

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Revenue Requirement

Line Number	A Description	B 7.81% Return	C 8.04% Return	D 8.28% Return
1	Net Orig Cost Rate Base	\$1,937,776,790	\$1,937,776,790	\$1,937,776,790
2	Rate of Return	7.81%	8.04%	8.28%
3	Net Operating Income Requirement	\$151,243,478	\$155,855,387	\$160,486,674
4	Net Income Available	\$158,173,740	\$158,173,740	\$158,173,740
5	Additional Net Income Required	-\$6,930,262	-\$2,318,353	\$2,312,934
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,635,690	\$12,509,264	\$15,394,912
8	Current Income Tax Available	\$13,953,777	\$13,953,777	\$13,953,777
9	Additional Current Tax Required	-\$4,318,087	-\$1,444,513	\$1,441,135
10	Revenue Requirement	-\$11,248,349	-\$3,762,866	\$3,754,069
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$65,000,000	\$65,000,000	\$65,000,000
12	Gross Revenue Requirement	\$53,751,651	\$61,237,134	\$68,754,069

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Executive Case Summary

<u>A</u>	<u>B</u>	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$747,029,062
2	Total Missouri Rate Revenue By Rate Schedule	\$668,455,207
3	Missouri Retail kWh Sales	8,685,779,894
4	Average Rate (Cents per kWh)	7.696
5	Annualized Customer Number	268,975
6	Profit (Return on Equity)	\$83,634,446
7	Interest Expense	\$70,806,364
8	Annualized Payroll	\$95,084,037
9	Utility Employees	3,172
10	Depreciation	\$80,136,268
11	Net Investment Plant	\$2,445,997,563
12	Pensions	\$0

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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Billing Adjustments	E Adjustments			G Annualize for rate change	H Large Power Load Changes and New Customers
				Large Customer Rate Swicth Adjustment	Weather/ Rate Switch Adjustment	Rate Swicth Adjustment		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$210,807,207	\$0	\$0	\$9,674,757	\$26,053,721	\$0	
4	Small General Service	\$40,310,841	\$0	\$0	\$1,499,937	\$4,712,393	\$0	
5	Medium General Service	\$79,377,957	\$0	\$0	\$1,446,076	\$9,170,182	\$0	
6	Large General Service	\$135,406,320	\$0	\$0	\$2,858,687	\$15,319,182	\$0	
7	Large Power	\$110,110,050	\$857,923	-\$3,864,456	\$0	\$12,239,837	\$1,099,260	
8	Lighting	\$7,511,194	\$0	\$0	\$0	\$767,796	\$0	
9	Billing Adjustment to match FERC form 1a	\$3,246,049	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$586,769,618	\$857,923	-\$3,864,456	\$15,479,457	\$68,263,111	\$1,099,260	
11	OTHER RATE REVENUE							
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$586,769,618	\$857,923	-\$3,864,456	\$15,479,457	\$68,263,111	\$1,099,260	

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Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$1,717,687	\$1,402,384	\$35,413,175	\$246,220,382
4	Small General Service	-\$182,399	-\$47,933	\$5,981,998	\$46,292,839
5	Medium General Service	-\$319,900	-\$184,187	\$10,112,171	\$89,490,128
6	Large General Service	-\$227,858	\$1,138,452	\$19,088,463	\$154,494,783
7	Large Power	-\$10,578	\$0	\$10,321,986	\$120,432,036
8	Lighting	\$0	\$0	\$767,796	\$8,278,990
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$3,246,049
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,458,422	\$2,308,716	\$81,685,589	\$668,455,207
11	OTHER RATE REVENUE				
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	-\$2,458,422	\$2,308,716	\$81,685,589	\$668,455,207

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Summary of Net System Input Components

A	B	I	J
Line Number	Jurisdiction Description	Load Growth	Total kWh Sales
1	NATIVE LOAD		
2	Missouri Retail	28,315,384	8,685,779,894
3	Wholesale	0	115,936,054
4	Non-Missouri Retail	14,720,132	6,438,615,952
5	Firm Capacity Customers	0	1,248,869,268
6	Company use	0	23,363,164
7	TOTAL NATIVE LOAD	43,035,516	16,512,564,332
8	LOSSES	5.51%	910,613,576
9	NET SYSTEM INPUT		<u>17,423,177,908</u>

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,911,322,543
2	Less Accumulated Depreciation Reserve		\$1,465,324,980
3	Net Plant In Service		\$2,445,997,563
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$32,166,928
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	Reg Asset Excess Act FAS 87 vs Rate		\$7,703,416
9	Prepayments		\$5,765,477
10	Materials & Supplies		\$47,463,224
11	Fuel Inventory-Oil		\$3,718,968
12	Fuel Inventory-Coal		\$35,081,043
13	Fuel Inventory-Lime/Limestone/Ammonia		\$230,529
14	Powder Activated Carbon (PAC)		\$47,830
15	Fuel Inventory-Nuclear		\$31,310,260
16	Reg Asset/Demand Side Management		\$0
17	TOTAL ADD TO NET PLANT IN SERVICE		\$99,153,819
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	4.5479%	\$441,321
20	State Tax Offset	10.9151%	\$306,214
21	City Tax Offset	28.3205%	\$0
22	Interest Expense Offset	15.7589%	\$11,158,304
23	Customer Deposits		\$4,949,207
24	Customer Advances for Construction		\$158,781
25	Deferred Income Taxes-Depreciation		\$373,119,488
26	Other Regulatory Liability-Emission Allowances		\$48,345,488
27	Additional Amortization-Case No. ER-2006-0314		\$86,716,244
28	Additional Amortization-Case No. ER-2007-0291		\$32,171,481
29	Additional Amortization-Case No. ER-2009-0089		\$13,333,333
30	\$3.5 million Amortization-Case No. EO-94-199		\$36,674,731
31	TOTAL SUBTRACT FROM NET PLANT		\$607,374,592
32	Total Rate Base		\$1,937,776,790

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Plant In Service

Schedule JPW2010-8-NP

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.2243%	\$0	\$39,142
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous intangibles (Like 353)	\$2,033,436	P-4	\$0	\$2,033,436	54.2243%	\$0	\$1,102,616
5	303.020	Misc Intangible Plt - 5yr Software	\$76,560,455	P-5	\$0	\$76,560,455	54.2243%	\$0	\$41,514,371
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$8,365	P-6	\$0	\$8,365	54.2243%	\$0	\$4,536
7	303.030	Misc Intangible Plt - 10 yr Software	\$51,958,764	P-7	\$0	\$51,958,764	54.2243%	\$0	\$28,174,276
8	303.050	Misc Intang Plt - WC 5yr Software	\$21,595,798	P-8	\$0	\$21,595,798	54.2243%	\$0	\$11,710,170
9	303.070	Misc Intg Plt-Srct (Like 312)	\$34,980	P-9	\$0	\$34,980	54.2243%	\$0	\$18,968
10		TOTAL PLANT INTANGIBLE	\$152,286,921		\$0	\$152,286,921		\$0	\$82,587,016
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		PRODUCTION-STM-HAWTHORN UNIT 5							
14	310.000	Land & Land Rights	\$807,281	P-14	\$0	\$807,281	53.5000%	\$0	\$431,895
15	311.000	Structures & Improvements	\$25,216,417	P-15	\$0	\$25,216,417	53.5000%	\$0	\$13,490,783
16	311.020	Structures - Hawthorn 5 Rebuild	\$8,923,285	P-16	\$0	\$8,923,285	53.5000%	\$0	\$4,773,957
17	312.000	Boiler Plant Equipment	\$65,335,923	P-17	\$0	\$65,335,923	53.5000%	\$0	\$34,954,719
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-18	\$0	\$9,973,895	53.5000%	\$0	\$5,336,034
19	312.020	Boiler AQC Equipment - Electric	\$255,770	P-19	\$0	\$255,770	53.5000%	\$0	\$136,837
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$222,454,209	P-20	\$0	\$222,454,209	53.5000%	\$0	\$119,013,002
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	P-21	\$0	\$0	53.5000%	\$0	\$0
22	314.000	Turbogenerator Units	\$79,149,156	P-22	\$0	\$79,149,156	53.5000%	\$0	\$42,344,798
23	315.000	Accessory Electric Equipment	\$11,797,088	P-23	\$0	\$11,797,088	53.5000%	\$0	\$6,311,442
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$39,396,975	P-24	\$0	\$39,396,975	53.5000%	\$0	\$21,077,382
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	P-25	\$0	\$0	53.5000%	\$0	\$0
26	316.000	Misc. Power Plant Equipment	\$8,050,432	P-26	\$0	\$8,050,432	53.5000%	\$0	\$4,306,981
27	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,286	P-27	\$0	\$2,305,286	53.5000%	\$0	\$1,233,328
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$473,665,717		\$0	\$473,665,717		\$0	\$253,411,158
29		PRODUCTION-IATAN 1							
30	310.000	Steam Production- Land- Electric	\$3,691,922	P-30	\$0	\$3,691,922	53.5000%	\$0	\$1,975,178
31	311.000	Steam Production-Structures-Electric	\$27,065,053	P-31	-\$1,872,063	\$25,192,990	53.5000%	\$0	\$13,478,250
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$387,327,715	P-32	-\$60,530,050	\$326,797,665	53.5000%	\$0	\$174,836,751
33	312.010	Steam Production- Unit Trains- Electric	\$1,770,320	P-33	-\$216,232	\$1,554,088	53.5000%	\$0	\$831,437
34	314.000	Steam Prod- Turbogenerator-Electric	\$53,045,825	P-34	\$0	\$53,045,825	53.5000%	\$0	\$28,379,516
35	315.000	Steam Prod-Accessory Equipment-Elec	\$31,573,371	P-35	\$0	\$31,573,371	53.5000%	\$0	\$16,891,753
36	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$4,329,831	P-36	\$0	\$4,329,831	53.5000%	\$0	\$2,316,460
37		TOTAL PRODUCTION-IATAN 1	\$508,804,037		-\$62,618,345	\$446,185,692		\$0	\$238,709,345
38		PRODUCTION-IATAN COMMON							
39	311.000	Steam Prod- Structures-Electric	\$59,851,643	P-39	-\$1,869,788	\$57,981,855	53.5000%	\$0	\$31,020,292
40	312.000	Steam Prod- Turbogenerators- Elec	\$151,244,418	P-40	\$4,770,630	\$156,015,048	53.5000%	\$0	\$83,468,051
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$859,367	P-41	\$0	\$859,367	53.5000%	\$0	\$459,761
42	315.000	Steam Prod-Accessory Equip- Elec	\$1,620,762	P-42	-\$40,068	\$1,580,694	53.5000%	\$0	\$845,671
43	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$8,645	P-43	-\$234,759	-\$226,114	53.5000%	\$0	-\$120,971
44		TOTAL PRODUCTION-IATAN COMMON	\$213,584,835		\$2,626,015	\$216,210,850		\$0	\$115,672,804
45		PRODUCTION- IATAN 2							
46	303.020	Misc. Intangible	\$0	P-46	\$83,128	\$83,128	53.5000%	\$0	\$44,473
47	310.000	Steam Prod- Land- Iatan 2	\$0	P-47	\$633,186	\$633,186	53.5000%	\$0	\$338,755
48	311.000	Steam Prod- Structures- Iatan 2	\$0	P-48	\$91,224,284	\$91,224,284	53.5000%	\$0	\$48,804,992
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	P-49	\$653,802,250	\$653,802,250	53.5000%	\$0	\$349,784,204
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	P-50	\$0	\$0	53.5000%	\$0	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	P-51	\$90,727,548	\$90,727,548	53.5000%	\$0	\$48,539,238
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	P-52	\$30,342,237	\$30,342,237	53.5000%	\$0	\$16,233,097
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	P-53	\$3,341,512	\$3,341,512	53.5000%	\$0	\$1,787,709
54		TOTAL PRODUCTION- IATAN 2	\$0		\$870,154,145	\$870,154,145		\$0	\$465,532,468
55		LACYGNE COMMON PLANT							
56	310.000	Stm Pr-Land-LaCygne-Common	\$767,850	P-56	\$0	\$767,850	53.5000%	\$0	\$410,800
57	311.000	Stm Pr-Structures-LaCygne-Common	\$4,401,892	P-57	\$0	\$4,401,892	53.5000%	\$0	\$2,355,012
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$5,915,623	P-58	\$0	\$5,915,623	53.5000%	\$0	\$3,164,858

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59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$456,630	P-59	\$0	\$456,630	53.5000%	\$0	\$244,297
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$55,832	P-60	\$0	\$55,832	53.5000%	\$0	\$29,870
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$4,692,973	P-61	\$0	\$4,692,973	53.5000%	\$0	\$2,510,741
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$14,320	P-62	\$0	\$14,320	53.5000%	\$0	\$7,661
63	316.000	Stm Pr-Misc. Pwr Plt	\$2,807,018	P-63	\$0	\$2,807,018	53.5000%	\$0	\$1,501,755
64		TOTAL LACYGNE COMMON PLANT	\$19,112,138		\$0	\$19,112,138		\$0	\$10,224,994
65		PRODUCTION-STM-LACYGNE 1							
66	310.000	Land-LaCygne 1	\$1,937,712	P-66	\$0	\$1,937,712	53.5000%	\$0	\$1,036,676
67	311.000	Structures-LaCygne 1	\$17,986,535	P-67	\$0	\$17,986,535	53.5000%	\$0	\$9,622,796
68	312.000	Boiler Plt Equip-LaCygne 1	\$134,130,657	P-68	\$0	\$134,130,657	53.5000%	\$0	\$71,759,901
69	312.020	Boiler AQC Equip.-LaCygne 1	\$34,129,976	P-69	\$0	\$34,129,976	53.5000%	\$0	\$18,259,537
70	314.000	Turbogenerator-LaCygne 1	\$32,697,064	P-70	\$0	\$32,697,064	53.5000%	\$0	\$17,492,929
71	315.000	Acc. Equip-LaCygne 1	\$19,213,961	P-71	\$0	\$19,213,961	53.5000%	\$0	\$10,279,469
72	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$2,965,324	P-72	\$0	\$2,965,324	53.5000%	\$0	\$1,586,448
73		TOTAL PRODUCTION-STM-LACYGNE 1	\$243,061,229		\$0	\$243,061,229		\$0	\$130,037,756
74		PRODUCTION-STM-LACYGNE 2							
75	311.000	Structures- LaCygne 2	\$2,643,517	P-75	\$0	\$2,643,517	53.5000%	\$0	\$1,414,282
76	312.000	Boiler Plt Equip.-LaCygne 2	\$99,494,005	P-76	\$0	\$99,494,005	53.5000%	\$0	\$53,229,293
77	312.010	Boiler-Unit Train-LaCygne 2	\$129,045	P-77	\$0	\$129,045	53.5000%	\$0	\$69,039
78	312.020	Boiler AQC Equip-LaCygne 2	\$9,607	P-78	\$0	\$9,607	53.5000%	\$0	\$5,140
79	314.000	Turbogenerator- LaCygne 2	\$22,923,449	P-79	\$0	\$22,923,449	53.5000%	\$0	\$12,264,045
80	315.000	Accessory Equip.-LaCygne 2	\$14,753,629	P-80	\$0	\$14,753,629	53.5000%	\$0	\$7,893,192
81	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$1,341,903	P-81	\$0	\$1,341,903	53.5000%	\$0	\$717,918
82		TOTAL PRODUCTION-STM-LACYGNE 2	\$141,295,155		\$0	\$141,295,155		\$0	\$75,592,909
83		PRODUCTION STM-MONTROSE 1, 2 & 3							
84	310.000	Land- Montrose	\$1,406,842	P-84	\$0	\$1,406,842	53.5000%	\$0	\$752,660
85	311.000	Structures - Electric - Montrose	\$15,806,746	P-85	\$0	\$15,806,746	53.5000%	\$0	\$8,456,609
86	312.000	Boiler Plant Equipment - Equipment- Montrose	\$126,726,226	P-86	\$0	\$126,726,226	53.5000%	\$0	\$67,798,531
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-87	\$0	\$8,919,886	53.5000%	\$0	\$4,772,139
88	314.000	Turbogenerators- Electric- Montrose	\$42,229,933	P-88	\$0	\$42,229,933	53.5000%	\$0	\$22,593,014
89	315.000	Accessory Equipment- Electric - Montrose	\$22,534,952	P-89	\$0	\$22,534,952	53.5000%	\$0	\$12,056,199
90	316.000	Misc. Plant Equipment- Electric- Montrose	\$4,964,449	P-90	\$0	\$4,964,449	53.5000%	\$0	\$2,655,980
91		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$222,589,034		\$0	\$222,589,034		\$0	\$119,085,132
92		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
93	311.000	Structures - Hawthorn 6	\$154,046	P-93	\$0	\$154,046	53.5000%	\$0	\$82,415
94	315.000	Accessory Equip- Hawthorn 6	\$0	P-94	\$0	\$0	53.5000%	\$0	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$0	P-95	\$0	\$0	53.5000%	\$0	\$0
96	342.000	Other Production- Fuel Holders	\$1,067,637	P-96	\$0	\$1,067,637	53.5000%	\$0	\$571,186
97	344.000	Other Prod - Generators Hawthorn 6	\$42,958,827	P-97	\$0	\$42,958,827	53.5000%	\$0	\$22,982,972
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$2,595,442	P-98	\$0	\$2,595,442	53.5000%	\$0	\$1,388,561
99		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$46,775,952		\$0	\$46,775,952		\$0	\$25,025,134
100		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
101	311.000	Structures and Improvements - Haw. 9	\$2,204,342	P-101	\$0	\$2,204,342	53.5000%	\$0	\$1,179,323
102	312.000	Boiler Plant Equip - Hawthorn 9	\$41,622,213	P-102	\$0	\$41,622,213	53.5000%	\$0	\$22,267,884
103	314.000	Turbogenerators - Hawthorn 9	\$15,935,704	P-103	\$0	\$15,935,704	53.5000%	\$0	\$8,525,602
104	315.000	Accessory Equipment - Hawthorn 9	\$13,254,854	P-104	\$0	\$13,254,854	53.5000%	\$0	\$7,091,347
105	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-105	\$0	\$178,287	53.5000%	\$0	\$95,384
106		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$73,195,400		\$0	\$73,195,400		\$0	\$39,159,540
107		PRODUCTION - NORTHEAST STATION							
108	311.000	Steam Prod - Structures - Elect - NE	\$23,446	P-108	\$0	\$23,446	53.5000%	\$0	\$12,544
109	315.000	Accessory Equipment - NE	\$0	P-109	\$0	\$0	53.5000%	\$0	\$0
110	316.000	Misc. Plant Equipment - NE	\$0	P-110	\$0	\$0	53.5000%	\$0	\$0

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
111	340.000	Other Production - Land NE	\$136,550	P-111	\$0	\$136,550	53.5000%	\$0	\$73,054
112	342.000	Other Production - Fuel Holders NE	\$1,035,206	P-112	\$0	\$1,035,206	53.5000%	\$0	\$553,835
113	344.000	Other Production - Generators NE	\$41,106,652	P-113	\$0	\$41,106,652	53.5000%	\$0	\$21,992,059
114	345.000	Other Production - Accessory Equip - NE	\$6,911,360	P-114	\$0	\$6,911,360	53.5000%	\$0	\$3,697,578
115		TOTAL PRODUCTION - NORTHEAST STATION	\$49,213,214		\$0	\$49,213,214		\$0	\$26,329,070
116		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
117	341.000	Other Prod- Structures- Electric	\$770,290	P-117	\$0	\$770,290	53.5000%	\$0	\$412,105
118	342.000	Other Prod- Fuel Holders- Electric	\$2,867,642	P-118	\$0	\$2,867,642	53.5000%	\$0	\$1,534,188
119	344.000	Other Prod- Generators- Electric	\$22,494,400	P-119	\$0	\$22,494,400	53.5000%	\$0	\$12,034,504
120	345.000	Other Prod- Accessory Equip- Electric	\$2,114,016	P-120	\$0	\$2,114,016	53.5000%	\$0	\$1,130,999
121		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,246,348		\$0	\$28,246,348		\$0	\$15,111,796
122		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
123	341.000	Other Prod- Structures-Electric	\$80,390	P-123	\$0	\$80,390	53.5000%	\$0	\$43,009
124	342.000	Other Prod- Fuel Holders-Electric	\$568,122	P-124	\$0	\$568,122	53.5000%	\$0	\$303,945
125	344.000	Other Production-Generators-Electric	\$23,879,776	P-125	\$0	\$23,879,776	53.5000%	\$0	\$12,775,680
126	345.000	Other Prod-Accessory Equip-Electric	\$1,334,685	P-126	\$0	\$1,334,685	53.5000%	\$0	\$714,056
127		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$25,862,973		\$0	\$25,862,973		\$0	\$13,836,690
128		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
129	311.000	Misc Plant Equip - Electric W. Gardner	\$165,832	P-129	\$0	\$165,832	53.5000%	\$0	\$88,720
130	340.000	Other Prod - Land - W. Gardner	\$177,836	P-130	\$0	\$177,836	53.5000%	\$0	\$95,142
131	340.010	Other Prod- Landrights & Easements	\$93,269	P-131	\$0	\$93,269	53.5000%	\$0	\$49,899
132	341.000	Other Prod - Structures- W. Gardner	\$2,247,652	P-132	\$0	\$2,247,652	53.5000%	\$0	\$1,202,494
133	342.000	Other Prod- Fuel Holders- W. Gardner	\$3,148,482	P-133	\$0	\$3,148,482	53.5000%	\$0	\$1,684,438
134	344.000	Other Prod - Generators- W. Gardner	\$109,961,958	P-134	\$0	\$109,961,958	53.5000%	\$0	\$58,829,648
135	345.000	Other Prod- Access Equip - W. Gardner	\$6,719,512	P-135	\$0	\$6,719,512	53.5000%	\$0	\$3,594,939
136		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$122,514,541		\$0	\$122,514,541		\$0	\$65,545,280
137		PROD OTHER - MIAMI/OSAWATOMIE 1							
138	311.000	Steam Production - Structures	\$38,690	P-138	\$0	\$38,690	53.5000%	\$0	\$20,699
139	340.000	Other Production - Land- Osawatomie	\$694,545	P-139	\$0	\$694,545	53.5000%	\$0	\$371,582
140	341.000	Other Prod - Structures- Osawatomie	\$1,558,087	P-140	\$0	\$1,558,087	53.5000%	\$0	\$833,577
141	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,992,551	P-141	\$0	\$1,992,551	53.5000%	\$0	\$1,066,015
142	344.000	Other Prod - Generators- Osawatomie	\$26,213,908	P-142	\$0	\$26,213,908	53.5000%	\$0	\$14,024,441
143	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,758,502	P-143	\$0	\$1,758,502	53.5000%	\$0	\$940,799
144		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,256,283		\$0	\$32,256,283		\$0	\$17,257,113
145		TOTAL STEAM PRODUCTION	\$2,200,176,856		\$810,161,815	\$3,010,338,671		\$0	\$1,610,531,189
146		NUCLEAR PRODUCTION							
147		PROD PLT- NUCLEAR - WOLF CREEK							
148	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-148	\$0	\$3,411,585	53.5000%	\$0	\$1,825,198
149	321.000	Structures & Improvements-Wolf Creek	\$401,537,072	P-149	\$0	\$401,537,072	53.5000%	\$0	\$214,822,334
150	321.010	Structures MO Gr Up AFC Ele	\$19,155,650	P-150	\$0	\$19,155,650	100.0000%	\$0	\$19,155,650
151	322.000	Reactor Plant Equipment	\$663,509,997	P-151	\$0	\$663,509,997	53.5000%	\$0	\$354,977,848
152	322.010	Reactor - MO Gr Up AFDC	\$48,355,800	P-152	\$0	\$48,355,800	100.0000%	\$0	\$48,355,800
153	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-153	\$0	\$0	100.0000%	\$0	\$0
154	323.000	Turbogenerator Units - Wolf Creek	\$169,322,471	P-154	\$0	\$169,322,471	53.5000%	\$0	\$90,587,522
155	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	P-155	\$0	\$5,843,434	100.0000%	\$0	\$5,843,434
156	324.000	Accessory Electric Equipment - WC	\$126,271,793	P-156	\$0	\$126,271,793	53.5000%	\$0	\$67,555,409
157	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	P-157	\$0	\$5,960,492	100.0000%	\$0	\$5,960,492
158	325.000	Miscellaneous Power Plant Equipment	\$71,380,994	P-158	\$0	\$71,380,994	53.5000%	\$0	\$38,188,832
159	325.010	Misc. Pit Equip - MO Gr Up AFDC	\$1,124,246	P-159	\$0	\$1,124,246	100.0000%	\$0	\$1,124,246
160	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,628	P-160	\$0	-\$8,320,628	100.0000%	\$0	-\$8,320,628
161	328.010	MPSC Disallow - Mo Basis	-\$133,976,146	P-161	-\$6,659,889	-\$140,636,035	53.5000%	\$0	-\$75,240,279
162	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	P-162	\$0	\$0	53.5000%	\$0	\$0

