

*Exhibit No.:*  
*Issue:* *Staff Accounting Schedules*  
*Witness:* *MoPSC Auditors*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Cost of Service Report*  
*File No.:* *ER-2010-0355*  
*Date Testimony Prepared:* *February 13, 2009*

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**COST OF SERVICE**

**STAFF ACCOUNTING SCHEDULES**

**TEST YEAR ENDED DECEMBER 31, 2009**  
**UPDATED JUNE 30, 2010**  
**ESTIMATED TRUE-UP DECEMBER 31, 2010**

**Great Plains Energy, Inc.**  
**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. ER-2010-0355**

*Jefferson City, Missouri*  
*November 10, 2010*

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**File No:** ER-2010-0355  
**Date Prepared:** 11/10/2010



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Staff Exhibit Modeling System Run**

**STAFF ACCOUNTING SCHEDULES**

**KANSAS CITY POWER & LIGHT**  
**Test Year Ended December 31, 2009**  
**Updated June 30, 2010**  
**Estimated True-Up December 31, 2010**

**FILE NO. ER-2010-0355**

**Jefferson City, Missouri**

**November 2010**

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

Line Number	<u>A</u> Description	<u>B</u> 7.81% Return	<u>C</u> 8.04% Return	<u>D</u> 8.28% Return
1	Net Orig Cost Rate Base	\$1,843,245,408	\$1,843,245,408	\$1,843,245,408
2	Rate of Return	7.81%	8.04%	8.28%
3	Net Operating Income Requirement	\$143,865,304	\$148,252,228	\$152,657,585
4	Net Income Available	\$184,004,751	\$184,004,751	\$184,004,751
5	Additional Net Income Required	-\$40,139,447	-\$35,752,523	-\$31,347,166
6	Income Tax Requirement			
7	Required Current Income Tax	\$8,299,468	\$11,032,860	\$13,777,737
8	Current Income Tax Available	\$33,309,432	\$33,309,432	\$33,309,432
9	Additional Current Tax Required	-\$25,009,964	-\$22,276,572	-\$19,531,695
10	Revenue Requirement	-\$65,149,411	-\$58,029,095	-\$50,878,861
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$65,000,000	\$65,000,000	\$65,000,000
12	Gross Revenue Requirement	-\$149,411	\$6,970,905	\$14,121,139

**Kansas City Power & Light**  
**File No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,851,562,107
2	Less Accumulated Depreciation Reserve		\$1,471,742,856
3	Net Plant In Service		<u>\$2,379,819,251</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$33,617,885
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	Reg Asset Excess Act FAS 87 vs Rate		\$7,874,558
9	Prepayments		\$5,702,894
10	Materials & Supplies		\$47,463,224
11	Fuel Inventory-Oil		\$3,718,968
12	Fuel Inventory-Coal		\$38,426,635
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		<u>\$101,157,013</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	4.5479%	\$396,643
20	State Tax Offset	10.9151%	\$252,292
21	City Tax Offset	28.3205%	\$0
22	Interest Expense Offset	15.7589%	\$10,613,964
23	Customer Deposits		\$4,949,207
24	Customer Advances for Construction		\$158,781
25	Deferred Income Taxes-Depreciation		\$404,118,692
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		<u>\$637,730,856</u>
32	Total Rate Base		<u><u>\$1,843,245,408</u></u>

