3,028,716	0	3,028,716
4-088		OTHER	D1	53.5000%	1,040,079	0	1,040,079	556,442	0	556,442
4-089		TOTAL ACCOUNT 517			6,065,017	636,214	6,701,231	3,585,158	0	3,585,158
4-090	518	FUEL								
4-091		LABOR	E1	56.9400%	0	0	0	0	0	0
4-092		OTHER								
4-093		NUCLEAR FUEL-NET AMORTIZATION	E1	56.9400%	16,183,850	8,083,573	24,267,423	13,817,871	0	13,817,871
4-094		DOE DECONTAM. & DECOM.	E1	56.9400%	0	0	0	0	0	0
4-095		DOE REFUND	100 KS	0.0000%	(60,435)	60,435	0	0	0	0
4-096		NUCLEAR FUEL-DISPOSAL	E1	56.9400%	3,693,421	0	3,693,421	2,103,034	0	2,103,034
4-097		COST OF OIL	E1	56.9400%	199,262	(2,846)	196,416	111,839	0	111,839
4-098		TOTAL OTHER			20,016,098	8,141,162	28,157,260	16,032,744	0	16,032,744
4-099		TOTAL ACCOUNT 518			20,016,098	8,141,162	28,157,260	16,032,744	0	16,032,744
4-100	519	COOLANTS AND WATER								
4-101		LABOR	D1	53.5000%	1,668,268	256,523	1,924,791	1,029,763	0	1,029,763
4-102		OTHER	D1	53.5000%	779,059	0	779,059	416,797	0	416,797
4-103		TOTAL ACCOUNT 519			2,447,327	256,523	2,703,850	1,446,560	0	1,446,560
4-104	520	STEAM EXPENSES								
4-105		LABOR	D1	53.5000%	8,443,691	1,260,968	9,704,659	5,191,992	0	5,191,992
4-106		OTHER	D1	53.5000%	4,600,791	0	4,600,791	2,461,423	0	2,461,423
4-107		TOTAL ACCOUNT 520			13,044,482	1,260,968	14,305,450	7,653,416	0	7,653,416
4-108	523	ELECTRIC EXPENSES								
4-109		LABOR	D1	53.5000%	879,630	123,553	1,003,183	536,703	0	536,703
4-110		OTHER	D1	53.5000%	51,804	0	51,804	27,715	0	27,715
4-111		TOTAL ACCOUNT 523			931,434	123,553	1,054,987	564,418	0	564,418
4-112	524	MISCELLANEOUS								
4-113		LABOR	D1	53.5000%	10,497,833	1,354,136	11,851,970	6,340,804	0	6,340,804
4-114		WOLF CREEK DECOMMISSIONING - MO	100 MO	100.0000%	1,281,264	0	1,281,264	1,281,264	0	1,281,264
4-115		WOLF CREEK DECOMMISSIONING - KS	100 KS	0.0000%	2,392,460	0	2,392,460	0	0	0
4-116		WOLF CREEK DECOMMISSIONING - FERC	100 WS	0.0000%	26,732	0	26,732	0	0	0
4-117		WOLF CREEK OUTAGE AMORTIZATION	D1	53.5000%	3,614,263	698,816	4,313,079	2,307,497	0	2,307,497
4-118		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	100.0000%	31,897	63,793	95,690	95,690	0	95,690
4-119		MISCELLANEOUS NUCLEAR - MO	100 MO	100.0000%	0	0	0	0	0	0
4-120		MISCELLANEOUS NUCLEAR - KS	100 KS	0.0000%	515,029	0	515,029	0	0	0
4-121		OTHER	D1	53.5000%	3,204,006	(2,151)	3,201,855	1,712,992	0	1,712,992
4-122		TOTAL ACCOUNT 524			21,563,484	2,114,595	23,678,079	11,738,248	0	11,738,248

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4-123	525	RENTS								
4-124		LABOR	D1	53.5000%	0	0	0	0	0	0
4-125		OTHER	D1	53.5000%	0	0	0	0	0	0
4-126		TOTAL ACCOUNT 525			0	0	0	0	0	0
4-127		TOTAL OPERATION			64,087,842	12,533,014	76,600,856	41,020,543	0	41,020,543
4-128										
4-129		MAINTENANCE								
4-130	528	SUPERVISION AND ENGINEERING								
4-131		LABOR	D1	53.5000%	2,991,547	424,513	3,416,060	1,827,592	0	1,827,592
4-132		OTHER	D1	53.5000%	3,932,535	0	3,932,535	2,103,906	0	2,103,906
4-133		TOTAL ACCOUNT 528			6,924,082	424,513	7,348,595	3,931,498	0	3,931,498
4-134	529	MAINTENANCE OF STRUCTURES								
4-135		LABOR	D1	53.5000%	1,702,843	375,321	2,078,164	1,111,818	0	1,111,818
4-136		OTHER	D1	53.5000%	430,841	0	430,841	230,500	0	230,500
4-137		TOTAL ACCOUNT 529			2,133,684	375,321	2,509,005	1,342,318	0	1,342,318
4-138	530	MAINTENANCE OF REACTOR PLANT								
4-139		LABOR	D1	53.5000%	1,669,848	353,975	2,023,822	1,082,745	0	1,082,745
4-140		WOLF CREEK OUTAGE AMORTIZATION	D1	53.5000%	8,357,643	1,656,992	10,014,635	5,357,830	0	5,357,830
4-141		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	100.0000%	72,809	145,618	218,426	218,426	0	218,426
4-142		OTHER	D1	53.5000%	(5,500,831)	0	(5,500,831)	(2,942,944)	0	(2,942,944)
4-143		TOTAL ACCOUNT 530			4,599,469	2,156,584	6,756,053	3,716,057	0	3,716,057
4-144	531	MAINTENANCE OF ELECTRIC PLANT								
4-145		LABOR	D1	53.5000%	1,508,627	329,078	1,837,705	983,172	0	983,172
4-146		OTHER	D1	53.5000%	2,742,892	0	2,742,892	1,467,447	0	1,467,447
4-147		TOTAL ACCOUNT 531			4,251,519	329,078	4,580,597	2,450,619	0	2,450,619
4-148	532	MAINTENANCE OF MISC NUCLEAR PLANT								
4-149		LABOR	D1	53.5000%	1,031,432	226,289	1,257,721	672,881	0	672,881
4-150		OTHER	D1	53.5000%	1,359,949	0	1,359,949	727,573	0	727,573
4-151		TOTAL ACCOUNT 532			2,391,381	226,289	2,617,670	1,400,453	0	1,400,453
4-152		TOTAL MAINTENANCE			20,300,135	3,511,785	23,811,920	12,840,946	0	12,840,946
4-153										
4-154		TOTAL NUCLEAR POWER EXPENSES			84,367,977	16,044,799	100,412,776	53,861,489	0	53,861,489
4-155										
4-156		OTHER POWER GENERATION EXPENSE								
4-157		OPERATION								
4-158	546	SUPERVISION AND ENGINEERING								
4-159		LABOR	D1	53.5000%	936,382	32,022	968,404	518,096	0	518,096
4-160		OTHER	D1	53.5000%	843,882	0	843,882	451,477	0	451,477
4-161		TOTAL ACCOUNT 546			1,780,264	32,022	1,812,286	969,573	0	969,573
4-162	547	FUEL								
4-163		OIL	E1	56.9400%	752,537	(679,990)	72,547	41,309	0	41,309
4-164		GAS	E1	56.9400%	10,528,560	(5,738,687)	4,789,873	2,727,354	0	2,727,354
4-165		FUEL HANDLING & OTHER								
4-166		LABOR	E1	56.9400%	118,622	4,333	122,955	70,011	0	70,011
4-167		HEDGING	100 MO	100.0000%	1,249,568	(718,916)	530,652	530,652	0	530,652
4-168		OTHER	E1	56.9400%	83,477	(51,789)	31,688	18,043	0	18,043
4-169		TOTAL ACCOUNT 547			12,732,764	(7,185,049)	5,547,715	3,387,368	0	3,387,368
4-170	548	GENERATION EXPENSES								
4-171		LABOR	D1	53.5000%	933,326	32,269	965,595	516,593	0	516,593
4-172		OTHER	D1	53.5000%	280,238	0	280,238	149,927	0	149,927
4-173		TOTAL ACCOUNT 548			1,213,564	32,269	1,245,833	666,521	0	666,521
4-174	549	MISC OTHER PWR GEN EXP								
4-175		LABOR	D1	53.5000%	30,417	1,111	31,528	16,868	0	16,868
4-176		OTHER	D1	53.5000%	7,788,827	(7,500,000)	288,827	154,522	0	154,522
4-177		TOTAL ACCOUNT 549			7,819,244	(7,498,889)	320,355	171,390	0	171,390
4-178	550	RENTS								
4-179		LABOR	D1	53.5000%	0	0	0	0	0	0

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4-180		OTHER	D1	53.5000%	0	0	0	0	0	0
4-181		TOTAL ACCOUNT 550			0	0	0	0	0	0
4-182		TOTAL OPERATION			23,545,836	(14,619,647)	8,926,189	5,194,851	0	5,194,851
4-183										
4-184		MAINTENANCE								
4-185	551	SUPERVISION AND ENGINEERING								
4-186		LABOR	D1	53.5000%	54,217	1,981	56,198	30,066	0	30,066
4-187		OTHER	D1	53.5000%	1,877,931	0	1,877,931	1,004,693	0	1,004,693
4-188		TOTAL ACCOUNT 551			1,932,148	1,981	1,934,129	1,034,759	0	1,034,759
4-189	552	MAINTENANCE OF STRUCTURES								
4-190		LABOR	D1	53.5000%	28,706	1,049	29,755	15,919	0	15,919
4-191		OTHER	D1	53.5000%	40,213	0	40,213	21,514	0	21,514
4-192		TOTAL ACCOUNT 552			68,919	1,049	69,968	37,433	0	37,433
4-193	553	GENERATING AND ELECTRIC EQUIP								
4-194		LABOR	D1	53.5000%	373,194	13,304	386,498	206,777	0	206,777
4-195		OTHER	D1	53.5000%	520,404	0	520,404	278,416	0	278,416
4-196		TOTAL ACCOUNT 553			893,598	13,304	906,902	485,193	0	485,193
4-197	554	MTCE OF MISC OTHER PWR GEN PLT								
4-198		LABOR	D1	53.5000%	12,305	450	12,755	6,824	0	6,824
4-199		OTHER	D1	53.5000%	23,380	0	23,380	12,509	0	12,509
4-200		TOTAL ACCOUNT 554			35,685	450	36,135	19,332	0	19,332
4-201		TOTAL MAINTENANCE			2,930,350	16,784	2,947,134	1,576,717	0	1,576,717
4-202										
4-203		TOTAL OTHER POWER GENERATION EXPENSES			26,476,186	(14,602,863)	11,873,323	6,771,568	0	6,771,568
4-204										
4-205		OTHER POWER SUPPLY EXPENSES								
4-206	555	PURCHASED POWER								
4-207		DEMAND(CAPACITY)	D1	53.5000%	8,616,231	(3,953,430)	4,662,801	2,494,599	0	2,494,599
4-208		ENERGY	E1	56.9400%	62,182,999	(52,116,358)	10,066,641	5,731,945	0	5,731,945
4-209		ENERGY - SOLAR PURCHASE CONTRACT	100 MO	100.0000%	0	0	0	0	0	0
4-210		MISSOURI SOLAR RENEWABLE ENERGY CREDITS	100 MO	100.0000%	0	30,330	30,330	30,330	0	30,330
4-211		TOTAL ACCOUNT 555			70,799,230	(56,039,458)	14,759,772	8,256,874	0	8,256,874
4-212	556	SYSTEM CONTROL & LOAD DISPATCH								
4-213		LABOR	D1	53.5000%	1,710,169	62,376	1,772,545	948,312	0	948,312
4-214		OTHER	D1	53.5000%	191,683	0	191,683	102,550	0	102,550
4-215		TOTAL ACCOUNT 556			1,901,852	62,376	1,964,228	1,050,862	0	1,050,862
4-216	557	OTHER EXPENSES								
4-217		LABOR	D1	53.5000%	3,586,152	130,799	3,716,951	1,988,569	0	1,988,569
4-218		OTHER	D1	53.5000%	819,875	(9,683)	810,193	433,453	0	433,453
4-219		TOTAL ACCOUNT 557			4,406,027	121,116	4,527,143	2,422,022	0	2,422,022
4-220										
4-221		TOTAL OTHER POWER SUPPLY EXPENSES			77,107,109	(55,855,966)	21,251,143	11,729,757	0	11,729,757
4-222										
4-223		TOTAL PRODUCTION OPERATIONS			425,231,315	(45,079,730)	380,151,585	212,153,127	0	212,153,127
4-224										
4-225		TOTAL PRODUCTION MAINTENANCE			63,208,216	10,578,944	73,787,160	39,577,699	0	39,577,699
4-226										
4-227		TOTAL POWER PRODUCTION EXPENSES			488,439,531	(34,500,786)	453,938,745	251,730,826	0	251,730,826
4-228										
4-229		TRANSMISSION EXPENSES								
4-230		OPERATION								
4-231	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	49.4619%	1,689,989	28,101	1,718,090	849,800	0	849,800
4-232	561	LOAD DISPATCHING	TRAN PLANT	49.4619%	3,585,405	1,083,871	4,669,276	2,309,513	0	2,309,513
4-233	562	STATION EXPENSES	353	48.7540%	300,630	7,465	308,095	150,209	0	150,209
4-234	563	OVERHEAD LINE EXPENSES	D1	53.5000%	232,783	234	233,017	124,664	0	124,664
4-235	564	UG LINE EXPENSES	D1	53.5000%	17	0	17	9	0	9
4-236	565	TRANSMISSION OF ELEC. BY OTHERS	D1	53.5000%	12,349,274	2,673,051	15,022,325	8,036,944	0	8,036,944

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4-237	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	49.4619%	2,014,844	35,141	2,049,985	1,013,962	0	1,013,962
4-238	567	RENTS	D1	53.5000%	2,424,391	0	2,424,391	1,297,049	0	1,297,049
4-239	575	RTO	D1	53.5000%	2,496,702	(8,116)	2,488,586	1,331,393	0	1,331,393
4-240		TOTAL OPERATION			25,094,035	3,819,748	28,913,783	15,113,543	0	15,113,543
4-241										
4-242		MAINTENANCE								
4-243	568	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	49.4619%	14,145	4	14,149	6,998	0	6,998
4-244	569	STRUCTURES	352	51.0259%	27,542	431	27,973	14,273	0	14,273
4-245	570	STATION EQUIPMENT	353	48.7540%	497,463	10,311	507,774	247,560	0	247,560
4-246	571	OVERHEAD LINES	D1	53.5000%	1,919,142	1,854	1,920,996	1,027,733	0	1,027,733
4-247	571	OVERHEAD LINES	100 MO	100.0000%	0	0	0	0	0	0
4-248	572	UNDERGROUND LINES	D1	53.5000%	128,063	67	128,130	68,550	0	68,550
4-249	572	UNDERGROUND LINES	100 MO	100.0000%	0	0	0	0	0	0
4-250	576	RTO MAINTENANCE	D1	53.5000%	0	0	0	0	0	0
4-251		TOTAL MAINTENANCE			2,586,355	12,667	2,599,022	1,365,115	0	1,365,115
4-252										
4-253		TOTAL TRANSMISSION EXPENSES			27,680,390	3,832,415	31,512,805	16,478,658	0	16,478,658
4-254										
4-255		DISTRIBUTION EXPENSES								
4-256		OPERATION								
4-257	581	LOAD DISPATCHING	DIST PLANT	54.0570%	1,032,010	26,130	1,058,140	571,999	0	571,999
4-258	582	STATION EXPENSES	362	56.1502%	512,108	4,540	516,648	290,099	0	290,099
4-259	583	OVERHEAD LINE EXPENSES	365	54.3997%	1,485,854	40,207	1,526,061	830,172	0	830,172
4-260	584	UNDERGROUND LINE EXPENSES	367	51.7755%	2,004,865	24,379	2,029,244	1,050,652	0	1,050,652
4-261	585	STREET LIGHTING & SIGNAL SYSTEMS	373	27.2701%	12,147	404	12,551	3,423	0	3,423
4-262	586	METER EXPENSES	370	54.3485%	1,575,926	49,418	1,625,344	883,350	0	883,350
4-263	587	CUSTOMER INSTALLATIONS	371	72.0131%	399,516	12,775	412,291	296,904	0	296,904
4-264	589	RENTS	DIST PLANT	54.0570%	47,287	0	47,287	25,562	0	25,562
4-265		SUBTOTAL OPERATIONS			7,069,713	157,854	7,227,567	3,952,160	0	3,952,160
4-266	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	54.6818%	2,579,175	35,025	2,614,200	1,429,490	0	1,429,490
4-267	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	54.6818%	12,855,101	(129,916)	12,725,185	6,958,355	0	6,958,355
4-268	588	MISC. DISTRIBUTION EXPENSE	100 MO	100.0000%	0	0	0	0	0	0
4-269		TOTAL OPERATIONS			22,503,989	62,963	22,566,952	12,340,005	0	12,340,005
4-270										
4-271		MAINTENANCE								
4-272	591	STRUCTURES	361	52.8168%	1,141,122	10,490	1,151,612	608,244	0	608,244
4-273	592	STATION EQUIPMENT	362	56.1502%	806,805	19,069	825,874	463,730	0	463,730
4-274	593	OVERHEAD LINES	365	54.3997%	16,776,706	97,684	16,874,390	9,179,610	0	9,179,610
4-275	593	OVERHEAD LINES	100 MO	100.0000%	0	0	0	0	0	0
4-276	594	UNDERGROUND LINES	367	51.7755%	2,273,339	45,035	2,318,374	1,200,351	0	1,200,351
4-277	594	UNDERGROUND LINES	100 MO	100.0000%	0	0	0	0	0	0
4-278	595	LINE TRANSFORMERS	368	57.2035%	1,102,889	30,004	1,132,893	648,054	0	648,054
4-279	596	STREET LIGHTING & SIGNAL SYSTEM	373	27.2701%	1,291,246	10,927	1,302,173	355,104	0	355,104
4-280	597	METERS	370	54.3485%	439,900	13,786	453,686	246,571	0	246,571
4-281		SUBTOTAL MAINTENANCE			23,832,007	226,995	24,059,002	12,701,664	0	12,701,664
4-282	598	MISC. DISTRIBUTION PLANT	DIST MTC	52.7938%	345,079	4,150	349,229	184,371	0	184,371
4-283	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	52.7938%	70,834	2,236	73,070	38,576	0	38,576
4-284		TOTAL MAINTENANCE			24,247,920	233,381	24,481,301	12,924,612	0	12,924,612
4-285										
4-286		TOTAL DISTRIBUTION EXPENSES			46,751,909	296,343	47,048,252	25,264,617	0	25,264,617
4-287										
4-288		CUSTOMER ACCOUNTS EXPENSES								
4-289	901	SUPERVISION	C2	53.1465%	1,307,478	(39,094)	1,268,384	674,102	0	674,102
4-290	902	METER READING EXPENSES	C2	53.1465%	4,081,210	42,558	4,123,768	2,191,640	0	2,191,640
4-291	903	CUST RECORDS & COLLECTION EXP	C2	53.1465%	12,163,465	499,502	12,662,967	6,729,928	0	6,729,928
4-292	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	100.0000%	0	4,394,234	4,394,234	4,394,234	0	4,394,234
4-293		UNCOLLECTIBLE ACCOUNTS - KS	100 KS	0.0000%	0	2,337,462	2,337,462	0	0	0

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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
4-294		TOTAL ACCOUNT 904			0	6,731,696	6,731,696	4,394,234	0	4,394,234
4-295	905	MISCELLANEOUS OPERATING EXP.	C2	53.1465%	2,371	1,320,578	1,322,949	703,102	0	703,102
4-296		TOTAL CUST. ACCT. EXPENSES			17,554,524	8,555,240	26,109,764	14,693,005	0	14,693,005
4-297										
4-298		CUSTOMER SERVICES & INFO. EXP								
4-299	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	53.1465%	351,176	1,642	352,818	187,510	0	187,510
4-300	908	CUSTOMER ASSISTANCE EXPENSE	C2	53.1465%	1,275,631	(59,319)	1,216,312	646,428	0	646,428
4-301		AMORT OF DEFERRED DSM, ERPP & OTHER- MO	100 MO	100.0000%	1,091,453	4,178,521	5,269,974	5,269,974	0	5,269,974
4-302		AMORT OF DEFERRED DSM PROGRAMS & OTHER-	100 KS	0.0000%	4,965,579	3,613,301	8,578,880	0	0	0
4-303		PUBLIC INFORMATION	C2	53.1465%	0	0	0	0	0	0
4-304	909	INFORM & INSTRUCT ADVERTISING	C1	53.1473%	216,288	(84,767)	131,521	69,900	0	69,900
4-305	909	INFORM & INSTRUCT ADVERTISING - MO	100 MO	100.0000%	(189,755)	229,161	39,406	39,406	0	39,406
4-306	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	53.1465%	793,492	198,745	992,237	527,340	0	527,340
4-307		TOTAL CUST SERVICES & INFO EXP			8,503,864	8,077,284	16,581,148	6,740,557	0	6,740,557
4-308										
4-309		SALES EXPENSES								
4-310	911	SALES SUPERVISION EXPENSE	C1	53.1473%	77,055	2,804	79,859	42,443	0	42,443
4-311	912	DEMONSTRATION & SELLING EXP. - RETAIL	C1	53.1473%	0	0	0	0	0	0
4-312		DEMONSTRATION & SELLING EXP. - WHOLESale	100 WS	0.0000%	0	0	0	0	0	0
4-313		DEMONSTRATION & SELLING EXP. - GENERAL	C2	53.1465%	783,673	18,113	801,786	426,121	0	426,121
4-314	913	ADVERTISING	C1	53.1473%	13,546	(1,390)	12,156	6,461	0	6,461
4-315	916	MISC. SALES EXPENSE - RETAIL	C1	53.1473%	100,872	2,844	103,716	55,122	0	55,122
4-316	916	MISC. SALES EXPENSE - RETAIL - MO	100 MO	100.0000%	0	0	0	0	0	0
4-317	916	MISC. SALES EXPENSE - WHOLESale	100 WS	0.0000%	0	0	0	0	0	0
4-318										
4-319		TOTAL SALES EXPENSE			975,146	22,371	997,517	530,147	0	530,147
4-320										
4-321		TOTAL CUST ACCTS, CUST SERV,& SALES			27,033,534	16,654,895	43,688,429	21,963,710	0	21,963,710
4-322										
4-323		ADMINISTRATIVE & GENERAL EXPENSES								
4-324	920	SALARIES	SAL & WAGES	53.4913%	40,057,706	(3,257,474)	36,800,232	19,684,919	0	19,684,919
4-325		SALARIES - MO	100 MO	100.0000%	968,103	(968,103)	(0)	(0)	0	(0)
4-326		SALARIES - KS	100 KS	0.0000%	402,608	0	402,608	0	0	0
4-327	921	OFFICE EXPENSE	E2	57.0872%	1,136,751	(71,522)	1,065,229	608,110	0	608,110
4-328		OFFICE EXPENSE - 100% MO	100 MO	100.0000%	0	2,300,000	2,300,000	2,300,000	0	2,300,000
4-329		OFFICE EXPENSE - 100% KS	100 KS	0.0000%	582,880	0	582,880	0	0	0
4-330	922	ADMIN EXP TRANS - CR	E2	57.0872%	(7,785,174)	903,625	(6,881,649)	(3,928,542)	0	(3,928,542)
4-331	923	OUTSIDE SERVICES	E2	57.0872%	9,514,879	(869,799)	8,645,080	4,935,236	0	4,935,236
4-332		OUTSIDE SERVICES - MO	100 MO	100.0000%	426,113	3,921,367	4,347,480	4,347,480	0	4,347,480
4-333		OUTSIDE SERVICES - KS	100 KS	0.0000%	48,095	2,000,000	2,048,095	0	0	0
4-334	924	PROPERTY INSURANCE	TOTAL PLANT	53.8712%	2,825,832	134,303	2,960,135	1,594,661	0	1,594,661
4-335	925	INJURIES & DAMAGES	SAL & WAGES	53.4913%	6,873,749	945,471	7,819,220	4,182,602	0	4,182,602
4-336	926	EMPLOYEE BENEFITS		0.0000%						
4-337		EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	53.4913%	33,362,265	8,725,158	42,087,422	22,513,106	0	22,513,106
4-338		EMPLOYEE BENEFITS - OPEB	SAL & WAGES	53.4913%	8,591,553	(202,661)	8,388,892	4,487,327	0	4,487,327
4-339		EMPLOYEE BENEFITS - OPEB - MO	100 MO	100.0000%	25,879	0	25,879	25,879	0	25,879
4-340		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	53.4913%	18,599,953	2,713,923	21,313,877	11,401,068	0	11,401,068
4-341	926	TOTAL EMPLOYEE BENEFITS			60,579,650	11,236,420	71,816,070	38,427,379	0	38,427,379
4-342	928	REGULATORY EXPENSES								
4-343		COMMISSION ASSESSMENTS - MO	100 MO	100.0000%	932,359	(25,869)	906,490	906,490	0	906,490
4-344		COMMISSION ASSESSMENTS - KS	100 KS	0.0000%	870,604	19,694	890,298	0	0	0
4-345		COMMISSION ASSESSMENTS - FERC	E1	56.9400%	880,858	315,165	1,196,023	681,015	0	681,015
4-346		RATE CASE EXPENSE - MO	100 MO	100.0000%	1,784,373	2,085,805	3,870,178	3,870,178	0	3,870,178
4-347		RATE CASE EXPENSE - KS	100 KS	0.0000%	1,617,325	1,465,177	3,082,502	0	0	0
4-348		RATE CASE EXPENSE - FERC	E1	56.9400%	485,234	1,626	486,860	277,218	0	277,218
4-349		RATE DESIGN EXPENSE - MO	100 MO	100.0000%	0	0	0	0	0	0
4-350		RATE DESIGN EXPENSE - KS	100 KS	0.0000%	0	0	0	0	0	0