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,373,576,760		-\$6,659,889	\$1,366,916,871		\$0	\$764,835,858
164		TOTAL NUCLEAR PRODUCTION	\$1,373,576,760		-\$6,659,889	\$1,366,916,871		\$0	\$764,835,858
165		HYDRAULIC PRODUCTION							
166		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
167		OTHER PRODUCTION							
168		PRODUCTION PLANT - WIND GENERATION							
169	341.020	Other Prod - Structures - Elect Wind	\$3,431,501	P-169	\$0	\$3,431,501	53.5000%	\$0	\$1,835,853
170	344.020	Other Prod - Generators - Elect Wind	\$154,282,799	P-170	\$0	\$154,282,799	53.5000%	\$0	\$82,541,297
171	345.020	Other Prod-Accessory Equip-Wind	\$128,321	P-171	\$0	\$128,321	53.5000%	\$0	\$68,652
172		TOTAL PRODUCTION PLANT - WIND GENERATION	\$157,842,621		\$0	\$157,842,621		\$0	\$84,445,802
173		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
174	341.020	Other Prod-Structures-Elect Wind	\$0	P-174	\$2,351,690	\$2,351,690	53.5000%	\$0	\$1,258,154
175	344.020	Other Prod-Generators-Elect Wind	\$0	P-175	\$105,733,726	\$105,733,726	53.5000%	\$0	\$56,567,543
176	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	P-176	\$87,941	\$87,941	53.5000%	\$0	\$47,048
177		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$108,173,357	\$108,173,357		\$0	\$57,872,745
178		RETIREMENTS WORK IN PROGRESS-PROD							
179		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	P-179	\$0	\$0	53.5000%	\$0	\$0
180		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0	\$0		\$0	\$0
181		GENERAL PLANT- BUILDINGS							
182	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$272,489	P-182	\$0	\$272,489	53.5000%	\$0	\$145,782
183	315.000	Steam Prod- Accessory Equip-Elec	\$19,598	P-183	\$0	\$19,598	53.5000%	\$0	\$10,485
184	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$21,004	P-184	\$0	\$21,004	53.5000%	\$0	\$11,237
185		TOTAL GENERAL PLANT- BUILDINGS	\$313,091		\$0	\$313,091		\$0	\$167,504
186		GENERAL PLANT- GENERAL EQUIP/TOOLS							
187	312.000	Steam Prod- Boiler Plant Equip-Elec	\$64,397	P-187	\$0	\$64,397	53.5000%	\$0	\$34,452
188	315.000	Steam Prod- Accessory Equip- Elec	\$26,371	P-188	\$0	\$26,371	53.5000%	\$0	\$14,108
189	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$5,224,320	P-189	\$0	\$5,224,320	53.5000%	\$0	\$2,795,011
190		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$5,315,088		\$0	\$5,315,088		\$0	\$2,843,571
191		BULK OIL FACILITY NE							
192	310.000	Steam Prod- Land- Electric	\$148,900	P-192	\$0	\$148,900	53.5000%	\$0	\$79,662
193	311.000	Steam Prod-Structures-Electric	\$1,111,491	P-193	\$0	\$1,111,491	53.5000%	\$0	\$594,648
194	312.000	Steam Prod- Boiler Plt Equip- Electric	\$610,273	P-194	\$0	\$610,273	53.5000%	\$0	\$326,496
195	315.000	Steam Prod- Accessory Equip- Electric	\$24,947	P-195	\$0	\$24,947	53.5000%	\$0	\$13,347
196	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$144,797	P-196	\$0	\$144,797	53.5000%	\$0	\$77,466
197	344.000	Other Prod-Generators-Electric	\$67,110	P-197	\$0	\$67,110	53.5000%	\$0	\$35,904
198		TOTAL BULK OIL FACILITY NE	\$2,107,518		\$0	\$2,107,518		\$0	\$1,127,523
199		TOTAL OTHER PRODUCTION	\$165,578,318		\$108,173,357	\$273,751,675		\$0	\$146,457,145
200		TOTAL PRODUCTION PLANT	\$3,739,331,934		\$911,675,283	\$4,651,007,217		\$0	\$2,521,824,192
201		TRANSMISSION PLANT							
202	350.000	Land - Transmission Plant	\$1,584,585	P-202	\$0	\$1,584,585	53.5000%	\$0	\$847,753
203	350.010	Land Rights - Transmission Plant	\$25,146,093	P-203	\$0	\$25,146,093	53.5000%	\$0	\$13,453,160
204	350.020	Land Rights- TP- Wolf Creek	\$355	P-204	\$0	\$355	53.5000%	\$0	\$190
205	352.000	Structures & Improvements - TP	\$4,485,068	P-205	-\$16,699	\$4,468,369	53.5000%	\$0	\$2,390,577

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206	352.010	Structures & Improvements - TP - Wolf Creek	\$250,476	P-206	\$0	\$250,476	53.5000%	\$0	\$134,005
207	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$15,694	P-207	\$0	\$15,694	100.0000%	\$0	\$15,694
208	353.000	Station Equipment - Transmission Plant	\$126,712,463	P-208	-\$174,437	\$126,538,026	53.5000%	\$0	\$67,697,844
209	353.000	Transmission Plant- Spearville 2	\$0	P-209	\$4,666,900	\$4,666,900	53.5000%	\$0	\$2,496,792
210	353.010	Station Equipment - Wolf Creek -TP	\$9,007,468	P-210	\$0	\$9,007,468	53.5000%	\$0	\$4,818,995
211	353.020	Station Equipment- WifCrk Mo Gr Up	\$556,855	P-211	\$0	\$556,855	100.0000%	\$0	\$556,855
212	353.030	Station Equipment - Communications	\$7,714,102	P-212	-\$20,013	\$7,694,089	53.5000%	\$0	\$4,116,338
213	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-213	\$0	\$4,287,911	53.5000%	\$0	\$2,294,032
214	355.000	Poles and Fixtures - Transmission Plant	\$111,725,125	P-214	\$0	\$111,725,125	53.5000%	\$0	\$59,772,942
215	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-215	\$0	\$58,255	53.5000%	\$0	\$31,166
216	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,506	P-216	\$0	\$3,506	100.0000%	\$0	\$3,506
217	356.000	Overhead Conductors & Devices - TP	\$99,164,449	P-217	\$0	\$99,164,449	53.5000%	\$0	\$53,052,980
218	356.010	Overhead Conductors & Devices- Wif Crk	\$39,418	P-218	\$0	\$39,418	53.5000%	\$0	\$21,089
219	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$2,552	P-219	\$0	\$2,552	100.0000%	\$0	\$2,552
220	357.000	Underground Conduit	\$3,538,851	P-220	\$0	\$3,538,851	53.5000%	\$0	\$1,893,285
221	358.000	Underground Conductors & Devices	\$2,899,911	P-221	\$0	\$2,899,911	53.5000%	\$0	\$1,551,452
222		Transmission-Salvage & Removal : Retirements not classified	\$0	P-222	\$0	\$0	53.5000%	\$0	\$0
223		TOTAL TRANSMISSION PLANT	\$397,193,137		\$4,455,751	\$401,648,888		\$0	\$215,151,207
224		REGIONAL TRANSMISSION OPERATION PLANT							
225	382.000	Computer Hardware- RTO	\$0	P-225	\$0	\$0	53.5000%	\$0	\$0
226	383.020	Misc. Intangible Plant- RTO Software	\$0	P-226	\$0	\$0	53.5000%	\$0	\$0
227		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
228		DISTRIBUTION PLANT							
229	360.000	Land - Distribution Plant	\$8,205,669	P-229	\$0	\$8,205,669	44.1029%	\$0	\$3,618,938
230	360.010	Land Rights -Distribution Plant	\$16,589,190	P-230	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
231	361.000	Structures & Improvements - Dist. Plt	\$11,251,140	P-231	\$0	\$11,251,140	52.5100%	\$0	\$5,907,974
232	362.000	Station Equipment - Distribution Plant	\$162,645,399	P-232	\$0	\$162,645,399	56.8839%	\$0	\$92,519,046
233	362.030	Station Equipment-Communications-Dist. Plt	\$4,105,309	P-233	\$0	\$4,105,309	54.5622%	\$0	\$2,239,947
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$249,518,465	P-234	\$0	\$249,518,465	53.5862%	\$0	\$133,707,464
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$200,775,568	P-235	\$0	\$200,775,568	54.2766%	\$0	\$108,974,152
236	366.000	Underground Conduit - Dist. Plt	\$215,577,271	P-236	\$0	\$215,577,271	57.9022%	\$0	\$124,823,983
237	367.000	Underground Conductors & Devices-Dist.Plt	\$400,603,840	P-237	\$0	\$400,603,840	51.2198%	\$0	\$205,188,486
238	368.000	Line Transformers - Distribution Plant	\$243,279,851	P-238	\$0	\$243,279,851	57.3628%	\$0	\$139,552,134
239	369.000	Services- Distribution Plant	\$90,566,089	P-239	\$0	\$90,566,089	51.6899%	\$0	\$46,813,521
240	370.000	Meters - Distribution Plant	\$88,651,286	P-240	\$0	\$88,651,286	54.4168%	\$0	\$48,241,193
241	371.000	Meter Installations - Distribution Plant	\$11,669,322	P-241	\$0	\$11,669,322	71.8797%	\$0	\$8,387,874
242	373.000	Street Lighting and Signal Systems - DP	\$35,481,783	P-242	\$0	\$35,481,783	26.7359%	\$0	\$9,486,374
243		Distribution-Salvage and removal: Retirements not classified	\$0	P-243	\$0	\$0	0.0000%	\$0	\$0
244		TOTAL DISTRIBUTION PLANT	\$1,738,920,182		\$0	\$1,738,920,182		\$0	\$939,137,743
245		GENERAL PLANT							
246	389.000	Land and Land Rights - General Plant	\$2,326,521	P-246	\$0	\$2,326,521	54.2243%	\$0	\$1,261,540
247	390.000	Structures & Improvements - General Plant	\$62,188,240	P-247	\$0	\$62,188,240	54.2243%	\$0	\$33,721,138
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	P-248	\$0	\$0	54.2243%	\$0	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,541,774	P-249	\$0	\$26,541,774	54.2243%	\$0	\$14,392,091
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,090,523	P-250	\$0	\$4,090,523	54.2243%	\$0	\$2,218,057
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-251	\$0	\$123,334	54.2243%	\$0	\$66,877
252	391.000	Office Furniture & Equipment - Gen. Plt	\$10,365,414	P-252	-\$2,531	\$10,362,883	54.2243%	\$0	\$5,619,201
253	391.010	Office Furniture & Equip - Wolf Creek	\$3,410,241	P-253	\$0	\$3,410,241	54.2243%	\$0	\$1,849,179
254	391.020	Office Furniture & Equip - Computer	\$1,456,404	P-254	\$0	\$1,456,404	54.2243%	\$0	\$789,725
255	392.000	Transportation Equipment - Gen. Plt	\$563,750	P-255	\$0	\$563,750	54.2243%	\$0	\$305,689
256	392.010	Transportation Equipment- Light Trucks	\$9,081,423	P-256	\$0	\$9,081,423	54.2243%	\$0	\$4,924,338
257	392.020	Transportation Equipment - Heavy Trucks	\$25,483,007	P-257	\$0	\$25,483,007	54.2243%	\$0	\$13,817,982
258	392.030	Transportation Equipment - Tractors	\$685,141	P-258	\$0	\$685,141	54.2243%	\$0	\$371,513
259	392.040	Transportatiob Equipment - Trailers	\$1,665,523	P-259	\$0	\$1,665,523	54.2243%	\$0	\$903,118
260	393.000	Stores Equipment - General Plant	\$958,343	P-260	-\$15	\$958,328	54.2243%	\$0	\$519,647
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$4,250,794	P-261	\$0	\$4,250,794	54.2243%	\$0	\$2,304,963
262	395.000	Laboratory Equipment	\$5,764,100	P-262	-\$137	\$5,763,963	54.2243%	\$0	\$3,125,469
263	396.000	Power Operated Equipment - Gen. Plt	\$21,785,390	P-263	-\$184,770	\$21,600,620	54.2243%	\$0	\$11,712,785
264	397.000	Communication Equipment - Gen. Plt	\$100,349,413	P-264	-\$74,429	\$100,274,984	54.2243%	\$0	\$54,373,408

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265	397.010	Communications Equip - Wolf Creek	\$143,390	P-265	\$0	\$143,390	54.2243%	\$0	\$77,752
266	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	P-266	\$0	\$9,280	100.0000%	\$0	\$9,280
267	398.000	Miscellaneous Equipment - Gen. Plt	\$476,998	P-267	-\$30	\$476,968	54.2243%	\$0	\$258,633
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	P-268	\$0	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	P-269	\$0	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	P-270	\$0	\$0	100.0000%	\$0	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	P-271	\$0	\$0	100.0000%	\$0	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$0	P-272	\$0	\$0	54.2243%	\$0	\$0
273		TOTAL GENERAL PLANT	\$281,719,003		-\$261,912	\$281,457,091		\$0	\$152,622,385
274		INCENTIVE COMPENSATION CAPITALIZATION							
275		ICC Adjustment	\$0	P-275	\$0	\$0	100.0000%	\$0	\$0
276		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
277		TOTAL PLANT IN SERVICE	\$6,309,451,177		\$915,869,122	\$7,225,320,299		\$0	\$3,911,322,543

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Steam Production-Structures-Electric	311.000		-\$1,872,063		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at June 30, 2010 (Hyneman)		-\$1,872,063		\$0	
P-32	Steam Prod-Boiler Plant Equip-Electric	312.000		-\$60,530,050		\$0
	1. To reflect latan 1 AQCS disallowances and transfers at June 30, 2010 (Hyneman)		-\$60,530,050		\$0	
P-33	Steam Production- Unit Trains- Electric	312.010		-\$216,232		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$216,232		\$0	
P-39	Steam Prod- Structures-Electric	311.000		-\$1,869,788		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,103,153		\$0	
	2. To reflect latan 1 AQCS transfers to Common at June 30, 2010 (Hyneman)		\$233,365		\$0	
P-40	Steam Prod- Turbogenerators- Elec	312.000		\$4,770,630		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$2,774,847		\$0	
	2. To reflect latan 1 AQCS transfers to Common at June 30, 2010 (Hyneman)		\$7,545,477		\$0	
P-42	Steam Prod-Accessory Equip- Elec	315.000		-\$40,068		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$40,068		\$0	
P-43	Steam Prod-Misc Pwr Plt Equip- Elec	316.000		-\$234,759		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant Company Adjustment (Lyons)		-\$234,759		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-46	Misc. Intangible	303.020		\$83,128		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$91,808		\$0	
	2. latan 2 Misc. Intangible adjustment (Hyneman)		-\$8,680		\$0	
P-47	Steam Prod- Land- latan 2	310.000		\$633,186		\$0
	No Adjustment		\$633,186		\$0	
P-48	Steam Prod- Structures- latan 2	311.000		\$91,224,284		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$99,457,072		\$0	
	2. latan 2 structures and improvements adjustment (Hyneman)		-\$8,232,788		\$0	
P-49	Steam Prod-Boiler Plant Equip- latan 2	312.000		\$653,802,250		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$714,265,271		\$0	
	2. latan 2 Boiler Plant Equipment adjustment (Hyneman)		-\$60,463,021		\$0	
P-51	Steam Prod- Turbogenerator- latan 2	314.000		\$90,727,548		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$98,666,095		\$0	
	2. latan 2 Turbogenerator adjustment (Hyneman)		-\$7,938,547		\$0	
P-52	Steam Prod- Accessory Equip- latan 2	315.000		\$30,342,237		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$33,082,026		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$2,739,789		\$0	
P-53	Steam Prod- Misc Power Plant Equip- Iatan 2	316.000		\$3,341,512		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$3,639,673		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$298,161		\$0	
P-161	MPSC Disallow - Mo Basis	328.010		-\$6,659,889		\$0
	1. To adjust Missouri Jurisdictional Wolf Creek Disallowances (Lyons)		-\$6,659,889		\$0	
P-174	Other Prod-Structures-Elect Wind	341.020		\$2,351,690		\$0
	1. To include projected costs of Spearville 2 Wind (Lyons)		\$2,351,690		\$0	
P-175	Other Prod-Generators-Elect Wind	344.020		\$105,733,726		\$0
	1. To include projected costs of Spearville 2 Wind (Lyons)		\$105,733,726		\$0	
P-176	Other Prod-Accessory Equip-Elect Wind	345.020		\$87,941		\$0
	1. To include projected costs of Spearville 2 Wind (Lyons)		\$87,941		\$0	
P-205	Structures & Improvements - TP	352.000		-\$16,699		\$0
	To reflect KCPL's a change in ownership percentage for Iatan common plant - Company Adjustment (Lyons)		-\$16,699		\$0	
P-208	Station Equipment - Transmission Plant	353.000		-\$174,437		\$0
	To reflect KCPL's a change in ownership percentage for Iatan common plant - Company Adjustment (Lyons)		-\$174,437		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-209	Transmission Plant- Spearville 2	353.000		\$4,666,900		\$0
	1. To reflect transmission plant costs for Spearville 2 (Lyons)		\$4,666,900		\$0	
P-212	Station Equipment - Communications	353.030		-\$20,013		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment-(Lyons)		-\$20,013		\$0	
P-252	Office Furniture & Equipment - Gen. Plt	391.000		-\$2,531		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$2,531		\$0	
P-260	Stores Equipment - General Plant	393.000		-\$15		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$15		\$0	
P-262	Laboratory Equipment	395.000		-\$137		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$137		\$0	
P-263	Power Operated Equipment - Gen. Plt	396.000		-\$184,770		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$184,770		\$0	
P-264	Communication Equipment - Gen. Plt	397.000		-\$74,429		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$74,429		\$0	
P-267	Miscellaneous Equipment - Gen. Plt	398.000		-\$30		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$30		\$0	
Total Plant Adjustments				\$915,869,122		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$39,142	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,102,616	0.00%	\$0
5	303.020	Miscl Intangible Plt - 5yr Software	\$41,514,371	0.00%	\$0
6	303.040	Miscl Intang Plt - Communications Equip (Like 397)	\$4,536	0.00%	\$0
7	303.030	Miscl Intangible Plt - 10 yr Software	\$28,174,276	0.00%	\$0
8	303.050	Miscl Intang Plt - WC 5yr Software	\$11,710,170	0.00%	\$0
9	303.070	Miscl Intg Plt-Srct (Like 312)	\$18,968	0.00%	\$0
10		TOTAL PLANT INTANGIBLE	\$82,587,016		\$0
11		PRODUCTION PLANT			
12		STEAM PRODUCTION			
13		PRODUCTION-STM-HAWTHORN UNIT 5			
14	310.000	Land & Land Rights	\$431,895	0.00%	\$0
15	311.000	Structures & Improvements	\$13,490,783	2.08%	\$280,608
16	311.020	Structures - Hawthorn 5 Rebuild	\$4,773,957	0.16%	\$7,638
17	312.000	Boiler Plant Equipment	\$34,954,719	2.33%	\$814,445
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,336,034	4.00%	\$213,441
19	312.020	Boiler AQC Equipment - Electric	\$136,837	2.33%	\$3,188
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$119,013,002	0.26%	\$309,434
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	0.26%	\$0
22	314.000	Turbogenerator Units	\$42,344,798	2.13%	\$901,944
23	315.000	Accessory Electric Equipment	\$6,311,442	2.33%	\$147,057
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$21,077,382	0.28%	\$59,017
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	0.28%	\$0
26	316.000	Misc. Power Plant Equipment	\$4,306,981	2.70%	\$116,288
27	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,233,328	0.31%	\$3,823
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$253,411,158		\$2,856,883
29		PRODUCTION-IATAN 1			
30	310.000	Steam Production- Land- Electric	\$1,975,178	0.0000%	\$0
31	311.000	Steam Production-Structures-Electric	\$13,478,250	2.0800%	\$280,348
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$174,836,751	2.3300%	\$4,073,696
33	312.010	Steam Production- Unit Trains- Electric	\$831,437	4.0000%	\$33,257
34	314.000	Steam Prod- Turbogenerator-Electric	\$28,379,516	2.1300%	\$604,484
35	315.000	Steam Prod-Accessory Equipment-Elec	\$16,891,753	2.3300%	\$393,578
36	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,316,460	2.7000%	\$62,544
37		TOTAL PRODUCTION-IATAN 1	\$238,709,345		\$5,447,907
38		PRODUCTION-IATAN COMMON			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39	311.000	Steam Prod- Structures-Electric	\$31,020,292	2.0800%	\$645,222
40	312.000	Steam Prod- Turbogenerators- Elec	\$83,468,051	2.3300%	\$1,944,806
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$459,761	2.1300%	\$9,793
42	315.000	Steam Prod-Accessory Equip- Elec	\$845,671	2.3300%	\$19,704
43	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	-\$120,971	2.7000%	-\$3,266
44		TOTAL PRODUCTION-IATAN COMMON	\$115,672,804		\$2,616,259
45		PRODUCTION- IATAN 2			
46	303.020	Misc. Intangible	\$44,473	0.0000%	\$0
47	310.000	Steam Prod- Land- Iatan 2	\$338,755	0.0000%	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$48,804,992	2.0800%	\$1,015,144
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$349,784,204	2.3300%	\$8,149,972
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	4.0000%	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$48,539,238	2.1300%	\$1,033,886
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$16,233,097	2.3300%	\$378,231
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$1,787,709	2.7000%	\$48,268
54		TOTAL PRODUCTION- IATAN 2	\$465,532,468		\$10,625,501
55		LACYGNE COMMON PLANT			
56	310.000	Stm Pr-Land-LaCygne-Common	\$410,800	0.0000%	\$0
57	311.000	Stm Pr-Structures-LaCygne-Common	\$2,355,012	2.0800%	\$48,984
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,164,858	2.3300%	\$73,741
59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$244,297	4.0000%	\$9,772
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$29,870	2.1300%	\$636
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$2,510,741	2.3300%	\$58,500
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$7,661	2.3300%	\$179
63	316.000	Stm Pr-Misc. Pwr Plt	\$1,501,755	2.7000%	\$40,547
64		TOTAL LACYGNE COMMON PLANT	\$10,224,994		\$232,359
65		PRODUCTION-STM-LACYGNE 1			
66	310.000	Land-LaCygne 1	\$1,036,676	0.0000%	\$0
67	311.000	Structures-LaCygne 1	\$9,622,796	2.0800%	\$200,154
68	312.000	Boiler Plt Equip-LaCygne 1	\$71,759,901	2.3300%	\$1,672,006
69	312.020	Boiler AQC Equip.-LaCygne 1	\$18,259,537	2.3300%	\$425,447
70	314.000	Turbogenerator-LaCygne 1	\$17,492,929	2.1300%	\$372,599
71	315.000	Acc. Equip-LaCygne 1	\$10,279,469	2.3300%	\$239,512
72	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$1,586,448	2.7000%	\$42,834
73		TOTAL PRODUCTION-STM-LACYGNE 1	\$130,037,756		\$2,952,552
74		PRODUCTION-STM-LACYGNE 2			
75	311.000	Structures- LaCygne 2	\$1,414,282	2.0800%	\$29,417
76	312.000	Boiler Plt Equip.-LaCygne 2	\$53,229,293	2.3300%	\$1,240,243
77	312.010	Boiler-Unit Train-LaCygne 2	\$69,039	4.0000%	\$2,762

