BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Joint Application of Great)	
Plains Energy Incorporated, Kansas City Power)	
& Light Company, and Aquila, Inc. for Approval)	Case No. EM-2007-0374
Of the Merger of Aquila, Inc. with a subsidiary of	í	0.000 110. 2111 2007 0374
Great Plains Energy Incorporated and for Other	í.	
Related Relief.	í	

MOTION FOR PARTIAL SUMMARY DETERMINATION

COMES NOW AG Processing, Inc. ("AGP"), Sedalia Industrial Energy Users' Association ("SIEUA") and Praxair, Inc., and for their Motion for Partial Summary Determination respectfully state as follows:

- 1. On April 4, 2007, Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. filed a joint application with the Missouri Public Service Commission. The applicants request authority for a series of transactions whereby Aquila will become a direct, wholly-owned subsidiary of Great Plains Energy. In addition, the applicants seek several regulatory commitments regarding the ratemaking methodologies to be used in future KCPL and Aquila rate proceedings. Included in these ratemaking methodologies is a Commission commitment to implement a regulatory amortization mechanism for Aquila.
- 2. During the hearing on December 5, the Commission asked whether the regulatory amortization mechanism sought by the applicants was entirely a legal question. The parties agreed that, as a threshold matter, the matter is a legal determination. Based upon this agreement, the Commission appeared to invite a motion for summary determination in order to allow the Commission to consider this issue in an expedited fashion.

- 3. The regulatory amortization mechanism sought for use by Aquila appears to mirror those currently in place for KCPL and Empire. Those amortization mechanisms provide a method by which the investment grade credit rating for each of those companies is preserved during the period in which the Iatan 2 generating station is being constructed. Of particular note, those amortization mechanisms were not imposed by the Commission, but rather were agreed to by the parties to those companies' proposed experimental regulatory plan dockets.¹
- 4. As designed, the regulatory amortization methodology provides, during the construction of the Iatan 2 generating station, for increased charges to the ratepayers and an increased cash flow to the utilities based upon the application of three specific Standard and Poors' credit metrics. Those three credit metrics and their definitions are provided as Attachment 1. Those metrics are: (1) funds from operations interest coverage; (2) funds from operations as a percent of average total debt and (3) total debt to total capitalization. In exchange for these increased charges to ratepayers in order to allow the utility to meet these credit metrics, there is an attendant offset to rate base.
- 5. Section 393.135 prohibits any increased rate related to costs associated with electric plant that is not fully operational and used for service.

Any charge made or demanded by an electrical corporation for service, or in connection therewith, which is based on the costs of construction in progress upon any existing or new facility of the electrical corporation, or any other cost associated with owning, operating, maintaining, or financing any property before it is fully operational and used for service, is unjust and unreasonable, and is prohibited.

Absent the agreement of the parties, the regulatory amortization methodology runs afoul of the prohibition contained in Section 393.135.

¹ See, Case No. EO-2005-0329 (KCPL Experimental Regulatory Plan) and EO-2005-0263 (Empire Experimental Regulatory Plan).

- 6. As mentioned, one of the credit metrics that drives the increased charges associated with the regulatory amortization is "funds from operations interest coverage." One of the drivers of that metric is the utility's interest expense. Included in this interest expense is the interest associated with Aquila long term debt underlying the financing of the construction of electric plant that is not fully operational and used for service. No attempt is made to exclude the interest on Aquila long term debt underlying this construction of the Iatan 2 generating station.
- 7. Similarly, the "funds from operation as a percent of average total debt" credit metric suffers from similar statutory shortcomings. Included in the denominator calculation on that ratio is the Aquila long term debt underlying the construction of generating plant that is not fully operational and used for service. Again, no attempt is made to exclude the interest on Aquila long term debt underlying the construction of the latan 2 generating station.
- 8. Finally, the third metric, total debt to total capitalization, also includes the Aquila long term debt associated with the Iatan 2 generating station that is not fully operational and used for service.
- 9. The applicants to this proceeding will inevitably argue that the regulatory amortization mechanism does not violate Section 393.135. Applicants' assertion will be based on their characterization of the regulatory amortization as "accelerated depreciation." The truth of the matter is that this accelerated depreciation has no basis in any depreciation study. While the increased charges to the ratepayers are treated similar to depreciation, the rationale for collection and quantification of the amount is based, at least in part, "on the costs of construction in progress upon any existing or new facility of

the electrical corporation. . . before it is fully operational and used for service." The treatment of the increased charge as depreciation is not determinative. But for the construction in progress of Iatan 2, this increased charge would not exist.

- 10. As aluded to previously, the regulatory amortization mechanism would be statutorily problematic absent the consent and agreement of all the parties to the Experimental Regulatory Plan Dockets. In the current merger proceeding, no party has agreed to the implementation of a regulatory amortization for Aquila. As detailed previously, such a mechanism runs afoul of Section 393.135 and is, by statutory definition, unjust and unreasonable and is prohibited.
- 11. 4 CSR 240-2.117 provides a procedure by which a party can seek summary disposition of all or any part of the case. A review of that rule clearly indicates that it focuses on a determination based upon facts. For instance, the rule requires separately numbered paragraphs of each material fact. In addition, that rule provides for the attachment of affidavits which include facts underlying the summary disposition. In this case, the summary disposition here sought is not fact specific. Rather, the summary determination may be based entirely on the Commission's understanding of the law and its limitations. Therefore, 4 CSR 240-2.117 and the attendant requirement that a motion for summary determination be filed no less than sixty (60) days prior to the hearing are not applicable. Nevertheless, if the Commission deems necessary, AGP / SIEUA / Praxair ask that the Commission grant leave, as permitted by 4 CSR 240-2.117(a), in order to allow the Commission to consider this motion.
- 12. AGP / SIEUA / Praxair request that the Commission order that all parties be required to respond to this motion in an expedited fashion in order to allow the

Commission to make this threshold determination and allow the parties to avoid the necessity of briefing the public policy aspects of whether such an amortization should be implemented for Aquila if it is indeed found to be prohibited by Section 393.135.