Kansas City Power & Light  
File No. ER-2010-0355  
Test Year Decemeber 31, 2009  
Estimated True-Up Case at December 31, 2010  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.2243%	\$0	\$39,142
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	54.2243%	\$0	\$12,437
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	Miscl Intangible Plt - 5yr Software	\$76,560,455	P-5	\$0	\$76,560,455	54.2243%	\$0	\$41,514,371
6	303.040	Miscl Intang Plt - Communications Equip (Like 397)	\$8,365	P-6	\$0	\$8,365	54.2243%	\$0	\$4,536
7	303.030	Miscl Intangible Plt - 10 yr Software	\$51,958,764	P-7	\$0	\$51,958,764	54.2243%	\$0	\$28,174,276
8	303.050	Miscl Intang Plt - WC 5yr Software	\$21,595,798	P-8	\$0	\$21,595,798	54.2243%	\$0	\$11,710,170
9	303.070	Miscl 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	\$82,576,516
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	\$0	\$0	53.5000%	\$0	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$0	P-48	\$78,848,934	\$78,848,934	53.5000%	\$0	\$42,184,180
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$0	P-49	\$579,080,245	\$579,080,245	53.5000%	\$0	\$309,807,931
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	\$76,030,860	\$76,030,860	53.5000%	\$0	\$40,676,510
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$0	P-52	\$26,240,136	\$26,240,136	53.5000%	\$0	\$14,038,473
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$0	P-53	\$2,855,620	\$2,855,620	53.5000%	\$0	\$1,527,757
54		TOTAL PRODUCTION- IATAN 2	\$0		\$763,138,923	\$763,138,923		\$0	\$408,279,324
55		LACYGNE COMMON PLANT							

Kansas City Power & Light  
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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
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 Pit-LaCygne-Common	\$5,915,623	P-58	\$0	\$5,915,623	53.5000%	\$0	\$3,164,858
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 Pit	\$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 Pit 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 Pit 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 Pit 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 Pit 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	Miscl. 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	Miscl. Pwr Pit Equip - Hawthorn 9	\$178,287	P-105	\$0	\$178,287	53.5000%	\$0	\$95,384

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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
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	Miscl. Plant Equipment - NE	\$0	P-110	\$0	\$0	53.5000%	\$0	\$0
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	Miscl 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		\$703,146,593	\$2,903,323,449		\$0	\$1,553,278,045
146		NUCLEAR PRODUCTION							
147		PROD PLT- NUCLEAR - WOLF CREEK							
148	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-148	-\$389,429	\$3,022,156	53.5000%	\$0	\$1,616,853
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

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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
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	Miscl. Plt 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	-\$6,270,460	-\$140,246,606	53.5000%	\$0	-\$75,031,934
162	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-162	\$0	\$0	0.0000%	\$0	\$0
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