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SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
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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
4-351		RATE DESIGN EXPENSE - FERC	100 WS	0.0000%	0	0	0	0	0	0
4-352		MISC. REGULATORY FILINGS	D1	53.5000%	52,353	1,875	54,228	29,012	0	29,012
4-353		LOAD RESEARCH PROGRAM	100 MO	100.0000%	53,394	1,312	54,706	54,706	0	54,706
4-354		TOTAL REGULATORY EXPENSES			6,676,500	3,864,785	10,541,285	5,818,619	0	5,818,619
4-355										
4-356		SUBTOTAL A & G EXPENSES			122,307,692	20,138,974	142,446,666	77,970,464	0	77,970,464
4-357										
4-358	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	53.8712%	131	5	136	73	0	73
4-359	930.1	GENERAL ADVERTISING	C1	53.1473%	272,117	(29,672)	242,445	128,853	0	128,853
4-360	930.1	GENERAL ADVERTISING - MO	100 MO	100.0000%	(33,123)	33,123	0	0	0	0
4-361	930.2	MISCELLANEOUS EXPENSE								
4-362		EET DUES	E2	57.0872%	363,739	0	363,739	207,649	0	207,649
4-363		EPRI RESEARCH SUBSCRIPTION	E2	57.0872%	2,349,966	0	2,349,966	1,341,530	0	1,341,530
4-364		OTHER MISCELLANEOUS EXPENSE	E2	57.0872%	4,249,462	(259,390)	3,990,072	2,277,821	0	2,277,821
4-365		TOTAL MISCELLANEOUS EXPENSE			6,963,167	(259,390)	6,703,777	3,827,000	0	3,827,000
4-366	931	RENTS	E2	57.0872%	7,931,738	(1,801,702)	6,130,036	3,499,467	0	3,499,467
4-367	933	FLEET UNIT/EQUIPMENT EXPENSE	392	53.2004%	3,301	456,359	459,660	244,541	0	244,541
4-368	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	53.4963%	4,648,251	(32,322)	4,615,929	2,469,353	0	2,469,353
4-369										
4-370		TOTAL ADMINISTRATIVE & GENERAL EXPENSES			142,093,274	18,505,374	160,598,648	88,139,751	0	88,139,751
4-371										
4-372										
4-373		TOTAL ELECTRIC OPER & MAINT EXPENSES			731,998,638	4,788,242	736,786,880	403,577,562	0	403,577,562
4-374										
4-375										
4-376										
4-377										
4-378										
4-379		RECAPS FOR CASH WORKING CAPITAL								
4-380		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-373		731,998,638	4,788,242	736,786,880	403,577,562	0	403,577,562
4-381		LESS: OTHER FUEL AMORT	TSFR 4-026		0	0	0	0	0	0
4-382		TOTAL O&M EXCL. O&M AMORTIZATIONS			731,998,638	4,788,242	736,786,880	403,577,562	0	403,577,562
4-383										
4-384		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-154		84,367,977	16,044,799	100,412,776	53,861,489	0	53,861,489
4-385		LESS: NUCLEAR PROD PAYROLL								
4-386		ACCT 517	TSFR 4-087		5,024,938	636,214	5,661,151	3,028,716	0	3,028,716
4-387		ACCT 518	TSFR 4-091		0	0	0	0	0	0
4-388		ACCT 519	TSFR 4-101		1,668,268	256,523	1,924,791	1,029,763	0	1,029,763
4-389		ACCT 520	TSFR 4-105		8,443,691	1,260,968	9,704,659	5,191,992	0	5,191,992
4-390		ACCT 523	TSFR 4-109		879,630	123,553	1,003,183	536,703	0	536,703
4-391		ACCT 524	TSFR 4-113		10,497,833	1,354,136	11,851,970	6,340,804	0	6,340,804
4-392		ACCT 525	TSFR 4-124		0	0	0	0	0	0
4-393		ACCT 528	TSFR 4-131		2,991,547	424,513	3,416,060	1,827,592	0	1,827,592
4-394		ACCT 529	TSFR 4-135		1,702,843	375,321	2,078,164	1,111,818	0	1,111,818
4-395		ACCT 530	TSFR 4-139		1,669,848	353,975	2,023,822	1,082,745	0	1,082,745
4-396		ACCT 531	TSFR 4-145		1,508,627	329,078	1,837,705	983,172	0	983,172
4-397		ACCT 532	TSFR 4-149		1,031,432	226,289	1,257,721	672,881	0	672,881
4-398		TOTAL NUCLEAR PROD PAYROLL			35,418,656	5,340,570	40,759,226	21,806,186	0	21,806,186
4-399		LESS: NUCLEAR FUEL EXP.-OTHER	TSFR 4-098		20,016,098	8,141,162	28,157,260	16,032,744	0	16,032,744
4-400		NUCLEAR PROD O&M EXCL. FUEL & PAYROLL			28,933,223	2,563,068	31,496,291	16,022,559	0	16,022,559
4-401										
4-402		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-098		20,016,098	8,141,162	28,157,260	16,032,744	0	16,032,744
4-403		LESS: OIL	TSFR 4-097		199,262	(2,846)	196,416	111,839	0	111,839
4-404		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL			19,816,836	8,144,008	27,960,844	15,920,905	0	15,920,905
4-405										
4-406										
4-407		RECAPS FOR SCHEDULE 1								

KANSAS CITY POWER & LIGHT CO.
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SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
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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
4-408		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-373		731,998,638	4,788,242	736,786,880	403,577,562	0	403,577,562
4-409										
4-410		FUEL								
4-411		ACCOUNT 501	TSFR 4-030		218,502,766	12,917,707	231,420,473	131,884,396	0	131,884,396
4-412		ACCOUNT 509	TSFR 4-056		0	(4,098,368)	(4,098,368)	(2,313,861)	0	(2,313,861)
4-413		ACCOUNT 518	TSFR 4-099		20,016,098	8,141,162	28,157,260	16,032,744	0	16,032,744
4-414		ACCOUNT 547	TSFR 4-169		12,732,764	(7,185,049)	5,547,715	3,387,368	0	3,387,368
4-415		TOTAL FUEL			251,251,628	9,775,452	261,027,080	148,990,646	0	148,990,646
4-416										
4-417		PURCHASED POWER	TSFR 4-211		70,799,230	(56,039,458)	14,759,772	8,256,874	0	8,256,874
4-418										
4-419		O&M EXCL FUEL & PURCHASED POWER			409,947,780	51,052,248	461,000,028	246,330,042	0	246,330,042

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
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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
5-009		DEPRECIATION EXPENSES								
5-010		PRODUCTION								
5-011		STEAM PRODUCTION								
5-012	311	STRUCTURES & IMPROVEMENTS	D1	53.5000%	4,063,007	743,342	4,806,350	2,571,397	0	2,571,397
5-013		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	53.5000%	0	1,535,625	1,535,625	821,559	0	821,559
5-014		STRUCTURES & IMPROVEMENTS - H5	D1	53.5000%	74,063	33,908	107,972	57,765	0	57,765
5-015		TOTAL ACCOUNT 311			4,137,071	2,312,875	6,449,946	3,450,721	0	3,450,721
5-016										
5-017	312	BOILER PLANT EQUIPMENT	D1	53.5000%	32,134,909	(2,354,491)	29,780,417	15,932,523	0	15,932,523
5-018		BOILER PLANT EQUIPMENT-IATAN 2	D1	53.5000%	0	12,248,216	12,248,216	6,552,796	0	6,552,796
5-019		UNIT TRAINS	D1	53.5000%	954,115	(289,455)	664,660	355,593	0	355,593
5-020		AQC EQUIPMENT	D1	53.5000%	2,241,692	(2,241,692)	0	0	0	0
5-021		BOILER PLANT EQUIPMENT - H5	D1	53.5000%	2,208,258	483,060	2,691,318	1,439,855	0	1,439,855
5-022		TOTAL ACCOUNT 312			37,538,973	7,845,638	45,384,611	24,280,767	0	24,280,767
5-023										
5-024	314	TURBOGENERATOR UNITS	D1	53.5000%	6,670,823	1,529,615	8,200,437	4,387,234	0	4,387,234
5-025		TURBOGENERATOR UNITS-IATAN 2	D1	53.5000%	0	1,596,012	1,596,012	853,867	0	853,867
5-026		TOTAL ACCOUNT 314			6,670,823	3,125,627	9,796,450	5,241,101	0	5,241,101
5-027										
5-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	53.5000%	3,010,199	1,661,241	4,671,440	2,499,220	0	2,499,220
5-029		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	53.5000%	0	573,608	573,608	306,880	0	306,880
5-030		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	53.5000%	295,532	129,955	425,487	227,636	0	227,636
5-031		ACC ELEC EQUIP - COMPUTERS	D1	53.5000%	619	(64)	554	296	0	296
5-032		TOTAL ACCOUNT 315			3,306,349	2,364,740	5,671,089	3,034,033	0	3,034,033
5-033										
5-034	316	MISC POWER PLANT EQUIPMENT	D1	53.5000%	1,073,452	(380,536)	692,916	370,710	0	370,710
5-035		MISC POWER PLANT EQUIPMENT-IATAN 2	D1	53.5000%	0	52,512	52,512	28,094	0	28,094
5-036		MISC POWER PLANT EQUIPMENT - H5	D1	53.5000%	21,670	(7,377)	14,293	7,647	0	7,647
5-037		TOTAL ACCOUNT 316			1,095,122	(335,401)	759,721	406,451	0	406,451
5-038										
5-039		TOTAL STEAM PRODUCTION			52,748,338	15,313,479	68,061,817	36,413,072	0	36,413,072
5-040										
5-041		NUCLEAR PRODUCTION								
5-042	321	STRUCTURES & IMPROVEMENTS	D1	53.5000%	6,222,511	(276,994)	5,945,517	3,180,852	0	3,180,852
5-043		MISSOURI GROSS AFDC	100 MO	100.0000%	296,972	(13,480)	283,492	283,492	0	283,492
5-044		TOTAL ACCOUNT 321			6,519,484	(290,475)	6,229,009	3,464,343	0	3,464,343
5-045										
5-046	322	REACTOR PLANT EQUIPMENT	D1	53.5000%	11,407,469	(786,928)	10,620,541	5,681,989	0	5,681,989
5-047		MISSOURI GROSS AFDC	100 MO	100.0000%	838,061	(64,402)	773,659	773,659	0	773,659
5-048		MISSOURI 40YR->60YR AMORT	100 MO	100.0000%	0	0	0	0	0	0
5-049		TOTAL ACCOUNT 322			12,245,530	(851,330)	11,394,200	6,455,648	0	6,455,648
5-050										
5-051	323	TURBOGENERATOR UNITS	D1	53.5000%	3,267,985	(371,299)	2,896,687	1,549,727	0	1,549,727
5-052		MISSOURI GROSS AFDC	100 MO	100.0000%	114,580	(14,657)	99,923	99,923	0	99,923
5-053		TOTAL ACCOUNT 323			3,382,565	(385,956)	2,996,610	1,649,650	0	1,649,650
5-054										
5-055	324	ACCESSORY ELECTRIC EQUIPMENT	D1	53.5000%	2,186,889	477,446	2,664,335	1,425,419	0	1,425,419
5-056		MISSOURI GROSS AFDC	100 MO	100.0000%	103,205	22,561	125,766	125,766	0	125,766
5-057		TOTAL ACCOUNT 324			2,290,094	500,007	2,790,101	1,551,186	0	1,551,186
5-058										
5-059	325	MISCELLANEOUS POWER PLANT EQUIP	D1	53.5000%	1,676,694	595,621	2,272,315	1,215,688	0	1,215,688
5-060		MISSOURI GROSS AFDC	100 MO	100.0000%	26,629	6,306	32,935	32,935	0	32,935
5-061		TOTAL ACCOUNT 325			1,703,323	601,927	2,305,250	1,248,623	0	1,248,623
5-062										
5-063	328	REGULATORY DISALLOWANCES	D1	53.5000%	(2,205,045)	61,506	(2,143,539)	(1,146,794)	0	(1,146,794)
5-064		MISSOURI GROSS AFDC	100 MO	100.0000%	(144,108)	10,983	(133,125)	(133,125)	0	(133,125)
5-065		TOTAL ACCOUNT 328			(2,349,153)	72,489	(2,276,665)	(1,279,919)	0	(1,279,919)

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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
5-066										
5-067		TOTAL NUCLEAR PRODUCTION			23,791,843	(353,338)	23,438,505	13,089,532	0	13,089,532
5-068										
5-069		OTHER PRODUCTION - CT								
5-070	341	STRUCTURES - CT	D1	53.5000%	187,011	(28,810)	158,201	84,637	0	84,637
5-071	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	53.5000%	443,683	(72,737)	370,946	198,456	0	198,456
5-072	344	GENERATORS - CT	D1	53.5000%	10,834,741	(1,442,000)	9,392,741	5,025,116	0	5,025,116
5-073	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	53.5000%	660,221	(186,666)	473,555	253,352	0	253,352
5-074	346	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	53.5000%	0	0	0	0	0	0
5-075		TOTAL OTHER PRODUCTION - CT			12,125,657	(1,730,215)	10,395,442	5,561,562	0	5,561,562
5-076										
5-077		OTHER PRODUCTION - WIND								
5-078	341	STRUCTURES - WIND	D1	53.5000%	171,666	(12)	171,654	91,835	0	91,835
5-079	344	GENERATORS - WIND	D1	53.5000%	7,230,158	5,372,695	12,602,853	6,742,526	0	6,742,526
5-080	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	53.5000%	6,416	0	6,416	3,433	0	3,433
5-081	346	OTHER PROD-PWR PLT EQUIP - WIND	D1	53.5000%	0	0	0	0	0	0
5-082		TOTAL OTHER PRODUCTION - WIND			7,408,240	5,372,683	12,780,923	6,837,794	0	6,837,794
5-083										
5-084		TOTAL PRODUCTION PLANT DEPRECIATION			96,074,078	18,602,609	114,676,687	61,901,960	0	61,901,960
5-085										
5-086		TRANSMISSION								
5-087	352	STRUCTURES AND IMPROVEMENTS	352 SUB	53.5000%	85,682	6,765	92,446	49,459	0	49,459
5-088		MISSOURI GROSS AFDC	100 MO	100.0000%	213	89	303	303	0	303
5-089		TOTAL ACCOUNT 352			85,895	6,854	92,749	49,762	0	49,762
5-090										
5-091	353	STATION EQUIPMENT	353 SUB	53.5000%	4,043,678	(1,852,958)	2,190,720	1,172,035	0	1,172,035
5-092		MISSOURI GROSS AFDC	100 MO	100.0000%	12,504	(4,096)	8,409	8,409	0	8,409
5-093		STATION EQUIP - COMMUN EQUIP	D1	53.5000%	276,319	674,769	951,088	508,832	0	508,832
5-094		TOTAL ACCOUNT 353			4,332,502	(1,182,285)	3,150,217	1,689,276	0	1,689,276
5-095										
5-096	354	TOWERS AND FIXTURES	354	53.6128%	95,043	(57,738)	37,305	20,000	0	20,000
5-097		TOTAL ACCOUNT 354			95,043	(57,738)	37,305	20,000	0	20,000
5-098										
5-099	355	POLES AND FIXTURES	355 SUB	49.8544%	3,756,832	(1,074,718)	2,682,114	1,337,151	0	1,337,151
5-100		MISSOURI GROSS AFDC	100 MO	100.0000%	126	(42)	84	84	0	84
5-101		TOTAL ACCOUNT 355			3,756,958	(1,074,760)	2,682,198	1,337,235	0	1,337,235
5-102										
5-103	356	OVERHEAD COND. & DEVICES	356 SUB	49.1245%	2,843,928	(1,148,479)	1,695,449	832,881	0	832,881
5-104		MISSOURI GROSS AFDC	100 MO	100.0000%	79	(35)	44	44	0	44
5-105		TOTAL ACCOUNT 356			2,844,007	(1,148,514)	1,695,493	832,925	0	832,925
5-106										
5-107	357	UNDERGROUND CONDUIT	357	55.2086%	53,781	1,425	55,206	30,478	0	30,478
5-108		TOTAL ACCOUNT 357			53,781	1,425	55,206	30,478	0	30,478
5-109										
5-110	358	UNDERGROUND COND. & DEVICES	358	52.0759%	63,444	(36,765)	26,679	13,893	0	13,893
5-111		TOTAL ACCOUNT 358			63,444	(36,765)	26,679	13,893	0	13,893
5-112										
5-113		TOTAL TRANSMISSION PLANT DEPREC.			11,231,630	(3,491,782)	7,739,848	3,973,570	0	3,973,570
5-114										
5-115		DISTRIBUTION								
5-116	361	STRUCTURES & IMPROVEMENTS	361	52.8168%	293,474	(121,345)	172,129	90,913	0	90,913
5-117										
5-118	362	STATION EQUIPMENT	362 SUB	56.1849%	3,350,602	(50,418)	3,300,185	1,854,207	0	1,854,207
5-119		STATION EQUIP - COMMUN EQUIP	362 COM	54.7224%	123,670	387,991	511,661	279,993	0	279,993
5-120		TOTAL ACCOUNT 362			3,474,272	337,574	3,811,846	2,134,200	0	2,134,200
5-121										
5-122	364	POLES, TOWERS & FIXTURES	364	53.4453%	9,383,328	(808,318)	8,575,009	4,582,938	0	4,582,938

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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
5-123	365	OVERHEAD COND. & DEVICES	365	54.3997%	4,715,718	263,306	4,979,025	2,708,572	0	2,708,572
5-124	366	UNDERGROUND CONDUIT	366	58.0296%	3,305,162	2,504,159	5,809,321	3,371,126	0	3,371,126
5-125	367	UNDERGROUND COND. & DEVICES	367	51.7755%	8,451,644	600,886	9,052,530	4,686,997	0	4,686,997
5-126	368	LINE TRANSFORMERS	368	57.2035%	7,844,606	(3,107,845)	4,736,762	2,709,592	0	2,709,592
5-127	369	SERVICES	369	51.4730%	2,622,410	1,742,643	4,365,053	2,246,823	0	2,246,823
5-128	370	METERS	370	54.3485%	3,414,920	(2,335,857)	1,079,063	586,454	0	586,454
5-129	371	INSTALLATION ON CUST. PREMISES	371	72.0131%	1,128,546	(994,118)	134,428	96,806	0	96,806
5-130	373	STREET LIGHTING & SIGNAL SYSTEMS	373	27.2701%	1,180,926	483,736	1,664,662	453,955	0	453,955
5-131										
5-132		TOTAL DISTRIBUTION PLANT DEPREC.			45,815,007	(1,435,179)	44,379,828	23,668,376	0	23,668,376
5-133										
5-134		GENERAL PLANT								
5-135	389	LAND AND LAND RIGHTS	0000	#VALUE!	0	0	0	0	0	0
5-136	390	STRUCTURES & IMPROVEMENTS	PTD	53.8844%	1,416,144	297,757	1,713,901	923,525	0	923,525
5-137	391	OFFICE FURNITURE & EQUIPMENT	PTD	53.8844%	654,711	(2,956)	651,755	351,195	0	351,195
5-138		OFFICE FURNITURE & EQUIPMENT - COMPUTE!	PTD	53.8844%	5,113	233,302	238,415	128,469	0	128,469
5-139	392	TRANSPORTATION EQUIP - AUTO'S	T&D	53.2004%	41,256	131,812	173,069	92,073	0	92,073
5-140		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	53.2004%	741,671	47,063	788,734	419,609	0	419,609
5-141		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	53.2004%	1,594,554	549,158	2,143,713	1,140,463	0	1,140,463
5-142		TRANSPORTATION EQUIP - TRACTORS	T&D	53.2004%	108,219	(65,397)	42,821	22,781	0	22,781
5-143		TRANSPORTATION EQUIP - TRAILERS	T&D	53.2004%	96,313	(27,977)	68,336	36,355	0	36,355
5-144	393	STORES EQUIPMENT	PTD	53.8844%	22,906	8,082	30,987	16,697	0	16,697
5-145	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	53.8844%	115,904	776	116,680	62,873	0	62,873
5-146	395	LABORATORY EQUIPMENT	PTD	53.8844%	169,368	20,994	190,362	102,575	0	102,575
5-147	396	POWER OPERATED EQUIPMENT	T&D	53.2004%	838,819	688,856	1,527,675	812,729	0	812,729
5-148										
5-149	397	COMMUNICATIONS EQUIPMENT	T&D	53.2004%	3,059,214	(148,798)	2,910,416	1,548,352	0	1,548,352
5-150		MISSOURI GROSS AFDC	100 MO	100.0000%	232	33	265	265	0	265
5-151		TOTAL ACCOUNT 397			3,059,446	(148,764)	2,910,681	1,548,618	0	1,548,618
5-152										
5-153	398	MISCELLANEOUS EQUIPMENT	PTD	53.8844%	19,201	(3,866)	15,336	8,263	0	8,263
5-154	399	OTHER TANGIBLE PROPERTY	100 MO	100.0000%	0	0	0	0	0	0
5-155										
5-156		TOTAL GENERAL PLANT DEPREC.			8,883,626	1,728,840	10,612,466	5,666,226	0	5,666,226
5-157										
5-158		TOTAL DEPRECIATION EXPENSES			162,004,340	15,404,489	177,408,829	95,210,132	0	95,210,132
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	0.0000%	0	0	0	0	0	0
5-163	MISC	POWERPLANT TO GL DIFFERENCES-ALLOCATE	D1	53.5000%	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 5-019		954,115	(289,455)	664,660	355,593	0	355,593
5-169		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	53.8844%	0	0	0	0	0	0
5-170		VEHICLES (392) CHARGED TO CLEARING	TSFR 5-139		2,582,013	634,660	3,216,673	1,711,282	0	1,711,282
5-171										
5-172		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS			3,536,128	345,205	3,881,333	2,066,875	0	2,066,875
5-173										
5-174		TOTAL DEPR NET OF CLEARING			158,468,212	15,059,284	173,527,496	93,143,257	0	93,143,257
5-175										
5-176		AMORTIZATIONS								
5-177		LIMITED TERM PLANT								
5-178	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	53.5000%	39,855	(39,855)	0	0	0	0
5-179		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	53.8844%	1,446,438	(63,916)	1,382,523	744,964	0	744,964