WHEREFORE, AGP / SIEUA / Praxair respectfully request that the Commission issue its Order finding that the proposed regulatory amortization mechanism, to the extent not agreed to by the parties to this proceeding, violates Section 393.135 and is therefore unjust, unreasonable and prohibited by law.

Respectfully submitted,

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ATTORNEYS FOR AG PROCESSING, INC., SEDALIA INDUSTRIAL ENERGY USERS' ASSOCIATION AND PRAXAIR, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by email, facsimile or First Class United States Mail to all parties by their attorneys of record as provided by the Secretary of the Commission.

Machinell

Dated: December 5, 2007

Credit Ratio Ranges & Definitions

	AA		A		BBB			ВВ	
	Min.	Max.	Min.	Max.	Min.	Top $^{1}/_{3}$	Max.	Min.	Max.
Total Debt to Total Capitalization (1)	32%	40%	40%	48%	48%	51%	58%	58%	62%
Funds From Operations Interest Coverage (2)	5.2x	6.0x	4.2x	5.2x	3.0x	3.8x	4.2x	2.0x	3.0x
Funds From Operations as a % of Average Total Debt (3)	35%	45%	28%	35%	18%	25%	28%	12%	18%

Ratio Definitions:

- (1) "<u>Total Debt to Total Capitalization</u>" is calculated as Total Debt ÷ Total Capitalization where Total Debt and Total Capitalization are defined as below:
 - Total Debt is calculated as:
 - Notes Payable + Current Maturities of Long-Term Debt + Current Capitalized Lease Obligations + Long-Term Debt + Capitalized Lease Obligations + Total Off-Balance Sheet Debt
 - "Total Off-Balance Sheet Debt" includes off-balance sheet financings such as:
 - Operating and synthetic leases, accounts receivable securitizations, contingent liabilities and other potential off-balance sheet obligations
 - Total Capitalization includes:
 - Total Debt + Minority Interest + Total Preferred and Preference Stock
 + Common Stock Equity
- (2) "<u>Funds From Operations Interest Coverage</u>" is calculated as (Funds From Operations + Gross Interest Expense) ÷ Gross Interest Expense where Funds From Operations and Gross Interest Expense are defined as below:
 - Funds From Operations is calculated as:
 - Cash From Operations Working Capital
 - Gross Interest Expense is calculated as:
 - Interest Expense (net) + Allowance For Borrowed Funds Used During Construction + Interest on Off-Balance Sheet Debt
- (3) "Funds From Operations as a % of Average Total Debt" is calculated as Funds From Operations ÷ Average Total Debt where Funds From Operations and Average Total Debt are defined as below:
 - Funds From Operations
 - As defined above
 - Average Total Debt is calculated as:
 - The average total debt over the period subject to analysis

Adjustment of Amortization Amounts Illustration

Illustration of the Method Used to Determine the Adjustment to Amortization Amounts Required for KCPL to Meet Investment Grade Credit Guidelines.

Method:

For the purpose of this example, the base financial information, provided by KCPL in its 2003 surveillance report and other KCPL financial statements, was used. KCPL made adjustments to this base financial information to include certain off balance sheet items. These adjustments were to conform with rating agency methods for balance sheet statement. KCPL identified these accounting adjustments, such as the equivalent debt treatment of operating leases and capacity contracts. The equivalent debt treatment of these off balance sheet items was determined by calculating the net present value of the future stream of lease or contract payments. The base 2003 financial information was then adjusted by the equivalent debt balances and the interest expense associated with the equivalent debt balances. From this adjusted information, KCPL then calculated the three guideline ratios defined in Appendix E allocated to the Missouri jurisdiction. If any of the operational guideline metrics fell below the required criteria, then KCPL would determine the amount of additional funds from operations that would be required for KCPL to meet the operational guideline.

Current guidelines for top third of BBB category for a business profile 6 (equivalent business profile to KCPL) company:

- a. 51% Total debt to total capital
- b. 3.8x Funds from operations interest coverage (an operational guideline)
- c. 25% Funds from operations as a percentage of average total debt(an operational guideline)

Explanation of Attachment 1 to Appendix F: Additional Amortization Required

This illustration is based on KCPL financial information consisting of information from its 2003 surveillance report and other KCPL financial statements. This illustration assumes that the Commission has found all expenditures to be prudent and reasonable. For this illustration, KCPL statements were placed on a jurisdictional basis by applying an allocation factor to the KCPL balances. This illustration assumes that the Commission has accepted the jurisdictional amounts used in these calculations. The base jurisdictional information was used to calculate the three (3) rating agency guidelines. In this illustration, the Missouri jurisdictional funds from operations (FFO) as a percent of average debt was found to be 23.3%, which is below the guideline criteria of 25%. In order for the guideline to be achieved, \$12,006,000 of additional FFO would be needed from Missouri. The additional FFO was then studied to determine if there would be any additional tax impacts on cash flow resulting from the additional FFO. This illustration assumes that the entire additional FFO would have negative tax cash flow impacts, thereby resulting in an additional amortization of \$19,569,000 needed in order to meet

the guideline level. The Signatory Parties have not agreed to a methodology to determine the tax impacts related to additional FFO. In this illustration, the revenue requirement amount equals the amortization amount. The overall impact on Missouri customers would be a 4.2% increase in revenue requirement.

Explanation of Additional Financial Information Shown on Lines 43 and 50 through 52 of Attachment 1 to Appendix F.

Line 43 – Capital Lease Obligations – Costs recorded as a capital lease for KCPL's obligations related to the 345 KV Missouri-Iowa-Nebraska Transmission line under a coordination agreement with seven regional utilities.

Line 50 – Operating Lease Debt Equivalent – Present value of future lease payments for various operating leases including railcars, the 345 KV line from Wolf Creek to LaCygne and facilities for 1201 Walnut and 801 Charlotte.

Line 51 – Purchase Power Debt Equivalent – Present value of purchased power capacity obligation.

Line 52 – Accounts Receivable Sale - Maximum amount of borrowing under a receivables securitization agreement.