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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		\$804,660,061	\$4,543,991,995		\$0	\$2,464,571,048
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
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-WlfCrk-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	353.010	Station Equipment - Wolf Creek -TP	\$9,007,468	P-209	\$0	\$9,007,468	53.5000%	\$0	\$4,818,995
210	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	P-210	\$0	\$556,855	100.0000%	\$0	\$556,855
211	353.030	Station Equipment - Communications	\$7,714,102	P-211	-\$20,013	\$7,694,089	53.5000%	\$0	\$4,116,338
212	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-212	\$0	\$4,287,911	53.5000%	\$0	\$2,294,032
213	355.000	Poles and Fixtures - Transmission Plant	\$111,725,125	P-213	\$0	\$111,725,125	53.5000%	\$0	\$59,772,942
214	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-214	\$0	\$58,255	53.5000%	\$0	\$31,166
215	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	P-215	\$0	\$3,506	100.0000%	\$0	\$3,506
216	356.000	Overhead Conductors & Devices - TP	\$99,164,449	P-216	\$0	\$99,164,449	53.5000%	\$0	\$53,052,980
217	356.010	Overhead Conductors & Devices- Wlf Crk	\$39,418	P-217	\$0	\$39,418	53.5000%	\$0	\$21,089
218	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	P-218	\$0	\$2,552	100.0000%	\$0	\$2,552
219	357.000	Underground Conduit	\$3,538,851	P-219	\$0	\$3,538,851	53.5000%	\$0	\$1,893,285
220	358.000	Underground Conductors & Devices	\$2,899,911	P-220	\$0	\$2,899,911	53.5000%	\$0	\$1,551,452
221		Transmission-Salvage & Removal : Retirements not classified	\$0	P-221	\$0	\$0	53.5000%	\$0	\$0
222		TOTAL TRANSMISSION PLANT	\$397,193,137		-\$211,149	\$396,981,988		\$0	\$212,654,415
223		REGIONAL TRANSMISSION OPERATION PLANT							
224	382.000	Computer Hardware- RTO	\$0	P-224	\$0	\$0	53.5000%	\$0	\$0
225	383.020	Misc. Intangible Plant- RTO Software	\$0	P-225	\$0	\$0	53.5000%	\$0	\$0
226		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
227		DISTRIBUTION PLANT							
228	360.000	Land - Distribution Plant	\$8,205,669	P-228	\$0	\$8,205,669	44.1029%	\$0	\$3,618,938
229	360.010	Land Rights -Distribution Plant	\$16,589,190	P-229	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
230	361.000	Structures & Improvements - Dist. Plt	\$11,251,140	P-230	\$0	\$11,251,140	52.5100%	\$0	\$5,907,974
231	362.000	Station Equipment - Distribution Plant	\$162,645,399	P-231	\$0	\$162,645,399	56.8839%	\$0	\$92,519,046
232	362.030	Station Equipment-Commnications-Dist. Plt	\$4,105,309	P-232	\$0	\$4,105,309	54.5622%	\$0	\$2,239,947
233	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$249,518,465	P-233	\$0	\$249,518,465	53.5862%	\$0	\$133,707,464
234	365.000	Overhead Conductors & Devices - Dist. Plt	\$200,775,568	P-234	\$0	\$200,775,568	54.2766%	\$0	\$108,974,152
235	366.000	Underground Conduit - Dist. Plt	\$215,577,271	P-235	\$0	\$215,577,271	57.9022%	\$0	\$124,823,983
236	367.000	Underground Conductors & Devices-Dist.Pl	\$400,603,840	P-236	\$0	\$400,603,840	51.2198%	\$0	\$205,188,486
237	368.000	Line Transformers - Distribution Plant	\$243,279,851	P-237	\$0	\$243,279,851	57.3628%	\$0	\$139,552,134
238	369.000	Servics- Distribution Plant	\$90,566,089	P-238	\$0	\$90,566,089	51.6899%	\$0	\$46,813,521
239	370.000	Meters - Distribution Plant	\$88,651,286	P-239	\$0	\$88,651,286	54.4168%	\$0	\$48,241,193
240	371.000	Meter Installations - Distribution Plant	\$11,669,322	P-240	\$0	\$11,669,322	71.8797%	\$0	\$8,387,874
241	373.000	Street Lighting and Signal Systems - DP	\$35,481,783	P-241	\$0	\$35,481,783	26.7359%	\$0	\$9,486,374
242		Distribution-Salvage and removal: Retirements not classified	\$0	P-242	\$0	\$0	0.0000%	\$0	\$0
243		TOTAL DISTRIBUTION PLANT	\$1,738,920,182		\$0	\$1,738,920,182		\$0	\$939,137,743
244		GENERAL PLANT							
245	389.000	Land and Land Rights - General Plant	\$2,326,521	P-245	\$0	\$2,326,521	54.2243%	\$0	\$1,261,540
246	390.000	Structures & Improvements - General Plant	\$62,188,240	P-246	\$0	\$62,188,240	54.2243%	\$0	\$33,721,138
247	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	P-247	\$0	\$0	54.2243%	\$0	\$0
248	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,541,774	P-248	\$0	\$26,541,774	54.2243%	\$0	\$14,392,091
249	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,090,523	P-249	\$0	\$4,090,523	54.2243%	\$0	\$2,218,057