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
78	312.020	Boiler AQC Equip-LaCygne 2	\$5,140	2.3300%	\$120
79	314.000	Turbogenerator- LaCygne 2	\$12,264,045	2.1300%	\$261,224
80	315.000	Accessory Equip.-LaCygne 2	\$7,893,192	2.3300%	\$183,911
81	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$717,918	2.7000%	\$19,384
82		TOTAL PRODUCTION-STM-LACYGNE 2	\$75,592,909		\$1,737,061
83		PRODUCTION STM-MONTROSE 1, 2 & 3			
84	310.000	Land- Montrose	\$752,660	0.00%	\$0
85	311.000	Structures - Electric - Montrose	\$8,456,609	2.08%	\$175,897
86	312.000	Boiler Plant Equipment - Equipment- Montrose	\$67,798,531	2.33%	\$1,579,706
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,772,139	4.00%	\$190,886
88	314.000	Turbogenerators- Electric- Montrose	\$22,593,014	2.13%	\$481,231
89	315.000	Accessory Equipment- Electric - Montrose	\$12,056,199	2.33%	\$280,909
90	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,655,980	2.70%	\$71,711
91		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$119,085,132		\$2,780,340
92		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
93	311.000	Structures - Hawthorn 6	\$82,415	2.08%	\$1,714
94	315.000	Accessory Equip- Hawthorn 6	\$0	2.33%	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$0	1.67%	\$0
96	342.000	Other Production- Fuel Holders	\$571,186	2.22%	\$12,680
97	344.000	Other Prod - Generators Hawthorn 6	\$22,982,972	2.86%	\$657,313
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$1,388,561	2.22%	\$30,826
99		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$25,025,134		\$702,533
100		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
101	311.000	Structures and Improvements - Haw. 9	\$1,179,323	2.08%	\$24,530
102	312.000	Boiler Plant Equip - Hawthorn 9	\$22,267,884	2.33%	\$518,842
103	314.000	Turbogenerators - Hawthorn 9	\$8,525,602	2.13%	\$181,595
104	315.000	Accessory Equipment - Hawthorn 9	\$7,091,347	2.33%	\$165,228
105	316.000	Miscl. Pwr Plt Equip - Hawthorn 9	\$95,384	2.70%	\$2,575
106		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$39,159,540		\$892,770
107		PRODUCTION - NORTHEAST STATION			
108	311.000	Steam Prod - Structures - Elect - NE	\$12,544	2.08%	\$261
109	315.000	Accessory Equipment - NE	\$0	2.33%	\$0
110	316.000	Miscl. Plant Equipment - NE	\$0	2.70%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
111	340.000	Other Production - Land NE	\$73,054	0.00%	\$0
112	342.000	Other Production - Fuel Holders NE	\$553,835	2.22%	\$12,295
113	344.000	Other Production - Generators NE	\$21,992,059	2.86%	\$628,973
114	345.000	Other Production - Accessory Equip - NE	\$3,697,578	2.22%	\$82,086
115		TOTAL PRODUCTION - NORTHEAST STATION	\$26,329,070		\$723,615
116		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
117	341.000	Other Prod- Structures- Electric	\$412,105	1.6700%	\$6,882
118	342.000	Other Prod- Fuel Holders- Electric	\$1,534,188	2.2200%	\$34,059
119	344.000	Other Prod- Generators- Electric	\$12,034,504	2.8600%	\$344,187
120	345.000	Other Prod- Accessory Equip- Electric	\$1,130,999	2.2200%	\$25,108
121		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,111,796		\$410,236
122		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
123	341.000	Other Prod- Structures-Electric	\$43,009	1.6700%	\$718
124	342.000	Other Prod- Fuel Holders-Electric	\$303,945	2.2200%	\$6,748
125	344.000	Other Production-Generators-Electric	\$12,775,680	2.8600%	\$365,384
126	345.000	Other Prod-Accessory Equip-Electric	\$714,056	2.2200%	\$15,852
127		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,836,690		\$388,702
128		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
129	311.000	Misc Plant Equip - Electric W. Gardner	\$88,720	2.08%	\$1,845
130	340.000	Other Prod - Land - W. Gardner	\$95,142	0.00%	\$0
131	340.010	Other Prod- Landrights & Easements	\$49,899	0.00%	\$0
132	341.000	Other Prod - Structures- W. Gardner	\$1,202,494	1.67%	\$20,082
133	342.000	Other Prod- Fuel Holders- W. Gardner	\$1,684,438	2.22%	\$37,395
134	344.000	Other Prod - Generators- W. Gardner	\$58,829,648	2.86%	\$1,682,528
135	345.000	Other Prod- Access Equip - W. Gardner	\$3,594,939	2.22%	\$79,808
136		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,545,280		\$1,821,658
137		PROD OTHER - MIAMI/OSAWATOMIE 1			
138	311.000	Steam Production - Structures	\$20,699	2.08%	\$431
139	340.000	Other Production - Land- Osawatomie	\$371,582	0.00%	\$0
140	341.000	Other Prod - Structures- Osawatomie	\$833,577	1.67%	\$13,921
141	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,066,015	2.22%	\$23,666
142	344.000	Other Prod - Generators- Osawatomie	\$14,024,441	2.86%	\$401,099
143	345.000	Other Prod - Accessory Equip - Osawatomie	\$940,799	2.22%	\$20,886

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
144		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,257,113		\$460,003
145		TOTAL STEAM PRODUCTION	\$1,610,531,189		\$34,648,379
146		NUCLEAR PRODUCTION			
147		PROD PLT- NUCLEAR - WOLF CREEK			
148	320.000	Land & Land Rights - Wolf Creek	\$1,825,198	0.00%	\$0
149	321.000	Structures & Improvements-Wolf Creek	\$214,822,334	1.15%	\$2,470,457
150	321.010	Structures MO Gr Up AFC Ele	\$19,155,650	1.15%	\$220,290
151	322.000	Reactor Plant Equipment	\$354,977,848	1.25%	\$4,437,223
152	322.010	Reactor - MO Gr Up AFDC	\$48,355,800	1.25%	\$604,448
153	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
154	323.000	Turbogenerator Units - Wolf Creek	\$90,587,522	1.10%	\$996,463
155	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	1.10%	\$64,278
156	324.000	Accessory Electric Equipment - WC	\$67,555,409	1.89%	\$1,276,797
157	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	1.89%	\$112,653
158	325.000	Miscellaneous Power Plant Equipment	\$38,188,832	2.69%	\$1,027,280
159	325.010	Miscl. Plt Equip - MO Gr Up AFDC	\$1,124,246	2.69%	\$30,242
160	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,628	1.89%	-\$157,260
161	328.010	MPSC Disallow - Mo Basis	-\$75,240,279	1.89%	-\$1,422,041
162	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	0.00%	\$0
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$764,835,858		\$9,660,830
164		TOTAL NUCLEAR PRODUCTION	\$764,835,858		\$9,660,830
165		HYDRAULIC PRODUCTION			
166		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
167		OTHER PRODUCTION			
168		PRODUCTION PLANT - WIND GENERATION			
169	341.020	Other Prod - Structures - Elect Wind	\$1,835,853	5.00%	\$91,793
170	344.020	Other Prod - Generators - Elect Wind	\$82,541,297	5.00%	\$4,127,065
171	345.020	Other Prod-Accessory Equip-Wind	\$68,652	5.00%	\$3,433
172		TOTAL PRODUCTION PLANT - WIND GENERATION	\$84,445,802		\$4,222,291
173		PRODUCTION PLANT-WIND GENERATION- SPEARVILLE 2			
174	341.020	Other Prod-Structures-Elect Wind	\$1,258,154	0.0000%	\$0
175	344.020	Other Prod-Generators-Elect Wind	\$56,567,543	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
176	345.020	Other Prod-Accessory Equipt-Elect Wind	\$47,048	0.0000%	\$0
177		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$57,872,745		\$0
178		RETIREMENTS WORK IN PROGRESS-PROD			
179		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	\$0	0.0000%	\$0
180		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$0		\$0
181		GENERAL PLANT- BUILDINGS			
182	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$145,782	2.0800%	\$3,032
183	315.000	Steam Prod- Accessory Equip-Elec	\$10,485	2.3300%	\$244
184	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$11,237	2.7000%	\$303
185		TOTAL GENERAL PLANT- BUILDINGS	\$167,504		\$3,579
186		GENERAL PLANT- GENERAL EQUIP/TOOLS			
187	312.000	Steam Prod- Boiler Plant Equip-Elec	\$34,452	2.3300%	\$803
188	315.000	Steam Prod- Accessory Equip- Elec	\$14,108	2.3300%	\$329
189	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$2,795,011	2.7000%	\$75,465
190		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$2,843,571		\$76,597
191		BULK OIL FACILITY NE			
192	310.000	Steam Prod- Land- Electric	\$79,662	0.0000%	\$0
193	311.000	Steam Prod-Structures-Electric	\$594,648	2.0800%	\$12,369
194	312.000	Steam Prod- Boiler Plt Equip- Electric	\$326,496	2.3300%	\$7,607
195	315.000	Steam Prod- Accessory Equip- Electric	\$13,347	2.3300%	\$311
196	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$77,466	2.7000%	\$2,092
197	344.000	Other Prod-Generators-Electric	\$35,904	2.8600%	\$1,027
198		TOTAL BULK OIL FACILITY NE	\$1,127,523		\$23,406
199		TOTAL OTHER PRODUCTION	\$146,457,145		\$4,325,873
200		TOTAL PRODUCTION PLANT	\$2,521,824,192		\$48,635,082
201		TRANSMISSION PLANT			
202	350.000	Land - Transmission Plant	\$847,753	0.00%	\$0
203	350.010	Land Rights - Transmission Plant	\$13,453,160	0.00%	\$0
204	350.020	Land Rights- TP- Wolf Creek	\$190	0.00%	\$0
205	352.000	Structures & Improvements - TP	\$2,390,577	1.67%	\$39,923

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
206	352.010	Structures & Improvements - TP - Wolf Creek	\$134,005	1.67%	\$2,238
207	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.67%	\$262
208	353.000	Station Equipment - Transmission Plant	\$67,697,844	1.67%	\$1,130,554
209	353.000	Transmission Plant- Spearville 2	\$2,496,792	1.6700%	\$41,696
210	353.010	Station Equipment - Wolf Creek -TP	\$4,818,995	1.67%	\$80,477
211	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	1.67%	\$9,299
212	353.030	Station Equipment - Communications	\$4,116,338	3.33%	\$137,074
213	354.000	Towers and Fixtures - Transmission Plant	\$2,294,032	1.43%	\$32,805
214	355.000	Poles and Fixtures - Transmission Plant	\$59,772,942	2.00%	\$1,195,459
215	355.010	Poles & Fixtures - Wolf Creek	\$31,166	2.00%	\$623
216	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.00%	\$70
217	356.000	Overhead Conductors & Devices - TP	\$53,052,980	1.89%	\$1,002,701
218	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,089	1.89%	\$399
219	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.89%	\$48
220	357.000	Underground Conduit	\$1,893,285	1.67%	\$31,618
221	358.000	Underground Conductors & Devices	\$1,551,452	1.82%	\$28,236
222		Transmission-Salvage & Removal :	\$0	0.00%	\$0
		Retirements not classified			
223		TOTAL TRANSMISSION PLANT	\$215,151,207		\$3,733,482
224		REGIONAL TRANSMISSION OPERATION PLANT			
225	382.000	Computer Hardware- RTO	\$0	0.0000%	\$0
226	383.020	Misc. Intangible Plant- RTO Software	\$0	0.0000%	\$0
227		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0
228		DISTRIBUTION PLANT			
229	360.000	Land - Distribution Plant	\$3,618,938	0.00%	\$0
230	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
231	361.000	Structures & Improvements - Dist. Plt	\$5,907,974	2.00%	\$118,159
232	362.000	Station Equipment - Distribution Plant	\$92,519,046	2.08%	\$1,924,396
233	362.030	Station Equipment-Commnications-Dist. Plt	\$2,239,947	3.33%	\$74,590
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$133,707,464	2.63%	\$3,516,506
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$108,974,152	2.22%	\$2,419,226
236	366.000	Underground Conduit - Dist. Plt	\$124,823,983	1.82%	\$2,271,796
237	367.000	Underground Conductors & Devices-Dist.Plnt	\$205,188,486	2.00%	\$4,103,770
238	368.000	Line Transformers - Distribution Plant	\$139,552,134	2.94%	\$4,102,833
239	369.000	Services- Distribution Plant	\$46,813,521	2.08%	\$973,721
240	370.000	Meters - Distribution Plant	\$48,241,193	2.78%	\$1,341,105
241	371.000	Meter Installations - Distribution Plant	\$8,387,874	5.00%	\$419,394
242	373.000	Street Lighting and Signal Systems - DP	\$9,486,374	4.00%	\$379,455

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
243		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
244		TOTAL DISTRIBUTION PLANT	\$939,137,743		\$21,644,951
245		GENERAL PLANT			
246	389.000	Land and Land Rights - General Plant	\$1,261,540	0.00%	\$0
247	390.000	Structures & Improvements - General Plant	\$33,721,138	2.22%	\$748,609
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	2.22%	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,392,091	2.22%	\$319,504
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,218,057	2.22%	\$49,241
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$66,877	2.22%	\$1,485
252	391.000	Office Furniture & Equipment - Gen. Plt	\$5,619,201	5.40%	\$303,437
253	391.010	Office Furniture & Equip - Wolf Creek	\$1,849,179	5.40%	\$99,856
254	391.020	Office Furniture & Equip - Computer	\$789,725	5.40%	\$42,645
255	392.000	Transportation Equipment - Gen. Plt	\$305,689	14.29%	\$43,683
256	392.010	Transportation Equipment- Light Trucks	\$4,924,338	12.50%	\$615,542
257	392.020	Transportation Equipment - Heavy Trucks	\$13,817,982	9.93%	\$1,372,126
258	392.030	Transportation Equipment - Tractors	\$371,513	8.33%	\$30,947
259	392.040	Transportatiob Equipment - Trailers	\$903,118	4.95%	\$44,704
260	393.000	Stores Equipment - General Plant	\$519,647	3.58%	\$18,603
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,304,963	2.61%	\$60,160
262	395.000	Laboratory Equipment	\$3,125,469	3.37%	\$105,328
263	396.000	Power Operated Equipment - Gen. Plt	\$11,712,785	7.66%	\$897,199
264	397.000	Communication Equipment - Gen. Plt	\$54,373,408	2.50%	\$1,359,335
265	397.010	Communications Equip - Wolf Creek	\$77,752	2.50%	\$1,944
266	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	2.50%	\$232
267	398.000	Miscellaneous Equipment - Gen. Plt	\$258,633	3.16%	\$8,173
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	0.00%	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	0.00%	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	0.0000%	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	0.0000%	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
273		TOTAL GENERAL PLANT	\$152,622,385		\$6,122,753
274		INCENTIVE COMPENSATION CAPITALIZATION			
275		ICC Adjustment	\$0	0.00%	\$0
276		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
277		Total Depreciation	\$3,911,322,543		\$80,136,268

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.2243%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	54.2243%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$272,408	R-4	\$0	\$272,408	54.2243%	\$0	\$147,711
5	303.020	Misc Intangible Plt - 5yr Software	\$53,929,975	R-5	\$0	\$53,929,975	54.2243%	\$0	\$29,243,151
6	303.040	Misc Intang Plt - Communications Equip (Like 397)	\$49,254,913	R-6	\$0	\$49,254,913	54.2243%	\$0	\$26,708,132
7	303.030	Misc Intangible Plt - 10 yr Software	\$499	R-7	\$0	\$499	54.2243%	\$0	\$271
8	303.050	Misc Intang Plt - WC 5yr Software	\$9,353,097	R-8	\$0	\$9,353,097	54.2243%	\$0	\$5,071,651
9	303.070	Misc Intg Plt-Srct (Like 312)	\$4,286	R-9	\$0	\$4,286	54.2243%	\$0	\$2,324
10		TOTAL PLANT INTANGIBLE	\$112,815,178		\$0	\$112,815,178		\$0	\$61,173,240
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		PRODUCTION-STM-HAWTHORN UNIT 5							
14	310.000	Land & Land Rights	\$0	R-14	\$0	\$0	53.5000%	\$0	\$0
15	311.000	Structures & Improvements	\$10,747,186	R-15	\$0	\$10,747,186	53.5000%	\$0	\$5,749,745
16	311.020	Structures - Hawthorn 5 Rebuild	\$7,956,902	R-16	\$0	\$7,956,902	53.5000%	\$0	\$4,256,943
17	312.000	Boiler Plant Equipment	-\$13,179,388	R-17	\$0	-\$13,179,388	53.5000%	\$0	-\$7,050,973
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,374,243	R-18	\$0	\$1,374,243	53.5000%	\$0	\$735,220
19	312.020	Boiler AQC Equipment - Electric	\$56,102	R-19	\$0	\$56,102	53.5000%	\$0	\$30,015
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$190,627,774	R-20	\$0	\$190,627,774	53.5000%	\$0	\$101,985,859
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-21	\$2,506,420	\$2,506,420	53.5000%	\$0	\$1,340,935
22	314.000	Turbogenerator Units	\$26,230,798	R-22	\$0	\$26,230,798	53.5000%	\$0	\$14,033,477
23	315.000	Accessory Electric Equipment	-\$3,027,858	R-23	\$0	-\$3,027,858	53.5000%	\$0	-\$1,619,904
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$33,613,630	R-24	\$0	\$33,613,630	53.5000%	\$0	\$17,983,292
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-25	\$6,261,650	\$6,261,650	53.5000%	\$0	\$3,349,983
26	316.000	Misc. Power Plant Equipment	\$4,236,673	R-26	\$0	\$4,236,673	53.5000%	\$0	\$2,266,620
27	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,986,116	R-27	\$0	\$1,986,116	53.5000%	\$0	\$1,062,572
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$260,622,178		\$8,768,070	\$269,390,248		\$0	\$144,123,784
29		PRODUCTION-IATAN 1							
30	310.000	Steam Production- Land- Electric	\$0	R-30	\$0	\$0	53.5000%	\$0	\$0
31	311.000	Steam Production-Structures-Electric	\$15,643,075	R-31	\$0	\$15,643,075	53.5000%	\$0	\$8,369,045
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$118,716,943	R-32	\$0	\$118,716,943	53.5000%	\$0	\$63,513,565
33	312.010	Steam Production- Unit Trains- Electric	\$243,922	R-33	-\$38,597	\$205,325	53.5000%	\$0	\$109,849
34	314.000	Steam Prod- Turbogenerator-Electric	\$29,206,465	R-34	\$0	\$29,206,465	53.5000%	\$0	\$15,625,459
35	315.000	Steam Prod-Accessory Equipment-Elec	\$15,032,283	R-35	\$0	\$15,032,283	53.5000%	\$0	\$8,042,271
36	316.000	Steam Prod-Misc Pwr Plt Equip-Elec	\$2,358,695	R-36	\$0	\$2,358,695	53.5000%	\$0	\$1,261,902
37		TOTAL PRODUCTION-IATAN 1	\$181,201,383		-\$38,597	\$181,162,786		\$0	\$96,922,091
38		PRODUCTION-IATAN COMMON							
39	311.000	Steam Prod- Structures-Electric	\$1,768,988	R-39	-\$1,601,130	\$167,858	53.5000%	\$0	\$89,804
40	312.000	Steam Prod- Turbogenerators- Elec	\$5,287,878	R-40	-\$2,392,330	\$2,895,548	53.5000%	\$0	\$1,549,118
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$29,510	R-41	\$0	\$29,510	53.5000%	\$0	\$15,788
42	315.000	Steam Prod-Accessory Equip- Elec	\$54,503	R-42	-\$28,008	\$26,495	53.5000%	\$0	\$14,175
43	316.000	Steam Prod-Misc Pwr Plt Equip- Elec	\$45	R-43	-\$80,147	-\$80,102	53.5000%	\$0	-\$42,855
44		TOTAL PRODUCTION-IATAN COMMON	\$7,140,924		-\$4,101,615	\$3,039,309		\$0	\$1,626,030
45		PRODUCTION- IATAN 2							
46	303.020	Misc. Intangible	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	310.000	Steam Prod- Land- Iatan 2	\$0	R-47	\$0	\$0	53.5000%	\$0	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$0	R-48	\$0	\$0	53.5000%	\$0	\$0
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	R-49	\$0	\$0	53.5000%	\$0	\$0
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	R-50	\$0	\$0	53.5000%	\$0	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$0	R-51	\$0	\$0	53.5000%	\$0	\$0
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	R-52	\$0	\$0	53.5000%	\$0	\$0
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	R-53	\$0	\$0	53.5000%	\$0	\$0
54		TOTAL PRODUCTION- IATAN 2	\$0		\$0	\$0		\$0	\$0
55		LACYGNE COMMON PLANT							
56	310.000	Stm Pr-Land-LaCygne-Common	\$0	R-56	\$0	\$0	53.5000%	\$0	\$0
57	311.000	Stm Pr-Structures-LaCygne-Common	\$2,887,811	R-57	\$0	\$2,887,811	53.5000%	\$0	\$1,544,979
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,880,877	R-58	\$0	\$3,880,877	53.5000%	\$0	\$2,076,269