Transactions included in the amounts above are subject to review by the Commission for prudence. Amounts determined to be not prudent will not be included in the calculation of the financial ratios for purposes of adjusting the amortization amount. The prudence and reasonableness of these transactions will be determined in KCPL's next general rate case.

The illustration does not include the effect of SO2 sales on cash flow because currently these sales have not occurred. To the extent actual SO2 sales occur, these sales will be included as cash flow for purposes of Appendix F and whether the resulting projected cash flow meets the ratio values.

Ţ			Total Company	Jurisdictional Allocation	Jurisdictional Adjustments	Jurisdictions Proforma
÷		Information from the Company's annual Surveillance	Report			
ţ		Surveillance Report Schedule 1, Column 603 & 604, Line 0260	2,214,826	1,182,007		
	krariedistionel Allocator for Capital	Jurisdictional Rate Base / Total Company Rate Base		53.4%		
į	and the second second second second	The state of the s	2.237.339	1,194,021		1,194,02
		Surveillance Report Capitalization Worksheet	1,109,125	591.917		591,91
	THE COURSE OF TH	Survellance Report Capitalization Worksheet Survellance Report Capitalization Worksheet	1,100,140			
	(Ca. C.)	The factorian and for the formation of the contract of the con	1.128,214	802,104		802.10
		Surveillance Report Capitalization Worksheet	5.88%	5.68%		5,8
		Surveillance Report Capitalization Worksheet	64,068	34,185		34.1
	nterest Expense	Line 13 * Line 14				777
1	The second second second	2	862,786	470,668	19,559	495.2
		Surveillance Report Schedule 2, Line 0040	172,134	91,212		81.2
	Chairman	Line 19 - Line 17	1,054,900	561,880	19,569	561,4
'	Operating Revenue	Surveillance Report Schedule 1, Line 0010	1,004,000	201/202	14,540	
i			537,391	312,380		312.3
		Surveillance Report Schedule 1, Line 0045 Surveillance Report Schedule 1, Una 0050	134,792	75,744		75.7
	Sab name.		11,533	8,340	19,559	25.5
		Surveillance Report Schadule 1. Line 0060	11,000	379		
		Surveillance Report Schedule 1, Lise BC65	95,495	31,209		31.0
	1777777 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Surveillence Report Schedule 1, Line 6070		38,659		38.6
	Andrewskin agreement at the control of the control	Surveitence Report Schedule 1, Line 0080	86,805	36,606		
	POPTER TO THE PROPERTY OF THE	Surveillance Report Schedule 1, Line 0085	34		18,589	181.
	Total Electric Operating Expanses	Sum of Lines 21 to 27	885,851	464,520	18,303	*0*,6
i		El congresa de la valencia	189,049	97,360		97.3
		Surveillance Report Schedule 1, Line 9129	164,056)	(34,186)		(34,
	less interest Expense	- Line 15	134,792	75.744	h <u>-</u>	75.
	The state of the s	Surveitance Report Schedule 1, Line 0050		5,746 5,340	19,589	25
	Amortization	Surveillance Report Schedule 1, Line 0060	11,533		(7.582)	8,
	File Contraction and the contraction of the contrac	Surveillance Report Schedule 7, Column 601, Line 0556	30,923	16,503		8, 173,
:	Funds from Operations (FFO)	Sum of Lines 30 to 34	302,241	161,762	12,068	173,
				21,221		63.
	Net income	Line 35 + Line 31	124,993	€3.175		
ï	Return on Equity	Line 377 Line 11	11.3%	10.7%		10
_	Unadjusted Equity Ratio	Line 11 / Line 10	49.8%	49.6%	0.0%	49
_		Additional financial information needed for the calcula	tion of ration			
		, ,	2.402	1.282	1	1,
	Capitalized Lease Obligations	KCPL Trial Balance scots 227130 & 249160	2.462	1404		k
	Short-term Debt Salance	KCPL Trial Balance socia 231xxx	•			ş
	Short-lerm Debt interest	KCPL T.B. accts 831014, 831015, 831016	580	299		
		KCPI, T.B. accts 831014, 831015, 831016	:	299		
	Short-lierm Debt interest		:	399		
	Short-lerm Debt interest Cebt Adjustments for Off-Balance Sheet Obligations	KEPL T.B., acrts \$31014, \$31015, \$31016 Adjustments made by Rating Agencies for Off-Balance Sh	teet Obligations			
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	Short-larm Debt interest Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivates Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Leases Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total Debt Adjusted Total Capital FFO Interest Coverage	KCPL 7.8, accts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Shipman Sh	76,850 25,000 70,000 171,800 7,880 2,505 3,500 110,690 78,256 1,302,416 2,411,541	40,987 12,342 37,368 91,685 4,099 1,334 1,365 7,301 41,765 695,072 1,266,859	0.2\$	40. 13. 13. 27. 91
	Short-lerm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Total Obst Adjusted Total Capital	Adjustments made by Rating Agencies for Off-Balance SF Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCRI. This Balance account 142011 Sum of Lines 50 to 52 103 Line 50 10% Line 51	76,850 25,000 79,000 171,600 2,500 171,600 7,860 2,500 3,500 10,680 78,296 1,302,416 2,411,541	40,987 12,342 37,358 91,685 4,099 1,334 1,365 7,301 41,765 695,072 1,266,969 4,877 23,35	0.29	40, 13, 13, 17, 19, 11, 11, 11, 11, 11, 11, 11, 11, 11
	Short-larm Debt interest Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivates Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Leases Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total Debt Adjusted Total Capital FFO Interest Coverage	KCPL 7.5, acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sf Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power (Obligations discounted © 10% KCPL 7rist Balance account 142011 Sum of Lines 50 to 52 83 Line 50* 10% Lines 51* 10% Line 51* 10% Line 52 *5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 83 / Line 64 Line 35 * Line 83 / Line 63 Line 35 * Line 84	76.800 25.000 70.000 171.830 7.860 2.500 3.500 10.680 78.296 5.302,416 2.411,541	40,987 12,342 37,365 91,685 4,099 1,334 1,365 7,301 41,765 695,072 1,266,969	0.29	40, 13, 13, 37, 91, 1, 1, 1, 1, 266, 1,266, 22, 2, 2, 2, 3, 40, 10, 10, 10, 10, 10, 10, 10, 10, 10, 1