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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
5-180		TOTAL LIMITED TERM PLANT			1,486,293	(103,771)	1,382,523	744,964	0	744,964
5-181										
5-182		OTHER ELECTRIC PLANT								
5-183	405	MISC INTANGIBLE PLANT	303	53.9618%	11,050,730	1,670,192	12,720,922	6,864,435	0	6,864,435
5-184		OTHER PRODUCTION LAND RIGHTS	D1	53.5000%	606	504	1,110	594	0	594
5-185		TRANSMISSION LAND RIGHTS	D1	53.5000%	148,064	151,195	299,259	160,103	0	160,103
5-186		DISTRIBUTION LAND RIGHTS	360 LR	58.3311%	211,863	148,122	359,985	209,983	0	209,983
5-187		TOTAL OTHER ELECTRIC PLANT			11,411,264	1,970,012	13,381,276	7,235,115	0	7,235,115
5-188										
5-189		RATE BASE PLANT ADJUSTMENTS								
5-190	407	UNRECOVERED RESERVE AMORTIZATION - MI	100 MO	100.0000%	0	0	0	0	0	0
5-191		UNRECOVERED RESERVE AMORTIZATION - KS	100 KS	0.0000%	0	1,661,925	1,661,925	0	0	0
5-192		IATAN 2 REG ASSET AMORT - MO	100 MO	100.0000%	0	361,696	361,696	361,696	0	361,696
5-193		IATAN 1 REG ASSET AMORT - MO	100 MO	100.0000%	0	446,190	446,190	446,190	0	446,190
5-194		IATAN 1 REG ASSET AMORT - KS	100 KS	0.0000%	0	133,916	133,916	0	0	0
5-195		TOTAL RATE BASE PLANT ADJUSTMENTS			0	2,603,727	2,603,727	807,886	0	807,886
5-196										
5-197		CREDIT RATIO AMORTIZATIONS								
5-198	399	CREDIT RATIO AMORTIZATION - MO	100 MO	100.0000%	35,736,221	(35,736,221)	0	0	0	0
5-199	399	CREDIT RATIO AMORTIZATION - KS	100 KS	0.0000%	22,500,000	(22,500,000)	0	0	0	0
5-200		TOTAL CREDIT RATIO AMORTIZATIONS			58,236,221	(58,236,221)	0	0	0	0
5-201										
5-202		TOTAL AMORTIZATIONS			71,133,779	(53,766,252)	17,367,526	8,787,966	0	8,787,966
5-203										
5-204		TOTAL DEPRECIATION & AMORTIZATIONS			229,601,990	(38,706,968)	190,895,022	101,931,223	0	101,931,223

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SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
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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
6-009		TAXES OTHER THAN INCOME TAXES-ELEC								
6-010										
6-011	408	PROPERTY TAX								
6-012		ELECTRIC	ELEC W/O W.C.	53.4063%	44,943,882	15,165,501	60,109,383	32,102,203	0	32,102,203
6-013		ELECTRIC - WOLF CREEK	W.C. PLANT	55.9295%	13,711,433	0	13,711,433	7,668,736	0	7,668,736
6-014		TOTAL PROPERTY TAX			58,655,315	15,165,501	73,820,816	39,770,939	0	39,770,939
6-015										
6-016	408	PAYROLL TAX								
6-017		STATE UNEMPLOYMENT	SAL&WAG W/O WC	53.4881%	367,700	0	367,700	196,676	0	196,676
6-018		FEDERAL UNEMPLOYMENT	SAL&WAG W/O WC	53.4881%	189,175	0	189,175	101,186	0	101,186
6-019		FICA	SAL&WAG W/O WC	53.4881%	21,493,767	321,852	21,815,619	11,668,770	0	11,668,770
6-020		WOLF CREEK	WC PROD PAY	53.5000%	2,814,689	274,587	3,089,276	1,652,763	0	1,652,763
6-021		PAYROLL TAX CONTRA	SAL&WAG W/O WC	53.4881%	(11,573,000)	0	(11,573,000)	(6,190,183)	0	(6,190,183)
6-022		TOTAL PAYROLL TAX			13,292,331	596,439	13,888,770	7,429,212	0	7,429,212
6-023										
6-024	408	MISC. TAX								
6-025		GROSS RECEIPTS TAX - RETAIL	100 MO	100.0000%	45,936,116	(45,936,116)	0	0	0	0
6-026		STATE CAPITAL STOCK	TOTAL PLANT	53.8712%	599,682	0	599,682	323,056	0	323,056
6-027		ENVIRONMENTAL TAX			0	0	0	0	0	0
6-028		OTHER MISC	100 MO	100.0000%	31,021	0	31,021	31,021	0	31,021
6-029		TOTAL MISC TAX			46,566,819	(45,936,116)	630,703	354,077	0	354,077
6-030										
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX			118,514,465	(30,174,176)	88,340,289	47,554,228	0	47,554,228
6-032										
6-033		RECAP FOR INCOME TAXES								
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		118,514,465	(30,174,176)	88,340,289	47,554,228	0	47,554,228
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027		0	0	0	0	0	0
6-036		OTHER TAX W/O EARN. & ENVIR.			118,514,465	(30,174,176)	88,340,289	47,554,228	0	47,554,228
6-037										
6-038		RECAP OTHER TAXES								
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		118,514,465	(30,174,176)	88,340,289	47,554,228	0	47,554,228
6-040		KCMO EARNINGS TAX	100 MO	100.0000%	191,661	97,339	289,000	289,000	0	289,000
6-041		TOTAL TAXES OTHER THAN INCOME TAX			118,706,126.00	(30,076,837)	88,629,289	47,843,228	0	47,843,228
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		367,700	0	367,700	196,676	0	196,676
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018		189,175	0	189,175	101,186	0	101,186
6-053		FICA	TSFR 6-019		21,493,767	321,852	21,815,619	11,668,770	0	11,668,770
6-054		PAYROLL TAX CONTRA	TSFR 6-021		(11,573,000)	0	(11,573,000)	(6,190,183)	0	(6,190,183)
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026		599,682	0	599,682	323,056	0	323,056
6-056		OTHER MISC TAXES	TSFR 6-028		31,021	0	31,021	31,021	0	31,021
6-057										
6-058		TOTAL PAYROLL(EX. WOLF CREEK),STATE								
6-059		CAPITAL STOCK & OTHER MISC TAXES			11,108,345	321,852	11,430,197	6,130,526	0	6,130,526

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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
7-009		INCOME SUBJECT TO TAXATION								
7-010										
7-011		REVENUES	TSFR 2-052		1,317,389,132	41,159,734	1,358,548,866	732,120,152	55,820,000	787,940,152
7-012										
7-013		DEDUCTIONS:								
7-014		OPER & MAINT EXPENSES	TSFR 4-373		731,998,638	4,788,242	736,786,880	403,577,562	0	403,577,562
7-015		LESS: DEPR CHG THRU CLEARING-OP (O&M)	170 * %-015 & 5-188 * 100%		2,360,796	56,308	2,417,103	1,287,900	0	1,287,900
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-093		16,183,850	8,083,573	24,267,423	13,817,871	0	13,817,871
7-017		NET OPER & MAINT EXPENSES			713,453,992	(3,351,639)	710,102,353	388,471,791	0	388,471,791
7-018										
7-019		OTHER GENERAL TAXES	TSFR 6-041		118,706,126	(30,076,837)	88,629,289	47,843,228	0	47,843,228
7-020										
7-021		DEPRECIATION & AMORTIZATION								
7-022		TAX RETURN - NUCLEAR FUEL - TAX AMORT	E1	56.9400%	18,930,531	2,879,379	21,809,910	12,418,563	0	12,418,563
7-023		TAX RETURN - TAX DEPR - REGULAR	TOTAL PLANT	53.8712%	185,186,031	111,445,974	296,632,005	159,799,278	0	159,799,278
7-024		TAX RETURN - TAX AMORT - REGULAR	303	53.9618%	5,114,645	2,117,435	7,232,080	3,902,558	0	3,902,558
7-025		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	53.2004%	0	0	0	0	0	0
7-026		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D	53.2004%	0	0	0	0	0	0
7-027		TOTAL DEPRECIATION & AMORTIZATION			209,231,207	116,442,788	325,673,995	176,120,399	0	176,120,399
7-028										
7-029		PERMANENT TAX ITEMS								
7-030		MANUFACTURERS DEDUCTION	D1	53.5000%	0	0	0	0	0	0
7-031		MEALS & ENT 50% DISALLOWED	SAL & WAGES	53.4913%	(479,715)	0	(479,715)	(256,606)	0	(256,606)
7-032		TOTAL PERMANENT ITEMS			(479,715)	0	(479,715)	(256,606)	0	(256,606)
7-033										
7-034		INTEREST & OTHER DEDUCTIONS								
7-035		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-023		0	191,250	191,250	191,250	0	191,250
7-036		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-024		0	8,913	8,913	0	0	0
7-037		OTHER BOOK DEDUCTIONS	TOTAL PLANT	53.8712%	(63,916,238)	63,916,238	0	0	0	0
7-038		INTEREST EXPENSE	(%-041 + %-042) * 1-054		84,901,971	64,022,322	148,924,293	77,218,594	(61,216)	77,157,378
7-039		TOTAL INTEREST & OTHER DEDUCTIONS			20,985,733	128,138,723	149,124,456	77,409,844	(61,216)	77,348,629
7-040										
7-041		TOTAL DEDUCTIONS								
7-042					1,061,897,343	211,153,036	1,273,050,379	689,588,657	(61,216)	689,527,441
7-043		INCOME SUBJECT TO TAXATION								
7-044					255,491,789	(169,993,301)	85,498,488	42,531,495	55,881,216	98,412,711
7-045		KCMO TAX CALCULATION								
7-046		NET TAXABLE INCOME	TSFR 7-043		255,491,789	(169,993,301)	85,498,488	42,531,495	55,881,216	98,412,711
7-047	409	KCMO EARNINGS TAX	100 MO	100.0000%	0	0	0	0	0	0
7-048										
7-049		FEDERAL TAX CALCULATION								
7-050		NET TAXABLE INCOME	TSFR 7-043		255,491,789	(169,993,301)	85,498,488	42,531,495	55,881,216	98,412,711
7-051		DEDUCT: STATE INCOME TAX	TSFR 7-063		13,572,083	(8,740,152)	4,831,931	2,430,615	2,913,239	5,343,854
7-052		DEDUCT: KCMO EARNINGS TAX	TSFR 7-047		0	0	0	0	0	0
7-053		FEDERAL TAXABLE INCOME			241,919,706	(161,253,149)	80,666,557	40,100,880	52,967,977	93,068,857
7-054		FEDERAL TAX @ 35%	%-010 * 7-053		84,671,897	(56,438,602)	28,233,295	14,035,308	18,538,792	32,574,100
7-055		DEDUCT: WIND PROD / R&D TAX CREDIT	E1	56.9400%	7,994,971	3,863,133	11,858,104	6,752,004	0	6,752,004
7-056	409	NET FEDERAL INCOME TAX			76,676,926	(60,301,735)	16,375,191	7,283,304	18,538,792	25,822,095
7-057										
7-058		STATE TAX CALCULATION								
7-059		NET TAXABLE INCOME	TSFR 7-043		255,491,789	(169,993,301)	85,498,488	42,531,495	55,881,216	98,412,711
7-060		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-056		38,338,463	(30,150,668)	8,187,595	3,641,652	9,269,396	12,911,048
7-061		DEDUCT: KCMO EARNINGS TAX @ 100%	%-013 * 7-047		0	0	0	0	0	0
7-062		STATE TAXABLE INCOME			217,153,326	(139,842,434)	77,310,892	38,889,843	46,611,820	85,501,663
7-063	409	STATE TAX @ 6.25%	%-011 * 7-062		13,572,083	(8,740,152)	4,831,931	2,430,615	2,913,239	5,343,854
7-064										
7-065	409	TOTAL FEDERAL, STATE & CITY TAX								
					90,249,009	(69,041,887)	21,207,122	9,713,919	21,452,031	31,165,949

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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
7-066										
7-067		TOTAL CURRENTLY PAYABLE TAXES			90,249,009	(69,041,887)	21,207,122	9,713,919	21,452,031	31,165,949
7-068										
7-069	410 - 411	DEFERRED INCOME TAXES								
7-070		BOOK AMORTIZATION OF DEFERRED TAX - OTHER	TOTAL PLANT	53.8712%	(30,885,671)	30,885,671	0	0	0	0
7-071										
7-072		SL TAX DEPR/AMORT								
7-073		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	56.9400%	16,183,850	8,083,573	24,267,423	13,817,870	0	13,817,870
7-074		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	53.8712%	146,326,516	7,231,651	153,558,167	82,723,657	0	82,723,657
7-075		STRAIGHT LINE TAX AMORT - REGULAR	303	53.9618%	7,773,772	1,619,495	9,393,267	5,068,773	0	5,068,773
7-076		SL TAX DEPR - UNRECOVERED RESERVE AMORT - I	TSFR 5-190		0	0	0	0	0	0
7-077		SL TAX DEPR - UNRECOVERED RESERVE AMORT - I	TSFR 5-191		0	1,661,925	1,661,925	0	0	0
7-078		SL TAX DEPR - IATAN 2 REG ASSET AMORT - MO	TSFR 5-192		0	361,696	361,696	361,696	0	361,696
7-079		SL TAX DEPR - IATAN 1 REG ASSET AMORT - MO	TSFR 5-193		0	446,190	446,190	446,190	0	446,190
7-080		SL TAX DEPR - IATAN 1 REG ASSET AMORT - KS	TSFR 5-194		0	133,916	133,916	0	0	0
7-081		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-198		35,736,221	(35,736,221)	0	0	0	0
7-082		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-199		22,500,000	(22,500,000)	0	0	0	0
7-083		TOTAL SL TAX DEPR/AMORT			228,520,359	(38,697,775)	189,822,584	102,418,186	0	102,418,186
7-084										
7-085		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL								
7-086		TAX AMORT OVR(UNDER) SL - NUC FUEL	(7-022 - 7-073) * %-016		1,054,413	(1,997,819)	(943,405)	(537,175)	0	(537,175)
7-087		TAX DEPR OVR(UND) SL - REGULAR	(7-023 - 7-074) * %-016		14,917,634	40,006,446	54,924,080	29,588,272	0	29,588,272
7-088		TAX AMORT OVR(UND) SL - REGULAR	(7-024 - 7-075) * %-016		(1,020,802)	191,152	(829,650)	(447,694)	0	(447,694)
7-089		TAX DEPR OVR(UND) SL - UNRECOVERED RESERVE	(7-076) * %-016		0	0	0	0	0	0
7-090		TAX DEPR OVR(UND) SL - UNRECOVERED RESERVE	(7-077) * %-016		0	(637,990)	(637,990)	0	0	0
7-091		TAX DEPR OVR(UND) SL - IATAN 2 REG ASSET-MO	(7-078) * %-016		0	(138,850)	(138,850)	(138,850)	0	(138,850)
7-092		TAX DEPR OVR(UND) SL - IATAN 1 REG ASSET-MO	(7-079) * %-016		0	(171,286)	(171,286)	(171,286)	0	(171,286)
7-093		TAX DEPR OVR(UND) SL - IATAN 1 REG ASSET-KS	(7-080) * %-016		0	(51,409)	(51,409)	0	0	0
7-094		TAX DEPR OVR(UND) SL - CREDIT RATIO DEPR-MO	(7-081) * %-016		(13,718,644)	13,718,644	0	0	0	0
7-095		TAX DEPR OVR(UND) SL - CREDIT RATIO DEPR-KS	(7-082) * %-016		(8,637,441)	8,637,441	0	0	0	0
7-096		TOTAL TAX DEPR/AMORT O(U) REGULATORY SL			(7,404,840)	59,556,330	52,151,490	28,293,267	0	28,293,267
7-097										
7-098		TURNAROUND OF DIT ON BASIS DIFFERENCES								
7-099		MO GROSS AFUDC	100 MO	100.0000%	0	(832,844)	(832,844)	(832,844)	0	(832,844)
7-100		AFDC DEBT/CAP INT W/O FUEL & WC CONSTR	ELEC W/O W.C.	53.4063%	0	(173,249)	(173,249)	(92,526)	0	(92,526)
7-101		AFDC DEBT/CAP INT - NUCL FUEL	E1	56.9400%	0	(1,352)	(1,352)	(770)	0	(770)
7-102		CIAC	T&D	53.2004%	0	505,302	505,302	268,823	0	268,823
7-103		REPAIR ALLOWANCE	T&D	53.2004%	0	(1,062,512)	(1,062,512)	(565,260)	0	(565,260)
7-104		REPAIR EXPENSE - WC	D1	53.5000%	0	(336,443)	(336,443)	(179,997)	0	(179,997)
7-105		REPAIR EXPENSE - PRODUCTION	D1	53.5000%	0	(3,417,171)	(3,417,171)	(1,828,186)	0	(1,828,186)
7-106		CAPITALIZED BENEFITS - ALLOCATED	T&D	53.2004%	0	(12,216)	(12,216)	(6,499)	0	(6,499)
7-107		CAPITALIZED BENEFITS - ASSIGNED	100 MO	100.0000%	0	(66,518)	(66,518)	(66,518)	0	(66,518)
7-108		PROP. TAX CAPITALIZED - ALLOC. - WC	D1	53.5000%	0	(54,644)	(54,644)	(29,235)	0	(29,235)
7-109		PROP. TAX CAPITALIZED - MO	100 MO	100.0000%	0	(97,513)	(97,513)	(97,513)	0	(97,513)
7-110		OTHER A/C 282 ITEMS	TOTAL PLANT	53.8712%	0	(2,765,305)	(2,765,305)	(1,489,704)	0	(1,489,704)
7-111		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	53.8712%	0	(831,841)	(831,841)	(448,123)	0	(448,123)
7-112		3% ITC - MISSOURI ONLY	100 MO	100.0000%	0	0	0	0	0	0
7-113		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES			0	(9,146,306)	(9,146,306)	(5,368,352)	0	(5,368,352)
7-114										
7-115	411	DEFERRED INVESTMENT TAX CR AMORT								
7-116		BOOK DEFERRED ITC AMORT	TOTAL PLANT	53.8712%	(1,386,424)	1,386,424	0	0	0	0
7-117		AMORTIZATION OF ITC	ELEC W/O W.C.	53.4063%	0	(2,454,987)	(2,454,987)	(1,311,118)	0	(1,311,118)
7-118		AMORTIZATION OF WC ITC	D1	53.5000%	0	(568,769)	(568,769)	(304,291)	0	(304,291)
7-119		NET DEFERRED INVESTMENT TAX CR AMORT			(1,386,424)	(1,637,332)	(3,023,756)	(1,615,409)	0	(1,615,409)
7-120										
7-121	410	AMORT PRIOR TAX BEN FLOW THRU PRE-81 COR	100 MO	100.0000%	354,438	0	354,438	354,438	0	354,438
7-122										

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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
7-123	410	AMORT PRIOR TAX BEN FLOW THRU PRE-81 COR	100 KS	0.0000%	0	0	0	0	0	0
7-124										
7-125	411	AMORT R&D TAX CREDITS AMENDED RETURNS	100 MO	100.0000%	(64,704)	(129,407)	(194,111)	(194,111)	0	(194,111)
7-126										
7-127		TOTAL DEFERRED TAXES			(39,387,201)	79,528,956	40,141,755	21,469,832	0	21,469,832
7-128										
7-129		TOTAL INCOME TAXES LESS ENVIRONMENTAL TAX			50,861,808	10,487,068	61,348,876	31,183,751	21,452,031	52,635,781

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SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
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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
8-009	190	ACCT 190 ACCUM DEFERRED TAX								
8-010		MISC	TOTAL PLANT	53.8712%	291,544	(298,333)	(6,789)	(3,657)	0	(3,657)
8-011		VACATION & OTHER SAL & WAGES ALLOC	SAL & WAGES	53.4913%	(8,116,700)	1,445,538	(6,671,162)	(3,568,491)	0	(3,568,491)
8-012		ADVERTISING	100 MO	100.0000%	0	0	0	0	0	0
8-013		NUCLEAR FUEL	E1	56.9400%	0	0	0	0	0	0
8-014		TOTAL ACCT 190			(7,825,156)	1,147,205	(6,677,951)	(3,572,148)	0	(3,572,148)
8-015										
8-016	281	ACCELERATED AMORTIZATION	D1	53.5000%	0	0	0	0	0	0
8-017										
8-018	282	LIBERALIZED DEPRECIATION								
8-019		METHOD/LIFE DEPRECIATION - NON WOLF CRI	PTD W/O W.C.	53.3844%	395,247,559	127,750,370	522,997,929	279,199,324	0	279,199,324
8-020		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	53.5000%	146,887,447	(15,047,598)	131,839,849	70,534,319	0	70,534,319
8-021		NUCLEAR FUEL	E1	56.9400%	2,839,396	579,839	3,419,235	1,946,912	0	1,946,912
8-022		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	100.0000%	(34,939,268)	(21,380,348)	(56,319,616)	(56,319,616)	0	(56,319,616)
8-023		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	0.0000%	(16,143,500)	16,143,500	0	0	0	0
8-024		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	100.0000%	0	0	0	0	0	0
8-025		TOTAL LIBERALIZED DEPRECIATION			493,891,634	108,045,763	601,937,397	295,360,940	0	295,360,940
8-026										
8-027		ACCUM DIT ON BASIS DIFFERENCES								
8-028		GROSS AFDC - WOLF CREEK CONTRUCTION	100 MO	100.0000%	23,072,034	(1,833,902)	21,238,132	21,238,132	0	21,238,132
8-029		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	53.4063%	5,068,392	(18,826,411)	(13,758,019)	(7,347,650)	0	(7,347,650)
8-030		AFDC DEBT - NUCLEAR FUEL	E1	56.9400%	1,370	(1,370)	0	0	0	0
8-031		CIAC	T&D	53.2004%	(22,578,655)	(2,469,905)	(25,048,560)	(13,325,929)	0	(13,325,929)
8-032		REPAIR ALLOWANCE	T&D	53.2004%	45,017,369	4,099,789	49,117,158	26,130,515	0	26,130,515
8-033		REPAIR EXPENSE - WC	D1	53.5000%	17,859,975	(742,408)	17,117,567	9,157,898	0	9,157,898
8-034		REPAIR EXPENSE - PRODUCTION	D1	53.5000%	76,400,599	6,096,673	82,497,272	44,136,041	0	44,136,041
8-035		PENSIONS CAPITALIZED-ASSIGNED	100 MO	100.0000%	635,267	163,598	798,865	798,865	0	798,865
8-036		PENSIONS CAPITALIZED-ALLOCATED	T&D	53.2004%	0	0	0	0	0	0
8-037		PAYROLL TAX CAPITALIZED-ASSIGNED	100 MO	100.0000%	504,144	123,397	627,541	627,541	0	627,541
8-038		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	53.2004%	0	0	0	0	0	0
8-039		PROP TAX CAPITALIZED-ASSIGNED - WC	100 MO	100.0000%	0	0	0	0	0	0
8-040		PROP TAX CAPITALIZED-ASSIGNED	100 MO	100.0000%	2,760,245	(602,266)	2,157,979	2,157,979	0	2,157,979
8-041		PROP TAX CAPITALIZED-ALLOCATED - WC	D1	53.5000%	0	0	0	0	0	0
8-042		PROP TAX CAPITALIZED-ALLOCATED	D1	53.5000%	54,471	1,555,545	1,610,016	861,359	0	861,359
8-043		HEALTH & WELFARE CAPITALIZED	T&D	53.2004%	322,507	56,423	378,930	201,592	0	201,592
8-044		MSC0140 - STRATEGIC INITIATIVE CAP	100 MO	100.0000%	237,248	(3,110)	234,138	234,138	0	234,138
8-045		OTHER MISCELLANEOUS	TOTAL PLANT	53.8712%	30,874,624	15,907,405	46,782,029	25,202,049	0	25,202,049
8-046		TOTAL ACCUM DIT ON BASIS DIFFERENCES			180,229,590	3,523,458	183,753,048	110,072,530	0	110,072,530
8-047										
8-048		TOTAL ACCT 282			674,121,224	111,569,221	785,690,445	405,433,469	0	405,433,469
8-049										
8-050	255	3% INVESTMENT TAX CREDIT	100 KS	0.0000%	0	0	0	0	0	0
8-051										
8-052	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)								
8-053		PRIOR YRS DEPR ADJ & OTHER TOTAL PLANT	TOTAL PLANT	53.8712%	(12,968,889)	58,468	(12,910,421)	(6,955,001)	0	(6,955,001)
8-054		SO2 EMISSIONS & OTHER E1 ALLOC	E1	56.9400%	(26,347,040)	(4,511,998)	(30,859,038)	(17,571,136)	0	(17,571,136)
8-055		POSTRETIREMENT BEN & OTHER SAL & WAGE	SAL & WAGES	53.4913%	(16,415,070)	5,246,943	(11,168,127)	(5,973,975)	0	(5,973,975)
8-056		CUSTOMER DEMAND PROG & OTHER 100% MO	100 MO	100.0000%	19,279,782	12,653,891	31,933,673	31,933,673	0	31,933,673
8-057		CUSTOMER DEMAND PROG & OTHER 100% KS	100 KS	0.0000%	11,730,666	(11,730,666)	0	0	0	0
8-058		TOTAL ACCT 283 (RATEBASE ITEMS)			(24,720,551)	1,716,638	(23,003,913)	1,433,560	0	1,433,560
8-059										
8-060		TOTAL ACCUMULATED DEFERRED TAXES			641,575,517	114,433,084	756,008,581	403,294,882	0	403,294,882