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59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$299,567	R-59	\$0	\$299,567	53.5000%	\$0	\$160,268
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$36,628	R-60	\$0	\$36,628	53.5000%	\$0	\$19,596
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$3,078,771	R-61	\$0	\$3,078,771	53.5000%	\$0	\$1,647,142
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$9,394	R-62	\$0	\$9,394	53.5000%	\$0	\$5,026
63	316.000	Stm Pr-Misc. Pwr Plt	\$1,841,512	R-63	\$0	\$1,841,512	53.5000%	\$0	\$985,209
64		TOTAL LACYGNE COMMON PLANT	\$12,034,560		\$0	\$12,034,560		\$0	\$6,438,489
65		PRODUCTION-STM-LACYGNE 1							
66	310.000	Land-LaCygne 1	\$0	R-66	\$0	\$0	53.5000%	\$0	\$0
67	311.000	Structures-LaCygne 1	\$11,799,860	R-67	\$0	\$11,799,860	53.5000%	\$0	\$6,312,925
68	312.000	Boiler Plt Equip-LaCygne 1	\$87,994,881	R-68	\$0	\$87,994,881	53.5000%	\$0	\$47,077,261
69	312.020	Boiler AQC Equip.-LaCygne 1	\$22,390,579	R-69	\$0	\$22,390,579	53.5000%	\$0	\$11,978,960
70	314.000	Turbogenerator-LaCygne 1	\$21,450,534	R-70	\$0	\$21,450,534	53.5000%	\$0	\$11,476,036
71	315.000	Acc. Equip-LaCygne 1	\$12,605,099	R-71	\$0	\$12,605,099	53.5000%	\$0	\$6,743,728
72	316.000	Misc. Pwr Plt Equip.-LaCygne 1	\$1,945,367	R-72	\$0	\$1,945,367	53.5000%	\$0	\$1,040,771
73		TOTAL PRODUCTION-STM-LACYGNE 1	\$158,186,320		\$0	\$158,186,320		\$0	\$84,629,681
74		PRODUCTION-STM-LACYGNE 2							
75	311.000	Structures- LaCygne 2	\$1,734,249	R-75	\$0	\$1,734,249	53.5000%	\$0	\$927,823
76	312.000	Boiler Plt Equip.-LaCygne 2	\$65,271,902	R-76	\$0	\$65,271,902	53.5000%	\$0	\$34,920,468
77	312.010	Boiler-Unit Train-LaCygne 2	\$84,659	R-77	\$0	\$84,659	53.5000%	\$0	\$45,293
78	312.020	Boiler AQC Equip-LaCygne 2	\$6,303	R-78	\$0	\$6,303	53.5000%	\$0	\$3,372
79	314.000	Turbogenerator- LaCygne 2	\$15,038,666	R-79	\$0	\$15,038,666	53.5000%	\$0	\$8,045,686
80	315.000	Accessory Equip.-LaCygne 2	\$9,678,949	R-80	\$0	\$9,678,949	53.5000%	\$0	\$5,178,238
81	316.000	Misc. Pwr Plt Equip.-LaCygne 2	\$880,340	R-81	\$0	\$880,340	53.5000%	\$0	\$470,982
82		TOTAL PRODUCTION-STM-LACYGNE 2	\$92,695,068		\$0	\$92,695,068		\$0	\$49,591,862
83		PRODUCTION STM-MONTROSE 1, 2 & 3							
84	310.000	Land- Montrose	\$0	R-84	\$0	\$0	53.5000%	\$0	\$0
85	311.000	Structures - Electric - Montrose	\$8,574,409	R-85	\$0	\$8,574,409	53.5000%	\$0	\$4,587,309
86	312.000	Boiler Plant Equipment - Equipment-Montrose	\$75,366,148	R-86	\$0	\$75,366,148	53.5000%	\$0	\$40,320,889
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,229,018	R-87	\$0	\$1,229,018	53.5000%	\$0	\$657,525
88	314.000	Turbogenerators- Electric- Montrose	\$22,010,693	R-88	\$0	\$22,010,693	53.5000%	\$0	\$11,775,721
89	315.000	Accessory Equipment- Electric - Montrose	\$9,252,055	R-89	\$0	\$9,252,055	53.5000%	\$0	\$4,949,849
90	316.000	Misc. Plant Equipment- Electric-Montrose	\$2,129,130	R-90	\$0	\$2,129,130	53.5000%	\$0	\$1,139,085
91		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$118,561,453		\$0	\$118,561,453		\$0	\$63,430,378
92		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
93	311.000	Structures - Hawthorn 6	\$0	R-93	\$0	\$0	53.5000%	\$0	\$0
94	315.000	Accessory Equip- Hawthorn 6	\$0	R-94	\$0	\$0	53.5000%	\$0	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$39,392	R-95	\$0	\$39,392	53.5000%	\$0	\$21,075
96	342.000	Other Production- Fuel Holders	\$347,047	R-96	\$0	\$347,047	53.5000%	\$0	\$185,670
97	344.000	Other Prod - Generators Hawthorn 6	\$11,625,859	R-97	\$0	\$11,625,859	53.5000%	\$0	\$6,219,835
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$915,501	R-98	\$0	\$915,501	53.5000%	\$0	\$489,793
99		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$12,927,799		\$0	\$12,927,799		\$0	\$6,916,373
100		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
101	311.000	Structures and Improvements - Haw. 9	\$654,646	R-101	\$0	\$654,646	53.5000%	\$0	\$350,236
102	312.000	Boiler Plant Equip - Hawthorn 9	\$20,315,151	R-102	\$0	\$20,315,151	53.5000%	\$0	\$10,868,606
103	314.000	Turbogenerators - Hawthorn 9	\$5,338,888	R-103	\$0	\$5,338,888	53.5000%	\$0	\$2,856,305
104	315.000	Accessory Equipment - Hawthorn 9	\$4,265,892	R-104	\$0	\$4,265,892	53.0000%	\$0	\$2,260,923
105	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$56,072	R-105	\$0	\$56,072	53.5000%	\$0	\$29,999
106		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$30,630,649		\$0	\$30,630,649		\$0	\$16,366,069
107		PRODUCTION - NORTHEAST STATION							
108	311.000	Steam Prod - Structures - Elect - NE	\$0	R-108	\$0	\$0	53.5000%	\$0	\$0
109	315.000	Accessory Equipment - NE	\$0	R-109	\$0	\$0	53.5000%	\$0	\$0
110	316.000	Misc. Plant Equipment - NE	\$4,710	R-110	\$0	\$4,710	53.5000%	\$0	\$2,520

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
111	340.000	Other Production - Land NE	\$0	R-111	\$0	\$0	53.5000%	\$0	\$0
112	342.000	Other Production - Fuel Holders NE	\$805,759	R-112	\$0	\$805,759	53.5000%	\$0	\$431,081
113	344.000	Other Production - Generators NE	\$31,311,966	R-113	\$0	\$31,311,966	53.5000%	\$0	\$16,751,902
114	345.000	Other Production - Accessory Equip - NE	\$6,011,821	R-114	\$0	\$6,011,821	53.5000%	\$0	\$3,216,324
115		TOTAL PRODUCTION - NORTHEAST STATION	\$38,134,256		\$0	\$38,134,256		\$0	\$20,401,827
116		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
117	341.000	Other Prod- Structures- Electric	\$195,233	R-117	\$0	\$195,233	53.5000%	\$0	\$104,450
118	342.000	Other Prod- Fuel Holders- Electric	\$1,017,572	R-118	\$0	\$1,017,572	53.5000%	\$0	\$544,401
119	344.000	Other Prod- Generators- Electric	\$8,587,467	R-119	\$0	\$8,587,467	53.5000%	\$0	\$4,594,295
120	345.000	Other Prod- Accessory Equip- Electric	\$840,482	R-120	\$0	\$840,482	53.5000%	\$0	\$449,658
121		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$10,640,754		\$0	\$10,640,754		\$0	\$5,692,804
122		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
123	341.000	Other Prod- Structures-Electric	\$22,279	R-123	\$0	\$22,279	53.5000%	\$0	\$11,919
124	342.000	Other Prod- Fuel Holders-Electric	\$202,605	R-124	\$0	\$202,605	53.5000%	\$0	\$108,394
125	344.000	Other Production-Generators-Electric	\$9,130,580	R-125	\$0	\$9,130,580	53.5000%	\$0	\$4,884,860
126	345.000	Other Prod-Accessory Equip-Electric	\$530,639	R-126	\$0	\$530,639	53.5000%	\$0	\$283,892
127		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$9,886,103		\$0	\$9,886,103		\$0	\$5,289,065
128		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
129	311.000	Misc Plant Equip - Electric W. Gardner	\$4,925	R-129	\$0	\$4,925	53.5000%	\$0	\$2,635
130	340.000	Other Prod - Land - W. Gardner	\$0	R-130	\$0	\$0	53.5000%	\$0	\$0
131	340.010	Other Prod- Landrights & Easements	\$7,885	R-131	\$0	\$7,885	53.5000%	\$0	\$4,218
132	341.000	Other Prod - Structures- W. Gardner	\$444,247	R-132	\$0	\$444,247	53.5000%	\$0	\$237,672
133	342.000	Other Prod- Fuel Holders- W. Gardner	\$799,401	R-133	\$0	\$799,401	53.5000%	\$0	\$427,680
134	344.000	Other Prod - Generators- W. Gardner	\$29,908,285	R-134	\$0	\$29,908,285	53.5000%	\$0	\$16,000,932
135	345.000	Other Prod- Access Equip - W. Gardner	\$1,897,938	R-135	\$0	\$1,897,938	53.5000%	\$0	\$1,015,397
136		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$33,062,681		\$0	\$33,062,681		\$0	\$17,688,534
137		PROD OTHER - MIAMI/OSAWATOMIE 1							
138	311.000	Steam Production - Structures	\$1,149	R-138	\$0	\$1,149	53.5000%	\$0	\$615
139	340.000	Other Production - Land- Osawatomie	\$0	R-139	\$0	\$0	53.5000%	\$0	\$0
140	341.000	Other Prod - Structures- Osawatomie	\$319,045	R-140	\$0	\$319,045	53.5000%	\$0	\$170,689
141	342.000	Other Prod - Fuel Holders- Osawatomie	\$516,705	R-141	\$0	\$516,705	53.5000%	\$0	\$276,437
142	344.000	Other Prod - Generators- Osawatomie	\$7,158,611	R-142	\$0	\$7,158,611	53.5000%	\$0	\$3,829,857
143	345.000	Other Prod - Accessory Equip - Osawatomie	\$497,579	R-143	\$0	\$497,579	53.5000%	\$0	\$266,205
144		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$8,493,089		\$0	\$8,493,089		\$0	\$4,543,803
145		TOTAL STEAM PRODUCTION	\$974,217,217		\$4,627,858	\$978,845,075		\$0	\$523,660,790
146		NUCLEAR PRODUCTION							
147		PROD PLT- NUCLEAR - WOLF CREEK							
148	320.000	Land & Land Rights - Wolf Creek	\$0	R-148	\$0	\$0	53.5000%	\$0	\$0
149	321.000	Structures & Improvements-Wolf Creek	\$233,807,399	R-149	\$0	\$233,807,399	53.5000%	\$0	\$125,086,958
150	321.010	Structures MO Gr Up AFC Ele	\$10,882,593	R-150	\$0	\$10,882,593	100.0000%	\$0	\$10,882,593
151	322.000	Reactor Plant Equipment	\$352,606,445	R-151	\$0	\$352,606,445	53.5000%	\$0	\$188,644,448
152	322.010	Reactor - MO Gr Up AFDC	\$28,108,786	R-152	\$0	\$28,108,786	100.0000%	\$0	\$28,108,786
153	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-153	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
154	323.000	Turbogenerator Units - Wolf Creek	\$112,196,104	R-154	\$0	\$112,196,104	53.5000%	\$0	\$60,024,916
155	323.010	Turbogenerator MO GR Up AFDC	\$5,213,308	R-155	\$0	\$5,213,308	100.0000%	\$0	\$5,213,308
156	324.000	Accessory Electric Equipment - WC	\$58,895,783	R-156	\$0	\$58,895,783	53.5000%	\$0	\$31,509,244
157	324.010	Accessory Equip - MO Gr Up AFDC	\$2,917,984	R-157	\$0	\$2,917,984	100.0000%	\$0	\$2,917,984
158	325.000	Miscellaneous Power Plant Equipment	\$19,964,272	R-158	\$0	\$19,964,272	53.5000%	\$0	\$10,680,886
159	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$524,210	R-159	\$0	\$524,210	100.0000%	\$0	\$524,210
160	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,892,721	R-160	\$0	-\$4,892,721	100.0000%	\$0	-\$4,892,721
161	328.010	MPSC Disallow - Mo Basis	-\$68,872,920	R-161	\$0	-\$68,872,920	53.5000%	\$0	-\$36,847,012
162	328.050	Nucl PR-Dosa;-Pre 1988 res	-\$10,086,006	R-162	\$0	-\$10,086,006	53.5000%	\$0	-\$5,396,013

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$755,856,904		\$0	\$755,856,904		\$0	\$431,049,254
164		TOTAL NUCLEAR PRODUCTION	\$755,856,904		\$0	\$755,856,904		\$0	\$431,049,254
165		HYDRAULIC PRODUCTION							
166		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
167		OTHER PRODUCTION							
168		PRODUCTION PLANT - WIND GENERATION							
169	341.020	Other Prod - Structures - Elect Wind	\$614,175	R-169	\$0	\$614,175	53.5000%	\$0	\$328,584
170	344.020	Other Prod - Generators - Elect Wind	\$28,826,650	R-170	\$0	\$28,826,650	53.5000%	\$0	\$15,422,258
171	345.020	Other Prod-Accessory Equip-Wind	\$15,238	R-171	\$0	\$15,238	53.5000%	\$0	\$8,152
172		TOTAL PRODUCTION PLANT - WIND GENERATION	\$29,456,063		\$0	\$29,456,063		\$0	\$15,758,994
173		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
174	341.020	Other Prod-Structures-Elect Wind	\$0	R-174	\$0	\$0	100.0000%	\$0	\$0
175	344.020	Other Prod-Generators-Elect Wind	\$0	R-175	\$0	\$0	100.0000%	\$0	\$0
176	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	R-176	\$0	\$0	100.0000%	\$0	\$0
177		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$0	\$0		\$0	\$0
178		RETIREMENTS WORK IN PROGRESS-PROD							
179		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	-\$8,186,812	R-179	\$0	-\$8,186,812	53.5000%	\$0	-\$4,379,944
180		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-\$8,186,812		\$0	-\$8,186,812		\$0	-\$4,379,944
181		GENERAL PLANT- BUILDINGS							
182	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$262,488	R-182	\$0	\$262,488	53.5000%	\$0	\$140,431
183	315.000	Steam Prod- Accessory Equip-Elec	\$4,417	R-183	\$0	\$4,417	53.5000%	\$0	\$2,363
184	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$6,656	R-184	\$0	\$6,656	53.5000%	\$0	\$3,561
185		TOTAL GENERAL PLANT- BUILDINGS	\$273,561		\$0	\$273,561		\$0	\$146,355
186		GENERAL PLANT- GENERAL EQUIP/TOOLS							
187	312.000	Steam Prod- Boiler Plant Equip-Elec	\$2,252	R-187	\$0	\$2,252	53.5000%	\$0	\$1,205
188	315.000	Steam Prod- Accessory Equip- Elec	\$887	R-188	\$0	\$887	53.5000%	\$0	\$475
189	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$1,249,277	R-189	\$0	\$1,249,277	53.5000%	\$0	\$668,363
190		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$1,252,416		\$0	\$1,252,416		\$0	\$670,043
191		BULK OIL FACILITY NE							
192	310.000	Steam Prod- Land- Electric	\$0	R-192	\$0	\$0	53.5000%	\$0	\$0
193	311.000	Steam Prod-Structures-Electric	\$610,591	R-193	\$0	\$610,591	53.5000%	\$0	\$326,666
194	312.000	Steam Prod- Boiler Plt Equip- Electric	\$504,188	R-194	\$0	\$504,188	53.5000%	\$0	\$269,741
195	315.000	Steam Prod- Accessory Equip- Electric	\$14,697	R-195	\$0	\$14,697	53.5000%	\$0	\$7,863
196	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$76,654	R-196	\$0	\$76,654	53.5000%	\$0	\$41,010
197	344.000	Other Prod-Generators-Electric	\$2,536	R-197	\$0	\$2,536	53.5000%	\$0	\$1,357
198		TOTAL BULK OIL FACILITY NE	\$1,208,666		\$0	\$1,208,666		\$0	\$646,637
199		TOTAL OTHER PRODUCTION	\$24,003,894		\$0	\$24,003,894		\$0	\$12,842,085
200		TOTAL PRODUCTION PLANT	\$1,754,078,015		\$4,627,858	\$1,758,705,873		\$0	\$967,552,129
201		TRANSMISSION PLANT							
202	350.000	Land - Transmission Plant	\$0	R-202	\$0	\$0	53.5000%	\$0	\$0
203	350.010	Land Rights - Transmission Plant	\$7,050,774	R-203	\$0	\$7,050,774	53.5000%	\$0	\$3,772,164
204	350.020	Land Rights- TP- Wolf Creek	\$97	R-204	\$0	\$97	53.5000%	\$0	\$52
205	352.000	Structures & Improvements - TP	\$1,366,235	R-205	-\$8,278	\$1,357,957	53.5000%	\$0	\$726,507