	Short-larm Debt interest Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivates Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Leases Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total Debt Adjusted Total Capital FFO Interest Coverage	Adjustments made by Rating Agencies for Off-Balance Shiftees of Operating Lease Obligations discounted © 10% Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPI. This Balance account 142011 Sum of Lines 50 to 52 Big Line 50 * 10% Line 51 * 10% Line 51 * 10% Sum of Lines 56 to 58 Ratio Calculations Line 15 * Line 45 * Line 59 Line 15 * Line 43 * Line 44 * Line 53 Line 15 * Line 43 * Line 44 * Line 53 Line 15 * Line 83 * Line 63 Line 35 * Line 84 * Line 63 Line 35 * Line 84 * Line 65	76.800 25.000 70.000 171.830 7.860 2.500 3.500 10.680 78.296 5.302,416 2.411,541	40,987 12,342 37,358 91,685 4,099 1,334 1,365 7,301 41,765 695,072 1,266,969 4,877 23,35	0.29	40, 13, 13, 17, 19, 11, 11, 11, 11, 11, 11, 11, 11, 11
	Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lesse Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Lesses Total OBS interest Adjustment Accounts Receivable Sale Total OBS interest Adjustment Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Total Optal FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital	KCPL 7.5, acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sf Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power (Obligations discounted © 10% KCPL 7rist Balance account 142011 Sum of Lines 50 to 52 83 Line 50* 10% Lines 51* 10% Line 51* 10% Line 52 *5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 83 / Line 64 Line 35 * Line 83 / Line 63 Line 35 * Line 84	76.800 25.000 70.000 171.830 7.860 2.500 3.500 10.680 78.296 5.302,416 2.411,541	40,987 12,342 37,368 91,685 4,099 1,334 1,365 7,301 41,785 695,072 1,266,869 4,87 23,34 54,05	0.2\$ 1.7% 0.0%	40, 13, 13, 17, 11, 14, 11, 266, 12, 26, 5
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Interest Expense Adjusted Total Capital FFO interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital	KCPL 7.5, accts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance SF Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPL 7rist Balance account 142011 Sum of Lines 50 to 52 193 Line 50 10% Line 51 10% Line 51 10% Line 52 15% Sum of Lines 56 to 58 Ratio Calculations Line 13 + Line 45 + Line 59 Line 13 - Line 43 + Line 59 Line 13 - Line 43 - Line 44 + Line 53 Line 15 - Line 43 - Line 44 + Line 53 Line 15 - Line 83 / Line 64 Line 54 - Line 53 / Line 63 Line 54 - Line 55 Changes required to meet ratio targets	76,850 25,000 79,000 171,600 2,500 171,600 2,500 3,500 10,680 78,296 1,302,416 2,411,541 4,655 23,234 64,354	40.987 12.342 27.358 91.685 4.099 1.334 1.365 7.301 41.765 695.072 1.266.659 54.09	0.29 1.7% 0.0%	40. 40. 13. 27. 27. 141. 17. 141. 255. 1.256. 22. 5
	Short-term Debt interest Cebt Adjustments for Off-Balence Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balence Sheet Obligatio Fresent Value of Operating Leases Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Total Debt Adjusted Total Capital FFO Interest Coverage FFC as a % of Average Total Debt Total Debt to Total Capital	Adjustments made by Rating Agencies for Off-Balance Shiftees of Operating Lease Obligations discounted © 10% Present Value of Operating Lease Obligations discounted © 10% KCPI. This Salance account 142011 Sum of Lines 50 to 52 BS Line 50 * 10% Line 51 * 10% Line 51 * 10% Sum of Lines 56 to 58 Ratio Calculations Line 15 * Line 43 * Line 59 Line 15 * Line 43 * Line 44 * Line 53 Line 15 * Line 43 * Line 64 * Line 53 Line 35 * Line 63 * Line 64 * Line 65 Line 54 * Line 65 Changes required to meet ratio targets (Line 73 * Line 65) * Line 63	76,800 25,000 770,000 171,800 25,000 171,800 25,000 13,680 25,000 13,680 25,000 13,680 25,000 13,680 25,000 13,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,000	40,987 12,342 27,368 91,685 4,099 1,234 1,365 7,301 41,765 695,072 1,266,959 4,87 20,34 54,09	0.25 1.7% 0.0%	40. 13. 13. 27. 91. 1. 1. 1. 7. 7. 1. 256 5. 5. 5. (566 5. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Interest Expense Adjusted Total Capital FFO interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital	KCPL 7.5, accts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance SF Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPL 7rist Balance account 142011 Sum of Lines 50 to 52 193 Line 50 10% Line 51 10% Line 51 10% Line 52 15% Sum of Lines 56 to 58 Ratio Calculations Line 13 + Line 45 + Line 59 Line 13 - Line 43 + Line 59 Line 13 - Line 43 - Line 44 + Line 53 Line 15 - Line 43 - Line 44 + Line 53 Line 15 - Line 83 / Line 64 Line 54 - Line 53 / Line 63 Line 54 - Line 55 Changes required to meet ratio targets	76,850 25,000 79,000 171,600 2,500 171,600 2,500 3,500 10,680 78,296 1,302,416 2,411,541 4,655 23,234 64,354	40.987 12.342 27.358 91.685 4.099 1.334 1.365 7.301 41.765 695.072 1.266.659 54.09	0.25 1.7% 0.0%	40. 13. 13. 27. 91. 1. 1. 1. 7. 7. 1. 256 5. 5. 5. 5. (566 5. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Capital FFO interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO Interest Coverage Target FFO adjustment to meet target Interest adjustment to meet target	Adjustments made by Rating Agencies for Off-Balance Shiftees of Operating Lease Obligations discounted © 10% Present Value of Operating Lease Obligations discounted © 10% KCPI. This Salance account 142011 Sum of Lines 50 to 52 BS Line 50 * 10% Line 51 * 10% Line 51 * 10% Sum of Lines 56 to 58 Ratio Calculations Line 15 * Line 43 * Line 59 Line 15 * Line 43 * Line 44 * Line 53 Line 15 * Line 43 * Line 64 * Line 53 Line 35 * Line 63 * Line 64 * Line 65 Line 54 * Line 65 Changes required to meet ratio targets (Line 73 * Line 65) * Line 63	76,800 25,000 770,000 171,800 25,000 171,800 25,000 13,680 25,000 13,680 25,000 13,680 25,000 13,680 25,000 13,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,680 25,000 15,000	40,987 13,442 27,388 91,685 4,969 1,334 1,365 7,331 41,785 695,072 1,266,959 4,275 54,05 3,8 (44,764 15,667	0.25 1.7% 0.0% 0.0% 12,006 4,286	40, 13, 13, 27, 51, 14, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
	Short-term Debt interest Cebt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total Oebt Adjusted Total Capital FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO Interest Coverage Target FFO designation of meet target Interest adjustment to meet target Interest adjustment to meet target	Adjustments made by Rating Agencies for Off-Balance Shiftees of Operating Lease Obligations discounted © 10% Present Value of Operating Lease Obligations discounted © 10% KCPI. This Salance account 142011 Sum of Lines 50 to 52 BS Line 50 * 10% Line 51 * 10% Line 51 * 10% Sum of Lines 56 to 58 Ratio Calculations Line 15 * Line 43 * Line 59 Line 15 * Line 43 * Line 44 * Line 53 Line 15 * Line 43 * Line 64 * Line 53 Line 35 * Line 63 * Line 64 * Line 65 Line 54 * Line 65 Changes required to meet ratio targets (Line 73 * Line 65) * Line 63	76,850 25,000 171,600 171,600 171,600 171,600 171,600 171,600 171,600 176,800	40,987 13,442 27,388 91,685 4,969 1,334 1,365 7,331 41,785 695,072 1,266,959 4,275 54,05 3,8 (44,764 15,667	0,29 1,7% 0,0% (12,006 4,286	40. 13. 17. 17. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
	Short-larm Debt interest Debt Adjustments for Off-Balence Sheet Obligations Operating Lesse Debt Equivalent Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balence Sheet Obligation Fresent Value of Operating Lesses Total OBS interest Adjustment Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total OBS interest Adjustment Adjusted Total OBS interest Adjustment FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO digustment to meet target Interest adjustment to meet target FFO as a % of Average Total Debt Target FFO as a % of Average Total Debt Target FFO adjustment to meet target	KEPL T.B., acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sr Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPL Trial Balance account 142011 Sum of Lines 50 to 52 83 Line 50* 10% Lines 50* 10% Line 51* 10% Line 52 *6% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 83 / Line 64 Line 35 * Line 83 / Line 64 Line 94 / Line 65 Line 94 / Line 65 Line 37 * Line 87 * Line 83 Line 37 * Line 83 / Line 83 Line 37 * Line 84 * Line 85 Line 38 * (Line 73 - Line 87) * Line 83 Line 37 * Line 88 * Line 87 * Line 87 * Line 87 * Line 87 * Line 88 * Lin	76,850 25,000 171,830 171,830 171,830 171,830 171,830 171,830 171,830 171,830 171,830 171,830 171,830 171,831	40,987 12,342 37,358 41,685 4,099 1,284 1,385 7,301 41,785 695,072 1,266,959 23,39 54,09 3,88 44,784 15,947	0.29 1.7% 0.0% (12.00e 4.286 (12.005	40: 13. 13. 13. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15
	Short-term Debt interest Cebt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total Oebt Adjusted Total Capital FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO Interest Coverage Target FFO designation of meet target Interest adjustment to meet target Interest adjustment to meet target	KCPL 7.5, accts \$31014, \$31015, \$31016 Adjustments made by Rating Agencies for Off-Balance St Present Value of Operating Lease Obligations discounted © 10% KCPL 7nd Salance account 142611 Sum of Lines 50 to 52 Ing Line 50* 10% Line 50* Line 40* Line 60* Line 50* Line 60*	76,800 25,000 171,830 2,506 3,500 13,680 2,506 2,411,541 4,855 23,256 64,354 64,354 2,20,647 2,23,60 2,256 2	40,987 12,342 37,358 41,685 4,099 1,284 1,385 7,301 41,785 695,072 1,266,959 23,39 54,09 3,88 44,784 15,947	0.29 1.7% 0.0% (12.00e 4.286 (12.005	40: 13. 13. 13. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15
	Short-term Debt interest Cabit Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligatio Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total Obst Adjustment FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO Interest Coverage Target FFO adjustment to meet target Interest adjustment to meet target FFO as a % of Average Total Debt Target FFO adjustment to meet target	KEPL T.B., acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sr Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPL Trial Balance account 142011 Sum of Lines 50 to 52 83 Line 50* 10% Lines 50* 10% Line 51* 10% Line 52 *6% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 83 / Line 64 Line 35 * Line 83 / Line 64 Line 94 / Line 65 Line 94 / Line 65 Line 37 * Line 87 * Line 83 Line 37 * Line 83 / Line 83 Line 37 * Line 84 * Line 85 Line 38 * (Line 73 - Line 87) * Line 83 Line 37 * Line 88 * Line 87 * Line 87 * Line 87 * Line 87 * Line 88 * Lin	76,800 25,000 171,830 2,506 3,500 13,680 2,506 2,411,541 4,855 23,256 64,354 64,354 2,20,647 2,23,60 2,256 2	40,987 12,342 27,368 91,685 4,595 1,334 1,365 7,301 41,765 695,072 1,266,959 4,87 20,39 54,07 15,987 25,987 12,006 (48,024	0,29 1.7% 0.0% (12,006 4,286 6 55 (12,005) 48,028	40. 13. 27. 51. 14
	Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lesse Debt Equivalent Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Lesses Total OBS interest Adjustment Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total OBS interest Adjustment Adjusted Total OBS interest Adjustment FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO as a % of Average Total Debt Target FFO as a % of Average Total Debt Target FFO as a % of Average Total Debt Target FFO adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target	KEPL T.B., acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sr Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPL Trial Balance account 142011 Sum of Lines 50 to 52 83 Line 50* 10% Lines 51* 10% Line 52 * 6% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 - Line 53 Line 15 + Line 43 - Line 44 - Line 53 Line 15 + Line 83 / Line 64 Line 35 * Line 83 / Line 64 Line 94 / Line 65 Line 94 / Line 65 Line 25 * (1 / (Line 73 - 1) - 1 / (Line 97 - 1)) (Line 77 - Line 68) * Line 64 Line 35 * (1 / Line 77 - 1 / Line 68)	76,800 25,000 770,000 1771,800 2,506 3,500 13,680 14,685 22,2% 64,5% 64,	40,987 12,342 37,358 91,685 1,334 1,365 7,301 41,765 695,072 1,260,859 4,87 20,39 54,09 15,987 12,00 15,987 12,306 15,987 12,306 14,785 54,09 54	0.25 1.7% 0.0% (12.006 4.286 (12.005) 48.028	40, 40, 13, 27, 41, 14, 7, 7, 41, 266, 55, 5, 5, 20, 20, 20, 3, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Capital FFO as a % of Average Total Debt Total Debt to Total Capital FFO interest Coverage Target FFO adjustment to meet target Interest Expense Debt adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target	KEPL T.B., acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sr Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPL Trial Balance account 142011 Sum of Lines 50 to 52 83 Line 50* 10% Lines 50* 10% Line 51* 10% Line 52 *6% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 83 / Line 64 Line 35 * Line 83 / Line 64 Line 94 / Line 65 Line 94 / Line 65 Line 37 * Line 87 * Line 83 Line 37 * Line 83 / Line 83 Line 37 * Line 84 * Line 85 Line 38 * (Line 73 - Line 87) * Line 83 Line 37 * Line 88 * Line 87 * Line 87 * Line 87 * Line 87 * Line 88 * Lin	76,850 25,000 171,830 171,830 171,830 171,830 182,416 2411,541 4.85 23,3% 64,3	40.987 12.342 27.388 91.685 4.969 1.334 1.365 7.331 41.765 695.072 1.266.959 4.87 54.05 3.8 (44.764 15.967 12.306 (45.026	0.25 1.75 0.039 0.039 (12.006 4.286 6 (12.005 48.026	40. 13. 27. 27. 27. 27. 27. 27. 27. 27. 27. 27
1.2	Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lesse Debt Equivalent Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Lesses Total OBS interest Adjustment Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total OBS interest Adjustment Adjusted Total OBS interest Adjustment FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO as a % of Average Total Debt Target FFO as a % of Average Total Debt Target FFO as a % of Average Total Debt Target FFO adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target	Adjustments made by Rating Agencies for Off-Balance Sir Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCRI. Trial Balance account 142011 Sum of Lines 50 to 52 193 Line 50* 10% Line 51* 10% Line 51* 10% Line 51* 10% Line 52 * 5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 45 + Line 59 Line 15 - Line 43 + Line 59 Line 15 - Line 43 + Line 53 Line 15 - Line 43 - Line 44 + Line 53 Line 15 - Line 63 - Line 64 + Line 53 Line 35 * Line 65 Changes required to meet ratio targets (Line 73 - Line 67) * Line 63 Line 25 * (1/ (Line 73 - 1) - 1/ (Line 67 - 1)) (Line 77 - Line 68) * Line 64 Line 35 * (1/ (Line 77 - 1/ Line 68) (Line 35 * 1/ Line 77 - 1/ Line 68)	76,850 25,000 171,600	40.987 12.342 27.388 91.685 4.969 1.334 1.365 7.331 41.765 695.072 1.266.959 4.87 54.05 3.8 (44.764 15.967 12.306 (45.026	0.25 1.75 0.039 0.039 (12.006 4.286 6 (12.005 48.026	40, 13, 27, 141, 141, 156, 156, 156, 156, 156, 156, 156, 15
1.2	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Capital FFO as a % of Average Total Debt Total Debt to Total Capital FFO interest Coverage Target FFO adjustment to meet target Interest Expense Debt adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target	Adjustments made by Rating Agencies for Off-Balance Sir Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCRI. Trial Balance account 142011 Sum of Lines 50 to 52 193 Line 50* 10% Line 51* 10% Line 51* 10% Line 51* 10% Line 52 * 5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 45 + Line 59 Line 15 - Line 43 + Line 59 Line 15 - Line 43 + Line 53 Line 15 - Line 43 - Line 44 + Line 53 Line 15 - Line 63 - Line 64 + Line 53 Line 35 * Line 65 Changes required to meet ratio targets (Line 73 - Line 67) * Line 63 Line 25 * (1/ (Line 73 - 1) - 1/ (Line 67 - 1)) (Line 77 - Line 68) * Line 64 Line 35 * (1/ (Line 77 - 1/ Line 68) (Line 35 * 1/ Line 77 - 1/ Line 68)	76,850 25,000 171,600	40.987 12.342 27.388 91.686 4.099 1.334 1.386 7.301 41.785 695.072 1.260.959 4.27 54.00 15.607 12.00 (44.764 12.00 (44.764 12.00 (44.764 12.00 (44.764 12.00 (44.764 12.00 (44.764	0.25 1.75 0.09 0.09 (12.006 4.286 6 (12.005 4.502 4.502 6 0.51	40, 40, 13, 27, 27, 27, 27, 27, 27, 27, 27, 27, 27