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250	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-250	\$0	\$123,334	54.2243%	\$0	\$66,877
251	391.000	Office Furniture & Equipment - Gen. Plt	\$10,365,414	P-251	-\$2,531	\$10,362,883	54.2243%	\$0	\$5,619,201
252	391.010	Office Furniture & Equip - Wolf Creek	\$3,410,241	P-252	\$0	\$3,410,241	54.2243%	\$0	\$1,849,179
253	391.020	Office Furniture & Equip - Computer	\$1,456,404	P-253	\$0	\$1,456,404	54.2243%	\$0	\$789,725
254	392.000	Transportation Equipment - Gen. Plt	\$563,750	P-254	\$0	\$563,750	54.2243%	\$0	\$305,689
255	392.010	Transportation Equipment- Light Trucks	\$9,081,423	P-255	\$0	\$9,081,423	54.2243%	\$0	\$4,924,338
256	392.020	Transportation Equipment - Heavy Trucks	\$25,483,007	P-256	\$0	\$25,483,007	54.2243%	\$0	\$13,817,982
257	392.030	Transportation Equipment - Tractors	\$685,141	P-257	\$0	\$685,141	54.2243%	\$0	\$371,513
258	392.040	Transportatiob Equipment - Trailers	\$1,665,523	P-258	\$0	\$1,665,523	54.2243%	\$0	\$903,118
259	393.000	Stores Equipment - General Plant	\$958,343	P-259	-\$15	\$958,328	54.2243%	\$0	\$519,647
260	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$4,250,794	P-260	\$0	\$4,250,794	54.2243%	\$0	\$2,304,963
261	395.000	Laboratory Equipment	\$5,764,100	P-261	-\$137	\$5,763,963	54.2243%	\$0	\$3,125,469
262	396.000	Power Operated Equipment - Gen. Plt	\$21,785,390	P-262	-\$184,770	\$21,600,620	54.2243%	\$0	\$11,712,785
263	397.000	Communication Equipment - Gen. Plt	\$100,349,413	P-263	-\$74,429	\$100,274,984	54.2243%	\$0	\$54,373,408
264	397.010	Communications Equip - Wolf Creek	\$143,390	P-264	\$0	\$143,390	54.2243%	\$0	\$77,752
265	397.020	Communication Equip - WifCrk Mo Grs Up	\$9,280	P-265	\$0	\$9,280	100.0000%	\$0	\$9,280
266	398.000	Miscellaneous Equipment - Gen. Plt	\$476,998	P-266	-\$30	\$476,968	54.2243%	\$0	\$258,633
267	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	P-267	\$0	\$0	100.0000%	\$0	\$0
268	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	P-268	\$0	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	P-269	\$0	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	P-270	\$0	\$0	100.0000%	\$0	\$0
271		General Plant-Salvage and removal:	\$0	P-271	\$0	\$0	54.2243%	\$0	\$0
		Retirements not classified							
272		TOTAL GENERAL PLANT	\$281,719,003		-\$261,912	\$281,457,091		\$0	\$152,622,385
273		RWIP-TRANS, DISTRIB, GENERAL, AND INTANG.							
274		RWIP-Trans, Distrib, General and Intangible	\$0	P-274	\$0	\$0	54.2243%	\$0	\$0
275		TOTAL RWIP-TRANS, DISTRIB, GENERAL, AND INTANG.	\$0		\$0	\$0		\$0	\$0
276		INCENTIVE COMPENSATION CAPITALIZATION							
277		ICC Adjustment	\$0	P-277	\$0	\$0	100.0000%	\$0	\$0
278		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
279		TOTAL PLANT IN SERVICE	\$6,309,451,177		\$804,187,000	\$7,113,638,177		\$0	\$3,851,562,107