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
206	352.010	Structures & Improvements - TP - Wolf Creek	\$64,747	R-206	\$0	\$64,747	53.5000%	\$0	\$34,640
207	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$3,918	R-207	\$0	\$3,918	100.0000%	\$0	\$3,918
208	353.000	Station Equipment - Transmission Plant	\$40,639,037	R-208	-\$86,468	\$40,552,569	53.5000%	\$0	\$21,695,624
209	353.000	Transmission Plant- Spearville 2	\$0	R-209	\$0	\$0	100.0000%	\$0	\$0
210	353.010	Station Equipment - Wolf Creek -TP	\$4,683,422	R-210	\$0	\$4,683,422	53.5000%	\$0	\$2,505,631
211	353.020	Station Equipment- WifCrk Mo Gr Up	\$327,765	R-211	\$0	\$327,765	100.0000%	\$0	\$327,765
212	353.030	Station Equipment - Communications	\$640,288	R-212	-\$9,921	\$630,367	53.5000%	\$0	\$337,246
213	354.000	Towers and Fixtures - Transmission Plant	\$3,532,977	R-213	\$0	\$3,532,977	53.5000%	\$0	\$1,890,143
214	355.000	Poles and Fixtures - Transmission Plant	\$52,436,877	R-214	\$0	\$52,436,877	53.5000%	\$0	\$28,053,729
215	355.010	Poles & Fixtures - Wolf Creek	\$44,723	R-215	\$0	\$44,723	53.5000%	\$0	\$23,927
216	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,032	R-216	\$0	\$3,032	100.0000%	\$0	\$3,032
217	356.000	Overhead Conductors & Devices - TP	\$45,684,286	R-217	\$0	\$45,684,286	53.5000%	\$0	\$24,441,093
218	356.010	Overhead Conductors & Devices- Wif Crk	\$21,599	R-218	\$0	\$21,599	53.5000%	\$0	\$11,555
219	356.020	Overhd Cond-Dev-Wif Crk- Mo Gr Up	\$1,291	R-219	\$0	\$1,291	100.0000%	\$0	\$1,291
220	357.000	Underground Conduit	\$1,808,925	R-220	\$0	\$1,808,925	53.5000%	\$0	\$967,775
221	358.000	Underground Conductors & Devices	\$2,367,825	R-221	\$0	\$2,367,825	53.5000%	\$0	\$1,266,786
222		Transmission-Salvage & Removal : Retirements not classified	-\$1,448,409	R-222	\$0	-\$1,448,409	53.5000%	\$0	-\$774,899
223		TOTAL TRANSMISSION PLANT	\$159,229,409		-\$104,667	\$159,124,742		\$0	\$85,287,979
224		REGIONAL TRANSMISSION OPERATION PLANT							
225	382.000	Computer Hardware- RTO	\$0	R-225	\$0	\$0	53.5000%	\$0	\$0
226	383.020	Misc. Intangible Plant- RTO Software	\$0	R-226	\$0	\$0	53.5000%	\$0	\$0
227		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
228		DISTRIBUTION PLANT							
229	360.000	Land - Distribution Plant	\$0	R-229	\$0	\$0	44.1029%	\$0	\$0
230	360.010	Land Rights -Distribution Plant	\$6,246,904	R-230	\$0	\$6,246,904	58.3311%	\$0	\$3,643,888
231	361.000	Structures & Improvements - Dist. Plt	\$5,611,324	R-231	\$0	\$5,611,324	52.5100%	\$0	\$2,946,506
232	362.000	Station Equipment - Distribution Plant	\$55,459,363	R-232	\$0	\$55,459,363	56.8839%	\$0	\$31,547,449
233	362.030	Station Equipment-Communications-Dist. Plt	\$1,022,504	R-233	\$0	\$1,022,504	54.5622%	\$0	\$557,901
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$139,836,212	R-234	\$0	\$139,836,212	53.5862%	\$0	\$74,932,912
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$55,404,783	R-235	\$0	\$55,404,783	54.2766%	\$0	\$30,071,832
236	366.000	Underground Conduit - Dist. Plt	\$31,657,730	R-236	\$0	\$31,657,730	57.9022%	\$0	\$18,330,522
237	367.000	Underground Conductors & Devices-Dist.Pl	\$64,505,384	R-237	\$0	\$64,505,384	51.2198%	\$0	\$33,039,529
238	368.000	Line Transformers - Distribution Plant	\$107,812,384	R-238	\$0	\$107,812,384	57.3628%	\$0	\$61,844,202
239	369.000	Services- Distribution Plant	\$44,149,175	R-239	\$0	\$44,149,175	51.6899%	\$0	\$22,820,664
240	370.000	Meters - Distribution Plant	\$60,898,887	R-240	\$0	\$60,898,887	54.4168%	\$0	\$33,139,226
241	371.000	Meter Installations - Distribution Plant	\$12,075,988	R-241	\$0	\$12,075,988	71.8797%	\$0	\$8,680,184
242	373.000	Street Lighting and Signal Systems - DP	\$10,030,666	R-242	\$0	\$10,030,666	26.7359%	\$0	\$2,681,789
243		Distribution-Salvage and removal: Retirements not classified	-\$4,395,565	R-243	\$0	-\$4,395,565	54.5200%	\$0	-\$2,396,462
244		TOTAL DISTRIBUTION PLANT	\$590,315,739		\$0	\$590,315,739		\$0	\$321,840,142
245		GENERAL PLANT							
246	389.000	Land and Land Rights - General Plant	\$0	R-246	\$0	\$0	54.2243%	\$0	\$0
247	390.000	Structures & Improvements - General Plant	\$20,618,604	R-247	\$0	\$20,618,604	54.2243%	\$0	\$11,180,294
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	R-248	\$0	\$0	54.2243%	\$0	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$839,221	R-249	\$0	\$839,221	54.2243%	\$0	\$455,062
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$777,019	R-250	\$0	\$777,019	54.2243%	\$0	\$421,333
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-251	\$0	\$123,334	54.2243%	\$0	\$66,877
252	391.000	Office Furniture & Equipment - Gen. Plt	\$3,863,253	R-252	-\$862	\$3,862,391	54.2243%	\$0	\$2,094,354
253	391.010	Office Furniture & Equip - Wolf Creek	\$1,403,064	R-253	\$0	\$1,403,064	54.2243%	\$0	\$760,802
254	391.020	Office Furniture & Equip - Computer	\$120,126	R-254	\$0	\$120,126	54.2243%	\$0	\$65,137
255	392.000	Transportation Equipment - Gen. Plt	\$251,858	R-255	\$0	\$251,858	54.2243%	\$0	\$136,568
256	392.010	Transportation Equipment- Light Trucks	\$1,628,452	R-256	\$0	\$1,628,452	54.2243%	\$0	\$883,017
257	392.020	Transportation Equipment - Heavy Trucks	\$4,462,054	R-257	\$0	\$4,462,054	54.2243%	\$0	\$2,419,518
258	392.030	Transportation Equipment - Tractors	\$193,551	R-258	\$0	\$193,551	54.2243%	\$0	\$104,952
259	392.040	Transportatiob Equipment - Trailers	\$677,855	R-259	\$0	\$677,855	54.2243%	\$0	\$367,562
260	393.000	Stores Equipment - General Plant	\$546,825	R-260	-\$5	\$546,820	54.2243%	\$0	\$296,509
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,093,840	R-261	\$0	\$2,093,840	54.2243%	\$0	\$1,135,370
262	395.000	Laboratory Equipment	\$2,893,436	R-262	-\$47	\$2,893,389	54.2243%	\$0	\$1,568,920
263	396.000	Power Operated Equipment - Gen. Plt	\$3,180,694	R-263	-\$62,914	\$3,117,780	54.2243%	\$0	\$1,690,594
264	397.000	Communication Equipment - Gen. Plt	\$9,620,814	R-264	-\$25,343	\$9,595,471	54.2243%	\$0	\$5,203,077

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
265	397.010	Communications Equip - Wolf Creek	\$71,304	R-265	\$0	\$71,304	54.2243%	\$0	\$38,664
266	397.020	Communication Equip - WifCrk Mo Grs Up	\$2,416	R-266	\$0	\$2,416	100.0000%	\$0	\$2,416
267	398.000	Miscellaneous Equipment - Gen. Pit	\$98,305	R-267	-\$10	\$98,295	54.2243%	\$0	\$53,300
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$36,674,731	R-268	-\$36,674,731	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$75,876,714	R-269	-\$75,876,714	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$26,809,568	R-270	-\$26,809,568	\$0	100.0000%	\$0	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$8,333,333	R-271	-\$8,333,333	\$0	100.0000%	\$0	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$972,192	R-272	\$0	\$972,192	54.2243%	\$0	\$527,164
273		TOTAL GENERAL PLANT	\$202,132,563		-\$147,783,527	\$54,349,036		\$0	\$29,471,490
274		INCENTIVE COMPENSATION CAPITALIZATION							
275		ICC Adjustment	\$0	R-275	\$0	\$0	100.0000%	\$0	\$0
276		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
277		TOTAL DEPRECIATION RESERVE	\$2,818,570,904		-\$143,260,336	\$2,675,310,568		\$0	\$1,465,324,960

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-21	Boiler Plant - Hawthorn 5 Rebuild	312.030		\$2,506,420		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons)		\$2,800,000		\$0	
	2. To decrease reserve associated with the receipt of the SCR settlement (Lyons)		-\$293,580		\$0	
R-25	Access. Elect. Equip. - Hawthorn 5	315.010		\$6,261,650		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons)		\$6,689,344		\$0	
	2. To decrease reserve associated with the receipt of the Transformer settlement (Lyons)		-\$240,817		\$0	
	3. To remove reserve balance that was booked by the Company for the Transformer settlement (Cost of Removal) (Lyons)		-\$186,877		\$0	
R-33	Steam Production- Unit Trains- Electric	312.010		-\$38,597		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$38,597		\$0	
R-39	Steam Prod- Structures-Electric	311.000		-\$1,601,130		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$1,601,130		\$0	
R-40	Steam Prod- Turbogenerators- Elec	312.000		-\$2,392,330		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$2,392,330		\$0	
R-42	Steam Prod-Accessory Equip- Elec	315.000		-\$28,008		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$28,008		\$0	
R-43	Steam Prod-Misc Pwr Plt Equip- Elec	316.000		-\$80,147		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$80,147		\$0	
R-205	Structures & Improvements - TP	352.000		-\$8,278		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$8,278		\$0	
R-208	Station Equipment - Transmission Plant	353.000		-\$86,468		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$86,468		\$0	
R-212	Station Equipment - Communications	353.030		-\$9,921		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$9,921		\$0	
R-252	Office Furniture & Equipment - Gen. Plt	391.000		-\$862		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$862		\$0	
R-260	Stores Equipment - General Plant	393.000		-\$5		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$5		\$0	
R-262	Laboratory Equipment	395.000		-\$47		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$47		\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-263	Power Operated Equipment - Gen. Plt	396.000		-\$62,914		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$62,914		\$0	
R-264	Communication Equipment - Gen. Plt	397.000		-\$25,343		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$25,343		\$0	
R-267	Miscellaneous Equipment - Gen. Plt	398.000		-\$10		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$10		\$0	
R-268	EO-94-199 \$3.5 Million Amort- per year	399.000		-\$36,674,731		\$0
	1. Adjust prior 3.5 million Amortization in Case No. EO-94-199 identified in the Depreciation Reserve. This amount is reflected as an offset to rate base, Schedule 2. (Featherstone)		-\$36,674,731		\$0	
R-269	Reg Plant Additional Amort ER-2006-0314	399.100		-\$75,876,714		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$75,876,714		\$0	
R-270	Reg Plant Additional Amort ER-2007-0291	399.100		-\$26,809,568		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2007-0291 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$26,809,568		\$0	
R-271	Reg Plant Additional Amort ER-2009-0089	399.100		-\$8,333,333		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2009-0089 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$8,333,333		\$0	
Total Reserve Adjustments				-\$143,260,336		\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$50,941,030	25.21	13.85	11.36	0.031112	\$1,584,877
3	Federal, State & City Income Tax Withheld	\$13,269,984	25.21	13.63	11.58	0.031726	\$421,004
4	Other Employee Withholdings	\$11,207,387	25.21	13.63	11.58	0.031726	\$355,566
5	FICA Taxes Withheld-Employee	\$7,265,186	25.21	13.77	11.44	0.031342	\$227,705
6	Wolf Creek Oper Exp & Fuel	\$16,037,567	25.21	13.81	11.40	0.031233	\$500,901
7	Wolf Creek Fuel Outage Accrual	\$0	25.21	27.01	-1.80	-0.004932	\$0
8	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	25.21	13.81	11.40	0.031233	\$0
9	Accrued Vacation	\$5,651,411	25.21	344.83	-319.62	-0.875671	-\$4,948,777
10	Fuel- Coal	\$127,868,482	25.21	20.88	4.33	0.011865	\$1,517,160
11	Fuel - Purchased Gas	\$811,302	25.21	28.62	-3.41	-0.009342	-\$7,579
12	Fuel - Purchased Oil	\$4,823,868	25.21	8.50	16.71	0.045781	\$220,842
13	Purchased Power	\$11,158,617	25.21	30.72	-5.51	-0.015096	-\$168,450
14	Injuries and Damages	\$1,723,938	25.21	149.56	-124.35	-0.340685	-\$587,320
15	Pensions	\$34,241,297	25.21	51.74	-26.53	-0.072685	-\$2,488,829
16	OPEB's	\$8,144,475	25.21	178.44	-153.23	-0.419808	-\$3,419,116
17	Cash Vouchers	\$121,483,972	25.21	30.00	-4.79	-0.013123	-\$1,594,234
18	TOTAL OPERATION AND MAINT. EXPENSE	\$414,628,516					-\$8,386,250
19	TAXES						
20	FICA - Employer Portion	\$7,265,186	25.21	13.77	11.44	0.031342	\$227,705
21	Federal/State Unemployment Taxes	\$486,172	25.21	71.00	-45.79	-0.125452	-\$60,991
22	MO Gross Receipts Taxes- 6%	\$29,068,884	11.82	71.61	-59.79	-0.163808	-\$4,761,716
23	MO Gross Receipts Taxes- 4%	\$11,404,743	11.82	41.64	-29.82	-0.081699	-\$931,756
24	MO Gross Receipts Taxes- Other Cities	\$6,703,384	11.82	42.34	-30.52	-0.083616	-\$560,510
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$31,940,034	11.82	208.84	-197.02	-0.539781	-\$17,240,623
27	TOTAL TAXES	\$86,868,403					-\$23,327,891
28	OTHER EXPENSES						
29	Use Taxes	\$643,951	11.82	22.00	-10.18	-0.027890	-\$17,960
30	Sales Taxes	\$15,590,780	11.82	22.00	-10.18	-0.027890	-\$434,827
31	TOTAL OTHER EXPENSES	\$16,234,731					-\$452,787
32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$32,166,928
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$9,703,850	29.03	45.63	-16.60	-0.045479	-\$441,321
35	State Tax Offset	\$2,805,414	34.17	74.01	-39.84	-0.109151	-\$306,214
36	City Tax Offset	\$0	34.17	137.54	-103.37	-0.283205	\$0
37	Interest Expense Offset	\$70,806,364	29.03	86.55	-57.52	-0.157589	-\$11,158,304
38	TOTAL OFFSET FROM RATE BASE	\$83,315,628					-\$11,905,839
39	TOTAL CASH WORKING CAPITAL REQUIRED						\$44,072,767

Kansas City Power Light
 Case No. ER-2010-0355
 Test Year Decemeber 31, 2009
 Estimated True-Up Case at December 31, 2010
 Income Statement Detail

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non-Labor	Adj. Number	Total Company Adjustments (From Adj. Sch)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch)	MO Final Adj. Jurisdictional (HxI)	MO Adj. Juris. Labor	MO Adj. Non-Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Total Retail Rate Revenues- as Booked	\$0			Rev-2		\$0	100.0000%	\$0			
Rev-3	440.000	Retail Rate Revenue- Missouri as Booked	\$632,685,183			Rev-3		\$632,685,183	100.0000%	\$34,977,322	\$667,662,505		
Rev-4		Retail Rate Revenue- Kansas as booked	\$501,104,998			Rev-4		\$501,104,998	0.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$1,133,790,181					\$1,133,790,181		\$34,977,322	\$667,662,505		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	447.002	Firm Bulk Sales (Capacity & Fixed)	\$11,205,000			Rev-7		\$11,205,000	53.5000%	\$0	\$5,994,675		
Rev-8	447.012	Firm Bulk Sales (Energy)	\$42,100,865			Rev-8		\$42,100,865	56.9400%	\$2,643,330	\$26,615,563		
Rev-9	447.020	Other Firm Misc.	\$1,850,141			Rev-9		\$1,850,141	56.9400%	\$3,114,358	\$4,167,828		
Rev-10	447.030	SFR Off System Sales bk20	\$0			Rev-10		\$0	56.9400%	\$0	\$0		
Rev-13	447.000	Rev. On Transmission for KCPL	\$0			Rev-13		\$0	56.9400%	\$0	\$0		
Rev-14	447.101	Resales-Private Utilities	\$284,582			Rev-14		\$284,582	0.0000%	\$0	\$0		
Rev-15	447.102	Resales-Cooperatives	\$3,801,340			Rev-15		\$3,801,340	0.0000%	\$0	\$0		
Rev-16	447.103	Resales-Municipalities	\$1,665,208			Rev-16		\$1,665,208	0.0000%	\$0	\$0		
Rev-17	449.101	ProvforRate Refund- Residential	\$61,863			Rev-17		\$61,863	56.9400%	-\$35,225	\$0		
Rev-18	450.001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,597,420			Rev-18		\$1,597,420	100.0000%	\$25,885	\$1,623,305		
Rev-19	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,199,511			Rev-19		\$1,199,511	0.0000%	\$0	\$0		
Rev-20	451.001	Other Oper Revenues-Misc. Service-KS Only	\$267,053			Rev-20		\$267,053	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc. Service - MO Only	\$629,195			Rev-21		\$629,195	100.0000%	\$182,000	\$811,195		
Rev-22	451.001	Other Oper Revenues-Misc. Service-Alloc-Dist.	-\$27,500			Rev-22		-\$27,500	100.0000%	\$0	-\$27,500		
Rev-23	454.000	Rent From Electric Property - MO	\$416,241			Rev-23		\$416,241	100.0000%	\$0	\$416,241		
Rev-24	454.000	Rent From Electric Property - KS	\$284,358			Rev-24		\$284,358	0.0000%	\$0	\$0		
Rev-25	454.000	Rent From Electric Property - Allocated PROD	\$30,496			Rev-25		\$30,496	53.5000%	\$0	\$16,315		
Rev-26	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-26		\$6,785	53.5000%	\$0	\$3,630		
Rev-27	454.000	Rent From Electric Property - Allocated DIST	\$2,068,593			Rev-27		\$2,068,593	54.0069%	\$0	\$1,117,183		
Rev-28	456.000	Transmission For Others	\$10,204,945			Rev-28		\$10,204,945	53.5000%	\$0	\$5,459,646		
Rev-29	456.000	Other Electric Revenues - MO	\$258,165			Rev-29		\$258,165	100.0000%	\$136,325	\$394,490		
Rev-30	456.000	Other Electric Revenues-KS	\$114,480			Rev-30		\$114,480	0.0000%	\$0	\$0		
Rev-31	456.000	Other Electric Revenues-Alloc-Dist.	\$305,354			Rev-31		\$305,354	54.0069%	\$0	\$164,912		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$183,598,952					\$183,598,952		-\$21,267,756	\$79,366,557		
Rev-33		TOTAL OPERATING REVENUES	\$1,317,389,133					\$1,317,389,133		\$13,709,566	\$747,029,062		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Steam Operation- Suprv & Engineering	\$9,136,143	\$8,031,471	\$1,104,672	E-4	\$204,292	\$9,340,435	53.5000%	\$0	\$4,997,133	\$4,392,681	\$604,452
5	501.000	Fuel Expense-Coal	\$196,767,157	\$0	\$196,767,157	E-5	\$40,062,520	\$236,829,677	56.9400%	\$0	\$134,850,818	\$116,194	\$134,734,624
6	501.000	Fuel Expense-Oil	\$5,030,225	\$0	\$5,030,225	E-6	\$1,802,882	\$6,833,107	56.9400%	\$0	\$3,890,771	\$0	\$3,890,771
7	501.000	Fuel Expense- Gas	\$461,513	\$1,213	\$460,300	E-7	-\$461,513	\$0	56.9400%	\$0	\$0	\$691	-\$691
8	501.000	Fuel Expense-Residual	\$0	\$0	\$0	E-8	\$112,174	\$112,174	56.9400%	\$0	\$63,872	\$0	\$63,872
9	501.000	Fuel Handling, Limestone & Other	\$15,133,915	\$6,032,795	\$9,101,120	E-9	\$1,213,165	\$16,347,080	56.9400%	\$0	\$9,308,027	\$3,435,073	\$5,872,954
10	501.000	100% MO STB- (Surface Trsp Bound)	\$202,153	\$0	\$202,153	E-10	-\$202,153	\$0	100.0000%	\$0	\$0	\$0	\$0
11	501.000	100%-KS-STB- (Surface Trsp Bound)	-\$46,312	\$0	-\$46,312	E-11	\$0	-\$46,312	0.0000%	\$0	\$0	\$0	\$0
12	501.000	Fuel Expense Coal Inventory Adjust.-Origin	\$0	\$0	\$0	E-12	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense 2 - Unit Train Depreciation	\$954,115	\$0	\$954,115	E-13	-\$954,115	\$0	56.9400%	\$0	\$0	\$0	\$0

Highly Confidential Information designated by "*** **"

Kansas City Power Light
Case No. ER-2010-0355
Test Year December 31, 2009
Estimated True-Up Case at December 31, 2010
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (G+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
14	502.000	Steam Operating Expense	\$15,609,180	\$9,809,242	\$5,799,938	E-14	\$2,256,275	\$17,865,455	53.5000%	\$0	\$9,558,018	\$5,424,852	\$4,133,166
15	505.000	Steam Operating Electric Expense	\$6,520,925	\$5,067,742	\$1,453,183	E-15	\$755,461	\$7,276,386	53.5000%	\$0	\$3,892,866	\$2,802,952	\$1,089,914
16	506.000	Misc'l Other Power Expenses	\$10,595,342	\$5,926,222	\$4,669,120	E-16	\$856,834	\$11,452,176	53.5000%	\$0	\$6,126,914	\$3,277,697	\$2,849,217
17	507.000	Steam Operating Expense 2	\$146,172	\$0	\$146,172	E-17	\$0	\$146,172	53.5000%	\$0	\$78,202	\$0	\$78,202
18	509.000	Allowances	\$0	\$0	\$0	E-18	-\$4,145,821	-\$4,145,821	53.5000%	\$46,027	-\$2,171,987	\$0	-\$2,171,987
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$260,510,528	\$34,868,685	\$225,641,843		\$41,500,001	\$302,010,529		\$46,027	\$170,594,634	\$19,450,140	\$151,144,494
20		TOTAL STEAM POWER GENERATION	\$260,510,528	\$34,868,685	\$225,641,843		\$41,500,001	\$302,010,529		\$46,027	\$170,594,634	\$19,450,140	\$151,144,494
21		ELECTRIC MAINTENANCE EXPENSE											
22	510.000	Steam Maintenance Suprv & Engineering	\$5,841,668	\$4,211,808	\$1,629,860	E-22	\$33,302	\$5,874,970	53.5000%	\$0	\$3,143,109	\$2,328,615	\$814,494
23	511.000	Maintenance of Structures	\$4,404,072	\$1,317,419	\$3,086,653	E-23	\$777,067	\$5,181,139	53.5000%	\$0	\$2,771,909	\$728,660	\$2,043,249
24	512.000	Maintenance of Boiler Plant	\$25,832,366	\$8,570,148	\$17,262,218	E-24	\$6,550,073	\$32,382,439	53.5000%	\$0	\$17,324,605	\$4,740,104	\$12,584,501
25	513.000	Maintenance of Electric Plant	\$3,713,112	\$1,580,847	\$2,132,265	E-25	\$504,204	\$4,217,316	53.5000%	\$0	\$2,256,264	\$874,361	\$1,381,903
26	514.000	Maintenance of Miscellaneous Steam Plant	\$186,513	\$46,511	\$140,002	E-26	\$153,054	\$339,567	53.5000%	\$0	\$181,668	\$25,725	\$155,943
27		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$39,977,731	\$15,726,733	\$24,250,998		\$8,017,700	\$47,995,431		\$0	\$25,677,555	\$8,697,465	\$16,980,090
28		NUCLEAR POWER GENERATION											
29		OPERATION - NUCLEAR											
30	517.000	Prod Nuclear Operation- Superv & Engineer	\$6,065,017	\$5,024,938	\$1,040,079	E-30	\$622,620	\$6,687,637	53.5000%	\$0	\$3,577,886	\$3,021,444	\$556,442
31	518.000	Prod Nuclear - Nuclear Fuel Expense	\$16,123,415	\$0	\$16,123,415	E-31	\$11,981,880	\$28,105,295	56.9400%	\$0	\$16,003,155	\$0	\$16,003,155
32	518.000	Prod Nuclear-Disposal Costs	\$3,693,421	\$0	\$3,693,421	E-32	-\$3,693,421	\$0	53.5000%	\$0	\$0	\$0	\$0
33	518.000	KS DOE Refund	\$0	\$0	\$0	E-33	\$60,435	\$60,435	0.0000%	\$0	\$0	\$0	\$0
34	518.000	Cost of Oil	\$199,262	\$0	\$199,262	E-34	-\$199,262	\$0	53.5000%	\$0	\$0	\$0	\$0
35	519.000	Coolants and Water	\$2,447,327	\$1,668,268	\$779,059	E-35	\$252,010	\$2,699,337	53.5000%	\$0	\$1,444,146	\$1,027,349	\$416,797
36	520.000	Steam Expense	\$13,044,482	\$8,443,691	\$4,600,791	E-36	\$1,238,125	\$14,282,607	53.5000%	\$0	\$7,641,195	\$5,179,772	\$2,461,423
37	523.000	Electric Expense	\$931,435	\$879,630	\$51,805	E-37	\$121,173	\$1,052,608	53.5000%	\$0	\$563,146	\$535,430	\$27,716
38	524.000	Misc. Nuclear Power Expenses-Allocated	\$20,469,440	\$10,497,833	\$9,971,607	E-38	\$2,022,401	\$22,491,841	53.5000%	\$63,793	\$12,096,928	\$6,325,609	\$5,771,319
39	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-39	-\$122,847	\$1,158,417	100.0000%	\$0	\$1,158,417	\$0	\$1,158,417
40	524.000	Decommissioning-Kansas and FERC	\$2,419,192	\$0	\$2,419,192	E-40	\$0	\$2,419,192	0.0000%	\$0	\$0	\$0	\$0
41	524.000	Outage Reversal	-\$2,606,413	\$0	-\$2,606,413	E-41	\$0	-\$2,606,413	53.5000%	\$0	-\$1,394,431	\$0	-\$1,394,431
42	525.000	Rents	\$0	\$0	\$0	E-42	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
43		TOTAL OPERATION - NUCLEAR	\$64,067,842	\$26,514,360	\$37,553,482		\$12,283,114	\$76,350,956		\$63,793	\$41,090,442	\$16,089,604	\$25,000,838
44		MAINTENANCE - NP											
45	528.000	Prod Nuclear Maint- Suprv & Engineer	\$6,924,081	\$2,991,547	\$3,932,534	E-45	\$416,420	\$7,340,501	53.5000%	\$0	\$3,927,168	\$1,823,262	\$2,103,906
46	529.000	Prod Nuclear Maint- Maint of Structures	\$2,133,684	\$1,702,843	\$430,841	E-46	\$370,714	\$2,504,398	53.5000%	\$0	\$1,339,853	\$1,109,353	\$230,500
47	530.000	Prod Nuclear Maint- Maint Reactor Plant	\$4,599,469	\$1,669,848	\$2,929,621	E-47	\$2,006,450	\$6,605,919	53.5000%	\$145,618	\$3,679,785	\$1,080,329	\$2,599,456
48	531.000	Prod Nuclear Maint- Maintenance	\$4,251,519	\$1,508,627	\$2,742,892	E-48	\$324,997	\$4,576,516	53.5000%	\$0	\$2,448,436	\$980,989	\$1,467,447
49	532.000	Prod Nuclear Maint- Maint of Misc'l Plant	\$2,391,381	\$1,031,432	\$1,359,949	E-49	\$223,498	\$2,614,879	53.5000%	\$0	\$1,398,961	\$671,388	\$727,573
50		TOTAL MAINTENANCE - NP	\$20,300,134	\$8,904,297	\$11,395,837		\$3,342,079	\$23,642,213		\$145,618	\$12,794,203	\$5,665,321	\$7,128,882
51		TOTAL NUCLEAR POWER GENERATION	\$84,367,976	\$35,418,657	\$48,949,319		\$15,625,193	\$99,993,169		\$209,411	\$53,884,645	\$21,754,925	\$32,129,720
52		HYDRAULIC POWER GENERATION											
53		OPERATION - HP											
54		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		MAINTANENCE - HP											