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Capital FFO as a % of Average Total Debt Total Debt to Total Capital FFO interest Coverage Target FFO adjustment to meet target Interest Expense Debt adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target	Adjustments made by Rating Agencies for Off-Balance St Present Value of Operating Lease Obligations discounted € 10% Present Value of Purchase Power Obligations discounted € 10% KCPL Trial Salance account 142611 Sum of Lines 50 to 52 109 Line 50* 10% Line 50* 10% Line 51* 10% Line 52* 65% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 43 + Line 59 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 35 / Line 83) / Line 63 Line 35 / Line 83) / Line 63 Line 35 / Line 85 Changes required to meet ratio targets (Line 75 - Line 68) * Line 64 Line 35 * (1 / (Line 73 - 1) - 1 / (Line 67 - 1)) (Line 75 - Line 68) * Line 64 Line 35 * (1 / (Line 77 - 1 / Line 68) (Line 64 - Line 69) * Line 65 Line 64 / Line 51 - Line 65 Amortization and Revenue needed to meet targe Maximum of Line 74, Line 78, or Zero	76,800 25,000 171,400 75,800 25,000 171,400 75,800 25,000 13,680 13,02,416 2,411,541 4,55 23,2% 64,5% 23,2% 24,2% 25,2% 24,2% 25,2% 24,2%	40,987 13,342 27,358 91,685 4,595 1,234 1,965 7,301 41,785 695,072 1,266,855 3,37 54,09 44,784 15,987 12,006 (48,026 75,898	0,29 1.7% 0.0% (12,006 4.286 6 55 (12,006 4.386 6 55 (12,006 6 27	40. 13. 27. 91. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lesse Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Lesses Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Captal EFFO as a % of Average Total Debt Total Debt to Total Captal FFO interest Coverage FFO adjustment to meet target Interest dejustment to meet target Debt adjustment to meet target Debt adjustment to meet target Total Debt to Total Captal Target Total Debt to Total Captal Target Total Debt to Total Captal Target Debt adjustment to meet target	REPL T.B., accts 831014, 831015, 831016 Adjustments made by Rating Agencies for Off-Balance Sifer Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCPI, Triel Balance account 142011 Sum of Lines 50 to 52 193 Line 50* 10% Line 51* 10% Line 51* 10% Line 52 * 5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 43 + Line 59 Line 10 + Line 43 + Line 59 Line 10 + Line 43 + Line 59 Line 15 + Line 43 + Line 59 Line 15 + Line 63 - Line 44 + Line 53 (Line 25 * Line 83) / Line 63 Line 35 / Line 64 Line 94 / Line 65 Changes required to meet ratio targets (Line 73 - Line 67) * Line 63 Line 25 * (1 / Line 73 - 1) - 1 / (Line 67 - 1)) (Line 71 - Line 69) * Line 64 Line 64 / Line 65 Amortization and Revenue needed to meet targets	76,850 25,000 171,600	40,987 12,342 27,368 91,685 4,999 1,234 1,966 7,301 41,785 695,072 1,266,959 4,87 54,09 23,36 94,784 15,987 12,006 (48,026 75,896	0.29 1.79 0.09 (12,006 4.286 (12,005 4.302 4.302 (12,006	40, 13, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14
	Short-larm Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lease Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Leases Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Depense Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Capital FFO interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO Interest Coverage Target FFO adjustment to meet target Interest adjustment to meet target FFO adjustment to meet target Total Debt to Total Capital Target Total Capital adjustment to meet target Total Capital adjustment to meet target	Adjustments made by Rating Agencies for Off-Balance St Present Value of Operating Lease Obligations discounted € 10% Present Value of Purchase Power Obligations discounted € 10% KCPL Trial Salance account 142611 Sum of Lines 50 to 52 109 Line 50* 10% Line 50* 10% Line 51* 10% Line 52* 65% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 43 + Line 59 Line 15 + Line 43 - Line 44 + Line 53 Line 15 + Line 43 - Line 44 + Line 53 Line 35 / Line 83) / Line 63 Line 35 / Line 83) / Line 63 Line 35 / Line 85 Changes required to meet ratio targets (Line 75 - Line 68) * Line 64 Line 35 * (1 / (Line 73 - 1) - 1 / (Line 67 - 1)) (Line 75 - Line 68) * Line 64 Line 35 * (1 / (Line 77 - 1 / Line 68) (Line 64 - Line 69) * Line 65 Line 64 / Line 51 - Line 65 Amortization and Revenue needed to meet targe Maximum of Line 74, Line 78, or Zero	76,800 25,000 171,400 75,800 25,000 171,400 75,800 25,000 13,680 13,02,416 2,411,541 4,55 23,2% 64,5% 23,2% 24,2% 25,2% 24,2% 25,2% 24,2%	40,987 12,342 37,385 91,685 4,099 1,334 1,365 9,301 41,765 695,072 1,266,859 4,97 20,39 54,09 1,206 44,764 15,987 12,306 44,764 15,987 12,306 44,764 15,987	0.25 1.7% 0.05% (12.006 4.288 (12.005 4.028 6 05 0.000 1.2005 1.2	40. 13. 13. 17. 14. 1. 1. 1256
1 2 2	Short-term Debt interest Debt Adjustments for Off-Balence Sheet Obligations Operating Lesse Debt Equivalent Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balence Sheet Obligation Present Value of Operating Lesses Trotal OBS Interest Adjustment Accounts Receivable Sale Total OBS interest Adjustment Adjusted interest Expense Adjusted Total OBS interest Adjustment Adjusted Total OBS interest Adjustment FFO Interest Coverage FFO as a % of Average Total Debt Total Debt to Total Capital FFO adjustment to meet target Interest adjustment to meet target FFO adjustment to meet target Total Debt to Total Capital Target Total Debt to Total Capital Target Total Debt to Total Capital Target Debt adjustment to meet target Total Debt to Total Capital Target Total Capital adjustment to meet target FFO adjustment to meet target Total Capital adjustment to meet target Total Capital adjustment to meet target Total Capital adjustment to meet target	REPL T.B., acrts 831014, 831015, 831016 Adjustments made by Rating Agencies for Ott-Balance St. Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power (Obligations discounted © 10% KCPL Trial Balance account 142011 Sum of Lines 50 to 52 89 Line 50* 10% Lines 50 to 52 89 Line 50* 10% Line 51* 10% Line 51* 10% Ratio Calculations Line 15 + Line 45 + Line 59 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 43 + Line 44 + Line 53 Line 15 + Line 83 / Line 64 Line 65 Changes required to meet ratio targets (Line 73 - Line 67)* Line 63 Line 35* (1 / (Line 73 - 1) - 1 / (Line 97 - 1)) (Line 77 - Line 65)* Line 64 Line 35 * (1 / Line 77 - 1 / Line 58) [Line 64 / Line 85 - Line 65 - Line 65 Line 64 / Line 67 - 1) Amortization and Revenue needed to meet targe Maximum of Line 74 Line 65 Maximum of Line 74 Line 65 Line 64 / Line 81 - Line 65 Amortization and Revenue needed to meet targe Maximum of Line 74 Line 78 , or Zero Surveilance Report Schedule 7 Line 0370 / Line 0180	76,850 25,000 171,830	40.987 12.342 27.388 91.685 4.099 1.334 1.365 93.072 1.260.959 4.27 20.39 54.09 12.00 (44.764 15.667 12.306 (44.764 15.667 12.306 (44.764 15.667 12.306 (44.764 15.667 12.306 (45.766 12.306 (45.766 13.876 1	0.25 1.75 0.039 0.039 0.020 0.020 0.	40. 40. 13. 37. 51. 1. 1. 1. 7. 7. 41. 42. 45. 45. 46. 46. 38. 46. 46. 46. 46. 46. 46. 46. 46. 46. 46
	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lesse Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Lesses Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Captal Expense FFC off a % of Average Total Debt Total Debt to Total Captal FFO interest Coverage FFC adjustment to meet target Interest dejustment to meet target FFO as % of Average Total Debt Target FFO adjustment to meet target Total Debt to Total Captal Target Total Debt to Total Captal Target Debt adjustment to meet target Total Debt to Total Captal Target Debt adjustment to meet target Total Debt to Total Captal Target Debt adjustment to meet target Total Debt to Total Captal Target Debt adjustment to meet target Total Capital adjustment to meet target FFO adjustment to meet target Total Capital adjustment to meet target FFO adjustment to meet target Total Capital adjustment to meet target FFO adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target FFO adjustment to meet target Debt adjustment target	Adjustments made by Rating Agencies for Off-Balance Sir Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCRI. This Balance account 142011 Sum of Lines 50 to 52 193 Line 50* 10% Line 51* 10% Line 51* 10% Line 52 * 5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 12 + Line 43 + Line 44 + Line 53 Line 10 + Line 43 + Line 54 Line 35 * 10 + Line 54 Line 35 * Line 55 + Line 55 Line 35 * Line 55 + Line 55 Line 55 * Line 56 + Line 56 Line 35 * Line 56 + Line 57 Line 55 + Line 57 Line 55 + Line 58 Line 55 + Line 55 Line 55 + Line 56 Line 55 + Line 57 + Line 55 Line 56 + Line 57 + Line 55 Line 57 + Line 57 + Line 58 Line 57 + Line	76,850 25,000 171,600	40.987 12.342 27.388 91.685 4.099 1.334 1.365 93.072 1.260.959 4.27 20.39 54.09 12.00 (44.764 15.667 12.306 (44.764 15.667 12.306 (44.764 15.667 12.306 (44.764 15.667 12.306 (45.766 12.306 (45.766 13.876 1	0.25 1.75 0.039 0.039 0.020 0.020 0.020 0.020 0.020 0.020 0.020 0.020 0.020 0.020 0.020 0.	(56, 20, 20, 35, 35, 35, 35, 35, 35, 35, 35, 35, 35
3 5 6 5 7 8 9 0 1 2 3 7 8 9 0	Short-term Debt interest Debt Adjustments for Off-Balance Sheet Obligations Operating Lesse Debt Equivalent Furchase Power Debt Equivalent Accounts Receivable Sale Total OBS Debt Adjustment Interest Adjustments for Off-Balance Sheet Obligation Fresent Value of Operating Lesses Purchase Power Debt Equivalent Accounts Receivable Sale Total OBS interest Adjustment Adjusted Interest Expense Adjusted Interest Expense Adjusted Total Captal Expense FFC off a % of Average Total Debt Total Debt to Total Captal FFO interest Coverage FFC adjustment to meet target Interest dejustment to meet target FFO as % of Average Total Debt Target FFO adjustment to meet target Total Debt to Total Captal Target Total Debt to Total Captal Target Debt adjustment to meet target Total Debt to Total Captal Target Debt adjustment to meet target Total Debt to Total Captal Target Debt adjustment to meet target Total Debt to Total Captal Target Debt adjustment to meet target Total Capital adjustment to meet target FFO adjustment to meet target Total Capital adjustment to meet target FFO adjustment to meet target Total Capital adjustment to meet target FFO adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target Debt adjustment to meet target FFO adjustment to meet target Debt adjustment target	Adjustments made by Rating Agencies for Off-Balance Sir Present Value of Operating Lease Obligations discounted © 10% Present Value of Purchase Power Obligations discounted © 10% KCRI. This Balance account 142011 Sum of Lines 50 to 52 193 Line 50* 10% Line 51* 10% Line 51* 10% Line 52 * 5% Sum of Lines 56 to 58 Ratio Calculations Line 15 + Line 45 + Line 59 Line 12 + Line 43 + Line 44 + Line 53 Line 10 + Line 43 + Line 54 Line 35 * 10 + Line 54 Line 35 * Line 55 + Line 55 Line 35 * Line 55 + Line 55 Line 55 * Line 56 + Line 56 Line 35 * Line 56 + Line 57 Line 55 + Line 57 Line 55 + Line 58 Line 55 + Line 55 Line 55 + Line 56 Line 55 + Line 57 + Line 55 Line 56 + Line 57 + Line 55 Line 57 + Line 57 + Line 58 Line 57 + Line	76,850 25,000 171,830	40.987 12.342 27.388 91.685 4.099 1.334 1.365 93.072 1.260.959 4.27 20.39 54.09 12.00 (44.764 15.667 12.306 (44.764 15.667 12.306 (44.764 15.667 12.306 (44.764 15.667 12.306 (45.766 12.306 (45.766 13.876 1	0.29 1.7% 0.09 (12.006 4.288 (12.005 4.028 4.028 5 09 0.000 1.2005 1.200	40.1 13.1 37.7 51.4 1.1 7.7 41.566. 5.2 2.5 5.2 2.5 5.3 (56, 25, 25, 25, 25, 25, 25, 25, 25, 25, 25