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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-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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**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> 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-48	Steam Prod- Structures- latan 2	311.000		\$78,848,934		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$87,081,722		\$0	
	2. latan 2 structures and improvements adjustment (Hyneman)		-\$8,232,788		\$0	
P-49	Steam Prod-Boiler Plant Equip- latan 2	312.000		\$579,080,245		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$639,543,266		\$0	
	2. latan 2 Boiler Plant Equipment adjustment (Hyneman)		-\$60,463,021		\$0	
P-51	Steam Prod- Turbogenerator- latan 2	314.000		\$76,030,860		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$83,969,407		\$0	
	2. latan 2 Turbogenerator adjustment (Hyneman)		-\$7,938,547		\$0	
P-52	Steam Prod- Accessory Equip- latan 2	315.000		\$26,240,136		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$28,979,925		\$0	
	2. latan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$2,739,789		\$0	

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-53	Steam Prod- Misc Power Plant Equip- Iatan 2	316.000		\$2,855,620		\$0
	1. To include Iatan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$3,153,781		\$0	
	2. Iatan 2 Accessory Electric Equipment adjustment (Hyneman)		-\$298,161		\$0	
P-148	Land & Land Rights - Wolf Creek	320.000		-\$389,429		\$0
	1. To adjust Missouri Jurisdictional Wolf Creek Disallowance (Lyons)		-\$389,429		\$0	
P-161	MPSC Disallow - Mo Basis	328.010		-\$6,270,460		\$0
	1. To adjust Missouri Jurisdictional Wolf Creek Disallowances (Lyons)		-\$6,270,460		\$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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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-211	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-251	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-259	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-261	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-262	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-263	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-266	Miscellaneous Equipment - Gen. Plt	398.000		-\$30		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$30		\$0	
<b>Total Plant Adjustments</b>				<b>\$804,187,000</b>		<b>\$0</b>

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**Adjustments to Plant in Service**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

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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		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$39,142	0.00%	\$0
3	302.000	Franchises and Consents	\$12,437	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		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$82,576,516</b>		<b>\$0</b>
11		<b>PRODUCTION PLANT</b>			
12		<b>STEAM PRODUCTION</b>			
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>			
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		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$253,411,158</b>		<b>\$2,856,883</b>
29		<b>PRODUCTION-IATAN 1</b>			
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		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$238,709,345</b>		<b>\$5,447,907</b>
38		<b>PRODUCTION-IATAN COMMON</b>			