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11-009		PRODUCTION PLANT								
11-010		STEAM								
11-011	310	LAND & LAND RIGHTS	D1	53.5000%	8,782,031	611,662	9,393,693	5,025,626	0	5,025,626
11-012		TOTAL ACCOUNT 310			8,782,031	611,662	9,393,693	5,025,626	0	5,025,626
11-013										
11-014	311	STRUCTURES & IMPROVEMENTS	D1	53.5000%	156,034,861	523,757	156,558,617	83,758,860	0	83,758,860
11-015		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	53.5000%	0	101,027,949	101,027,949	54,049,953	0	54,049,953
11-016		LEASE HOLD IMPROVEMENTS - P&M	D1	53.5000%	272,489	0	272,489	145,781	0	145,781
11-017		STRUCTURES & IMPROVEMENTS - H5	D1	53.5000%	8,923,285	0	8,923,285	4,773,957	0	4,773,957
11-018		TOTAL ACCOUNT 311			165,230,635	101,551,705	266,782,340	142,728,552	0	142,728,552
11-019										
11-020	312	BOILER PLANT EQUIPMENT	D1	53.5000%	978,896,631	62,376,697	1,041,273,329	557,081,231	0	557,081,231
11-021		BOILER PLANT EQUIPMENT-IATAN 2	D1	53.5000%	0	729,060,483	729,060,483	390,047,359	0	390,047,359
11-022		UNIT TRAINS	D1	53.5000%	21,249,775	(216,232)	21,033,544	11,252,946	0	11,252,946
11-023		AQC EQUIPMENT	D1	53.5000%	34,208,119	257,915	34,466,035	18,439,328	0	18,439,328
11-024		BOILER PLANT EQUIPMENT - H5	D1	53.5000%	228,699,878	(6,276,912)	222,422,966	118,996,286	0	118,996,286
11-025		TOTAL ACCOUNT 312			1,263,054,404	785,201,952	2,048,256,356	1,095,817,150	0	1,095,817,150
11-026										
11-027	314	TURBOGENERATOR UNITS	D1	53.5000%	246,634,101	4,143,803	250,777,904	134,166,179	0	134,166,179
11-028		TURBOGENERATOR UNITS-IATAN 2	D1	53.5000%	0	100,378,130	100,378,130	53,702,299	0	53,702,299
11-029		TOTAL ACCOUNT 314			246,634,101	104,521,933	351,156,034	187,868,478	0	187,868,478
11-030										
11-031	315	ACCESSORY ELECTRIC EQUIPMENT	D1	53.5000%	114,943,352	5,765,684	120,709,036	64,579,334	0	64,579,334
11-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	53.5000%	0	33,544,339	33,544,339	17,946,221	0	17,946,221
11-033		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	53.5000%	39,396,975	0	39,396,975	21,077,381	0	21,077,381
11-034		ACC ELEC EQUIP - COMPUTERS	D1	53.5000%	14,320	0	14,320	7,661	0	7,661
11-035		TOTAL ACCOUNT 315			154,354,647	39,310,023	193,664,669	103,610,598	0	103,610,598
11-036										
11-037	316	MISC. POWER PLANT EQUIPMENT	D1	53.5000%	30,393,196	131,740	30,524,935	16,330,840	0	16,330,840
11-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	D1	53.5000%	0	3,750,866	3,750,866	2,006,713	0	2,006,713
11-039		MISC. POWER PLANT EQUIPMENT - H5	D1	53.5000%	2,305,286	0	2,305,286	1,233,328	0	1,233,328
11-040		TOTAL ACCOUNT 316			32,698,482	3,882,605	36,581,087	19,570,882	0	19,570,882
11-041										
11-042		TOTAL STEAM PLANT			1,870,754,299	1,035,079,881	2,905,834,180	1,554,621,286	0	1,554,621,286
11-043										
11-044		NUCLEAR								
11-045	320	LAND & LAND RIGHTS	D1	53.5000%	3,411,585	0	3,411,585	1,825,198	0	1,825,198
11-046		MISSOURI GROSS AFDC	100 MO	100.0000%	0	0	0	0	0	0
11-047		TOTAL LAND & LAND RIGHTS			3,411,585	0	3,411,585	1,825,198	0	1,825,198
11-048										
11-049	321	STRUCTURES & IMPROVEMENTS	D1	53.5000%	401,480,780	243,338	401,724,118	214,922,403	0	214,922,403
11-050		MISSOURI GROSS AFDC	100 MO	100.0000%	19,155,650	(794)	19,154,856	19,154,856	0	19,154,856
11-051		TOTAL STRUCTURES & IMPROVEMENTS			420,636,431	242,544	420,878,975	234,077,260	0	234,077,260
11-052										
11-053	322	REACTOR PLANT EQUIPMENT	D1	53.5000%	661,070,384	2,713,432	663,783,816	355,124,341	0	355,124,341
11-054		MISSOURI GROSS AFDC	100 MO	100.0000%	48,355,800	(2,116)	48,353,684	48,353,684	0	48,353,684
11-055		TOTAL REACTOR PLANT EQUIPMENT			709,426,184	2,711,316	712,137,499	403,478,025	0	403,478,025
11-056										
11-057	323	TURBOGENERATOR UNITS	D1	53.5000%	169,358,715	38,174	169,396,889	90,627,336	0	90,627,336
11-058		MISSOURI GROSS AFDC	100 MO	100.0000%	5,843,434	0	5,843,434	5,843,434	0	5,843,434
11-059		TOTAL TURBOGENERATOR UNITS			175,202,149	38,174	175,240,323	96,470,770	0	96,470,770
11-060										
11-061	324	ACCESSORY ELECT. EQUIPMENT	D1	53.5000%	126,290,068	(18,275)	126,271,793	67,555,409	0	67,555,409
11-062		MISSOURI GROSS AFDC	100 MO	100.0000%	5,960,492	0	5,960,492	5,960,492	0	5,960,492
11-063		TOTAL ACCESSORY ELEC. EQUIPMENT			132,250,560	(18,275)	132,232,284	73,515,901	0	73,515,901
11-064										
11-065	325	MISC POWER PLANT EQUIPMENT	D1	53.5000%	71,151,281	6,402,122	77,553,403	41,491,071	0	41,491,071

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11-066		MISSOURI GROSS AFDC	100 MO	100.0000%	1,124,246	(187)	1,124,059	1,124,059	0	1,124,059
11-067		TOTAL MISC POWER PLANT EQUIPMENT			72,275,527	6,401,935	78,677,462	42,615,129	0	42,615,129
11-068										
11-069	328	REGULATORY DISALLOWANCES								
11-070		MPSC DISALLOWANCE	D1	53.5000%	(133,978,435)	7,222	(133,971,213)	(71,674,599)	0	(71,674,599)
11-071		MPSC DISALLOW - NOT MO JURIS	D1	53.5000%	45,847,392	(45,847,392)	0	0	0	0
11-072		KCC DISALLOWANCE	D1	53.5000%	(121,538,425)	121,538,425	0	0	0	0
11-073		KCC DISALLOW - NOT KS JURIS	D1	53.5000%	82,350,922	(82,350,922)	0	0	0	0
11-074		MISSOURI GROSS AFDC	100 MO	100.0000%	(8,320,770)	448	(8,320,322)	(8,320,322)	0	(8,320,322)
11-075		TOTAL REGULATORY DISALLOWANCES			(135,639,316)	(6,652,219)	(142,291,535)	(79,994,921)	0	(79,994,921)
11-076										
11-077		TOTAL NUCLEAR PRODUCTION PLANT			1,377,563,119	2,723,474	1,380,286,593	771,987,361	0	771,987,361
11-078										
11-079		OTHER PRODUCTION PLANT - CT								
11-080	340	LAND - CT	D1	53.5000%	1,008,931	0	1,008,931	539,778	0	539,778
11-081		LAND RIGHTS - CT	D1	53.5000%	93,269	0	93,269	49,899	0	49,899
11-082	341	STRUCTURES & IMPROVEMENTS - CT	D1	53.5000%	4,612,866	678,137	5,290,994	2,830,682	0	2,830,682
11-083	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	53.5000%	10,927,857	737,111	11,664,968	6,240,758	0	6,240,758
11-084	344	GENERATORS - CT	D1	53.5000%	272,961,620	(6,878,308)	266,083,311	142,354,572	0	142,354,572
11-085	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	53.5000%	21,433,517	389,274	21,822,792	11,675,194	0	11,675,194
11-086	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	53.5000%	0	0	0	0	0	0
11-087		TOTAL OTHER PRODUCTION PLANT - CT			311,038,051	(5,073,785)	305,964,265	163,690,882	0	163,690,882
11-088										
11-089		OTHER PRODUCTION PLANT - WIND								
11-090	340	LAND - WIND	D1	53.5000%	0	0	0	0	0	0
11-091		LAND RIGHTS - WIND	D1	53.5000%	0	0	0	0	0	0
11-092	341	STRUCTURES & IMPROVEMENTS - WIND	D1	53.5000%	3,431,501	1,587	3,433,088	1,836,702	0	1,836,702
11-093	344	GENERATORS - WIND	D1	53.5000%	154,282,799	97,774,258	252,057,057	134,850,525	0	134,850,525
11-094	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	53.5000%	128,321	0	128,321	68,652	0	68,652
11-095	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	53.5000%	0	0	0	0	0	0
11-096		TOTAL OTHER PRODUCTION PLANT - WIND			157,842,621	97,775,845	255,618,466	136,755,879	0	136,755,879
11-097										
11-098		TOTAL PRODUCTION PLANT			3,717,198,090	1,130,505,414	4,847,703,504	2,627,055,409	0	2,627,055,409
11-099										
11-100		TRANSMISSION PLANT								
11-101	350	LAND AND LAND RIGHTS								
11-102		LAND								
11-103		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	2,101	0	2,101	2,101	0	2,101
11-104		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	25,694	60,518	86,213	0	0	0
11-105		RADIAL LINES - MO	100 MO	100.0000%	4,972	0	4,972	4,972	0	4,972
11-106		ALLOCATED TRANSMISSION	D1	53.5000%	1,551,818	(60,518)	1,491,300	797,845	0	797,845
11-107		TOTAL LAND			1,584,585	0	1,584,585	804,918	0	804,918
11-108		LAND RIGHTS								
11-109		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	192,727	103,393	296,120	296,120	0	296,120
11-110		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	643,031	1,348	644,379	0	0	0
11-111		RADIAL LINES - MO	100 MO	100.0000%	335,723	0	335,723	335,723	0	335,723
11-112		RADIAL LINES - KS	100 KS	0.0000%	1,011,120	0	1,011,120	0	0	0
11-113		ALLOCATED TRANSMISSION	D1	53.5000%	20,950,798	1,909,657	22,860,454	12,230,343	0	12,230,343
11-114		TOTAL LAND RIGHTS			23,133,399	2,014,397	25,147,796	12,862,186	0	12,862,186
11-115		TOTAL ACCT 350			24,717,984	2,014,397	26,732,382	13,667,105	0	13,667,105
11-116										
11-117	352	STRUCTURES AND IMPROVEMENTS								
11-118		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	2,317	0	2,317	2,317	0	2,317
11-119		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	32,074	205,816	237,890	0	0	0
11-120		ALLOCATED TRANSMISSION	D1	53.5000%	4,697,882	(148,121)	4,549,761	2,434,122	0	2,434,122
11-121		SUBTOTAL			4,732,273	57,695	4,789,968	2,436,439	0	2,436,439
11-122		MO GROSS AFDC	100 MO	100.0000%	15,694	0	15,694	15,694	0	15,694

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11-123		TOTAL ACCT 352			4,747,967	57,695	4,805,662	2,452,133	0	2,452,133
11-124										
11-125	353	STATION EQUIPMENT								
11-126		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	2,311,107	3,420,842	5,731,948	5,731,948	0	5,731,948
11-127		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	9,151,969	9,733,914	18,885,883	0	0	0
11-128		RADIAL LINES - KS	100 KS	0.0000%	230,213	(230,213)	0	0	0	0
11-129		ALLOCATED TRANSMISSION	D1	53.5000%	111,978,633	8,484,356	120,462,989	64,447,699	0	64,447,699
11-130		SUBTOTAL			123,671,922	21,408,899	145,080,820	70,179,647	0	70,179,647
11-131		MO GROSS AFDC	100 MO	100.0000%	558,231	(1,376)	556,855	556,855	0	556,855
11-132		SUB-TRANSM ASSETS - COMMUN EQUIP - MC	100 MO	100.0000%	0	4,136	4,136	4,136	0	4,136
11-133		SUB-TRANSM ASSETS - COMMUN EQUIP - KS	100 KS	0.0000%	0	195,843	195,843	0	0	0
11-134		ALLOCATED STATION EQUIP - COMMUN EQUI	D1	53.5000%	7,743,054	(134,351)	7,608,704	4,070,657	0	4,070,657
11-135		TOTAL ACCT 353			131,973,207	21,473,151	153,446,358	74,811,295	0	74,811,295
11-136										
11-137	354	TOWERS AND FIXTURES								
11-138		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	10,400	0	10,400	10,400	0	10,400
11-139		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	0	0	0	0	0	0
11-140		ALLOCATED TRANSMISSION	D1	53.5000%	4,058,497	219,014	4,277,511	2,288,468	0	2,288,468
11-141		TOTAL ACCT 354			4,068,897	219,014	4,287,911	2,298,868	0	2,298,868
11-142										
11-143	355	POLES AND FIXTURES								
11-144		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	6,028,590	787,677	6,816,268	6,816,268	0	6,816,268
11-145		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	11,024,404	680,746	11,705,150	0	0	0
11-146		RADIAL LINES - MO	100 MO	100.0000%	1,343,618	92,427	1,436,045	1,436,045	0	1,436,045
11-147		RADIAL LINES - KS	100 KS	0.0000%	2,941,899	140,788	3,082,687	0	0	0
11-148		ALLOCATED TRANSMISSION	D1	53.5000%	82,505,013	6,209,591	88,714,604	47,462,313	0	47,462,313
11-149		SUBTOTAL			103,843,524	7,911,230	111,754,754	55,714,625	0	55,714,625
11-150		MO GROSS AFDC	100 MO	100.0000%	3,506	0	3,506	3,506	0	3,506
11-151		TOTAL ACCT 355			103,847,030	7,911,230	111,758,260	55,718,132	0	55,718,132
11-152										
11-153	356	OVERHEAD CONDUCTORS AND DEVICES								
11-154		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	5,051,619	704,025	5,755,643	5,755,643	0	5,755,643
11-155		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	9,716,698	716,344	10,433,042	0	0	0
11-156		RADIAL LINES - MO	100 MO	100.0000%	1,059,446	0	1,059,446	1,059,446	0	1,059,446
11-157		RADIAL LINES - KS	100 KS	0.0000%	3,458,064	94,005	3,552,069	0	0	0
11-158		ALLOCATED TRANSMISSION	D1	53.5000%	74,328,497	3,443,933	77,772,429	41,608,250	0	41,608,250
11-159		SUBTOTAL			93,614,324	4,958,306	98,572,630	48,423,339	0	48,423,339
11-160		MO GROSS AFDC	100 MO	100.0000%	2,552	0	2,552	2,552	0	2,552
11-161		TOTAL ACCT 356			93,616,876	4,958,306	98,575,182	48,425,892	0	48,425,892
11-162										
11-163	357	UNDERGROUND CONDUIT								
11-164		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	0	305,795	305,795	305,795	0	305,795
11-165		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	152,769	0	152,769	0	0	0
11-166		ALLOCATED TRANSMISSION	D1	53.5000%	3,080,287	0	3,080,287	1,647,954	0	1,647,954
11-167		TOTAL ACCT 357			3,233,056	305,795	3,538,851	1,953,749	0	1,953,749
11-168										
11-169	358	UNDERGROUND CONDUCTORS & DEVICES								
11-170		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	0	0	0	0	0	0
11-171		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	77,193	0	77,193	0	0	0
11-172		ALLOCATED TRANSMISSION	D1	53.5000%	2,822,718	0	2,822,718	1,510,154	0	1,510,154
11-173		TOTAL ACCT 358			2,899,911	0	2,899,911	1,510,154	0	1,510,154
11-174										
11-175		TOTAL TRANSMISSION PLANT			369,104,927	36,939,589	406,044,515	200,837,326	0	200,837,326
11-176										
11-177		DISTRIBUTION PLANT								
11-178	360	LAND & LAND RIGHTS								
11-179		LAND (NON-DEPRECIABLE)								

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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
11-180		MISSOURI	100 MO	100.0000%	3,618,938	17,054	3,635,992	3,635,992	0	3,635,992
11-181		KANSAS	100 KS	0.0000%	4,586,731	0	4,586,731	0	0	0
11-182		TOTAL LAND			8,205,669	17,054	8,222,723	3,635,992	0	3,635,992
11-183										
11-184		LAND RIGHTS								
11-185		MISSOURI (DEPRECIABLE)	100 MO	100.0000%	9,676,655	0	9,676,655	9,676,655	0	9,676,655
11-186		KANSAS (NON-DEPRECIABLE)	100 KS	0.0000%	6,912,534	0	6,912,534	0	0	0
11-187		TOTAL LAND RIGHTS			16,589,190	0	16,589,190	9,676,655	0	9,676,655
11-188										
11-189		TOTAL ACCT 360			24,794,858	17,054	24,811,913	13,312,647	0	13,312,647
11-190										
11-191	361	STRUCTURES & IMPROVEMENTS								
11-192		MISSOURI	100 MO	100.0000%	5,912,513	68,610	5,981,123	5,981,123	0	5,981,123
11-193		KANSAS	100 KS	0.0000%	5,552,852	(209,690)	5,343,162	0	0	0
11-194		TOTAL ACCOUNT 361			11,465,365	(141,079)	11,324,285	5,981,123	0	5,981,123
11-195										
11-196	362	STATION EQUIPMENT								
11-197		MISSOURI	100 MO	100.0000%	88,008,705	6,593,693	94,602,398	94,602,398	0	94,602,398
11-198		KANSAS	100 KS	0.0000%	68,648,554	5,125,816	73,774,370	0	0	0
11-199		SUBTOTAL ACCOUNT 362			156,657,258	11,719,509	168,376,767	94,602,398	0	94,602,398
11-200										
11-201		STATION EQUIP - COMMUN EQUIP								
11-202		MISSOURI	100 MO	100.0000%	2,211,439	28,509	2,239,948	2,239,948	0	2,239,948
11-203		KANSAS	100 KS	0.0000%	1,865,361	(12,018)	1,853,343	0	0	0
11-204		TOTAL STATION EQUIP - COMMUN EQUIP			4,076,800	16,491	4,093,291	2,239,948	0	2,239,948
11-205										
11-206		TOTAL ACCOUNT 362			160,734,058	11,736,000	172,470,058	96,842,346	0	96,842,346
11-207										
11-208	364	POLES, TOWERS, & FIXTURES								
11-209		MISSOURI	100 MO	100.0000%	133,243,633	1,548,662	134,792,295	134,792,295	0	134,792,295
11-210		KANSAS	100 KS	0.0000%	114,519,983	2,893,879	117,413,861	0	0	0
11-211		TOTAL ACCOUNT 364			247,763,616	4,442,540	252,206,156	134,792,295	0	134,792,295
11-212										
11-213	365	OVERHEAD CONDUCTORS & DEVICES								
11-214		MISSOURI	100 MO	100.0000%	109,247,424	1,306,550	110,553,974	110,553,974	0	110,553,974
11-215		KANSAS	100 KS	0.0000%	90,726,111	1,945,419	92,671,530	0	0	0
11-216		TOTAL ACCOUNT 365			199,973,535	3,251,969	203,225,504	110,553,974	0	110,553,974
11-217										
11-218	366	UNDERGROUND CONDUIT								
11-219		MISSOURI	100 MO	100.0000%	117,096,100	11,083,579	128,179,679	128,179,679	0	128,179,679
11-220		KANSAS	100 KS	0.0000%	89,295,445	3,411,625	92,707,070	0	0	0
11-221		TOTAL ACCOUNT 366			206,391,545	14,495,204	220,886,749	128,179,679	0	128,179,679
11-222										
11-223	367	UNDERGROUND CONDUCTORS & DEV.								
11-224		MISSOURI	100 MO	100.0000%	200,324,947	9,854,284	210,179,230	210,179,230	0	210,179,230
11-225		KANSAS	100 KS	0.0000%	191,225,333	4,538,469	195,763,802	0	0	0
11-226		TOTAL ACCOUNT 367			391,550,280	14,392,753	405,943,033	210,179,230	0	210,179,230
11-227										
11-228	368	LINE TRANSFORMERS								
11-229		MISSOURI								
11-230		RECORDED IN MISSOURI	100 MO	100.0000%	32,755,849	0	32,755,849	32,755,849	0	32,755,849
11-231		ALLOCATED TO MISSOURI	100 MO	100.0000%	106,721,637	1,647,095	108,368,732	108,368,732	0	108,368,732
11-232		TOTAL MISSOURI			139,477,485	1,647,095	141,124,581	141,124,581	0	141,124,581
11-233										
11-234		KANSAS								
11-235		RECORDED IN KANSAS	100 KS	0.0000%	21,951,041	0	21,951,041	0	0	0
11-236		ALLOCATED TO KANSAS	100 KS	0.0000%	79,172,174	4,458,553	83,630,727	0	0	0