Kansas City Power Light
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56		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		OTHER POWER GENERATION											
59		OPERATION - OP											
60	546.000	Prod Trubine Operation Suprv & Engineer	\$1,780,264	\$936,382	\$843,882	E-60	\$29,650	\$1,809,914	53.5000%	\$0	\$968,304	\$516,827	\$451,477
61	547.000	Other PowerOperation- Fuel Expense	\$11,483,195	\$118,622	\$11,364,573	E-61	-\$8,259,745	\$3,223,450	56.9400%	\$0	\$1,835,433	\$69,828	\$1,765,605
62	547.030	Fuel Hdng & Other - Hedging	\$1,249,568	\$1,249,568	\$0	E-62	\$1,980,458	\$3,230,026	56.9400%	\$0	\$1,839,177	\$711,504	\$1,127,673
63	548.000	Other Power Generation Expense	\$1,213,565	\$933,326	\$280,239	E-63	\$29,879	\$1,243,444	53.5000%	\$0	\$665,243	\$515,315	\$149,928
64	549.000	Misc Other Power Generation Expense	\$7,819,243	\$30,417	\$7,788,826	E-64	-\$7,498,971	\$320,272	53.5000%	\$0	\$171,346	\$16,824	\$154,522
65	550.000	Other Generation Rents	\$0	\$0	\$0	E-65	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
66		TOTAL OPERATION - OP	\$23,545,835	\$3,268,315	\$20,277,520		-\$13,718,729	\$9,827,106		\$0	\$5,479,503	\$1,830,298	\$3,649,205
67		MAINTANENCE - OP											
68	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	\$1,932,149	\$54,217	\$1,877,932	E-68	\$1,834	\$1,933,983	53.5000%	\$0	\$1,034,681	\$29,987	\$1,004,694
69	552.000	Other General Maintenance of Structures	\$68,920	\$28,706	\$40,214	E-69	\$971	\$69,891	53.5000%	\$0	\$37,391	\$15,877	\$21,514
70	553.000	Other General Maint of General Plant	\$893,597	\$373,194	\$520,403	E-70	\$12,319	\$905,916	53.5000%	\$0	\$484,665	\$206,249	\$278,416
71	554.000	Other Gen Maint Misc. Other General Plant	\$35,684	\$12,305	\$23,379	E-71	\$416	\$36,100	53.5000%	\$0	\$19,314	\$6,806	\$12,508
72		TOTAL MAINTANENCE - OP	\$2,930,350	\$468,422	\$2,461,928		\$15,540	\$2,945,890		\$0	\$1,576,051	\$258,919	\$1,317,132
73		TOTAL OTHER POWER GENERATION	\$26,476,185	\$3,736,737	\$22,739,448		-\$13,703,189	\$12,772,996		\$0	\$7,055,554	\$2,089,217	\$4,966,337
74		OTHER POWER SUPPLY EXPENSES											
75	555.001	Purchased Power-Energy	\$62,182,999		\$62,182,999	E-75	-\$55,067,943	\$7,115,056	56.9400%	\$0	\$4,051,313	\$0	\$4,051,313
76	555.002	Purchased Power-Capacity (Demand)	\$8,616,231	\$0	\$8,616,231	E-76	\$4,389,367	\$13,005,598	53.5000%	\$0	\$6,957,995	\$0	\$6,957,995
77	555.030	Purchased Power Energy (100% MO) Solar Ctrct	\$0	\$0	\$0	E-77	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
78	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-78	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
79	556.000	System Control and Load Dispatch	\$1,901,851	\$1,710,169	\$191,682	E-79	\$57,757	\$1,959,608	56.9400%	\$0	\$1,115,801	\$1,006,657	\$109,144
80	557.000	Other Expenses	\$4,406,027	\$3,586,152	\$819,875	E-80	\$112,120	\$4,518,147	56.9400%	\$0	\$2,572,633	\$2,105,403	\$467,230
81		TOTAL OTHER POWER SUPPLY EXPENSES	\$77,107,108	\$5,296,321	\$71,810,787		-\$50,508,699	\$26,598,409		\$0	\$14,697,742	\$3,112,060	\$11,585,682
82		TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395		\$931,006	\$489,370,534		\$255,438	\$271,910,130	\$55,103,807	\$216,806,323
83		TRANSMISSION EXPENSES											
84		OPERATION - TRANSMISSION EXP.											
85	560.000	Transmission Operation Suprv and Engrg	\$1,689,988	\$993,862	\$696,126	E-85	\$25,458	\$1,715,446	53.5000%	\$0	\$917,763	\$545,336	\$372,427
86	561.000	Transmission Operation- Load Dispatch	\$3,585,405	\$662,160	\$2,923,245	E-86	\$629,067	\$4,214,472	53.5000%	\$0	\$2,254,743	\$366,239	\$1,888,504
87	562.000	Transmission Operation- Station Expenses	\$300,630	\$204,348	\$96,282	E-87	\$6,912	\$307,542	53.5000%	\$0	\$164,535	\$113,024	\$51,511
88	563.000	Transmission Operation-Overhead Line Expense	\$232,783	\$6,418	\$226,365	E-88	\$217	\$233,000	53.5000%	\$0	\$124,655	\$3,550	\$121,105
89	564.000	Trans Oper-Underground Line Expense	\$16	\$1	\$15	E-89	\$0	\$16	53.5000%	\$0	\$9	\$1	\$8
90	565.000	Transmission of Electricity by Others	\$12,349,274	\$0	\$12,349,274	E-90	\$1,023,656	\$13,372,930	53.5000%	\$0	\$7,154,518	\$0	\$7,154,518
91	566.000	Misc. Transmission Expense	\$2,014,844	\$966,957	\$1,047,887	E-91	\$32,529	\$2,047,373	53.5000%	\$0	\$1,095,345	\$534,725	\$560,620
92	567.000	Transmission Operation Rents	\$2,424,391	\$0	\$2,424,391	E-92	\$0	\$2,424,391	53.5000%	\$0	\$1,297,049	\$0	\$1,297,049
93	575.000	Regional Transmission Operation	\$2,496,702	\$0	\$2,496,702	E-93	\$7,120	\$2,503,822	53.5000%	\$0	\$1,339,545	\$0	\$1,339,545
94		TOTAL OPERATION - TRANSMISSION EXP.	\$25,094,033	\$2,833,746	\$22,260,287		\$1,724,959	\$26,818,992		\$0	\$14,348,162	\$1,562,875	\$12,785,287
95		MAINTANENCE - TRANSMISSION EXP.											

Kansas City Power Light
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96	568.000	Transmission Maint-Suprv and Engrg	\$14,145	\$107	\$14,038	E-96	\$4	\$14,149	53.5000%	\$0	\$7,569	\$59	\$7,510
97	569.000	Transmission Maintenance of Structures	\$27,542	\$11,810	\$15,732	E-97	\$399	\$27,941	53.5000%	\$0	\$14,949	\$6,532	\$8,417
98	570.000	Transmission Maintenance of Station Equipment	\$497,463	\$282,242	\$215,221	E-98	\$9,547	\$507,010	53.5000%	\$0	\$271,250	\$156,107	\$115,143
99	571.000	Transmission Maintenance of Overhead Lines	\$1,919,141	\$50,689	\$1,868,452	E-99	\$1,715	\$1,920,856	53.5000%	\$0	\$1,027,658	\$28,036	\$999,622
100	572.000	Trans Maintenance of Underground Lines	\$128,063	\$1,831	\$126,232	E-100	\$62	\$128,125	53.5000%	\$0	\$68,547	\$1,013	\$67,534
101	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-101	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
102	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-102	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
103		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,586,354	\$346,679	\$2,239,675		\$11,727	\$2,598,081		\$0	\$1,389,973	\$191,747	\$1,198,226
104		TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962		\$1,736,686	\$29,417,073		\$0	\$15,738,135	\$1,754,622	\$13,983,513
105		DISTRIBUTION EXPENSES											
106		OPERATION - DIST. EXPENSES											
107	580.000	Distribution Operation - Supr & Engineering	\$2,579,176	\$2,235,971	\$343,205	E-107	\$67,565	\$2,646,741	54.5444%	\$0	\$1,443,649	\$1,256,450	\$187,199
108	581.000	Distribution Operation - Load Dispatching	\$1,032,010	\$715,293	\$316,717	E-108	\$24,195	\$1,056,205	54.0070%	\$0	\$570,424	\$399,375	\$171,049
109	582.000	Distribution Operation - Station Expense	\$512,108	\$124,291	\$387,817	E-109	\$4,204	\$516,312	56.8268%	\$0	\$293,404	\$73,020	\$220,384
110	583.000	Dist Operation Overhead Line Expense	\$1,485,853	\$1,100,102	\$385,751	E-110	\$37,215	\$1,523,068	54.2766%	\$0	\$826,670	\$617,297	\$209,373
111	584.000	Dist Operation Underground Line Expense	\$2,004,864	\$667,791	\$1,337,073	E-111	\$22,586	\$2,027,450	51.2198%	\$0	\$1,038,456	\$353,610	\$684,846
112	585.000	Distrib Oper Street Light & Signal Expense	\$12,147	\$11,048	\$1,099	E-112	\$374	\$12,521	26.7359%	\$0	\$3,348	\$3,054	\$294
113	586.000	Distribution Operation Meter Expense	\$1,575,926	\$1,352,774	\$223,152	E-113	\$45,759	\$1,621,685	54.4168%	\$0	\$882,469	\$761,037	\$121,432
114	587.000	Distrib Operation Customer Install Expense	\$399,516	\$349,711	\$49,805	E-114	\$11,829	\$411,345	71.8797%	\$0	\$295,674	\$259,874	\$35,800
115	588.000	Dist Operation Misc Distribution Expense	\$12,855,101	\$8,198,105	\$4,656,996	E-115	\$192,333	\$13,047,434	54.5444%	\$0	\$7,116,645	\$4,576,514	\$2,540,131
116	589.000	Distribution Operations Rents	\$47,287	\$1	\$47,286	E-116	\$0	\$47,287	54.0070%	\$0	\$25,539	\$1	\$25,538
117		TOTAL OPERATION - DIST. EXPENSES	\$22,503,988	\$14,755,087	\$7,748,901		\$406,060	\$22,910,048		\$0	\$12,496,278	\$8,300,232	\$4,196,046
118		MAINTENANCE - DISTRIB. EXPENSES											
119	590.000	Distribution Maint-Suprv & Engineering	\$70,834	\$61,220	\$9,614	E-119	\$2,071	\$72,905	52.6419%	\$0	\$38,379	\$33,318	\$5,061
120	591.000	Distribution Maintenance-Structures	\$1,141,122	\$287,139	\$853,983	E-120	\$9,713	\$1,150,835	52.5100%	\$0	\$604,303	\$155,877	\$448,426
121	592.000	Distribution Maintenance-Station Equipment	\$806,805	\$521,993	\$284,812	E-121	\$17,657	\$824,462	56.8268%	\$0	\$468,516	\$306,666	\$161,850
122	593.000	Distribution Maintenance-Overhead lines	\$16,776,707	\$2,673,980	\$14,102,727	E-122	\$90,450	\$16,867,157	54.2766%	\$0	\$9,154,920	\$1,500,439	\$7,654,481
123	593.000	Distribution Maint. Overhead lines- 100% MO	\$0	\$0	\$0	E-123	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
124	593.000	Dist. Maint Overhead Lines Veg.Mgmt 100% MO	\$0	\$0	\$0	E-124	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
125	594.000	Distrib Maint-Maintenance Underground Lines	\$2,273,339	\$1,236,283	\$1,037,056	E-125	\$41,780	\$2,315,119	51.2198%	\$0	\$1,185,799	\$654,621	\$531,178
126	594.000	Dist Maint. Underground Lines 100% MO	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
127	595.000	Distrib Maint-Maintenance Line Transformer	\$1,102,889	\$821,338	\$281,551	E-127	\$27,782	\$1,130,671	57.3628%	\$0	\$648,585	\$487,079	\$161,506
128	596.000	Distrib Maint- Maintenance St Lights/Signal	\$1,291,247	\$299,104	\$992,143	E-128	\$10,117	\$1,301,364	26.7359%	\$0	\$347,931	\$82,673	\$265,258
129	597.000	Distrib Maint-Maintenance of Meters	\$439,899	\$377,386	\$62,513	E-129	\$12,765	\$452,664	54.4168%	\$0	\$246,326	\$212,308	\$34,018
130	598.000	Distrib Maint-Maint Misc Distribution Plant	\$345,079	\$113,599	\$231,480	E-130	\$3,843	\$348,922	52.6419%	\$0	\$183,679	\$61,824	\$121,855
131		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,247,921	\$6,392,042	\$17,855,879		\$216,178	\$24,464,099		\$0	\$12,878,438	\$3,494,805	\$9,383,633
132		TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780		\$622,238	\$47,374,147		\$0	\$25,374,716	\$11,795,037	\$13,579,679
133		CUSTOMER ACCOUNTS EXPENSE											
134	901.000	Cust Acct-Suprv Meter Read Collection Misc	\$1,307,478	\$1,250,550	\$56,928	E-134	\$1,324,801	\$2,632,279	53.1465%	\$0	\$1,398,965	\$678,863	\$720,102
135	902.000	Cust Accts Meter Reading Expense	\$4,081,210	\$1,164,982	\$2,916,228	E-135	\$39,407	\$4,120,617	53.1465%	\$0	\$2,189,964	\$640,091	\$1,549,873
136	903.000	Customer Accts Records and Collection	\$12,163,465	\$7,306,196	\$4,857,269	E-136	\$299,474	\$12,462,939	53.1465%	\$0	\$6,623,616	\$4,009,352	\$2,614,264
137	903.000	Cust. Accts-100% MO	\$0	\$0	\$0	E-137	\$210,341	\$210,341	100.0000%	\$0	\$210,341	\$0	\$210,341
138	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$3,626,877	\$3,626,877	\$0	\$3,626,877
139	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-139	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

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140	905.000	Miscellaneous Customer Accts Expense	\$2,371	\$1,853	\$518	E-140	\$63	\$2,434	53.1465%	\$0	\$1,293	\$1,018	\$275
141		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943		\$1,874,086	\$19,428,610		\$3,626,877	\$14,051,056	\$5,329,324	\$8,721,732
142		CUSTOMER SERVICE & INFO. EXP.											
143	907.000	Customer Service Suprv	\$351,177	\$346,973	\$4,204	E-143	\$704	\$351,881	53.1465%	\$0	\$187,012	\$184,778	\$2,234
144	908.000	Customer Assistance Expense-100% MO	\$7,332,664	\$688,224	\$6,644,440	E-144	-\$14,671	\$7,317,993	100.0000%	\$0	\$7,317,993	\$701,890	\$6,616,103
145	908.000	Customer Assistance Expense-100% KS	\$0	\$0	\$0	E-145	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	908.000	Amortization of Deferred DSM 100% MO	\$0	\$0	\$0	E-146	-\$85,851	-\$85,851	100.0000%	\$2,240,873	\$2,155,022	\$0	\$2,155,022
147	908.000	Public Information	\$0	\$0	\$0	E-147	\$0	\$0	53.1465%	\$0	\$0	\$0	\$0
148	909.000	Information and Instruction Advertising	\$26,533	\$109,040	-\$82,507	E-148	-\$85,062	-\$58,529	53.1473%	\$0	-\$31,106	\$59,912	-\$91,018
149	909.000	Information & Instructional Advertising- 100% MO	\$0	\$0	\$0	E-149	\$192,084	\$192,084	100.0000%	\$0	\$192,084	\$0	\$192,084
150	910.000	Misc Customer Accounts and Info Exp	\$793,492	\$634,605	\$158,887	E-150	\$146,466	\$939,958	53.1465%	\$0	\$499,555	\$348,679	\$150,876
151		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,866	\$4,778,842	\$6,725,024		\$153,670	\$8,657,536		\$2,240,873	\$10,320,560	\$1,295,259	\$9,025,301
152		SALES EXPENSES											
153	911.000	Sales Supervision	\$77,054	\$76,760	\$294	E-153	\$2,596	\$79,650	53.1465%	\$0	\$42,331	\$42,175	\$156
154	912.000	Sales Demonstration and Selling	\$783,672	\$495,836	\$287,836	E-154	\$16,772	\$800,444	53.1465%	\$0	\$425,408	\$272,433	\$152,975
155	913.000	Sales Advertising Expense	\$13,546	\$0	\$13,546	E-155	-\$1,390	\$12,156	53.1473%	\$0	\$6,461	\$0	\$6,461
156	916.000	Miscellaneous Sales Expense	\$100,872	\$77,839	\$23,033	E-156	\$2,633	\$103,505	53.1473%	\$0	\$55,010	\$42,769	\$12,241
157		TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709		\$20,611	\$995,755		\$0	\$529,210	\$357,377	\$171,833
158		ADMIN. & GENERAL EXPENSES											
159		OPERATION- ADMIN. & GENERAL EXP.											
160	920.000	Admin & Gen-Administrative Salaries	\$41,428,417	\$35,359,396	\$6,069,021	E-160	-\$2,943,036	\$38,485,381	53.2177%	\$0	\$20,481,034	\$17,251,241	\$3,229,793
161	920.000	Admin & Gen-Admin. Salaries- 100% MO	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	-\$968,103	-\$968,103	\$0	-\$968,103
162	920.000	Admin & Gen- Admin. Salaries- 100% KS	\$0	\$0	\$0	E-162	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
163	921.000	Admin & General Off Supply- Allocated	\$1,719,630	\$13,336	\$1,706,294	E-163	\$8,279	\$1,727,909	57.0872%	\$0	\$986,415	-\$71,575	\$1,057,990
164	921.000	Admin & General Off Supply- 100% MO	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
165	921.000	Admin & General Off Supply- 100% KS	\$0	\$0	\$0	E-165	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
166	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-166	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
167	922.000	Admin Expense Transfer Credit	-\$7,785,174	-\$702,262	-\$7,082,912	E-167	\$905,424	-\$6,879,750	57.0872%	\$0	-\$3,927,457	\$115,979	-\$4,043,436
168	922.001	Admin Expense Transfer Credit 2	\$0	\$0	\$0	E-168	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
169	923.000	Outside Services Employed-Allocated	\$9,989,087	\$0	\$9,989,087	E-169	-\$1,326,445	\$8,662,642	57.0872%	\$0	\$4,945,260	\$0	\$4,945,260
170	923.000	Outside Services-100 % MO	\$0	\$0	\$0	E-170	\$52,564	\$52,564	100.0000%	\$0	\$52,564	\$0	\$52,564
171	923.000	Outside Services- 100% KS	\$0	\$0	\$0	E-171	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
172	924.000	Property Insurance	\$2,825,832	\$0	\$2,825,832	E-172	-\$324,312	\$2,501,520	53.8536%	\$0	\$1,347,159	\$0	\$1,347,159
173	925.000	Injuries and Damages	\$6,873,749	\$344,110	\$6,529,639	E-173	\$1,120,457	\$7,994,206	53.2177%	\$0	\$4,254,333	\$189,251	\$4,065,082
174	926.000	Employee Pensions and Benefits	\$60,579,649	-\$2,766,272	\$63,345,921	E-174	\$9,387,801	\$69,967,450	53.2177%	\$0	\$37,235,067	-\$1,089,175	\$38,324,242
175	926.010	Empl Ben-OPEB-MO	\$0	\$0	\$0	E-175	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
176	927.000	Franchise Requirements	\$0	\$0	\$0	E-176	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
177	928.003	Regulatory Comm Exp-FERC Assessment	\$880,858	\$948	\$879,910	E-177	\$163,111	\$1,043,969	56.9808%	\$0	\$594,862	\$540	\$594,322
178	928.000	Regulatory Comm Expense 100% Wholesale	\$0	\$0	\$0	E-178	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
179	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$870,604	\$0	\$870,604	E-179	\$0	\$870,604	0.0000%	\$0	\$0	\$0	\$0
180	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$932,359	\$1,440	\$930,919	E-180	-\$27,311	\$905,048	100.0000%	\$0	\$905,048	\$1,440	\$903,608
181	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$1,784,373	\$741,497	\$1,042,876	E-181	\$389,711	\$2,174,084	100.0000%	\$0	\$2,174,084	\$766,652	\$1,407,432
182	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$1,617,324	\$662,851	\$954,473	E-182	\$19,727	\$1,637,051	0.0000%	\$0	\$0	\$0	\$0
183	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$485,234	\$64,877	\$420,357	E-183	\$1,448	\$486,682	56.9808%	\$0	\$277,315	\$38,236	\$239,079