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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		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$115,672,804</b>		<b>\$2,616,259</b>
45		<b>PRODUCTION- IATAN 2</b>			
46	303.020	Misc. Intangible	\$44,473	0.0000%	\$0
47	310.000	Steam Prod- Land- Iatan 2	\$0	0.0000%	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$42,184,180	2.0800%	\$877,431
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$309,807,931	2.3300%	\$7,218,525
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	4.0000%	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$40,676,510	2.1300%	\$866,410
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$14,038,473	2.3300%	\$327,096
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$1,527,757	2.7000%	\$41,249
54		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$408,279,324</b>		<b>\$9,330,711</b>
55		<b>LACYGNE COMMON PLANT</b>			
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		<b>TOTAL LACYGNE COMMON PLANT</b>	<b>\$10,224,994</b>		<b>\$232,359</b>
65		<b>PRODUCTION-STM-LACYGNE 1</b>			
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		<b>TOTAL PRODUCTION-STM-LACYGNE 1</b>	<b>\$130,037,756</b>		<b>\$2,952,552</b>
74		<b>PRODUCTION-STM-LACYGNE 2</b>			
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		<b>TOTAL PRODUCTION-STM-LACYGNE 2</b>	<b>\$75,592,909</b>		<b>\$1,737,061</b>
83		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>			
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		<b>TOTAL PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>	<b>\$119,085,132</b>		<b>\$2,780,340</b>
92		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>			
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		<b>TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>	<b>\$25,025,134</b>		<b>\$702,533</b>
100		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>			
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		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$39,159,540</b>		<b>\$892,770</b>
107		<b>PRODUCTION - NORTHEAST STATION</b>			
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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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		<b>TOTAL PRODUCTION - NORTHEAST STATION</b>	<b>\$26,329,070</b>		<b>\$723,615</b>
116		<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>			
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		<b>TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>	<b>\$15,111,796</b>		<b>\$410,236</b>
122		<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>			
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		<b>TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>	<b>\$13,836,690</b>		<b>\$388,702</b>
128		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>			
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		<b>TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>	<b>\$65,545,280</b>		<b>\$1,821,658</b>
137		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>			
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	\$1,553,278,045		\$33,353,589
146		NUCLEAR PRODUCTION			
147		PROD PLT- NUCLEAR - WOLF CREEK			
148	320.000	Land & Land Rights - Wolf Creek	\$1,616,853	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	-\$75,031,934	1.89%	-\$1,418,104
162	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.00%	\$0
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$764,835,858		\$9,664,767
164		TOTAL NUCLEAR PRODUCTION	\$764,835,858		\$9,664,767
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	\$2,464,571,048		\$47,344,229
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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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	353.010	Station Equipment - Wolf Creek -TP	\$4,818,995	1.67%	\$80,477
210	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	1.67%	\$9,299
211	353.030	Station Equipment - Communications	\$4,116,338	3.33%	\$137,074
212	354.000	Towers and Fixtures - Transmission Plant	\$2,294,032	1.43%	\$32,805
213	355.000	Poles and Fixtures - Transmission Plant	\$59,772,942	2.00%	\$1,195,459
214	355.010	Poles & Fixtures - Wolf Creek	\$31,166	2.00%	\$623
215	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.00%	\$70
216	356.000	Overhead Conductors & Devices - TP	\$53,052,980	1.89%	\$1,002,701
217	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,089	1.89%	\$399
218	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.89%	\$48
219	357.000	Underground Conduit	\$1,893,285	1.67%	\$31,618
220	358.000	Underground Conductors & Devices	\$1,551,452	1.82%	\$28,236
221		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
222		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$212,654,415</b>		<b>\$3,691,786</b>
223		<b>REGIONAL TRANSMISSION OPERATION PLANT</b>			
224	382.000	Computer Hardware- RTO	\$0	0.0000%	\$0
225	383.020	Misc. Intangible Plant- RTO Software	\$0	0.0000%	\$0
226		<b>TOTAL REGIONAL TRANSMISSION OPERATION PLANT</b>	<b>\$0</b>		<b>\$0</b>
227		<b>DISTRIBUTION PLANT</b>			
228	360.000	Land - Distribution Plant	\$3,618,938	0.00%	\$0
229	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
230	361.000	Structures & Improvements - Dist. Plt	\$5,907,974	2.00%	\$118,159
231	362.000	Station Equipment - Distribution Plant	\$92,519,046	2.08%	\$1,924,396
232	362.030	Station Equipment-Commnications-Dist. Plt	\$2,239,947	3.33%	\$74,590
233	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$133,707,464	2.63%	\$3,516,506
234	365.000	Overhead Conductors & Devices - Dist. Plt	\$108,974,152	2.22%	\$2,419,226
235	366.000	Underground Conduit - Dist. Plt	\$124,823,983	1.82%	\$2,271,796
236	367.000	Underground Conductors & Devices-Dist.Plt	\$205,188,486	2.00%	\$4,103,770
237	368.000	Line Transformers - Distribution Plant	\$139,552,134	2.94%	\$4,102,833
238	369.000	Services- Distribution Plant	\$46,813,521	2.08%	\$973,721
239	370.000	Meters - Distribution Plant	\$48,241,193	2.78%	\$1,341,105
240	371.000	Meter Installations - Distribution Plant	\$8,387,874	5.00%	\$419,394
241	373.000	Street Lighting and Signal Systems - DP	\$9,486,374	4.00%	\$379,455
242		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0

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

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Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
279		Total Depreciation	<u>\$3,851,562,107</u>		<u>\$78,803,719</u>



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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	\$2,800,000	\$2,800,000	53.5000%	\$0	\$1,498,000
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	\$6,689,344	\$6,689,344	53.5000%	\$0	\$3,578,799
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		\$9,489,344	\$270,111,522		\$0	\$144,509,665
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