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11-237		TOTAL KANSAS			101,123,215	4,458,553	105,581,768	0	0	0
11-238										
11-239		TOTAL ACCOUNT 368			240,600,701	6,105,648	246,706,349	141,124,581	0	141,124,581
11-240										
11-241	369	SERVICES								
11-242		MISSOURI	100 MO	100.0000%	45,830,656	2,488,121	48,318,778	48,318,778	0	48,318,778
11-243		KANSAS	100 KS	0.0000%	42,714,065	2,839,257	45,553,323	0	0	0
11-244		TOTAL ACCOUNT 369			88,544,722	5,327,379	93,872,100	48,318,778	0	48,318,778
11-245										
11-246	370	METERS								
11-247		MISSOURI								
11-248		RECORDED IN MISSOURI	100 MO	100.0000%	16,975,153	0	16,975,153	16,975,153	0	16,975,153
11-249		ALLOCATED TO MISSOURI	100 MO	100.0000%	30,795,074	2,354,061	33,149,135	33,149,135	0	33,149,135
11-250		TOTAL MO METERS			47,770,227	2,354,061	50,124,288	50,124,288	0	50,124,288
11-251										
11-252		KANSAS								
11-253		RECORDED IN KANSAS	100 KS	0.0000%	13,667,353	0	13,667,353	0	0	0
11-254		ALLOCATED TO KANSAS	100 KS	0.0000%	26,373,381	2,062,558	28,435,938	0	0	0
11-255		TOTAL KS METERS			40,040,733	2,062,558	42,103,291	0	0	0
11-256										
11-257		TOTAL ACCOUNT 370			87,810,961	4,416,618	92,227,579	50,124,288	0	50,124,288
11-258										
11-259	371	INSTALLATION ON CUST.PREMISES								
11-260		MISSOURI	100 MO	100.0000%	8,182,781	384,085	8,566,866	8,566,866	0	8,566,866
11-261		KANSAS	100 KS	0.0000%	3,288,953	40,437	3,329,390	0	0	0
11-262		TOTAL ACCOUNT 371			11,471,734	424,522	11,896,255	8,566,866	0	8,566,866
11-263										
11-264	373	STREET LIGHTS & SIGNAL SYSTEMS								
11-265		MISSOURI	100 MO	100.0000%	9,183,436	771,711	9,955,147	9,955,147	0	9,955,147
11-266		KANSAS	100 KS	0.0000%	26,191,804	358,800	26,550,604	0	0	0
11-267		TOTAL ACCOUNT 373			35,375,240	1,130,511	36,505,751	9,955,147	0	9,955,147
11-268										
11-269		TOTAL DISTRIBUTION PLANT			1,706,476,614	65,599,118	1,772,075,733	957,930,954	0	957,930,954
11-270										
11-271		TOTAL TRANS & DIST. PLANT			2,075,581,541	102,538,707	2,178,120,248	1,158,768,281	0	1,158,768,281
11-272										
11-273		TOTAL PROD, TRANS & DIST PLANT			5,792,779,631	1,233,044,121	7,025,823,752	3,785,823,689	0	3,785,823,689
11-274										
11-275		GENERAL PLANT								
11-276	389	LAND AND LAND RIGHTS	PTD	53.8844%	2,326,521	(13,734)	2,312,787	1,246,231	0	1,246,231
11-277	390	STRUCTURES AND IMPROVEMENTS	PTD	53.8844%	62,791,280	4,157,974	66,949,254	36,075,211	0	36,075,211
11-278		LEASEHOLD IMPROVEMENTS	PTD	53.8844%	27,811,201	3,106,765	30,917,967	16,659,964	0	16,659,964
11-279		TOTAL ACCT 390			90,602,482	7,264,739	97,867,221	52,735,175	0	52,735,175
11-280	391	OFFICE FURNITURE & EQUIPMENT	PTD	53.8844%	18,899,894	(5,864,785)	13,035,109	7,023,892	0	7,023,892
11-281		OFFICE FURNITURE & EQUIPMENT - COMPUTE	PTD	53.8844%	118,095	1,789,226	1,907,321	1,027,749	0	1,027,749
11-282	392	TRANSPORTATION EQUIP - AUTO'S	T&D	53.2004%	609,139	1,006,815	1,615,955	859,694	0	859,694
11-283		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	53.2004%	13,235,224	(4,826,546)	8,408,678	4,473,449	0	4,473,449
11-284		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	53.2004%	24,490,252	4,092,583	28,582,835	15,206,177	0	15,206,177
11-285		TRANSPORTATION EQUIP - TRACTORS	T&D	53.2004%	1,707,501	(1,022,360)	685,141	364,498	0	364,498
11-286		TRANSPORTATION EQUIP - TRAILERS	T&D	53.2004%	1,469,323	352,982	1,822,305	969,473	0	969,473
11-287	393	STORES EQUIPMENT	PTD	53.8844%	957,422	(182,742)	774,680	417,432	0	417,432
11-288	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	53.8844%	3,834,051	(298,281)	3,535,770	1,905,229	0	1,905,229
11-289	395	LABORATORY EQUIPMENT	PTD	53.8844%	5,561,648	206,895	5,768,543	3,108,345	0	3,108,345
11-290	396	POWER OPERATED EQUIPMENT	T&D	53.2004%	15,666,940	7,692,007	23,358,947	12,427,049	0	12,427,049
11-291	397	COMMUNICATIONS EQUIPMENT								
11-292		ALLOCATED	T&D	53.2004%	107,969,091	(6,206,293)	101,762,798	54,138,197	0	54,138,197
11-293		MO GROSS AFDC	100 MO	100.0000%	9,280	0	9,280	9,280	0	9,280

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11-294		TOTAL ACCT 397			107,978,371	(6,206,293)	101,772,078	54,147,477	0	54,147,477
11-295	398	MISCELLANEOUS EQUIPMENT	PTD	53.8844%	470,130	(9,603)	460,527	248,152	0	248,152
11-296	399	OTHER TANGIBLE PROPERTY	100 MO	100.0000%	0	0	0	0	0	0
11-297										
11-298		TOTAL GENERAL PLANT			287,926,992	3,980,905	291,907,897	156,160,021	0	156,160,021
11-299										
11-300		INTANGIBLE PLANT								
11-301	301	ORGANIZATION	PTD	53.8844%	72,186	0	72,186	38,897	0	38,897
11-302	302	FRANCHISES & CONSENTS								
11-303		MISSOURI	100 MO	100.0000%	22,937	0	22,937	22,937	0	22,937
11-304		OTHER	TRAN PLANT	49.4619%	0	0	0	0	0	0
11-305		TOTAL ACCOUNT 302			22,937	0	22,937	22,937	0	22,937
11-306										
11-307	303	MISC. INTANGIBLE PLANT								
11-308		5-YR SOFTWARE								
11-309		CUSTOMER RELATED	C2	53.1465%	27,204,971	3,728,561	30,933,532	16,440,099	0	16,440,099
11-310		ENERGY RELATED	E1	56.9400%	8,991,935	(216,061)	8,775,874	4,996,982	0	4,996,982
11-311		DEMAND RELATED	D1	53.5000%	36,922,910	2,809,591	39,732,501	21,256,888	0	21,256,888
11-312		CORPORATE SOFTWARE	SAL & WAGES	53.4913%	18,080,385	2,950,241	21,030,626	11,249,553	0	11,249,553
11-313		TRANSMISSION RELATED	D1	53.5000%	3,716,152	112,443	3,828,595	2,048,298	0	2,048,298
11-314		TOTAL 5-YR SOFTWARE			94,916,352	9,384,775	104,301,127	55,991,821	0	55,991,821
11-315										
11-316		10-YR SOFTWARE								
11-317		CUSTOMER RELATED	C2	53.1465%	38,599,671	1,312,253	39,911,924	21,211,803	0	21,211,803
11-318		ENERGY RELATED	E1	56.9400%	11,433,706	10,393,106	21,826,812	12,428,186	0	12,428,186
11-319		TOTAL 10-YR SOFTWARE			50,033,376.66	11,705,359	61,738,736	33,639,990	0	33,639,990
11-320										
11-321		INTANGIBLE ACC EQUIP (LIKE 312)	D1	53.5000%	34,980	0	34,980	18,714	0	18,714
11-322		INTANGIBLE SUBSTATION EQUIP (LIKE 353/355)	D1	53.5000%	2,033,436	5,243,414	7,276,850	3,893,115	0	3,893,115
11-323		INTANGIBLE COMMUNICATION EQUIP (LIKE 39)	T&D	53.2004%	8,365	(8,365)	0	0	0	0
11-324										
11-325		TOTAL MISC. INTANGIBLE PLANT			147,026,511	26,325,183	173,351,693	93,543,640	0	93,543,640
11-326										
11-327		TOTAL INTANGIBLE PLANT			147,121,634	26,325,183	173,446,816	93,605,474	0	93,605,474
11-328										
11-329		ELECTRIC ACQUISITION ADJUSTMENT	D1	53.5000%	0	0	0	0	0	0
11-330										
11-331		TOTAL ELECTRIC PLANT IN SERVICE			6,227,828,257	1,263,350,208	7,491,178,465	4,035,589,185	0	4,035,589,185
11-332										
11-333										
11-334										
11-335										
11-336										
11-337		RECAPS FOR TAX ALLOCATIONS:								
11-338		PRODUCTION PLANT	TSFR 11-098		3,717,198,080	1,130,505,414	4,847,703,504	2,627,055,409	0	2,627,055,409
11-339		LESS: WOLF CREEK	TSFR 11-077		1,377,563,119	2,723,474	1,380,286,593	771,987,361	0	771,987,361
11-340		PRODUCTION PLANT W/O WOLF CREEK			2,339,634,971	1,127,781,940	3,467,416,911	1,855,068,047	0	1,855,068,047
11-341										
11-342		TOTAL ELECTRIC PLANT	TSFR 11-331		6,227,828,257	1,263,350,208	7,491,178,465	4,035,589,185	0	4,035,589,185
11-343		LESS: WOLF CREEK	TSFR 11-077		1,377,563,119	2,723,474	1,380,286,593	771,987,361	0	771,987,361
11-344		TOTAL ELECTRIC PLANT W/O WOLF CRK			4,850,265,138	1,260,626,734	6,110,891,872	3,263,601,823	0	3,263,601,823
11-345										
11-346		PROD., TRANS., AND DIST.	TSFR 11-273		5,792,779,631	1,233,044,121	7,025,823,752	3,785,823,689	0	3,785,823,689
11-347		LESS: WOLF CREEK	TSFR 11-077		1,377,563,119	2,723,474	1,380,286,593	771,987,361	0	771,987,361
11-348		PTD W/O WOLF CREEK			4,415,216,512	1,230,320,647	5,645,537,159	3,013,836,328	0	3,013,836,328
11-349										
11-350		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-331		6,227,828,257	1,263,350,208	7,491,178,465	4,035,589,185	0	4,035,589,185

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11-351		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-193		2,894,421,422	33,340,584	2,927,762,006	1,681,220,859	0	1,681,220,859
11-352		NET PLANT			3,333,406,835	1,230,009,624	4,563,416,459	2,354,368,326	0	2,354,368,326
11-353										
11-354		SUBTOTAL PROD., TRANS., DIST., & GEN			6,080,706,623	1,237,025,026	7,317,731,649	3,941,983,710	0	3,941,983,710

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12-009		PRODUCTION								
12-010		STEAM PRODUCTION								
12-011	311	STRUCTURES & IMPROVEMENTS	D1	53.5000%	51,589,988	2,902,397	54,492,385	29,153,426	0	29,153,426
12-012		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	53.5000%	0	1,247,475	1,247,475	667,399	0	667,399
12-013		STRUCT & IMPROV-IATAN 2 ADDL AMORT	100 MO	100.0000%	0	19,240,688	19,240,688	19,240,688	0	19,240,688
12-014		LEASE HOLD IMPROVEMENTS - P&M	D1	53.5000%	242,598	29,891	272,489	145,781	0	145,781
12-015		STRUCTURES & IMPROVEMENTS - H5	D1	53.5000%	7,901,134	92,353	7,993,488	4,276,516	0	4,276,516
12-016		TOTAL ACCOUNT 311			59,733,720	23,512,804	83,246,524	53,483,810	0	53,483,810
12-017										
12-018	312	BOILER PLANT EQUIPMENT	D1	53.5000%	372,518,515	672,257	373,190,772	199,657,063	0	199,657,063
12-019		BOILER PLANT EQUIPMENT-IATAN 2	D1	53.5000%	0	9,841,175	9,841,175	5,265,029	0	5,265,029
12-020		BOILER PLANT EQUIP-IATAN 2 ADDL AMORT	100 MO	100.0000%	0	137,897,546	137,897,546	137,897,546	0	137,897,546
12-021		UNIT TRAINS	D1	53.5000%	3,408,732	(83,613)	3,325,119	1,778,939	0	1,778,939
12-022		AQC EQUIPMENT	D1	53.5000%	61,914,851	(16,582,000)	45,332,851	24,253,075	0	24,253,075
12-023		BOILER PLANT EQUIPMENT - H5	D1	53.5000%	196,199,062	(4,598,797)	191,600,265	102,506,142	0	102,506,142
12-024		TOTAL ACCOUNT 312			634,041,160	127,146,568	761,187,728	471,357,793	0	471,357,793
12-025										
12-026	314	TURBOGENERATOR UNITS	D1	53.5000%	99,731,624	18,370,244	118,101,868	63,184,499	0	63,184,499
12-027		TURBOGENERATOR UNITS-IATAN 2	D1	53.5000%	0	1,169,621	1,169,621	625,747	0	625,747
12-028		TURBOGEN UNITS IATAN 2 ADDL AMORT	100 MO	100.0000%	0	19,135,918	19,135,918	19,135,918	0	19,135,918
12-029		TOTAL ACCOUNT 314			99,731,624	38,675,783	138,407,408	82,946,165	0	82,946,165
12-030										
12-031	315	ACCESSORY ELECTRIC EQUIPMENT	D1	53.5000%	38,288,316	6,000,808	44,289,124	23,694,681	0	23,694,681
12-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	53.5000%	0	402,369	402,369	215,268	0	215,268
12-033		ACC ELEC EQUIP-IATAN 2 ADDL AMORT	100 MO	100.0000%	0	6,399,672	6,399,672	6,399,672	0	6,399,672
12-034		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	53.5000%	33,368,759	402,459	33,771,218	18,067,602	0	18,067,602
12-035		ACC ELEC EQUIP - COMPUTERS	D1	53.5000%	3,065	1,531	4,596	2,459	0	2,459
12-036		TOTAL ACCOUNT 315			71,660,140	13,206,839	84,866,979	48,379,681	0	48,379,681
12-037										
12-038	316	MISC POWER PLANT EQUIPMENT	D1	53.5000%	13,610,098	(101,888)	13,508,210	7,226,892	0	7,226,892
12-039		MISC POWER PLANT EQUIPMENT-IATAN 2	D1	53.5000%	0	48,703	48,703	26,056	0	26,056
12-040		MISC PWR PLT EQUIP-IATAN 2 ADDL AMORT	100 MO	100.0000%	0	704,779	704,779	704,779	0	704,779
12-041		MISC POWER PLANT EQUIPMENT - H5	D1	53.5000%	1,983,216	12,929	1,996,144	1,067,937	0	1,067,937
12-042		TOTAL ACCOUNT 316			15,593,313	664,523	16,257,836	9,025,665	0	9,025,665
12-043										
12-044		TOTAL STEAM PRODUCTION			880,759,958	203,206,518	1,083,966,475	665,193,114	0	665,193,114
12-045										
12-046		NUCLEAR PRODUCTION								
12-047	321	STRUCTURES & IMPROVEMENTS	D1	53.5000%	231,108,110	5,796,054	236,904,164	126,743,728	0	126,743,728
12-048		MISSOURI GROSS AFDC	100 MO	100.0000%	11,149,621	(119,369)	11,030,252	11,030,252	0	11,030,252
12-049		TOTAL STRUCTURES & IMPROVEMENTS			242,257,731	5,676,685	247,934,416	137,773,980	0	137,773,980
12-050										
12-051	322	REACTOR PLANT EQUIPMENT	D1	53.5000%	347,951,655	10,280,144	358,231,799	191,654,012	0	191,654,012
12-052		MISSOURI GROSS AFDC	100 MO	100.0000%	28,640,749	(115,812)	28,524,937	28,524,937	0	28,524,937
12-053		MISSOURI 40YR->60YR AMORT	100 MO	100.0000%	0	14,591,667	14,591,667	14,591,667	0	14,591,667
12-054		TOTAL REACTOR PLANT EQUIPMENT			376,592,404	24,755,999	401,348,403	234,770,616	0	234,770,616
12-055										
12-056	323	TURBOGENERATOR UNITS	D1	53.5000%	111,599,954	2,255,073	113,855,027	60,912,439	0	60,912,439
12-057		MISSOURI GROSS AFDC	100 MO	100.0000%	5,251,373	19,200	5,270,573	5,270,573	0	5,270,573
12-058		TOTAL TURBOGENERATOR UNITS			116,851,327	2,274,273	119,125,600	66,183,012	0	66,183,012
12-059										
12-060	324	ACCESSORY ELECTRIC EQUIPMENT	D1	53.5000%	58,243,241	1,744,792	59,988,034	32,093,598	0	32,093,598
12-061		MISSOURI GROSS AFDC	100 MO	100.0000%	2,987,006	(17,464)	2,969,542	2,969,542	0	2,969,542
12-062		TOTAL ACCESSORY ELECT EQUIP			61,230,247	1,727,329	62,957,576	35,063,140	0	35,063,140
12-063										
12-064	325	MISCELLANEOUS POWER PLANT EQUIP	D1	53.5000%	19,330,991	1,434,003	20,764,994	11,109,272	0	11,109,272
12-065		MISSOURI GROSS AFDC	100 MO	100.0000%	522,821	14,466	537,288	537,288	0	537,288

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12-066		TOTAL MISC POWER PLANT EQUIP			19,853,813	1,448,469	21,302,282	11,646,559	0	11,646,559
12-067										
12-068	328	REGULATORY DISALLOWANCES								
12-069		MPSC DISALLOWANCE	D1	53.5000%	(70,224,265)	197,410	(70,026,855)	(37,464,368)	0	(37,464,368)
12-070		MPSC DISALLOW - NOT MO JURIS	D1	53.5000%	24,032,760	(24,032,760)	0	0	0	0
12-071		KCC DISALLOWANCE	D1	53.5000%	(61,357,795)	61,357,795	0	0	0	0
12-072		KCC DISALLOW - NOT KS JURIS	D1	53.5000%	43,538,281	(43,538,281)	0	0	0	0
12-073		MISSOURI GROSS AFDC	100 MO	100.0000%	(4,977,032)	12,645	(4,964,387)	(4,964,387)	0	(4,964,387)
12-074		PRE-1988 RESERVE	D1	53.5000%	(10,471,390)	385,384	(10,086,006)	(5,396,013)	0	(5,396,013)
12-075		TOTAL REGULATORY DISALLOWANCES			(79,459,441)	(5,617,808)	(85,077,249)	(47,824,768)	0	(47,824,768)
12-076										
12-077		TOTAL NUCLEAR PRODUCTION			737,326,081	30,264,947	767,591,028	437,612,540	0	437,612,540
12-078										
12-079		OTHER PRODUCTION PLANT - CT								
12-080	340	LAND & LAND RIGHTS - CT	D1	53.5000%	4,316	4,124	8,440	4,516	0	4,516
12-081	341	STRUCTURES & IMPROVEMENTS - CT	D1	53.5000%	911,466	210,609	1,122,074	600,310	0	600,310
12-082	342	FUEL HOLDERS,PRODUCERS AND ACC - CT	D1	53.5000%	3,670,949	243,214	3,914,163	2,094,077	0	2,094,077
12-083	344	GENERATORS - CT	D1	53.5000%	106,199,641	(3,178,675)	103,020,966	55,116,217	0	55,116,217
12-084	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	53.5000%	10,504,617	616,753	11,121,370	5,949,933	0	5,949,933
12-085	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	53.5000%	0	0	0	0	0	0
12-086		TOTAL OTHER PRODUCTION PLANT - CT			121,290,988	(2,103,975)	119,187,014	63,765,052	0	63,765,052
12-087										
12-088		OTHER PRODUCTION PLANT - WIND								
12-089	340	LAND & LAND RIGHTS - WIND	D1	53.5000%	0	0	0	0	0	0
12-090	341	STRUCTURES & IMPROVEMENTS - WIND	D1	53.5000%	528,332	171,653	699,985	374,492	0	374,492
12-091	344	GENERATORS - WIND	D1	53.5000%	25,029,095	7,565,719	32,594,815	17,438,226	0	17,438,226
12-092	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	53.5000%	12,030	6,416	18,446	9,869	0	9,869
12-093	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	53.5000%	0	0	0	0	0	0
12-094		TOTAL OTHER PRODUCTION PLANT - WIND			25,569,458	7,743,788	33,313,246	17,822,587	0	17,822,587
12-095										
12-096		SUBTOTAL PRODUCTION			1,764,946,484	239,111,278	2,004,057,762	1,184,393,293	0	1,184,393,293
12-097		PROD-RETIREMENT WORK IN PROGRESS	D1	53.5000%	(6,727,619)	(6,858,349)	(13,585,967)	(7,268,492)	0	(7,268,492)
12-098		TOTAL PRODUCTION			1,758,218,866	232,252,930	1,990,471,795	1,177,124,801	0	1,177,124,801
12-099										
12-100		TRANSMISSION								
12-101	350	LAND RIGHTS	D1	53.5000%	4,859,292	2,341,204	7,200,496	3,852,265	0	3,852,265
12-102		TOTAL ACCOUNT 350			4,859,292	2,341,204	7,200,496	3,852,265	0	3,852,265
12-103										
12-104	352	STRUCTURES AND IMPROVEMENTS	352 SUB	53.5000%	1,709,046	(260,395)	1,448,650	775,028	0	775,028
12-105		MO GROSS AFDC	100 MO	100.0000%	3,811	213	4,025	4,025	0	4,025
12-106		TOTAL ACCOUNT 352			1,712,857	(260,182)	1,452,675	779,053	0	779,053
12-107										
12-108	353	STATION EQUIPMENT	353 SUB	53.5000%	49,653,425	(2,793,687)	46,859,738	25,069,960	0	25,069,960
12-109		MO GROSS AFDC	100 MO	100.0000%	322,896	11,107	334,002	334,002	0	334,002
12-110		STATION EQUIP - COMMUN EQUIP	D1	53.5000%	1,366,863	(705,338)	661,525	353,916	0	353,916
12-111		TOTAL ACCOUNT 353			51,343,184	(3,487,919)	47,855,265	25,757,878	0	25,757,878
12-112										
12-113	354	TOWERS AND FIXTURES	354	53.6128%	3,790,467	(214,611)	3,575,856	1,917,116	0	1,917,116
12-114		TOTAL ACCOUNT 354			3,790,467	(214,611)	3,575,856	1,917,116	0	1,917,116
12-115										
12-116	355	POLES AND FIXTURES	355 SUB	49.8544%	55,584,850	(1,086,337)	54,498,513	27,169,889	0	27,169,889
12-117		MO GROSS AFDC	100 MO	100.0000%	2,969	126	3,095	3,095	0	3,095
12-118		TOTAL ACCOUNT 355			55,587,819	(1,086,211)	54,501,608	27,172,984	0	27,172,984
12-119										
12-120	356	OVERHEAD COND. & DEVICES	356 SUB	49.1245%	47,344,122	(280,676)	47,063,446	23,119,696	0	23,119,696
12-121		MO GROSS AFDC	100 MO	100.0000%	1,252	79	1,331	1,331	0	1,331
12-122		TOTAL ACCOUNT 356			47,345,373	(280,597)	47,064,777	23,121,026	0	23,121,026