Kansas City Power Light
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
184	928.023	Regulatory Comm Expense- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-184	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
185	928.000	Regulatory Comm Expense-- Misc Regulatory Filings	\$0	\$0	\$0	E-185	\$1,215	\$1,215	53.3050%	\$0	\$648	\$648	\$0
186	928.003	Load Research Expenses- 100% to Missouri	\$53,394	\$35,909	\$17,485	E-186	\$1,736	\$55,130	100.0000%	\$0	\$55,130	\$37,645	\$17,485
187	928.000	Miscellaneous Commission Expense	\$52,352	\$51,052	\$1,300	E-187	\$0	\$52,352	53.3050%	\$0	\$27,906	\$27,213	\$693
188	929.000	Duplicate Charges-Credit	\$131	\$130	\$1	E-188	\$4	\$135	53.8536%	\$0	\$73	\$72	\$1
189	930.100	General Advertising Expense	\$272,117	\$171,070	\$101,047	E-189	-\$30,134	\$241,983	53.1473%	\$0	\$128,608	\$93,995	\$34,613
190	930.100	General Advertising Expense - 100% MO	-\$33,123	\$0	-\$33,123	E-190	\$33,123	\$0	100.0000%	\$0	\$0	\$0	\$0
191	930.200	Miscellaneous General Expense	\$6,963,167	\$54,933	\$6,908,234	E-191	-\$288,962	\$6,674,205	57.0872%	\$0	\$3,810,117	\$25,977	\$3,784,140
192	931.000	Admin & General Expense-Rents	\$7,931,737	\$0	\$7,931,737	E-192	-\$2,370,732	\$5,561,005	57.0872%	\$0	\$3,174,622	\$0	\$3,174,622
193	933.000	Transportation Expense	\$3,301	\$3,027,448	-\$3,024,147	E-193	-\$2,479,607	-\$2,476,306	53.2865%	\$0	-\$1,319,536	\$1,667,790	-\$2,987,326
194		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$137,445,018	\$37,060,463	\$100,384,555		\$2,294,061	\$139,739,079		-\$968,103	\$74,235,149	\$19,055,929	\$55,179,220
195		MAINT., ADMIN. & GENERAL EXP.											
196	935.000	Maintenance Of General Plant	\$4,648,251	\$148,431	\$4,499,820	E-196	-\$35,847	\$4,612,404	53.5417%	\$0	\$2,469,560	\$82,161	\$2,387,399
197		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820		-\$35,847	\$4,612,404		\$0	\$2,469,560	\$82,161	\$2,387,399
198		TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,269	\$37,208,894	\$104,884,375		\$2,258,214	\$144,351,483		-\$968,103	\$76,704,709	\$19,138,090	\$57,566,619
199		DEPRECIATION EXPENSE											
200	403.000	Depreciation Expense, Dep. Exp.	\$158,468,212	See note (1)	See note (1)	E-200	See note (1)	\$158,468,212	54.2243%	-\$5,792,011	\$80,136,268	See note (1)	See note (1)
201	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-201	\$0	\$0	100.0000%	-\$42,683	-\$42,683		
202	703.001	Other Depreciation	\$0			E-202	\$0	\$0	100.0000%	\$0	\$0		
203		TOTAL DEPRECIATION EXPENSE	\$158,468,212	\$0	\$0		\$0	\$158,468,212		-\$5,834,694	\$80,093,585	\$0	\$0
204		AMORTIZATION EXPENSE											
205	704.000	Amortization of Limited Term Plant-Allocated	\$1,486,293	\$0	\$1,486,293	E-205	-\$72,201	\$1,414,092	53.5000%	\$0	\$756,539	\$0	\$756,539
206	704.000	Regulatory Plan Credit Rate Amort KS-	\$22,500,000	\$0	\$22,500,000	E-206	\$0	\$22,500,000	0.0000%	\$0	\$0	\$0	\$0
207	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2009-0089	\$3,333,333	\$0	\$3,333,333	E-207	-\$3,333,333	\$0	100.0000%	\$0	\$0	\$0	\$0
208	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-208	-\$10,723,827	\$0	100.0000%	\$0	\$0	\$0	\$0
209	405.000	Misc Intangible Plant	\$0	\$0	\$0	E-209	\$0	\$0	53.7158%	\$0	\$0	\$0	\$0
210	707.400	Regulatory Credits	-\$8,590,216	\$0	-\$8,590,216	E-210	\$0	-\$8,590,216	0.0000%	\$0	\$0	\$0	\$0
211	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$21,679,061	\$0	\$21,679,061	E-211	-\$21,679,061	\$0	100.0000%	\$0	\$0	\$0	\$0
212	711.100	Accretion Exp-ARO	\$7,352,293	\$0	\$7,352,293	E-212	\$0	\$7,352,293	0.0000%	\$0	\$0	\$0	\$0
213		TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591		-\$35,808,422	\$22,676,169		\$0	\$756,539	\$0	\$756,539
214		OTHER OPERATING EXPENSES											
215	705.000	Amortization of Other Plant	\$11,411,264	\$0	\$11,411,264	E-215	-\$671,690	\$10,739,574	54.2243%	\$0	\$5,823,459	\$0	\$5,823,459
216	708.100	Taxes Other Than Income Taxes-Allocated	\$72,579,790	\$0	\$72,579,790	E-216	\$11,115,954	\$83,695,744	54.2243%	\$0	\$45,383,431	\$310,521	\$45,072,910
217	708.200	Gross Receipts Tax-100% MO	\$45,936,116	\$0	\$45,936,116	E-217	-\$45,936,116	\$0	100.0000%	\$0	\$0	\$0	\$0
218	708.300	KCMO City Earnings Tax-100% MO	\$191,661	\$0	\$191,661	E-218	-\$135,829	\$55,832	100.0000%	\$0	\$55,832	\$0	\$55,832
219		TOTAL OTHER OPERATING EXPENSES	\$130,118,831	\$0	\$130,118,831		-\$35,627,681	\$94,491,150		\$0	\$51,262,722	\$310,521	\$50,952,201
220		TOTAL OPERATING EXPENSE	\$1,079,070,261	\$168,736,439	\$751,865,610		-\$63,839,592	\$1,015,230,669		-\$679,609	\$548,741,362	\$95,084,037	\$371,563,740
221		NET INCOME BEFORE TAXES	\$238,318,872					\$302,158,464		\$14,389,175	\$200,287,700		
222		INCOME TAXES											

Kansas City Power Light
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Income Statement Detail

Schedule JPW2010-8-NP

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+I)+J	L MO Adj. Juris. Labor E+M+K	M MO Adj. Non Labor
223	709.100	Current Income Taxes	\$53,011,333	See note (1)	See note (1)	E-223	See note (1)	\$53,011,333	100.0000%	-\$39,057,556	\$13,953,777	See note (1)	See note (1)
224		TOTAL INCOME TAXES	\$53,011,333					\$53,011,333		-\$39,057,556	\$13,953,777		
225		DEFERRED INCOME TAXES											
226	710.100	Deferred Income Taxes - Def. Inc. Tax.	-\$6,773,746	See note (1)	See note (1)	E-226	See note (1)	-\$6,773,746	100.0000%	\$40,957,630	\$34,183,884	See note (1)	See note (1)
227	711.410	Amortization of Deferred ITC	-\$1,171,570			E-227		-\$1,171,570	100.0000%	-\$196,957	-\$1,368,527		
228	711.100	Amort of Excess Deferred Income Taxes	-\$548,897			E-228		-\$548,897	100.0000%	\$0	-\$548,897		
229	820.001	Amort. Of prior deferred taxes-Tax Rate Change	-\$4,266,604			E-229		-\$4,266,604	100.0000%	\$0	-\$4,266,604		
230	811.200	Amort of R&D Credits	-\$194,111			E-230		-\$194,111	100.0000%	\$0	-\$194,111		
231	809.000	Amortization of Cost of Removal-ER-2007-0291	\$354,438			E-231		\$354,438	100.0000%	\$0	\$354,438		
232		TOTAL DEFERRED INCOME TAXES	-\$12,600,490					-\$12,600,490		\$40,760,673	\$28,160,183		
233		NET OPERATING INCOME	\$197,908,029					\$261,747,621		\$12,686,058	\$169,473,740		

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

Kansas City Power Light
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-3	Retail Rate Revenue- Missouri as Booked	440.000	\$0	\$0	\$0	\$0	\$34,977,322	\$34,977,322
	1. To remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$46,708,268	
	2. Billing Adjustments (Won)		\$0	\$0		\$0	\$857,923	
	3. Large Customer Rate Swicth Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$3,864,456	
	4. Weather/ Rate Switch Adjustment (Lakhanpal)		\$0	\$0		\$0	\$15,479,458	
	5. Annualize for rate change (Lakhanpal)		\$0	\$0		\$0	\$68,263,111	
	6. Large Power Load Changes and New Customers (Lakhanpal)		\$0	\$0		\$0	\$1,099,260	
	7. 365 Days Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$2,458,422	
	8. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$2,308,716	
Rev-8	Firm Bulk Sales (Energy)	447.012	\$0	\$0	\$0	\$0	\$2,643,330	\$2,643,330
	1. To annualize firm bulk sales (Energy) (Harris)		\$0	\$0		\$0	\$2,643,330	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Other Firm Misc.	447.020	\$0	\$0	\$0	\$0	\$3,114,358	\$3,114,358
	1. To adjust for load regulation demand charges per Doug Jasa (Company). (Harris)		\$0	\$0		\$0	\$3,114,358	
Rev-11	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$14,146,727	\$14,146,727
	1. To reflect non-firm sales at the 25th percentile per Schnitzer model (Harris)		\$0	\$0		\$0	\$15,189,314	
	2. To adjust non-firm OSS for SPP off-system charges (Harris)		\$0	\$0		\$0	\$453,477	
	3. To adjust non-firm OSS for Purchases for resale (Harris)		\$0	\$0		\$0	-\$1,105,696	
	4. To adjust non-firm OSS for Revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$390,368	
Rev-12	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$41,481,156	-\$41,481,156
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the cost of non-firm off-system sales (Harris)		\$0	\$0		\$0	-\$41,481,156	
Rev-17	ProvforRate Refund- Residential	449.101	\$0	\$0	\$0	\$0	-\$35,225	-\$35,225
	1. To reverse test year inclusion of ProvforRate Refund, included in an adjustment by Hyneman (Prenger)		\$0	\$0		\$0	-\$35,225	
Rev-18	Other Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	\$25,885	\$25,885

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the Gross Receipt Taxes from the test year (McMellen)		\$0	\$0		\$0	-\$108,244	
	2. To adjust test year late payment fees (McMellen)		\$0	\$0		\$0	\$134,129	
Rev-21	Other Oper Revenues-Misc Service - MO Only	451.001	\$0	\$0	\$0	\$0	\$182,000	\$182,000
	1. To include In-Field Service Fees (McMellen)		\$0	\$0		\$0	\$182,000	
Rev-29	Other Electric Revenues - MO	456.000	\$0	\$0	\$0	\$0	\$136,325	\$136,325
	1. To reflect KCPL Adjustment R-78 100% MO for amortization on excess margins on Off-System Sales (Hyneman)		\$0	\$0		\$0	\$136,325	
E-4	Prod Steam Operation- Suprv & Engineering	500.000	\$179,147	\$25,145	\$204,292	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$179,147	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$25,145		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-5	Fuel Expense-Coal	501.000	\$204,064	\$39,858,456	\$40,062,520	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$204,064	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight-(Harris)		\$0	\$27,823,442		\$0	\$0	
	3. To annualize Fuel Expense-Unit Train Leases-(Harris)		\$0	\$7,633,282		\$0	\$0	
	4. To annualize Fuel Expense-Unit Train Maint. (Harris)		\$0	\$4,425,275		\$0	\$0	
	5. To annualize Fuel Expense-Unit Train Property Tax (Harris)		\$0	-\$23,543		\$0	\$0	
E-6	Fuel Expense-Oil	501.000	\$0	\$1,802,882	\$1,802,882	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil (Harris)		\$0	\$1,802,882		\$0	\$0	
E-7	Fuel Expense- Gas	501.000	\$0	-\$461,513	-\$461,513	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas (Harris)		\$0	-\$461,513		\$0	\$0	
E-8	Fuel Expense-Residual	501.000	\$0	\$112,174	\$112,174	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$112,174		\$0	\$0	
E-9	Fuel Handling, Limestone & Other	501.000	\$0	\$1,213,165	\$1,213,165	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$1,213,165		\$0	\$0	

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E-10	100% MO STB- (Surface Trsp Bound)	501.000	\$0	-\$202,153	-\$202,153	\$0	\$0	\$0
	1. To remove impact of STB settlement (Hyneman)		\$0	-\$202,153		\$0	\$0	
E-13	Fuel Expense 2- Unit Train Depreciation	501.000	\$0	-\$954,115	-\$954,115	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$954,115		\$0	\$0	
E-14	Steam Operating Expense	502.000	\$330,669	\$1,925,606	\$2,256,275	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$331,776	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$1,925,606		\$0	\$0	
	3. To recognize KCPL adjustment 11-Steam Oper-AQC (Majors)		-\$1,107	\$0		\$0	\$0	
E-15	Steam Operating Electric Expense	505.000	\$171,421	\$584,040	\$755,461	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$171,421	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$584,040		\$0	\$0	
E-16	Misc Other Power Expenses	506.000	\$200,314	\$656,520	\$856,834	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$200,314	\$0		\$0	\$0	
	2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$656,520		\$0	\$0	
E-18	Allowances	509.000	\$0	-\$4,145,821	-\$4,145,821	\$0	\$46,027	\$46,027
	1. Amortization of SO2 Proceeds (Harris)		\$0	-\$4,145,821		\$0	\$0	
	2. Amortization of SO2 Proceeds (Harris)		\$0	\$0		\$0	\$46,027	
E-22	Steam Maintenance Suprv & Engineering	510.000	\$140,744	-\$107,442	\$33,302	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$140,744	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$182,285		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$74,843		\$0	\$0	
E-23	Maintenance of Structures	511.000	\$44,563	\$732,504	\$777,067	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$44,563	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense (Lyons)		\$0	-\$215,511		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$948,015		\$0	\$0	
E-24	Maintenance of Boiler Plant	512.000	\$289,859	\$6,260,214	\$6,550,073	\$0	\$0	\$0

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	1.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$2,609,208		\$0	\$0	
	2. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$3,651,006		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$289,859	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-25	Maintenance of Electric Plant	513.000	\$53,473	\$450,731	\$504,204	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$53,473	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$178,275		\$0	\$0	
	3. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$272,456		\$0	\$0	
E-26	Maintenance of Miscellaneous Steam Plant	514.000	\$1,573	\$151,481	\$153,054	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,573	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$123,907		\$0	\$0	
	3. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$27,574		\$0	\$0	
E-30	Prod Nuclear Operation- Superv & Engineer	517.000	\$622,620	\$0	\$622,620	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$622,620	\$0		\$0	\$0	
E-31	Prod Nuclear - Nuclear Fuel Expense	518.000	\$0	\$11,981,880	\$11,981,880	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$11,981,880		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-32	Prod Nuclear-Disposal Costs	518.000	\$0	-\$3,693,421	-\$3,693,421	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$3,693,421		\$0	\$0	
E-33	KS DOE Refund	518.000	\$0	\$60,435	\$60,435	\$0	\$0	\$0
	1. To annualize Fuel Expense-DOE Refund-(Harris)		\$0	\$60,435		\$0	\$0	
E-34	Cost of Oil	518.000	\$0	-\$199,262	-\$199,262	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$199,262		\$0	\$0	
E-35	Coolants and Water	519.000	\$252,010	\$0	\$252,010	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$252,010	\$0		\$0	\$0	
E-36	Steam Expense	520.000	\$1,238,125	\$0	\$1,238,125	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,238,125	\$0		\$0	\$0	
E-37	Electric Expense	523.000	\$121,173	\$0	\$121,173	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$121,173	\$0		\$0	\$0	
E-38	Misc. Nuclear Power Expenses Allocated	524.000	\$1,325,736	\$696,665	\$2,022,401	\$0	\$63,793	\$63,793
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,325,736	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 Nuclear Gen (Majors)		\$0	-\$2,151		\$0	\$0	
	3. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$63,793	
	4. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$698,816		\$0	\$0	
E-39	Decommissioning-Missouri	524.000	\$0	-\$122,847	-\$122,847	\$0	\$0	\$0
	1. To adjust Nuclear decommissioning expense (Lyons)		\$0	-\$122,847		\$0	\$0	
E-45	Prod Nuclear Maint- Suprv & Engineer	528.000	\$416,420	\$0	\$416,420	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$416,420	\$0		\$0	\$0	
E-46	Prod Nuclear Maint- Maint of Structures	529.000	\$370,714	\$0	\$370,714	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$370,714	\$0		\$0	\$0	
E-47	Prod Nuclear Maint- Maint Reactor Plant	530.000	\$349,458	\$1,656,992	\$2,006,450	\$0	\$145,618	\$145,618
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$349,458	\$0		\$0	\$0	
	2. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$145,618	
	3. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$1,656,992		\$0	\$0	
E-48	Prod Nuclear Maint- Maintenance	531.000	\$324,997	\$0	\$324,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$324,997	\$0		\$0	\$0	
E-49	Prod Nuclear Maint- Maint of Misc'l Plant	532.000	\$223,498	\$0	\$223,498	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$223,498	\$0		\$0	\$0	
E-60	Prod Turbine Operation Suprv & Engineer	546.000	\$29,650	\$0	\$29,650	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,650	\$0		\$0	\$0	
E-61	Other Power Operation- Fuel Expense	547.000	\$4,012	-\$8,263,757	-\$8,259,745	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,012	\$0		\$0	\$0	
	2. To annualize Fuel Expense-Oil-(Harris)		\$0	\$886,200		\$0	\$0	
	3. To annualize Fuel Expense-Gas (Harris)		\$0	-\$9,103,723		\$0	\$0	
	4. To annualize Fuel Expense-Ammonia (Harris)		\$0	-\$46,234		\$0	\$0	
E-62	Fuel Hdng & Other - Hedging	547.030	\$0	\$1,980,458	\$1,980,458	\$0	\$0	\$0
	1. To annualize Fuel Expense-SSGCP Transport (Harris)		\$0	\$2,622,058		\$0	\$0	
	2. To annualize Fuel Expense-MGE- (Harris)		\$0	\$89,588		\$0	\$0	
	3. To annualize Fuel Expense-Hedge Program (Harris)		\$0	-\$731,188		\$0	\$0	
E-63	Other Power Generation Expense	548.000	\$29,879	\$0	\$29,879	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,879	\$0		\$0	\$0	
E-64	Misc Other Power Generation Expense	549.000	\$1,029	-\$7,500,000	-\$7,498,971	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,029	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Wind Gen (Majors)		\$0	-\$7,500,000		\$0	\$0	
E-68	Other Maint-Supr. Eng. Struct Gen & Misc.	551.000	\$1,834	\$0	\$1,834	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,834	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-69	Other General Maintenance of Structures	552.000	\$971	\$0	\$971	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$971	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-70	Other General Maint of General Plant	553.000	\$12,319	\$0	\$12,319	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,319	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-71	Other Gen Maint Misc. Other General Plant	554.000	\$416	\$0	\$416	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$416	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-75	Purchased Power-Energy	555.001	\$0	-\$55,067,943	-\$55,067,943	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. Annualize Purchased Power Capacity-Energy (Harris)		\$0	-\$55,067,943		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-76	Purchased Power-Capacity (Demand)	555.002	\$0	\$4,389,367	\$4,389,367	\$0	\$0	\$0
	1. Annualize Purchased Power Capacity Expense (Harris)		\$0	\$4,389,367		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	System Control and Load Dispatch	556.000	\$57,757	\$0	\$57,757	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,757	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-80	Other Expenses	557.000	\$111,430	\$690	\$112,120	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$121,113	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Prod-Other Expense (Majors)		-\$9,683	\$0		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$690		\$0	\$0	
E-85	Transmission Operation Suprv and Engrg	560.000	\$25,458	\$0	\$25,458	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,476	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Suprv and Engrg- (Majors)		-\$8,018	\$0		\$0	\$0	
E-86	Transmission Operation- Load Dispatch	561.000	\$22,398	\$606,669	\$629,067	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,398	\$0		\$0	\$0	
	2. Update SPP admin fees through Known and Measureable period June 30, 2010 (Harris)		\$0	\$606,669		\$0	\$0	
E-87	Transmission Operation- Station Expenses	562.000	\$6,912	\$0	\$6,912	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,912	\$0		\$0	\$0	