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12-123										
12-124	357	UNDERGROUND CONDUIT	357	55.2086%	1,987,174	(154,892)	1,832,282	1,011,576	0	1,011,576
12-125		TOTAL ACCOUNT 357			1,987,174	(154,892)	1,832,282	1,011,576	0	1,011,576
12-126										
12-127	358	UNDERGROUND COND. & DEVICES	358	52.0759%	2,146,353	258,446	2,404,799	1,252,321	0	1,252,321
12-128		TOTAL ACCOUNT 358			2,146,353	258,446	2,404,799	1,252,321	0	1,252,321
12-129										
12-130		SUBTOTAL TRANSMISSION			168,772,518	(2,884,761)	165,887,758	84,864,219	0	84,864,219
12-131		TRANSMISSION RWIP	TRAN RESERVE	51.1576%	(312,469)	(1,882,666)	(2,195,135)	(1,122,978)	0	(1,122,978)
12-132		TOTAL TRANSMISSION			168,460,050	(4,767,427)	163,692,623	83,741,240	0	83,741,240
12-133										
12-134		DISTRIBUTION								
12-135	360	LAND RIGHTS	360 LR	58.3311%	3,847,220	2,579,677	6,426,897	3,748,879	0	3,748,879
12-136	361	STRUCTURES & IMPROVEMENTS	361	52.8168%	5,044,233	734,046	5,778,279	3,051,901	0	3,051,901
12-137										
12-138	362	STATION EQUIPMENT	362 SUB	56.1849%	58,146,558	(2,155,313)	55,991,245	31,458,652	0	31,458,652
12-139		STATION EQUIP - COMMUN EQUIP	362 COM	54.7224%	1,368,913	(381,642)	987,271	540,258	0	540,258
12-140		TOTAL ACCOUNT 362			59,515,471	(2,536,955)	56,978,516	31,998,910	0	31,998,910
12-141										
12-142	364	POLES, TOWERS, & FIXTURES	364	53.4453%	132,478,756	11,963,134	144,441,890	77,197,378	0	77,197,378
12-143	365	OH. COND. & DEVICES	365	54.3997%	63,617,083	(6,938,890)	56,678,193	30,832,742	0	30,832,742
12-144	366	UG. CONDUIT	366	58.0296%	36,647,449	(3,569,238)	33,078,211	19,195,151	0	19,195,151
12-145	367	UG COND. & DEVICES	367	51.7755%	99,889,507	(38,931,114)	62,958,393	32,597,053	0	32,597,053
12-146	368	LINE TRANSFORMERS	368	57.2035%	112,593,060	(1,702,405)	110,890,654	63,433,297	0	63,433,297
12-147	369	SERVICES	369	51.4730%	41,352,707	4,080,227	45,432,934	23,385,690	0	23,385,690
12-148	370	METERS	370	54.3485%	53,656,258	8,885,868	62,542,126	33,990,695	0	33,990,695
12-149	371	INSTALLATION ON CUSTOMER PREMISES	371	72.0131%	12,316,008	312,360	12,628,368	9,094,083	0	9,094,083
12-150	373	STREET LIGHTING	373	27.2701%	8,254,123	2,307,054	10,561,177	2,880,041	0	2,880,041
12-151										
12-152		SUBTOTAL DISTRIBUTION			629,211,874	(20,816,237)	608,395,637	331,405,819	0	331,405,819
12-153		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	54.4721%	(1,722,125)	(3,009,289)	(4,731,414)	(2,577,300)	0	(2,577,300)
12-154		TOTAL DISTRIBUTION			627,489,749	(23,825,526)	603,664,224	328,828,520	0	328,828,520
12-155										
12-156		GENERAL PLANT								
12-157	389	LAND RIGHTS	PTD	53.8844%	0	0	0	0	0	0
12-158										
12-159	390	STRUCTURES & IMPROVEMENTS	PTD	53.8844%	17,730,082	3,169,875	20,899,957	11,261,818	0	11,261,818
12-160		LEASEHOLD IMPROVEMENTS	PTD	53.8844%	2,438,665	(12,368)	2,426,297	1,307,396	0	1,307,396
12-161		TOTAL ACCT 390			20,168,746	3,157,508	23,326,254	12,569,214	0	12,569,214
12-162										
12-163	391	OFFICE FURNITURE & EQUIPMENT	PTD	53.8844%	6,760,583	(2,047,918)	4,712,665	2,539,392	0	2,539,392
12-164		OFFICE FURNITURE & EQUIPMENT - COMPUTE	PTD	53.8844%	23,178	(115,002)	(91,824)	(49,479)	0	(49,479)
12-165	392	TRANSPORTATION EQUIP - AUTO'S	T&D	53.2004%	318,255	(41,030)	277,224	147,484	0	147,484
12-166		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	53.2004%	2,270,158	(722,794)	1,547,364	823,204	0	823,204
12-167		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	53.2004%	5,257,576	(327,834)	4,929,742	2,622,642	0	2,622,642
12-168		TRANSPORTATION EQUIP - TRACTORS	T&D	53.2004%	255,202	(43,050)	212,153	112,866	0	112,866
12-169		TRANSPORTATION EQUIP - TRAILERS	T&D	53.2004%	752,197	(41,224)	710,973	378,240	0	378,240
12-170	393	STORES EQUIPMENT	PTD	53.8844%	508,644	(128,980)	379,664	204,580	0	204,580
12-171	394	TOOLS, SHOP & GARAGE EQ.	PTD	53.8844%	2,240,846	(843,240)	1,397,606	753,092	0	753,092
12-172	395	LABORATORY EQUIPMENT	PTD	53.8844%	2,640,025	54,584	2,694,609	1,451,974	0	1,451,974
12-173	396	POWER OPERATED EQUIPMENT	T&D	53.2004%	3,150,180	100,147	3,250,327	1,729,186	0	1,729,186
12-174										
12-175	397	COMMUNICATIONS EQUIPMENT	T&D	53.2004%	21,168,790	(12,554,991)	8,613,799	4,582,574	0	4,582,574
12-176		MO GROSS AFDC	100 MO	100.0000%	2,300	232	2,532	2,532	0	2,532
12-177		TOTAL ACCOUNT 397			21,171,090	(12,554,759)	8,616,331	4,585,106	0	4,585,106
12-178										
12-179	398	MISCELLANEOUS EQUIPMENT	PTD	53.8844%	156,381	(83,331)	73,050	39,363	0	39,363

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12-180	399	OTHER PROPERTY	100 MO	100.0000%	36,674,731	(36,674,731)	0	0	0	0
12-181										
12-182		SUBTOTAL GENERAL			102,347,792	(50,311,653)	52,036,139	27,906,864	0	27,906,864
12-183		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	53.6298%	288,038	(289,728)	(1,690)	(906)	0	(906)
12-184		TOTAL GENERAL			102,635,830	(50,601,381)	52,034,449	27,905,958	0	27,905,958
12-185										
12-186	303	MISCELLANEOUS INTANGIBLE PLANT	303	53.9618%	106,298,757	11,600,158	117,898,916	63,620,340	0	63,620,340
12-187										
12-188		ACCUM CREDIT RATIO AMORTIZATION								
12-189	399	REGULATORY PLAN ADDL AMORT - MO	100 MO	100.0000%	89,818,170	(89,818,170)	0	0	0	0
12-190	399	REGULATORY PLAN ADDL AMORT - KS	100 KS	0.0000%	41,500,000	(41,500,000)	0	0	0	0
12-191		TOTAL ACCUM CREDIT RATIO AMORT			131,318,170	(131,318,170)	0	0	0	0
12-192										
12-193		TOTAL ACCUMULATED DEPRECIATION			2,894,421,422	33,340,584	2,927,762,006	1,681,220,859	0	1,681,220,859

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15-009		CASH								
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-122		(67,161,902)	(15,595,303)	(82,757,205)	(49,853,034)	(1,615,232)	(51,468,266)
15-011										
15-012	151	FUEL INVENTORY								
15-013		FOSSIL FUELS	E1	56.9400%	46,044,361	10,539,462	56,583,823	32,218,829	0	32,218,829
15-014										
15-015	120	NUCLEAR FUEL IN REACTOR								
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	56.9400%	161,955,977	15,478,390	177,434,367	101,031,129	0	101,031,129
15-017		LESS ACC. PROV. FOR AMORT.	E1	56.9400%	(105,975,785)	(12,798,975)	(118,774,760)	(67,630,349)	0	(67,630,349)
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			55,980,192	2,679,415	58,659,607	33,400,780	0	33,400,780
15-021										
15-022		TOTAL FUEL INVENTORY			102,024,553	13,218,877	115,243,430	65,619,609	0	65,619,609
15-023										
15-024	154 & 163	MATERIALS & SUPPLIES								
15-025		FOSSIL GENERATION RELATED M&S	D1	53.5000%	37,245,283	7,487,930	44,733,213	23,932,269	0	23,932,269
15-026		WOLF CREEK RELATED M&S	D1	53.5000%	22,834,496	807,540	23,642,036	12,648,489	0	12,648,489
15-027		T&D RELATED M&S - MO	100 MO	100.0000%	852,942	29,397	882,340	882,340	0	882,340
15-028		T&D RELATED M&S - KS	100 KS	0.0000%	779,915	68,386	848,301	0	0	0
15-029		T&D RELATED M&S - ALLOCATED	T&D	53.2004%	22,228,917	206,319	22,435,236	11,935,631	0	11,935,631
15-030		WIND GENERATION RELATED M&S	D1	53.5000%	415,913	4,590	420,503	224,969	0	224,969
15-031		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	53.4063%	0	0	0	0	0	0
15-032		TOTAL MATERIALS & SUPPLIES			84,357,466	8,604,162	92,961,628	49,623,698	0	49,623,698
15-033										
15-034	165	PREPAYMENTS								
15-035		GRT TAXES	100 MO	100.0000%	0	0	0	0	0	0
15-036		OTHER - GENERATION RELATED	D1	53.5000%	2,718,823	172,021	2,890,844	1,546,601	0	1,546,601
15-037		OTHER - RENTS	E2	57.0872%	730,047	417,231	1,147,278	654,949	0	654,949
15-038		GENERAL INSURANCE	ELEC W/O W.C.	53.4063%	4,198,582	(1,085,451)	3,113,132	1,662,609	0	1,662,609
15-039		W C INSURANCE PLANT RELATED	D1	53.5000%	423,704	367,965	791,670	423,543	0	423,543
15-040		MISCELLANEOUS OTHER	SAL & WAGES	53.4913%	1,671,240	728,329	2,399,569	1,283,561	0	1,283,561
15-041		POSTAGE	C2	53.1465%	107,606	18,855	126,462	67,210	0	67,210
15-042		TOTAL PREPAYMENTS			9,850,003	618,951	10,468,953	5,638,473	0	5,638,473
15-043										
15-044		TOTAL WORKING CAPITAL			129,070,119	6,846,688	135,916,807	71,028,746	(1,615,232)	69,413,514

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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		PAYROLL-RELATED CWC								
16-011		FED, STATE, & CITY INCOME TAX WITHHOLDING								
16-012		NET CWC FOR INCOME TAX WITHHOLDING								
16-013			TSFR 18-035		24,001,620	552,360	24,553,980	13,133,469	0	13,133,469
16-014			CWC-021 * 16-013		761,474	17,524	778,998	416,672	0	416,672
16-015		FICA WITHHOLDING - EMPLOYEE								
16-016		NET CWC FOR FICA WITHHOLDING								
16-017			TSFR 18-036		8,649,549	199,056	8,848,605	4,732,955	0	4,732,955
16-018			CWC-022 * 16-016		271,098	6,239	277,336	148,342	0	148,342
16-019		OTHER EMPLOYEE WITHHOLDING								
16-020		NET CWC FOR OTHER EMPLOYEE WITHHOLD								
16-021			TSFR 18-037		20,270,971	466,505	20,737,476	11,092,092	0	11,092,092
16-022			CWC-023 * 16-019		643,116	14,800	657,916	351,907	0	351,907
16-023		ACCRUED VACATION								
16-024		NET CWC FOR ACCRUED VACATION								
16-025			TSFR 18-049		10,623,902	0	10,623,902	5,683,117	0	5,683,117
16-026			CWC-025 * 16-022		(9,303,047)	0	(9,303,047)	(4,976,542)	0	(4,976,542)
16-027		WOLF CREEK PROD. PAYROLL								
16-028		NET CWC FOR WOLF CREEK PROD PAYROLL								
16-029			TSFR 18-032		35,344,889	5,340,569	40,685,458	21,766,720	0	21,766,720
16-030			CWC-011 * 16-025		(61,977)	(9,365)	(71,342)	(38,168)	0	(38,168)
16-031		WCNOC A & G PAYROLL								
16-032		NET CWC FOR WCNOC A & G PAYROLL								
16-033			TSFR 18-033		3,665,512	0	3,665,512	1,961,049	0	1,961,049
16-034			CWC-011 * 16-028		(6,427)	0	(6,427)	(3,439)	0	(3,439)
16-035		NET OTHER PAYROLL								
16-036		NET CWC FOR NET OTHER PAYROLL								
16-037			TSFR 18-039		56,538,205	1,545,632	58,083,837	31,067,380	0	31,067,380
16-038			CWC-024 * 16-031		1,759,650	48,105	1,807,755	966,917	0	966,917
16-039		FUEL & PURCHASED POWER-RELATED CWC								
16-040		COAL & FREIGHT								
16-041		NET CWC FOR COAL & FREIGHT								
16-042			*SFR 4-020/4-021/4-022/4-028		196,922,999	8,723,279	205,646,278	117,231,433	0	117,231,433
16-043			CWC-012 * 16-036		2,336,463	103,500	2,439,963	1,390,934	0	1,390,934
16-044		GAS - ACCT 501								
16-045		GAS - ACCT 547								
16-046		TOTAL GAS								
16-047		NET CWC FOR GAS								
16-048			TSFR 4-024		461,513	378,502	840,015	478,304	0	478,304
16-049			TSFR 4-164		10,528,560	(5,738,687)	4,789,873	2,727,354	0	2,727,354
16-050			CWC-013 * 16-041		10,990,073	(5,360,185)	5,629,888	3,205,658	0	3,205,658
16-051					(102,675)	50,078	(52,597)	(29,949)	0	(29,949)
16-052		OIL - ACCT 501								
16-053		OIL - ACCT 518								
16-054		OIL - ACCT 548								
16-055		TOTAL OIL								
16-056		NET CWC FOR OIL								
16-057			TSFR 4-023		5,030,225	2,395,358	7,425,583	4,228,127	0	4,228,127
16-058			TSFR 4-097		199,262	(2,846)	196,416	111,839	0	111,839
16-059			TSFR 4-163		752,537	(679,990)	72,547	41,309	0	41,309
16-060			CWC-014 * 16-047		5,982,024	1,712,522	7,694,546	4,381,275	0	4,381,275
16-061					273,862	78,401	352,262	200,578	0	200,578
16-062		NUCLEAR FUEL LESS OIL - NON-LABOR								
16-063		NET CWC FOR NUCLEAR FUEL								
16-064			TSFR 4-404		19,816,836	8,144,008	27,960,844	15,920,905	0	15,920,905
16-065			CWC-011 * 16-050		(34,749)	(14,281)	(49,029)	(27,917)	0	(27,917)
16-066		PURCHASED POWER								
16-067		NET CWC FOR PURCHASED POWER								
16-068			TSFR 4-211		70,799,230	(56,039,458)	14,759,772	8,256,874	0	8,256,874
16-069			CWC-015 * 16-053		(1,068,783)	845,970	(222,813)	(124,646)	0	(124,646)
16-070		OTHER O&M-RELATED CWC								
16-071		PENSIONS								
16-072		NET CWC FOR PENSIONS								
16-073			TSFR 4-337		33,362,265	8,725,158	42,087,422	22,513,106	0	22,513,106
16-074			CWC-016 * 16-058		(2,424,937)	(634,188)	(3,059,125)	(1,636,365)	0	(1,636,365)
16-075		OTHER POST-EMPLOYMENT BENEFITS								
16-076		NET CWC FOR OPEB								
16-077			TSFR 4-338		8,591,553	(202,661)	8,388,892	4,487,327	0	4,487,327
16-078			CWC-017 * 16-061		(3,606,805)	85,079	(3,521,726)	(1,883,817)	0	(1,883,817)
16-079		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL								
16-080		NET CWC FOR NUC O&M EXCL FUEL & PAYRC								
16-081			TSFR 4-400		28,933,223	2,563,068	31,496,291	16,022,559	0	16,022,559
16-082			CWC-011 * 16-064		(50,734)	(4,494)	(55,229)	(28,096)	0	(28,096)

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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
16-066										
16-067		INJURIES & DAMAGES	TSFR 4-335		6,873,749	945,471	7,819,220	4,182,602	0	4,182,602
16-068		NET CWC FOR INJURIES & DAMAGES	CWC-018 * 16-067		(2,341,783)	(322,108)	(2,663,891)	(1,424,950)	0	(1,424,950)
16-069										
16-070		TOTAL O&M EXPENSES	TSFR 4-382		731,998,638	4,788,242	736,786,880	403,577,562	0	403,577,562
16-071		LESS: O&M EXPENSES ABOVE			541,366,599	(22,684,676)	518,681,923	285,638,518	0	285,638,518
16-072		NET OTHER O&M EXPENSE			190,632,039	27,472,918	218,104,956	117,939,043	0	117,939,043
16-073		NET CWC FOR OTHER O&M	CWC-010 * 16-072		(2,501,734)	(360,537)	(2,862,271)	(1,547,757)	0	(1,547,757)
16-074										
16-075		TOTAL O&M-RELATED CWC			(15,457,990)	(95,277)	(15,553,267)	(8,246,296)	0	(8,246,296)
16-076										
16-077										
16-078		INTEREST & TAXES-RELATED CWC								
16-079										
16-080		INTEREST EXPENSE	TSFR 7-038		84,901,971	64,022,322	148,924,293	77,218,594	(61,216)	77,157,378
16-081		NET CWC FOR INTEREST EXPENSE	CWC-041 * 16-080		(13,379,620)	(10,089,216)	(23,468,836)	(12,168,804)	9,647	(12,159,157)
16-082										
16-083		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-067		90,249,009	(69,041,887)	21,207,122	9,713,919	21,452,031	31,165,949
16-084		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-040 * 16-083		(4,103,239)	3,139,041	(964,198)	(441,651)	(975,333)	(1,416,983)
16-085										
16-086		PROPERTY TAXES	TSFR 6-014		58,655,315	15,165,501	73,820,816	39,770,939	0	39,770,939
16-087		NET CWC FOR PROPERTY TAXES	CWC-028 * 16-086		(31,661,014)	(8,186,047)	(39,847,061)	(21,467,590)	0	(21,467,590)
16-088										
16-089		WOLF CREEK PAYROLL TAX	TSFR 6-020		2,814,689	274,587	3,089,276	1,652,763	0	1,652,763
16-090		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-089		(4,936)	(481)	(5,417)	(2,898)	0	(2,898)
16-091										
16-092		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059		11,108,345	321,852	11,430,197	6,130,526	0	6,130,526
16-093		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-029 * 16-092		348,162	10,088	358,250	192,145	0	192,145
16-094										
16-095		KCMO GROSS RECEIPTS TAX - 6%	100 MO	100.0000%	28,269,493	3,678,239	31,947,732	31,947,732	2,696,106	34,643,838
16-096		NET CWC FOR KCMO GRT - 6%	CWC-032 * 16-095		(4,682,667)	(609,278)	(5,291,945)	(5,291,945)	(446,593)	(5,738,538)
16-097										
16-098		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	100.0000%	11,289,163	1,469,772	12,758,935	12,758,935	1,077,326	13,836,261
16-099		NET CWC FOR KCMO GRT - 4% & 1%	CWC-033 * 16-098		(851,172)	(110,817)	(961,989)	(961,989)	(81,227)	(1,043,216)
16-100										
16-101		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	100.0000%	6,285,220	814,848	7,100,068	7,100,068	597,274	7,697,342
16-102		NET CWC FOR OTHER MISSOURI GRT	CWC-034 * 16-101		(845,147)	(109,569)	(954,716)	(954,716)	(80,313)	(1,035,029)
16-103										
16-104		KANSAS FRANCHISE TAXES	100 KS	0.0000%	13,424,201	1,751,047	15,175,248	0	0	0
16-105		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-031 * 16-104		3,759,143	490,341	4,249,484	0	0	0
16-106										
16-107		MISSOURI SALES TAX	100 MO	100.0000%	15,590,780	2,025,697	17,616,477	17,616,477	1,484,812	19,101,289
16-108		NET CWC FOR MISSOURI SALES TAX	CWC-035 * 16-107		(434,833)	(56,498)	(491,331)	(491,331)	(41,412)	(532,743)
16-109										
16-110		KANSAS SALES TAX	100 KS	0.0000%	19,550,538	2,548,166	22,098,704	0	0	0
16-111		NET CWC FOR KANSAS SALES TAX	CWC-036 * 16-110		171,936	22,410	194,346	0	0	0
16-112										
16-113		MISSOURI USE TAX	100 MO	100.0000%	643,951	0	643,951	643,951	0	643,951
16-114		NET CWC FOR MISSOURI USE TAX	CWC-037 * 16-113		(17,960)	0	(17,960)	(17,960)	0	(17,960)
16-115										
16-116		KANSAS USE TAX	100 KS	0.0000%	91,976	0	91,976	0	0	0
16-117		NET CWC FOR KANSAS USE TAX	CWC-037 * 16-116		(2,565)	0	(2,565)	0	0	0
16-118										
16-119		TOTAL INTEREST & TAXES-RELATED CWC			(51,703,913)	(15,500,026)	(67,203,938)	(41,808,738)	(1,615,232)	(43,221,969)
16-120										
16-121										
16-122		TOTAL CASH WORKING CAPITAL			(67,161,902)	(15,595,303)	(82,757,205)	(49,853,034)	(1,615,232)	(51,468,266)

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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	53.5000%	84,725,217	6,703,328	91,428,545	48,914,271	0	48,914,271
18-012		PRODUCTION - ENERGY RELATED	E1	56.9400%	6,151,417	224,718	6,376,135	3,630,571	0	3,630,571
18-013		TRANSMISSION	TRAN EXP	52.2919%	3,170,926	115,816	3,286,741	1,718,701	0	1,718,701
18-014		DISTRIBUTION	DIST EXP	53.6994%	18,786,950	309,590	19,096,540	10,254,722	0	10,254,722
18-015		SUBTOTAL P T D			112,834,509	7,353,451	120,187,960	64,518,266	0	64,518,266
18-016										
18-017		CUSTOMER ACCOUNTING	C2	53.1465%	9,288,905	271,229	9,560,134	5,080,879	0	5,080,879
18-018		CUSTOMER SERVICES	CUS SV EXP	40.6519%	1,493,514	8,821	1,502,335	610,728	0	610,728
18-019		SALES	C2	53.1465%	650,436	23,761	674,197	358,312	0	358,312
18-020		SUBTOTAL CA, CS & SALES			11,432,854	303,811	11,736,666	6,049,920	0	6,049,920
18-021		SUBTOTAL SALARIES & WAGES W/O A&G			124,267,363	7,657,262	131,924,626	70,568,186	0	70,568,186
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	53.4913%	34,827,285	446,859	35,274,144	18,868,595	0	18,868,595
18-023										
18-024		TOTAL SALARIES AND WAGES			159,094,648	8,104,122	167,198,770	89,436,781	0	89,436,781
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		159,094,648	8,104,122	167,198,770	89,436,781	0	89,436,781
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1		35,344,889	5,340,569	40,685,458	21,766,720	0	21,766,720
18-033		LESS: WCNOC A & G PAYROLL	D1		3,665,512	0	3,665,512	1,961,049	0	1,961,049
18-034		NET SALARIES & WAGES W/O WOLF CK			120,084,248	2,763,553	122,847,801	65,709,012	0	65,709,012
18-035		LESS: FED. STATE, & CITY INC TAX WITHHOLDING	CWC-050 * 18-034		24,001,620	552,360	24,553,980	13,133,469	0	13,133,469
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-051 * 18-034		8,649,549	199,056	8,848,605	4,732,955	0	4,732,955
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-052 * 18-034		20,270,971	466,505	20,737,476	11,092,092	0	11,092,092
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-049		10,623,902	-	10,623,902	5,683,117	-	5,683,117
18-039		NET OTHER PAYROLL			56,538,205	1,545,632	58,083,837	31,067,380	-	31,067,380
18-040										
18-041		ACCRUED VACATION								
18-042		KCPL (242900 THRU 242909)	SAL & WAGES		16,276,833	0	16,276,833	8,706,688	0	8,706,688
18-043		LESS: JOINT PARTNER SHARE	%-049 * 18-042		1,137,751	0	1,137,751	608,598	0	608,598
18-044		KCPL NET OF PARTNER SHARE			15,139,082	0	15,139,082	8,098,091	0	8,098,091
18-045		KCPL SHARE OF ACCR VAC NET OF PTNR SHAI	%-051 * 18-044		10,139,532	0	10,139,532	5,423,767	0	5,423,767
18-046		WCNOC (242009)	WC PROD PAY		3,839,900	0	3,839,900	2,054,347	0	2,054,347
18-047		TOTAL ACCRUED VACATION			13,979,432	0	13,979,432	7,478,113	0	7,478,113
18-048		% TO O&M	TSFR %-050		76.00%	76.00%	76.00%	76.00%	76.00%	76.00%
18-049		ACCRUED VACATION - O&M	18-047 * 18-048		10,623,902	0	10,623,902	5,683,117	0	5,683,117

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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%		506,090	268,973		53.1473%
C2	CUSTOMERS - WS AND RETAIL		100.0000%		506,097	268,973		53.1465%
D1	PRODUCTION DEMAND		100.0000%		100.0000%	53.5000%		
E1	ENERGY WITH LOSSES		100.0000%		100.0000%	56.9400%		
E2	ENERGY WITHOUT LOSSES		100.0000%		100.0000%	57.0872%		
CALCULATED ALLOCATORS								
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-325	147,026,511 100.0000%	26,325,183	173,351,693 100.0000%	93,543,640 53.9618%	0	93,543,640
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-123	4,747,967 100.0000%	57,695	4,805,662 100.0000%	2,452,133 51.0259%	0	2,452,133
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-120	4,697,882 100.0000%	(148,121)	4,549,761 100.0000%	2,434,122 53.5000%	0	2,434,122
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-135	131,973,207 100.0000%	21,473,151	153,446,358 100.0000%	74,811,295 48.7540%	0	74,811,295
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-129	111,978,633 100.0000%	8,484,356	120,462,989 100.0000%	64,447,699 53.5000%	0	64,447,699
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-141	4,068,897 100.0000%	219,014	4,287,911 100.0000%	2,298,868 53.6128%	0	2,298,868
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-149	103,843,524 100.0000%	7,911,230	111,754,754 100.0000%	55,714,625 49.8544%	0	55,714,625
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-159	93,614,324 100.0000%	4,958,306	98,572,630 100.0000%	48,423,339 49.1245%	0	48,423,339
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-167	3,233,056 100.0000%	305,795	3,538,851 100.0000%	1,953,749 55.2086%	0	1,953,749
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-173	2,899,911 100.0000%	0	2,899,911 100.0000%	1,510,154 52.0759%	0	1,510,154
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-187	16,589,190 100.0000%	0	16,589,190 100.0000%	9,676,655 58.3311%	0	9,676,655
	DISTRIBUTION STRUCTURES & IMPROV	TSFR 11-194	11,465,365	(141,079)	11,324,285	5,981,123	0	5,981,123

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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
361	ALLOCATOR		100.0000%		100.0000%	52.8168%		
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-199	156,657,258 100.0000%	11,719,509	168,376,767 100.0000%	94,602,398 56.1849%	0	94,602,398
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-204	4,076,800 100.0000%	16,491	4,093,291 100.0000%	2,239,948 54.7224%	0	2,239,948
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-206	160,734,058 100.0000%	11,736,000	172,470,058 100.0000%	96,842,346 56.1502%	0	96,842,346
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-211	247,763,616 100.0000%	4,442,540	252,206,156 100.0000%	134,792,295 53.4453%	0	134,792,295
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-216	199,973,535 100.0000%	3,251,969	203,225,504 100.0000%	110,553,974 54.3997%	0	110,553,974
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-221	206,391,545 100.0000%	14,495,204	220,886,749 100.0000%	128,179,679 58.0296%	0	128,179,679
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-226	391,550,280 100.0000%	14,392,753	405,943,033 100.0000%	210,179,230 51.7755%	0	210,179,230
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-239	240,600,701 100.0000%	6,105,648	246,706,349 100.0000%	141,124,581 57.2035%	0	141,124,581
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-244	88,544,722 100.0000%	5,327,379	93,872,100 100.0000%	48,318,778 51.4730%	0	48,318,778
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-257	87,810,961 100.0000%	4,416,618	92,227,579 100.0000%	50,124,288 54.3485%	0	50,124,288
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-262	11,471,734 100.0000%	424,522	11,896,255 100.0000%	8,566,866 72.0131%	0	8,566,866
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-267	35,375,240 100.0000%	1,130,511	36,505,751 100.0000%	9,955,147 27.2701%	0	9,955,147
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-282	609,139 100.0000%	1,006,815	1,615,955 100.0000%	859,694 53.2004%	0	859,694
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-307	8,503,864 100.0000%	8,077,284	16,581,148 100.0000%	6,740,557 40.6519%	0	6,740,557
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-286	46,751,909 100.0000%	296,343	47,048,252 100.0000%	25,264,617 53.6994%	0	25,264,617
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-281	23,832,007 100.0000%	226,995	24,059,002 100.0000%	12,701,664 52.7938%	0	12,701,664
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-265	7,069,713 100.0000%	157,854	7,227,567 100.0000%	3,952,160 54.6818%	0	3,952,160
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-269	1,706,476,614 100.0000%	65,599,118	1,772,075,733 100.0000%	957,930,954 54.0570%	0	957,930,954
	DISTRIBUTION RESERVE	TSFR 12-152	629,211,874	(20,816,237)	608,395,637	331,405,819	0	331,405,819

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

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
DIST RESERVE	ALLOCATOR		100.0000%		100.0000%	54.4721%		
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-344	4,850,265,138 100.0000%	1,260,626,734	6,110,891,872 100.0000%	3,263,601,823 53.4063%	0	3,263,601,823
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-298	287,926,992 100.0000%	3,980,905	291,907,897 100.0000%	156,160,021 53.4963%	0	156,160,021
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-182	102,347,792 100.0000%	(50,311,653)	52,036,139 100.0000%	27,906,864 53.6298%	0	27,906,864
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-098	3,717,198,090 100.0000%	1,130,505,414	4,847,703,504 100.0000%	2,627,055,409 54.1918%	0	2,627,055,409
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-273	5,792,779,631 100.0000%	1,233,044,121	7,025,823,752 100.0000%	3,785,823,689 53.8844%	0	3,785,823,689
PTD W/O W.C.	PROD.TRANS.DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-348	4,415,216,512 100.0000%	1,230,320,647	5,645,537,159 100.0000%	3,013,836,328 53.3844%	0	3,013,836,328
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	124,267,363 100.0000%	7,657,262	131,924,626 100.0000%	70,568,186 53.4913%	0	70,568,186
SAL&WAG W/O WC	TOTAL SALARIES & WAGES W/O WOLF CRK ALLOCATOR	TSFR 18-034	120,084,248 100.0000%	2,763,553	122,847,801 100.0000%	65,709,012 53.4881%	0	65,709,012
STM PROD PLANT	TOTAL STEAM PRODUCTION PLANT ALLOCATOR	TSFR 11-042	1,870,754,299 100.0000%	1,035,079,881	2,905,834,180 100.0000%	1,554,621,286 53.5000%	0	1,554,621,286
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-271	2,075,581,541 100.0000%	102,538,707	2,178,120,248 100.0000%	1,158,768,281 53.2004%	0	1,158,768,281
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-331	6,227,828,257 100.0000%	1,263,350,208	7,491,178,465 100.0000%	4,035,589,185 53.8712%	0	4,035,589,185
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-253	27,680,390 100.0000%	3,832,415	31,512,805 100.0000%	16,478,658 52.2919%	0	16,478,658
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-175	369,104,927 100.0000%	36,939,589	406,044,515 100.0000%	200,837,326 49.4619%	0	200,837,326
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-130	168,772,518 100.0000%	(2,884,761)	165,887,758 100.0000%	84,864,219 51.1576%	0	84,864,219
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-077	1,377,563,119 100.0000%	2,723,474	1,380,286,593 100.0000%	771,987,361 55.9295%	0	771,987,361
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-398	35,418,656 100.0000%	5,340,570	40,759,226 100.0000%	21,806,186 53.5000%	0	21,806,186

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
MISCELLANEOUS PERCENTS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

HIGHLY CONFIDENTIAL

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	INCOME TAXES							
%-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 TA	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE T/	100%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-014	KCMO EARNINGS INCOME FACTOR	ASSIGN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-015	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	54.48%	54.48%	54.48%	54.48%	54.48%	54.48%
%-016	CALCULATED EFFECTIVE TAX RATE		38.39%	38.39%	38.39%	38.39%	38.39%	38.39%
%-017								
%-018	CALCULATED REVENUE TAXES FOR CWC ADJ							
%-019	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-095 / 2-010	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%
%-020	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-098 / 2-010	1.93%	1.93%	1.93%	1.93%	1.93%	1.93%
%-021	CALCULATED OTHER MO GRT ON MO BASE REV	16-101 / 2-010	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%
%-022	CALCULATED KS FRANCHISE TAX ON KS BASE RE	16-104 / 2-014	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%
%-023	CALCULATED MO SALES TAX ON MO BASE REV	16-107 / 2-010	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
%-024	CALCULATED KS SALES TAX ON KS BASE REV	16-110 / 2-014	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%
%-025								
%-026	CAPITAL STRUCTURE							
%-027	LONG-TERM DEBT	**	48.578%	48.578%	48.578%	48.578%	48.578%	48.578%
%-028	EQUITY-LINKED CONVERTIBLE DEBT	**	4.523%	4.523%	4.523%	4.523%	4.523%	4.523%
%-029	PREFERRED STOCK	**	0.614%	0.614%	0.614%	0.614%	0.614%	0.614%
%-030	COMMON EQUITY	**	46.286%	46.286%	46.286%	46.286%	46.286%	46.286%
%-031	TOTAL	**	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
%-032								
%-033	CAPITAL COST							
%-034	LONG-TERM DEBT	ASSIGN	6.817%	6.817%	6.817%	6.817%	6.817%	6.817%
%-035	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATI	ASSIGN	10.577%	10.577%	10.577%	10.577%	10.577%	10.577%
%-036	PREFERRED STOCK	ASSIGN	4.291%	4.291%	4.291%	4.291%	4.291%	4.291%
%-037	COMMON EQUITY	ASSIGN	10.750%	10.750%	10.750%	10.750%	10.750%	10.750%
%-038	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELA	ASSIGN	3.011%	3.011%	3.011%	3.011%	3.011%	3.011%
%-039								
%-040	WTD COST OF CAPITAL							
%-041	LONG-TERM DEBT	%-027 * %-034	3.3115%	3.3115%	3.3115%	3.3115%	3.3115%	3.3115%
%-042	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATI	%-028 * %-035	0.4784%	0.4784%	0.4784%	0.4784%	0.4784%	0.4784%
%-043	PREFERRED STOCK	%-029 * %-036	0.0263%	0.0263%	0.0263%	0.0263%	0.0263%	0.0263%
%-044	COMMON EQUITY	%-030 * %-037	4.9757%	4.9757%	4.9757%	4.9757%	4.9757%	4.9757%
%-045	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELA	%-028 * %-035	0.1362%	0.1362%	0.1362%	0.1362%	0.1362%	0.1362%
%-046	TOTAL		8.9281%	8.9281%	8.9281%	8.9281%	8.9281%	8.9281%
%-047								
%-048	PAYROLL TRANSFER & ALLOCATION %'S FROM PAYROLL ADJ							
%-049	JOINT PARTNER % - KCPL CONSOLIDATED	ASSIGN	6.990%	6.990%	6.990%	6.990%	6.990%	6.990%
%-050	LABOR COSTS INCL O/T TO O&M - KCPL/GPE/WC	ASSIGN	75.997%	75.997%	75.997%	75.997%	75.997%	75.997%
%-051	KCPL SHARE OF ACTUAL LABOR	ASSIGN	66.976%	66.976%	66.976%	66.976%	66.976%	66.976%
%-052								
%-053	BAD DEBT							
%-054	MISSOURI	ASSIGN	0.6637%	0.6637%	0.6637%	0.6637%	0.6637%	0.6637%
%-055	KANSAS	ASSIGN	0.4127%	0.4127%	0.4127%	0.4127%	0.4127%	0.4127%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
CASH WORKING CAPITAL PERCENTS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG	(D) CWC FACTOR
					(A-B)	(C/365)
CWC-009	Operations and Maintenance Expense					
CWC-010	Cash Vouchers, excl Itemizations below	ASSIGN	25.21	30.00	(4.79)	-1.3123%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	25.21	25.85	(0.64)	-0.1754%
CWC-012	Purchased Coal & Freight	ASSIGN	25.21	20.88	4.33	1.1865%
CWC-013	Purchased Gas & Transportalon	ASSIGN	25.21	28.62	(3.41)	-0.9343%
CWC-014	Purchased Oil & Transportation	ASSIGN	25.21	8.50	16.71	4.5781%
CWC-015	Purchased Power	ASSIGN	25.21	30.72	(5.51)	-1.5096%
CWC-016	Pension Fund Payments	ASSIGN	25.21	51.74	(26.53)	-7.2685%
CWC-017	Other Post Employment Benefits (OPEB)	ASSIGN	25.21	178.44	(153.23)	-41.9808%
CWC-018	Injuries & Damages	ASSIGN	25.21	149.56	(124.35)	-34.0685%
CWC-019						
CWC-020	Payroll-Related O&M					
CWC-021	Federal, State & City Income Tax Withheld	ASSIGN	25.21	13.63	11.58	3.1726%
CWC-022	FICA Taxes Withheld - Employee	ASSIGN	25.21	13.77	11.44	3.1342%
CWC-023	Other Employee Withholdings	ASSIGN	25.21	13.63	11.58	3.1726%
CWC-024	Net Payroll	ASSIGN	25.21	13.85	11.36	3.1123%
CWC-025	Accrued Vacation	ASSIGN	25.21	344.83	(319.62)	-87.5671%
CWC-026						
CWC-027	Taxes					
CWC-028	Ad Valorem / Property	ASSIGN	11.82	208.84	(197.02)	-53.9781%
CWC-029	FICA Taxes - Employers		25.21	13.77	11.44	3.1342%
CWC-030	Unemployment Taxes - FUTA / SUTA	ASSIGN	25.21	71.00	(45.79)	-12.5452%
CWC-031	KS-City Franchise Taxes	ASSIGN	25.21	(77.00)	102.21	28.0027%
CWC-032	MO Gross Receipts Taxes - 6%	ASSIGN	11.82	72.28	(60.46)	-16.5644%
CWC-033	MO Gross Receipts Taxes - 4%	ASSIGN	11.82	39.34	(27.52)	-7.5397%
CWC-034	MO Gross Receipts Taxes - Other Cities	ASSIGN	11.82	60.90	(49.08)	-13.4466%
CWC-035	Sales Taxes-MO	ASSIGN	11.82	22.00	(10.18)	-2.7890%
CWC-036	Sales Taxes-KS	ASSIGN	25.21	22.00	3.21	0.8794%
CWC-037	Use Taxes	ASSIGN	11.82	22.00	(10.18)	-2.7890%
CWC-038						
CWC-039						
CWC-040	Currently Payable Income taxes	ASSIGN	29.03	45.63	(16.60)	-4.5466%
CWC-041	Interest Expense	ASSIGN	29.03	86.55	(57.52)	-15.7589%
CWC-042						
CWC-043						
CWC-044						
CWC-045	Total Gross Payroll (12 MO ended 12-2009)		211,479,100			
CWC-046	Less : Gross Payroll paid by WCNOC		42,227,231			
CWC-047	Gross Payroll - Incurred Internally		<u>169,251,869</u>			
CWC-048						
CWC-049	Payroll Withholdings - Incurred Internally -% based on 2005 CWC study					
CWC-050	Federal, State & City Income Tax Withheld		33,828,909	19.9873%		
CWC-051	FICA Taxes Withheld - Employee		12,191,044	7.2029%		
CWC-052	Other Employee Withholdings		<u>28,570,772</u>	16.8806%		
CWC-053	Total Withholdings		<u>74,590,725</u>	44.0708%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
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				3.07%
D-015		STRUCTURES & IMPROVEMENTS-IATAN 2	ASSIGN				1.52%
D-016		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				0.00%
D-017		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				1.21%
D-018		TOTAL ACCOUNT 311					
D-019							
D-020	312	BOILER PLANT EQUIPMENT	ASSIGN				2.86%
D-021		BOILER PLANT EQUIPMENT-IATAN 2	ASSIGN				1.68%
D-022		UNIT TRAINS	ASSIGN				3.16%
D-023		AQC EQUIPMENT	ASSIGN				0.00%
D-024		BOILER PLANT EQUIPMENT - H5	ASSIGN				1.21%
D-025		TOTAL ACCOUNT 312					
D-026							
D-027	314	TURBOGENERATOR UNITS	ASSIGN				3.27%
D-028		TURBOGENERATOR UNITS-IATAN 2	ASSIGN				1.59%
D-029		TOTAL ACCOUNT 314					
D-030							
D-031	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				3.87%
D-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	ASSIGN				1.71%
D-033		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				1.08%
D-034		ACC ELEC EQUIP - COMPUTERS	ASSIGN				3.87%
D-035		TOTAL ACCOUNT 315					
D-036							
D-037	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				2.27%
D-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	ASSIGN				1.40%
D-039		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				0.62%
D-040		TOTAL ACCOUNT 316					
D-041							
D-042		TOTAL STEAM PLANT					
D-043							
D-044		NUCLEAR					
D-045	320	LAND & LAND RIGHTS	ASSIGN				0.00%
D-046		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-047		TOTAL LAND & LAND RIGHTS					
D-048							
D-049	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.48%
D-050		MISSOURI GROSS AFDC	ASSIGN				1.48%
D-051		TOTAL STRUCTURES & IMPROVEMENTS					
D-052							
D-053	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.60%
D-054		MISSOURI GROSS AFDC	ASSIGN				1.60%
D-055		TOTAL REACTOR PLANT EQUIPMENT					
D-056							
D-057	323	TURBOGENERATOR UNITS	ASSIGN				1.71%
D-058		MISSOURI GROSS AFDC	ASSIGN				1.71%
D-059		TOTAL TURBOGENERATOR UNITS					
D-060							
D-061	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				2.11%
D-062		MISSOURI GROSS AFDC	ASSIGN				2.11%
D-063		TOTAL ACCESSORY ELEC. EQUIPMENT					
D-064							
D-065	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.93%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR, INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-066		MISSOURI GROSS AFDC	ASSIGN				2.93%
D-067		TOTAL MISC POWER PLANT EQUIPMENT					
D-068							
D-069	328	REGULATORY DISALLOWANCES					
D-070		MPSC DISALLOWANCE	ASSIGN				1.60%
D-071		MPSC DISALLOW - NOT MO JURIS	ASSIGN				1.60%
D-072		KCC DISALLOWANCE	ASSIGN				1.60%
D-073		KCC DISALLOW - NOT KS JURIS	ASSIGN				1.60%
D-074		MISSOURI GROSS AFDC	ASSIGN				1.60%
D-075		TOTAL REGULATORY DISALLOWANCES					
D-076							
D-077		TOTAL NUCLEAR PRODUCTION PLANT					
D-078							
D-079		OTHER PRODUCTION PLANT - CT					
D-080	340	LAND - CT	ASSIGN				0.00%
D-081		LAND RIGHTS - CT	ASSIGN				0.00%
D-082	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN				2.99%
D-083	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				3.18%
D-084	344	GENERATORS - CT	ASSIGN				3.53%
D-085	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				2.17%
D-086	346	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN				n/a
D-087		TOTAL OTHER PRODUCTION PLANT - CT					
D-088							
D-089		OTHER PRODUCTION PLANT - WIND					
D-090	340	LAND - WIND	ASSIGN				0.00%
D-091		LAND RIGHTS - WIND	ASSIGN				n/a
D-092	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				5.00%
D-093	344	GENERATORS - WIND	ASSIGN				5.00%
D-094	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				5.00%
D-095	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	ASSIGN				n/a
D-096		TOTAL OTHER PRODUCTION PLANT - WIND					
D-097							
D-098		TOTAL PRODUCTION PLANT					
D-099							
D-100		TRANSMISSION PLANT					
D-101	350	LAND AND LAND RIGHTS					
D-102		LAND					
D-103		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.00%
D-104		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.00%
D-105		RADIAL LINES - MO	ASSIGN				0.00%
D-106		ALLOCATED TRANSMISSION	ASSIGN				0.00%
D-107		TOTAL LAND					
D-108		LAND RIGHTS					
D-109		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.00%
D-110		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.00%
D-111		RADIAL LINES - MO	ASSIGN				0.00%
D-112		RADIAL LINES - KS	ASSIGN				0.00%
D-113		ALLOCATED TRANSMISSION	ASSIGN				0.00%
D-114		TOTAL LAND RIGHTS					
D-115		TOTAL ACCT 350					
D-116							
D-117	352	STRUCTURES AND IMPROVEMENTS					
D-118		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.93%
D-119		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.93%
D-120		ALLOCATED TRANSMISSION	ASSIGN				1.93%
D-121		SUBTOTAL					
D-122		MO GROSS AFDC	ASSIGN				1.93%

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DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-123		TOTAL ACCT 352					
D-124							
D-125	353	STATION EQUIPMENT	ASSIGN				
D-126		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.51%
D-127		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.51%
D-128		ALLOCATED TRANSMISSION	ASSIGN				1.51%
D-129		SUBTOTAL					
D-130		MO GROSS AFDC	ASSIGN				1.51%
D-131		STATION EQUIP - COMMUN EQUIP	ASSIGN				12.50%
D-132		TOTAL ACCT 353					
D-133							
D-134	354	TOWERS AND FIXTURES					
D-135		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.87%
D-136		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.87%
D-137		ALLOCATED TRANSMISSION	ASSIGN				0.87%
D-138		TOTAL ACCT 354					
D-139							
D-140	355	POLES AND FIXTURES					
D-141		SUB-TRANSMISSION ASSETS - MO	ASSIGN				2.40%
D-142		SUB-TRANSMISSION ASSETS - KS	ASSIGN				2.40%
D-143		RADIAL LINES - MO	ASSIGN				2.40%
D-144		RADIAL LINES - KS	ASSIGN				2.40%
D-145		ALLOCATED TRANSMISSION	ASSIGN				2.40%
D-146		SUBTOTAL					
D-147		MO GROSS AFDC	ASSIGN				2.40%
D-148		TOTAL ACCT 355					
D-149							
D-150	356	OVERHEAD CONDUCTORS AND DEVICES					
D-151		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.72%
D-152		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.72%
D-153		RADIAL LINES - MO	ASSIGN				1.72%
D-154		RADIAL LINES - KS	ASSIGN				1.72%
D-155		ALLOCATED TRANSMISSION	ASSIGN				1.72%
D-156		SUBTOTAL					
D-157		MO GROSS AFDC	ASSIGN				1.72%
D-158		TOTAL ACCT 356					
D-159							
D-160	357	UNDERGROUND CONDUIT					
D-161		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.56%
D-162		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.56%
D-163		ALLOCATED TRANSMISSION	ASSIGN				1.56%
D-164		TOTAL ACCT 357					
D-165							
D-166	358	UNDERGROUND CONDUCTORS & DEVICES					
D-167		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.92%
D-168		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.92%
D-169		ALLOCATED TRANSMISSION	ASSIGN				0.92%
D-170		TOTAL ACCT 358					
D-171							
D-172		TOTAL TRANSMISSION PLANT					
D-173							
D-174		DISTRIBUTION PLANT					
D-175	360	LAND & LAND RIGHTS					
D-176		LAND (NON-DEPRECIABLE)					
D-177		MISSOURI	ASSIGN				0.00%
D-178		KANSAS	ASSIGN				0.00%
D-179		TOTAL LAND					