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E-88	Transmission Operation-Overhead Line Expense	563.000	\$217	\$0	\$217	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$217	\$0		\$0	\$0	
E-90	Transmission of Electricity by Others	565.000	\$0	\$1,023,656	\$1,023,656	\$0	\$0	\$0
	1. To arrive at KCPL's Annual Transmission Revenue Requirement (ATAR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (McKinnie)		\$0	\$0		\$0	\$0	
	2. Adjust to Known and Measureable Period (Harris)		\$0	\$1,023,656		\$0	\$0	
E-91	Miscel. Transmission Expense	566.000	\$32,529	\$0	\$32,529	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,529	\$0		\$0	\$0	
E-93	Regional Transmission Operation	575.000	\$0	\$7,120	\$7,120	\$0	\$0	\$0
	1. Update SPP Admin Fees through Known and Measureable ended June 30, 2010 (Harris)		\$0	\$7,120		\$0	\$0	
E-96	Transmission Maint-Suprv and Engrg	568.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-97	Transmission Maintenance of Structures	569.000	\$399	\$0	\$399	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$399	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-98	Transmission Maintenance of Station Equipment	570.000	\$9,547	\$0	\$9,547	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,547	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-99	Transmission Maintenance of Overhead Lines	571.000	\$1,715	\$0	\$1,715	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,715	\$0		\$0	\$0	
	No Adjusment		\$0	\$0		\$0	\$0	
E-100	Trans Maintenance of Underground Lines	572.000	\$62	\$0	\$62	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$62	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-107	Distribution Operation - Supr. & Engineering	580.000	\$67,565	\$0	\$67,565	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$67,565	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Distribution Operation - Load Dispatching	581.000	\$24,195	\$0	\$24,195	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,195	\$0		\$0	\$0	
E-109	Distribution Operation - Station Expense	582.000	\$4,204	\$0	\$4,204	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,204	\$0		\$0	\$0	
E-110	Dist Operation Overhead Line Expense	583.000	\$37,215	\$0	\$37,215	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$37,215	\$0		\$0	\$0	
E-111	Dist Operation Underground Line Expense	584.000	\$22,586	\$0	\$22,586	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,586	\$0		\$0	\$0	
E-112	Distrib Oper Street Light & Signal Expense	585.000	\$374	\$0	\$374	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$374	\$0		\$0	\$0	
E-113	Distribution Operation Meter Expense	586.000	\$45,759	\$0	\$45,759	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$45,759	\$0		\$0	\$0	
E-114	Distrib Operation Customer Install Expense	587.000	\$11,829	\$0	\$11,829	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,829	\$0		\$0	\$0	
E-115	Dist Operation Miscel Distribution Expense	588.000	\$192,333	\$0	\$192,333	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$205,579	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Distr Oper Expense (Majors)		-\$13,246	\$0		\$0	\$0	
E-119	Distribution Maint-Suprv & Engineering	590.000	\$2,071	\$0	\$2,071	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,071	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-120	Distribution Maintenance-Structures	591.000	\$9,713	\$0	\$9,713	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,713	\$0		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
E-121	Distribution Maintenance-Station Equipment	592.000	\$17,657	\$0	\$17,657	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$17,657	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-122	Distribution Maintenance-Overhead Lines	593.000	\$90,450	\$0	\$90,450	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$90,450	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-125	Distrib Maint-Maintenance Underground Lines	594.000	\$41,780	\$0	\$41,780	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$41,780	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-127	Distrib Maint-Maintenance Line Transformer	595.000	\$27,782	\$0	\$27,782	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,782	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-128	Distrib Maint- Maintenance St Lights/Signal	596.000	\$10,117	\$0	\$10,117	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,117	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-129	Distrib Maint-Maintenance of Meters	597.000	\$12,765	\$0	\$12,765	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,765	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-130	Distrib Maint-Maint Misc Distribution Plant	598.000	\$3,843	\$0	\$3,843	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,843	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-134	Cust Acct-Suprv Meter Read Collection Misc	901.000	\$26,792	\$1,298,009	\$1,324,801	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,753	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Lyons)		\$0	\$92,144		\$0	\$0	
	3. To include test year amount of KCREC bank fees (Lyons)		\$0	\$1,205,865		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors)		-961	\$0		\$0	\$0	
E-135	Cust Accts Meter Reading Expense	902.000	\$39,407	\$0	\$39,407	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$39,407	\$0		\$0	\$0	
E-136	Customer Accts Records and Collection	903.000	\$237,767	\$81,707	\$299,474	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$9,216	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$61,707		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$246,983	\$0		\$0	\$0	
E-137	Cust. Accts-100% MO	903.000	\$0	\$210,341	\$210,341	\$0	\$0	\$0
	1. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger)		\$0	\$210,341		\$0	\$0	
E-138	Uncollectible Accounts-MO 100%	904.000	\$0	\$0	\$0	\$0	\$3,626,877	\$3,626,877
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$3,626,877	
E-140	Miscellaneous Customer Accts Expense	905.000	\$63	\$0	\$63	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$63	\$0		\$0	\$0	
E-143	Customer Service Suprv	907.000	\$704	\$0	\$704	\$0	\$0	\$0
	1. To recognize KCPL Adjustment 11-Customer Service Supervision (Majors)		-\$11,033	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$11,737	\$0		\$0	\$0	
E-144	Customer Assistance Expense-100% MO	908.000	\$13,666	-\$28,337	-\$14,671	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,628	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Meter Reading Assistance (Majors)		\$38	\$0		\$0	\$0	
	3. To adjust test year and remove a portion of the expenses regarding Connections program to be capitalized (Prenger)		\$0	-\$28,337		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-146	Amortization of Deferred DSM 100% MO	908.000	\$0	-\$85,851	-\$85,851	\$0	\$2,240,873	\$2,240,873

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	1. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$76,534		\$0	\$0	
	2. To remove test year per book amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$239,667	
	3. To remove test year per book amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$448,625	
	4. To remove test year per book amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$326,627	
	5. To include Staff's level of amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	\$239,666	
	6. To include Staff's level of amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	\$448,625	
	7. To include Staff's level of amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	\$193,663	
	8. To include Staff's level of amortization for Vintage 4 ER-2010-0355 DSM deferral (Hyneman)		\$0	\$0		\$0	\$1,160,030	
	9. To include annual AFUDC return on Vintage 1 ER-2006-0314 DSM deferral		\$0	\$0		\$0	\$103,930	
	10. To include annual AFUDC return on Vintage 2 ER-2007-0291 DSM deferral		\$0	\$0		\$0	\$223,079	
	11. To include annual AFUDC return on Vintage 3 ER-2009-0089 DSM deferral		\$0	\$0		\$0	\$117,699	
	12. To include annual AFUDC return on Vintage 4 ER-2010-0355 DSM deferral		\$0	\$0		\$0	\$769,100	
	13. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$9,317		\$0	\$0	
E-148	Information and Instruction Advertising	909.000	\$3,688	-\$88,750	-\$85,062	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1.To remove general advertising expenses from Account 909 that are dealing with CEP and Energy Efficiency and should be capitalized (Prenger)		\$0	-\$88,750		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$3,688	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-149	Information & Instructional Advertising- 100% MO	909.000	\$0	\$192,084	\$192,084	\$0	\$0	\$0
	1. Remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314		\$0	\$0	
	2. To include KCPL adjustment 11-Informational Advertising (Majors/Prenger)		\$0	\$246,398		\$0	\$0	
E-150	Misc Customer Accounts and Info Exp	910.000	\$21,466	\$125,000	\$146,466	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$21,466	\$0		\$0	\$0	

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	2. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$125,000		\$0	\$0	
E-153	Sales Supervision	911.000	\$2,596	\$0	\$2,596	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger)		\$2,596	\$0		\$0	\$0	
E-154	Sales Demonstration and Selling	912.000	\$16,772	\$0	\$16,772	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,772	\$0		\$0	\$0	
E-155	Sales Advertising Expense	913.000	\$0	-\$1,390	-\$1,390	\$0	\$0	\$0
	1. To reflect Known and Measureable advertising amounts for account 913.000 (Prenger)		\$0	-\$1,390		\$0	\$0	
E-156	Miscellaneous Sales Expense	916.000	\$2,633	\$0	\$2,633	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,633	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-160	Admin & Gen-Administrative Salaries	920.000	-\$2,943,036	\$0	-\$2,943,036	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$37,890	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 (Majors)		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,018,295	\$0		\$0	\$0	
	4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger)		-\$4,020,408	\$0		\$0	\$0	
	5. To recognize CS-11 (Majors)		\$96,967	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-161	Admin & Gen-Admin. Salaries- 100% MO	920.000	\$0	\$0	\$0	\$0	-\$968,103	-\$968,103
	1. To remove talent assessment amortization amount included in test year expenses (Hyneman)		\$0	\$0		\$0	-\$968,103	
E-163	Admin & General Off Supply- Allocated	921.000	-\$138,714	\$146,993	\$8,279	\$0	\$0	\$0
	1. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$16,485		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To recognize KCPL adjustment 11-Office Expenses (Majors)		-\$138,791	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$98,478		\$0	\$0	
	5. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$65,000		\$0	\$0	
E-167	Admin Expense Transfer Credit	922.000	\$905,424	\$0	\$905,424	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$23,755	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors)		\$929,179	\$0		\$0	\$0	
E-169	Outside Services Employed-Allocated	923.000	\$0	-\$1,326,445	-\$1,326,445	\$0	\$0	\$0
	1. To remove costs of advanced coal tax arbitration (Majors)		\$0	-\$456,647		\$0	\$0	
	2. To include KCPL Adjustment 11 (Majors)		\$0	-\$314,346		\$0	\$0	
	3. 3 Year Amortization of Legal Fee Reimbursement (Prenger) (CS-115)		\$0	-\$555,452		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-170	Outside Services-100% MO	923.000	\$0	\$52,564	\$52,564	\$0	\$0	\$0
	1. An adjustment to normalize expenses related to R&D 2000-2004 Tax Credits (Hyneman)		\$0	\$52,564		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-172	Property Insurance	924.000	\$0	-\$324,312	-\$324,312	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance (Lyons)		\$0	-\$458,309		\$0	\$0	
	2. KCPL Share of Iatan 2 Property Insurance-projected Decemeber 31 True-Up (Lyons)		\$0	\$133,997		\$0	\$0	
E-173	Injuries and Damages	925.000	\$11,506	\$1,108,951	\$1,120,457	\$0	\$0	\$0
	1. To include an annualized level of insurance premiums (Lyons)		\$0	-\$615,398		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,506	\$0		\$0	\$0	
	3. To include an annualized amount for injuries & damages (Lyons)		\$0	\$1,724,349		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property (Lyons)		\$0	\$0		\$0	\$0	
E-174	Employee Pensions and Benefits	926.000	\$719,632	\$8,668,169	\$9,387,801	\$0	\$0	\$0
	1. To remove SERP accruals, costs booked in 2009 test year (Hyneman)		\$0	-\$896,324		\$0	\$0	
	2. To include SERP costs based on actual payments made (Hyneman)		\$0	\$168,140		\$0	\$0	
	3. To amortize the FAS 87 Regulatory Asset over 5 years (Harrison)		\$0	\$2,237,011		\$0	\$0	

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	4. To reflect the FAS 87 pension expense cost at the 2010 level (Harrison)		\$0	\$2,671,680		\$0	\$0	
	5. To amortize the FAS 88 pension costs over 5 years (Harrison)		\$0	\$3,508,210		\$0	\$0	
	6. To reflect the FAS 158 remeasurement pension expense at the 2010 level (Harrison)		\$0	\$1,121,527		\$0	\$0	
	7. To reflect the FAS 158 remeasurement FAS 106 expense at the 2010 level (Harrison)		\$0	\$183,260		\$0	\$0	
	8. To reflect FAS 106 costs for 2010 (Harrison)		\$0	-\$325,335		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	9. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,109	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	10. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$84,905	\$0		\$0	\$0	
	11. To include KCPL Adjustment 11-PR Tax Pens & Bens (Majors)		-\$9,895	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	12. To remove portion of KCPL incentive compensation (Prenger)		-\$1,747,489	\$0		\$0	\$0	
	13. To adjust for calculated level of medical and other benefits (Prenger)		\$2,109,645	\$0		\$0	\$0	
	14. To adjust for calculated level of benefits billed from WCNO (Prenger)		\$278,357	\$0		\$0	\$0	
E-177	Regulatory Comm Exp-FERC Assessment	928.003	\$0	\$163,111	\$163,111	\$0	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended June 2010 (Prenger)		\$0	\$163,111		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-180	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	-\$27,311	-\$27,311	\$0	\$0	\$0
	1. Annualize MPSC Assessment to fiscal year 2011 assessment amount-KCPL (Prenger)		\$0	-\$27,311		\$0	\$0	
E-181	Reg Comm Exp- Mo.Proceeding,100% to MO	928.011	\$25,155	\$364,556	\$389,711	\$0	\$0	\$0
	1. To recognize KCPL adjustment 11-MO Proceedings (Majors/Hyneman)		\$0	-\$5,659		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to reflect Staff's annualized level (Prenger)		\$25,155	\$0		\$0	\$0	
	3. To remove Test Year Amortization of 2007 Rate Case Expense (ER-2007-0291) (Majors)		\$0	-\$348,647		\$0	\$0	
	4. To remove Test Year Amortization of 2009 Rate Case Expense (ER-2009-0089) (Majors)		\$0	-\$174,332		\$0	\$0	
	5. To include 2009 Rate Case Expense Amortization (ER-2009-0089) (Majors)		\$0	\$522,995		\$0	\$0	
	6. To include 2010 Rate Case Expense Amortization (ER-2010-0355)		\$0	\$370,199		\$0	\$0	
E-182	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$22,421	-\$2,694	\$19,727	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,421	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-KS Proceedings (Majors)		\$0	-\$2,694		\$0	\$0	
E-183	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$2,227	-\$779	\$1,448	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,227	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-FERC Proceedings (Majors)		\$0	-\$779		\$0	\$0	
E-185	Regulatory Comm Expense- Misc Regulatory Filings	928.000	\$1,215	\$0	\$1,215	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,215	\$0		\$0	\$0	
E-186	Load Research Expenses- 100% to Missouri	928.003	\$1,736	\$0	\$1,736	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,736	\$0		\$0	\$0	
E-188	Duplicate Charges-Credit	929.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
E-189	General Advertising Expense	930.100	\$5,787	-\$35,921	-\$30,134	\$0	\$0	\$0
	1. To reflect the Known and Measureable advertising costs for account 930 (Prenger)		\$0	-\$35,921		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,787	\$0		\$0	\$0	
E-190	General Advertising Expense - 100% MO	930.100	\$0	\$33,123	\$33,123	\$0	\$0	\$0

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	1. To recognize KCPL adjustment 11-Advertising (Majors/Prenger)		\$0	\$33,123		\$0	\$0	
E-191	Miscellaneous General Expense	930.200	-\$9,429	-\$279,633	-\$288,962	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,858	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$250,215		\$0	\$0	
	3. To recognize KCPL adjustment 11- Board of Dir Fees (Majors)		-\$4,497	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Misc. A&G (Majors)		-\$6,790	\$0		\$0	\$0	
	5. To remove KCPL Dollar-Aide Dues and Donations contributions (Prenger)		\$0	-\$29,318		\$0	\$0	
E-192	Admin & General Expense-Rents	931.000	\$0	-\$2,370,732	-\$2,370,732	\$0	\$0	\$0
	1. Normalize lease Expense for One KC Place Building (Prenger)		\$0	-\$1,611,933		\$0	\$0	
	2. To Recognize Abatement Period for One KC Place (Prenger)		\$0	-\$569,030		\$0	\$0	
	3. To reflect CS-11 Leases (Majors)		\$0	-\$189,769		\$0	\$0	
E-193	Transportation Expense	933.000	\$102,406	-\$2,582,013	-\$2,479,607	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$102,406	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,582,013		\$0	\$0	
E-196	Maintenance Of General Plant	935.000	\$5,021	-\$40,868	-\$35,847	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,021	\$0		\$0	\$0	
	2. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$40,868		\$0	\$0	
E-200	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$5,792,011	-\$5,792,011
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$5,792,011	
E-201	Hawthorn 5 Settlement-Depreciation	403.000	\$0	\$0	\$0	\$0	-\$42,683	-\$42,683
	1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons)		\$0	\$0		\$0	-\$13,665	
	2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons)		\$0	\$0		\$0	-\$29,018	
E-205	Amortization of Limited Term Plant-Allocated	704.000	\$0	-\$72,201	-\$72,201	\$0	\$0	\$0
	1. Amortization of Limited Term Plant- Allocated		\$0	-\$72,201		\$0	\$0	
E-207	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2009-0089	704.000	\$0	-\$3,333,333	-\$3,333,333	\$0	\$0	\$0

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. ER-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$3,333,333		\$0	\$0	
E-208	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291	704.000	\$0	-\$10,723,827	-\$10,723,827	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$10,723,827		\$0	\$0	
E-211	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	704.000	\$0	-\$21,679,061	-\$21,679,061	\$0	\$0	\$0
	1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355		\$0	-\$21,679,061		\$0	\$0	
E-215	Amortization of Other Plant	705.000	\$0	-\$671,690	-\$671,690	\$0	\$0	\$0
	1. To reflect KCPL adjustment to account 405-Other Electric Plant		\$0	-\$671,690		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-216	Taxes Other Than Income Taxes-Allocated	708.100	\$572,660	\$10,543,294	\$11,115,954	\$0	\$0	\$0
	1. To adjust test year to an annualized amount for Property Taxes (Lyons)		\$0	\$10,543,294		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust for annualized amount Of KCPL payroll taxes. (Prenger)		\$529,696	\$0		\$0	\$0	
	3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger)		\$169,839	\$0		\$0	\$0	
	4. KCPL Share of Iatan 2 Property Tax through June 30th (Lyons)		\$0	\$0		\$0	\$0	
	5. Adjustment to reflect payroll taxes relating to Incentive Compensation Adjustment (Prenger)		-\$126,875	\$0		\$0	\$0	
E-217	Gross Receipts Tax-100% MO	708.200	\$0	-\$45,936,116	-\$45,936,116	\$0	\$0	\$0
	1. To eliminate Gross Receipts Tax (McMellen)		\$0	-\$45,936,116		\$0	\$0	
E-218	KCMO City Earnings Tax-100% MO	708.300	\$0	-\$135,829	-\$135,829	\$0	\$0	\$0
	1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison)		\$0	-\$135,829		\$0	\$0	
E-223	Current Income Taxes	709.100	\$0	\$0	\$0	\$0	-\$39,057,556	-\$39,057,556
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$39,057,556	
	No Adjustment		\$0	\$0		\$0	\$0	

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-226	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	\$40,957,630	\$40,957,630
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$40,957,630	
E-227	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	-\$196,957	-\$196,957
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$196,957	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$13,709,566	\$13,709,566
Total Operating & Maint. Expense			\$7,480,923	-\$71,320,515	-\$63,839,592	\$0	\$1,023,508	\$1,023,508

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Income Tax Calculation

Schedule JPW2010-8-NP

Line Number	A Description	B Percentage Rate	C Test Year	D 7.81% Return	E 8.04% Return	F 8.28% Return
1	TOTAL NET INCOME BEFORE TAXES		\$200,287,700	\$189,039,351	\$196,524,834	\$204,041,769
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$80,093,585	\$80,093,585	\$80,093,585	\$80,093,585
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$226,656	\$226,656	\$226,656	\$226,656
6	Book Nuclear Fuel Amortization		\$16,003,155	\$16,003,155	\$16,003,155	\$16,003,155
7	Book Amortization Expense		\$6,579,998	\$6,579,998	\$6,579,998	\$6,579,998
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$102,903,394	\$102,903,394	\$102,903,394	\$102,903,394
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.6540%	\$70,806,364	\$70,806,364	\$70,806,364	\$70,806,364
11	Tax Straight-Line Depreciation		\$162,522,238	\$162,522,238	\$162,522,238	\$162,522,238
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$12,782,130	\$12,782,130	\$12,782,130	\$12,782,130
14	IRS Amortization Deduction		\$3,578,942	\$3,578,942	\$3,578,942	\$3,578,942
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$249,689,674	\$249,689,674	\$249,689,674	\$249,689,674
16	NET TAXABLE INCOME		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,001,583	\$2,415,176	\$2,805,414	\$3,197,292
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$50,499,837	\$39,837,895	\$46,933,140	\$54,058,197
22	Federal Income Tax at the Rate of	35.00%	\$17,674,943	\$13,943,263	\$16,426,599	\$18,920,369
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$6,722,749	\$6,722,749	\$6,722,749	\$6,722,749
25	Research and Development Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$10,952,194	\$7,220,514	\$9,703,850	\$12,197,620
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
29	Deduct Federal Income Tax at the Rate of	50.000%	\$5,476,097	\$3,610,257	\$4,851,925	\$6,098,810
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$48,025,323	\$38,642,814	\$44,886,629	\$51,156,679
32	Missouri Income Tax at the Rate of	6.250%	\$3,001,583	\$2,415,176	\$2,805,414	\$3,197,292
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	City Taxable Income		\$53,501,420	\$42,253,071	\$49,738,554	\$57,255,489
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$10,952,194	\$7,220,514	\$9,703,850	\$12,197,620
41	State Income Tax		\$3,001,583	\$2,415,176	\$2,805,414	\$3,197,292
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,953,777	\$9,635,690	\$12,509,264	\$15,394,912
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$34,183,884	\$34,183,884	\$34,183,884	\$34,183,884
46	Amortization of Deferred ITC		-\$1,368,527	-\$1,368,527	-\$1,368,527	-\$1,368,527
47	Amort of Excess Deferred Income Taxes		-\$548,897	-\$548,897	-\$548,897	-\$548,897
48	Amort. Of prior deferred taxes-Tax Rate Change		-\$4,266,604	-\$4,266,604	-\$4,266,604	-\$4,266,604
49	Amort of R&D Credits		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization of Cost of Removal-ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		\$28,160,183	\$28,160,183	\$28,160,183	\$28,160,183
52	TOTAL INCOME TAX		\$42,113,960	\$37,795,873	\$40,669,447	\$43,555,095

Kansas City Power Light
Case No. ER-2010-0355
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.65%		4.050%	4.288%	4.527%
2	Equity Units-Taxable	\$39,698,879	0.66%	11.14%	0.073%	0.073%	0.073%
3	Preferred Stock	\$39,000,000	0.65%	4.29%	0.028%	0.028%	0.028%
4	Long Term Debt	\$2,838,000,000	47.12%	6.83%	3.216%	3.216%	3.216%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$236,704,567	3.93%	11.14%	0.438%	0.438%	0.438%
7	TOTAL CAPITALIZATION	\$6,023,403,446	100.00%		7.805%	8.043%	8.282%
8	PreTax Cost of Capital				9.270%	9.592%	9.915%