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-180							
D-181		LAND RIGHTS					
D-182		MISSOURI (DEPRECIABLE)	ASSIGN				0.00%
D-183		KANSAS (NON-DEPRECIABLE)	ASSIGN				0.00%
D-184		TOTAL LAND RIGHTS					
D-185							
D-186		TOTAL ACCT 360					
D-187							
D-188	361	STRUCTURES & IMPROVEMENTS					
D-189		MISSOURI	ASSIGN				1.52%
D-190		KANSAS	ASSIGN				1.52%
D-191		TOTAL ACCOUNT 361					
D-192							
D-193	362	STATION EQUIPMENT					
D-194		MISSOURI	ASSIGN				1.96%
D-195		KANSAS	ASSIGN				1.96%
D-196		SUBTOTAL ACCOUNT 362					
D-197							
D-198		STATION EQUIP - COMMUN EQUIP					
D-199		MISSOURI	ASSIGN				12.50%
D-200		KANSAS	ASSIGN				12.50%
D-201		TOTAL STATION EQUIP - COMMUN EQUIP					
D-202							
D-203		TOTAL ACCOUNT 362					
D-204							
D-205	364	POLES, TOWERS, & FIXTURES					
D-206		MISSOURI	ASSIGN				3.40%
D-207		KANSAS	ASSIGN				3.40%
D-208		TOTAL ACCOUNT 364					
D-209							
D-210	365	OVERHEAD CONDUCTORS & DEVICES					
D-211		MISSOURI	ASSIGN				2.45%
D-212		KANSAS	ASSIGN				2.45%
D-213		TOTAL ACCOUNT 365					
D-214							
D-215	366	UNDERGROUND CONDUIT					
D-216		MISSOURI	ASSIGN				2.63%
D-217		KANSAS	ASSIGN				2.63%
D-218		TOTAL ACCOUNT 366					
D-219							
D-220	367	UNDERGROUND CONDUCTORS & DEV.					
D-221		MISSOURI	ASSIGN				2.23%
D-222		KANSAS	ASSIGN				2.23%
D-223		TOTAL ACCOUNT 367					
D-224							
D-225	368	LINE TRANSFORMERS					
D-226		MISSOURI					
D-227		RECORDED IN MISSOURI	ASSIGN				1.92%
D-228		ALLOCATED TO MISSOURI	ASSIGN				1.92%
D-229		TOTAL MISSOURI					
D-230							
D-231		KANSAS					
D-232		RECORDED IN KANSAS	ASSIGN				1.92%
D-233		ALLOCATED TO KANSAS	ASSIGN				1.92%
D-234		TOTAL KANSAS					
D-235							
D-236		TOTAL ACCOUNT 368					

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-237							
D-238	369	SERVICES					
D-239		MISSOURI	ASSIGN				4.65%
D-240		KANSAS	ASSIGN				4.65%
D-241		TOTAL ACCOUNT 369					
D-242							
D-243	370	METERS					
D-244		MISSOURI					
D-245		RECORDED IN MISSOURI	ASSIGN				1.17%
D-246		ALLOCATED TO MISSOURI	ASSIGN				1.17%
D-247		TOTAL MO METERS					
D-248							
D-249		KANSAS					
D-250		RECORDED IN KANSAS	ASSIGN				1.17%
D-251		ALLOCATED TO KANSAS	ASSIGN				1.17%
D-252		TOTAL KS METERS					
D-253							
D-254		TOTAL ACCOUNT 370					
D-255							
D-256	371	INSTALLATION ON CUST.PREMISES					
D-257		MISSOURI	ASSIGN				1.13%
D-258		KANSAS	ASSIGN				1.13%
D-259		TOTAL ACCOUNT 371					
D-260							
D-261	373	STREET LIGHTS & SIGNAL SYSTEMS					
D-262		MISSOURI	ASSIGN				4.56%
D-263		KANSAS	ASSIGN				4.56%
D-264		TOTAL ACCOUNT 373					
D-265							
D-266		TOTAL DISTRIBUTION PLANT					
D-267							
D-268		TOTAL TRANS & DIST. PLANT					
D-269							
D-270		TOTAL PROD, TRANS & DIST PLANT					
D-271							
D-272		GENERAL PLANT					
D-273	389	LAND AND LAND RIGHTS	ASSIGN				0.00%
D-274	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.56%
D-275		LEASEHOLD IMPROVEMENTS	ASSIGN				0.00%
D-276		TOTAL ACCT 390					
D-277	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				5.00%
D-278		OFFICE FURNITURE & EQUIPMENT - COMPUTE	ASSIGN				12.50%
D-279	392	TRANSPORTATION EQUIP - AUTO'S	ASSIGN				10.71%
D-280		TRANSPORTATION EQUIP - LIGHT TRUCKS	ASSIGN				9.38%
D-281		TRANSPORTATION EQUIP - HEAVY TRUCKS	ASSIGN				7.50%
D-282		TRANSPORTATION EQUIP - TRACTORS	ASSIGN				6.25%
D-283		TRANSPORTATION EQUIP - TRAILERS	ASSIGN				3.75%
D-284	393	STORES EQUIPMENT	ASSIGN				4.00%
D-285	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				3.30%
D-286	395	LABORATORY EQUIPMENT	ASSIGN				3.30%
D-287	396	POWER OPERATED EQUIPMENT	ASSIGN				6.54%
D-288	397	COMMUNICATIONS EQUIPMENT					
D-289		ALLOCATED	ASSIGN				2.86%
D-290		MO GROSS AFDC	ASSIGN				2.86%
D-291		TOTAL ACCT 397					
D-292	398	MISCELLANEOUS EQUIPMENT	ASSIGN				3.33%
D-293	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-294							
D-295		TOTAL GENERAL PLANT					
D-296							
D-297		INTANGIBLE PLANT					
D-298	301	ORGANIZATION	ASSIGN				0.00%
D-299	302	FRANCHISES & CONSENTS					
D-300		MISSOURI	ASSIGN				0.00%
D-301		OTHER	ASSIGN				0.00%
D-302		TOTAL ACCOUNT 302					
D-303							
D-304	303	MISC. INTANGIBLE PLANT					
D-305		5-YR SOFTWARE					
D-306		CUSTOMER RELATED	ASSIGN				0.00%
D-307		ENERGY RELATED	ASSIGN				0.00%
D-308		DEMAND RELATED	ASSIGN				0.00%
D-309		CORPORATE SOFTWARE	ASSIGN				0.00%
D-310		TRANSMISSION RELATED	ASSIGN				0.00%
D-311		TOTAL 5-YR SOFTWARE					
D-312							
D-313		10-YR SOFTWARE					
D-314		CUSTOMER RELATED	ASSIGN				0.00%
D-315		ENERGY RELATED	ASSIGN				0.00%
D-316		TOTAL 10-YR SOFTWARE					
D-317							
D-318		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN				0.00%
D-319		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN				n/a
D-320		INTANGIBLE COMMUNICATION EQUIP (LIKE 39)	ASSIGN				0.00%
D-321							
D-322		TOTAL MISC. INTANGIBLE PLANT					
D-323							
D-324		TOTAL INTANGIBLE PLANT					
D-325							
D-326		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%
D-327							
D-328		TOTAL ELECTRIC PLANT IN SERVICE					

KANSAS CITY POWER & LIGHT COMPANY					
MISSOURI REVENUE REQUIREMENT					
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010					
SUMMARY OF ADJUSTMENTS - December 2010 True Up (1)		Adjust to 12-31-10 - December 2010 True Up			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
JURISDICTIONAL COST OF SERVICE					
OPERATING REVENUE					
Retail Sales - Schedule 1, line 1-010					
R-1	Remove Gross Receipts Tax revenue (MO only)	(46,708,268)			(46,708,268)
R-20	Normalize MO retail revenues (MO only)	76,154,006			76,154,006
R-20	Normalize KS retail revenues (KS only)	65,337,590		65,337,590	
R-78	Amortize bulk power margins in excess of 25th percentile (MO only)	605,118			605,118
		95,388,446	-	65,337,590	30,050,856
Miscellaneous Revenue - Schedule 1, line 1-011					
R-1	Remove Gross Receipts Tax revenue (MO only)	(108,244)			(108,244)
R-21	Adjust MO forfeited discounts for R-20 (MO only)	193,188			193,188
R-21	Adjust KS forfeited discounts for R-20 (KS only)	156,401		156,401	
R-22	In-Field Service Fee Revenues	182,000			182,000
		423,345	-	156,401	266,944
Bulk Power Sales - Schedule 1, line 1-012					
R-35	Normalize Bulk Power Sales	(54,590,193)	(54,590,193)		
		(54,590,193)	(54,590,193)	-	-
BPS in Excess of 25th% with Interest- Schedule 1, line 1-014					
R-77	Reverse book provision for return of bulk power margins in excess of 25th percentile, including interest (MO only) See R-78 for regulatory amortization	(61,863)			(61,863)
	Operating Revenue - Schedule 1, line 1-015	41,159,735	(54,590,193)	65,493,991	30,255,937
OPERATING EXPENSES					
Fuel - Schedule 1, line 1-018					
CS-12	Adjust test year depreciation on unit trains to 100% jurisdictional basis	(220,998)	(220,998)		
CS-22	Amortize deferred gain on sale of SO2 emissions allowances	(4,098,368)	(4,144,233)		45,865
CS-24	Normalize fuel and purchase power energy (on system)	14,452,302	14,452,302		
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	224,718	224,718		
CS-103	Amortize reparations, net of unamortized costs, for Surface Transportation Board litigation	(574,180)		(270,268)	(303,912)
CS-105	Amortize DOE refund KS regulatory liability	60,435		60,435	
CS-120	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at indicated period - unit trains	(289,455)	(289,455)		
CS-123	Reverse previous depreciation adjustments for replacement by CS-12C	220,998	220,998		
		9,775,452	10,243,332	(209,833)	(258,047)
Purchased Power - Schedule 1, line 1-019					
CS-24	Normalize fuel and purchase power energy (on system)	(52,116,358)	(52,116,358)		-
CS-25	Normalize purchased power capacity costs	(3,953,430)	(3,953,430)		
CS-25	Normalize purchased power - Solar Recs	30,330			30,330
		(56,039,458)	(56,069,788)	-	30,330

KANSAS CITY POWER & LIGHT COMPANY					
MISSOURI REVENUE REQUIREMENT					
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010					
SUMMARY OF ADJUSTMENTS - December 2010 True Up (1)		Adjust to 12-31-10 - December 2010 True Up			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
Other Operations & Maintenance Expenses - Schedule 1, line 1-020					
CS-4	Reflect KCREC test year bad debt expense in KCP&L's COS	5,559,302		1,959,902	3,599,400
CS-9	Reflect KCREC test year bank commitment fees in KCP&L's COS	1,205,865	1,205,865		
CS-11	Reverse test year deferral of advertising costs per ER-2009-0089	279,521			279,521
CS-11	Reclassify COS amount to below the line per analysis of activity	(137,572)	(137,572)		
CS-11	Eliminate termination of wind option contract cost	(7,500,000)	(7,500,000)		
CS-11	Eliminate test year equity compensation	(4,020,408)	(4,020,408)		
CS-11	Reflect revision of Mass Allocation Factor for test year	873,882	873,882		
CS-12	Adjust test year depreciation on fleet equip to 100% jurisdictional basis	(231,561)	(231,561)		
CS-20	Normalize bad debt expense related to test year revenue	397,379		107,941	289,438
R-20	Normalize bad debt expense related to revenue in R-20	775,016		269,620	505,396
CS-36	Annualize Wolf Creek refueling outage amortization	2,565,219	2,355,808		209,411
CS-37	Adjust Nuclear decommissioning expense	-		-	-
CS-40	Normalize Transmission maintenance expense	-	-		
CS-41	Normalize Distribution maintenance expense	-	-		
CS-42	Normalize Production maintenance expense	2,513,594	2,513,594		
CS-44	Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	388,125			388,125
CS-45	Normalize transmission of electricity by others	2,673,051	2,673,051		
CS-48	Annualize non-labor O&M expenses for new latan 2	7,576,085	7,576,085		
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	9,633,879	9,633,879		
CS-51	Normalize incentive compensation costs- Value Link	(1,754,474)	(1,754,474)		
CS-52	Normalize 401k costs	47,205	47,205		
CS-54	Normalize relocation costs	-	-		
CS-55	Normalize severance costs	(47,106)	(47,106)		
CS-60	Annualize other benefit costs	2,672,176	2,672,176		
CS-61	Annualize OPEB expense	(202,661)	(202,661)		-
CS-62	Normalize SERP expense (MO only)	(728,184)	(728,184)		
CS-65	Annualize FAS 87 and FAS 88 pension expense (incl SERP for KS basis)	9,453,342	9,453,342		
CS-70	Annualize Insurance Premiums	(657,002)	(657,002)		
CS-71	Normalize injuries and damages expense	1,724,349	1,724,349		
CS-77	Annualize Customer Accounts expense for credit card payment costs	271,300	271,300		
CS-78	Annualize KCREC bank fees related to sale of receivables	114,645	114,645		
CS-80	Amortize MO, KS and FERC rate case expenses	3,507,955		1,443,657	2,064,298
CS-85	Annualize regulatory assessments	308,990	315,165	19,694	(25,869)
CS-86	Annualize SPP, RTO and NERC fees	1,051,566	1,051,566		
CS-90	Remove Institutional and Image-Related Advertising	(154,398)	(154,398)		
CS-91	Amortize advertising MO regulatory asset	(93,771)			(93,771)
CS-92	Adjust dues, donations and contributions	(279,429)	(279,429)		
CS-95	Amortize Merger transition costs (MO)	3,868,804			3,868,804
CS-96	Amortize Merger transition costs (KS)	2,000,000		2,000,000	
CS-100	Amortize MO DSM regulatory assets	3,866,929			3,866,929
CS-100	Amortize KS DSM deferred costs collected through Energy Efficiency Rider	3,613,301		3,613,301	
CS-101	Amortize Talent Assessment severance and outplacement regulatory asset	(968,103)		-	(968,103)
CS-102	Amortize Employment Augmentation regulatory asset (KS only)	-		-	
CS-104	Amortize R&D tax credit consulting fee regulatory asset (MO only)	52,564			52,564

KANSAS CITY POWER & LIGHT COMPANY					
MISSOURI REVENUE REQUIREMENT					
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010					
SUMMARY OF ADJUSTMENTS - December 2010 True Up (1)			Adjust to 12-31-10 - December 2010 True Up		
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
CS-109	Adjust Lease Expense - Corporate Headquarters	(1,664,557)	(1,664,557)		
CS-110	Settlement Amount per Stipulation as to Miscellaneous Issues (MO only)	2,300,000			2,300,000
CS-115	Amortize Legal Fee Reimbursement	(555,452)	(555,452)		
CS-116	Adjust Costs of Renewable Energy Standards	175,562	175,562		
CS-120	Annualize depreciation expense based on jurisdictional depr rates applied to jurisdictional plant-in-service at indicated period - transportation equip (O&M%)	345,763	345,763		
CS-123	Reverse previous depreciation adjustments for replacement by CS-12C	231,561	231,561		
		51,052,252	25,301,994	9,414,115	16,336,143
Depreciation Expense - Schedule 1, line 1-021					
CS-12	Adjust test year depreciation to 100% jurisdictional basis	(7,839,691)	(7,839,691)		
CS-120	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at indicated period	15,059,284	15,059,284		
CS-123	Reverse previous depreciation adjustments for replacement by CS-12C	7,839,691	7,839,691		
		15,059,284	15,059,284	-	-
Amortization Expense - Schedule 1, line 1-022					
CS-12	Adjust test year amortization to 100% jurisdictional basis	273,311	273,311		
CS-38	Remove test year MO additional amortization and KS pre-tax payment on plant	(58,236,221)		(22,500,000)	(35,736,221)
CS-111	Amortize Iatan 1/Common Regulatory Asset	580,106		133,916	446,190
CS-112	Amortize Iatan 2 Regulatory Asset	361,696			361,696
CS-121	Annualize amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-Service at indicated period	1,866,242	1,866,242		
CS-122	Amortize underrecovered general plant reserve for depreciation	1,661,925		1,661,925	-
CS-123	Reverse previous amortization adjustments for replacement by CS-121	(273,311)	(273,311)		
		(53,766,252)	1,866,242	(20,704,159)	(34,928,335)
Interest on Customer Deposits - Missouri - Schedule 1, line 1-023					
CS-10	Reflect test year interest on customer deposits in COS	209,481			209,481
CS-76	Annualize interest on customer deposits	(18,230)			(18,230)
		191,251	-	-	191,251
Interest on Customer Deposits - Kansas - Schedule 1, line 1-024					
CS-10	Reflect test year interest on customer deposits in COS	19,200		19,200	
CS-76	Annualize interest on customer deposits	(10,286)		(10,286)	
		8,914	-	8,914	-
Taxes Other than Income - Schedule 1, line 1-025					
R-1	Remove Gross Receipts Tax expense (MO only)	(45,936,116)			(45,936,116)
CS-18	Reverse test year Kansas City, Missouri Earnings Tax (MO only)	(191,661)			(191,661)
CS-53	Annualize FICA payroll tax expense	596,439	596,439		
CS-110	Settlement Amount per Stipulation as to Misc Issues and Other (MO only)	289,000			289,000
CS-126	Adjust property tax expense	15,165,501	15,165,501		
		(30,076,837)	15,761,940	-	(45,838,777)
Income Tax Expense- Schedule 1, line 1-026					

KANSAS CITY POWER & LIGHT COMPANY					
MISSOURI REVENUE REQUIREMENT					
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010					
SUMMARY OF ADJUSTMENTS - December 2010 True Up (1)		Adjust to 12-31-10 - December 2010 True Up			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
CS-125	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	10,487,068	10,487,068		
CS-18	Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	-			-
		10,487,068	10,487,068	-	-
	Total Electric Oper. Expenses - Schedule 1, line 1-027	(53,308,326)	22,650,072	(11,490,963)	(64,467,435)
	Net Electric Operating Income - Schedule 1, line 1-029	94,468,061	(77,240,265)	76,984,954	94,723,372
RATE BASE					
Total Electric Plant - Schedule 1, line 1-032					
RB-3	Adjust Wolf Creek Disallowance to MO jurisdictional basis	(6,659,889)	(6,659,889)		
RB-11	Reclassify amounts from plant to below the line	(4,360)	(4,360)		
RB-20	Increase plant-in-service for additions and retirements for the period subsequent to the test period through the indicated period	1,270,014,457	1,270,014,457		
		1,263,350,208	1,263,350,208	-	-
Accumulated Depreciation & Amortization - Schedule 1, line 1-033					
RB-13	Adjust test year Accumulated Reserve to a MO basis (regular plant)	(98,771,065)	(98,771,065)		
RB-13	Adjust test year Accumulated Reserve to a MO basis (Additional Amort)	(41,500,000)		(41,500,000)	
RB-30	Adjust test year MO basis Accumulated Reserve to a projected MO basis balance at the Update/True Up period (regular plant)	116,725,948	116,725,948		
RB-30	Adjust test year MO basis Reserve to actual MO basis balance at the Update/True Up period (Additional Amortizations, incl EO-94-199))	56,885,701			56,885,701
		33,340,584	17,954,883	(41,500,000)	56,885,701
	Net Plant - Schedule 1, line 1-034	1,230,009,624	1,245,395,325	41,500,000	(56,885,701)
PLUS:					
Working Capital - Schedule 1, line 1-036					
RB-50	Adjust Prepayments to 13-Month average	618,951	618,951		
RB-72	Adjust Materials & Supplies Inventory balance	8,604,162	8,604,162		
RB-74	Adjust Fossil inventories to required levels	10,539,462	10,539,462		
RB-75	Adjust Nuclear inventory to 18-month average	2,679,415	2,679,415		
Model	Impact of other adjustments on Cash Working Capital	(15,595,303)	(15,595,303)		
		6,846,687	6,846,687	-	-
Prior Net Pre-paid Pension Asset - Schedule 1, line 1-037					
RB-65	Adjust test year balance to balance at indicated period	-	-		
Pension Regulatory Asset - FAS 87- Schedule 1, line 1-038					
RB-5	Adjust test year balance to jurisdictional balance	(1,241,096)	(1,241,096)		
RB-65	Adjust test year MO basis balance to balance at indicated period	2,194,341	2,194,341		
		953,245	953,245	-	-
Regulatory Asset-Miscellaneous Nuclear-KS - Schedule 1, line 1-039					
RB-60	Adjust test year balance to balance at indicated period	(1,097,909)		(1,097,909)	

KANSAS CITY POWER & LIGHT COMPANY					
MISSOURI REVENUE REQUIREMENT					
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010					
SUMMARY OF ADJUSTMENTS - December 2010 True Up (1)		Adjust to 12-31-10 - December 2010 True Up			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
Regulatory Asset-DSM Programs-MO - Schedule 1, line 1-040					
RB-100	Adjust test year balance of Regulatory Plan Programs to balance at indicated period	9,006,623			9,006,623
Regulatory Asset-ERPP Programs-MO - Schedule 1, line 1-041					
RB-44	Adjust test year balance of Economic Relief Pilot Program to balance at indicated period	(17,210)			(17,210)
Regulatory Asset-Iatan 2 Plant-MO - Schedule 1, line 1-042					
RB-26	Adjust test year balance to balance at indicated period	17,252,919			17,252,919
Regulatory Asset-Iatan 1 / Common Plant-MO - Schedule 1, line 1-043					
RB-25	Adjust test year balance to balance at indicated period	7,659,759			7,659,759
Regulatory Asset-Iatan 1 / Common Plant-KS - Schedule 1, line 1-044					
RB-25	Adjust test year balance to balance at indicated period	2,774,934		2,774,934	
LESS:					
Accumulated Deferred Income Taxes - Schedule 1, line1-046					
RB-125	Adjust test year MO basis balance for activity through indicated period	114,433,064	114,433,064		
Deferred Gain on Emission Allowance Sales - Schedule 1, lines 1-047					
RB-55	Adjust test year balance to balance at indicated period	(153,453)	(153,453)		
Deferred Gain on Emission Allowance Sales-MO - Schedule 1, line 1-048					
RB-55	Adjust test year balance to balance at indicated period	-			-
Customer Advances for Construction-MO Schedule 1, line 1-049					
RB-71	Adjust Advances for Construction to 13-Month average	(25,705)			(25,705)
Customer Advances for Construction-KS Schedule 1, line 1-050					
RB-71	Adjust Advances for Construction to 13-Month average	(214,989)		(214,989)	
Customer Deposits-MO - Schedule 1, line 1-051					
RB-70	Adjust Customer Deposits to 13-Month average	(854,475)			(854,475)
Customer Deposits-KS - Schedule 1, line 1-052					
RB-70	Adjust Customer Deposits to 13-Month average	(221,519)		(221,519)	
Cumulative Regulatory Plan Amortizations - Transferred to Schedule 1, line 1-033					
RB-13	Adjust test year Accumulated Reserve to a MO jurisdictional basis	-			
RB-30	Adjust test year MO basis Reserve to actual MO basis balance at the Update/True Up period	-			
		-	-	-	-
	RATE BASE - Schedule 1, line 1-054	1,160,425,749	1,138,915,646	43,613,533	(22,103,430)
PRO FORMA ADJUSTMENTS					

KANSAS CITY POWER & LIGHT COMPANY					
MISSOURI REVENUE REQUIREMENT					
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010					
SUMMARY OF ADJUSTMENTS - December 2010 True Up (1)		Adjust to 12-31-10 - December 2010 True Up			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
OPERATING REVENUE					
Retail Sales - Schedule 1, line 1-010					
	Reflect proposed rate increase, excluding additional amortization to maintain credit ratios	55,820,000			55,820,000
OPERATING EXPENSES					
Other Operations & Maintenance Expenses - Schedule 1, line 1-020					
	Adjust bad debt expense related to proposed rate increase	-			-
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	21,452,031			21,452,031
	Total Electric Operating Exp - Schedule 1, line 1-027	21,452,031	-	-	21,452,031
	Net Electric Operating Income - Schedule 1, line 1-029	34,367,969	-	-	34,367,969
RATE BASE					
Working Capital - Schedule 1, line 1-036					
	Adjust cash working capital for impact of proposed rate increase	(1,615,232)			(1,615,232)
	RATE BASE - Schedule 1, line 1-054	(1,615,232)	-	-	(1,615,232)
(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.					
(3) 100% KS jurisdictional adjustment amount includes 100% Wholesale amount.					