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58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,880,877	R-58	\$0	\$3,880,877	53.5000%	\$0	\$2,076,269
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

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109	315.000	Accessory Equipment - NE	\$0	R-109	\$0	\$0	53.5000%	\$0	\$0
110	316.000	Miscl. Plant Equipment - NE	\$4,710	R-110	\$0	\$4,710	53.5000%	\$0	\$2,520
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		<b>TOTAL PRODUCTION - NORTHEAST STATION</b>	<b>\$38,134,256</b>		<b>\$0</b>	<b>\$38,134,256</b>		<b>\$0</b>	<b>\$20,401,827</b>
116		<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>							
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		<b>TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>	<b>\$10,640,754</b>		<b>\$0</b>	<b>\$10,640,754</b>		<b>\$0</b>	<b>\$5,692,804</b>
122		<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>							
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		<b>TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>	<b>\$9,886,103</b>		<b>\$0</b>	<b>\$9,886,103</b>		<b>\$0</b>	<b>\$5,289,065</b>
128		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>							
129	311.000	Miscl 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		<b>TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>	<b>\$33,062,681</b>		<b>\$0</b>	<b>\$33,062,681</b>		<b>\$0</b>	<b>\$17,688,534</b>
137		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>							
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		<b>TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1</b>	<b>\$8,493,089</b>		<b>\$0</b>	<b>\$8,493,089</b>		<b>\$0</b>	<b>\$4,543,803</b>
145		<b>TOTAL STEAM PRODUCTION</b>	<b>\$974,217,217</b>		<b>\$5,349,132</b>	<b>\$979,566,349</b>		<b>\$0</b>	<b>\$524,046,671</b>
146		<b>NUCLEAR PRODUCTION</b>							
147		<b>PROD PLT- NUCLEAR - WOLF CREEK</b>							
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	Miscl. Plt Equip - MO Gr Up AFDC	\$524,210	R-159	\$0	\$524,210	100.0000%	\$0	\$524,210

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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-KS Dosa;-Pre 1988 res	-\$10,086,006	R-162	\$0	-\$10,086,006	0.0000%	\$0	\$0
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$755,856,904		\$0	\$755,856,904		\$0	\$436,445,267
164		TOTAL NUCLEAR PRODUCTION	\$755,856,904		\$0	\$755,856,904		\$0	\$436,445,267
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	-\$9,100,845	R-179	\$0	-\$9,100,845	53.5000%	\$0	-\$4,868,952
180		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-\$9,100,845		\$0	-\$9,100,845		\$0	-\$4,868,952
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	\$23,089,861		\$0	\$23,089,861		\$0	\$12,353,077
200		TOTAL PRODUCTION PLANT	\$1,753,163,982		\$5,349,132	\$1,758,513,114		\$0	\$972,845,015
201		TRANSMISSION PLANT							
202	350.000	Land - Transmission Plant	\$0	R-202	\$0	\$0	53.5000%	\$0	\$0

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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
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-WlfCrk-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	353.010	Station Equipment - Wolf Creek -TP	\$4,683,422	R-209	\$0	\$4,683,422	53.5000%	\$0	\$2,505,631
210	353.020	Station Equipment- WlfCrk Mo Gr Up	\$327,765	R-210	\$0	\$327,765	100.0000%	\$0	\$327,765
211	353.030	Station Equipment - Communications	\$640,288	R-211	-\$9,921	\$630,367	53.5000%	\$0	\$337,246
212	354.000	Towers and Fixtures - Transmission Plant	\$3,532,977	R-212	\$0	\$3,532,977	53.5000%	\$0	\$1,890,143
213	355.000	Poles and Fixtures - Transmission Plant	\$52,436,877	R-213	\$0	\$52,436,877	53.5000%	\$0	\$28,053,729
214	355.010	Poles & Fixtures - Wolf Creek	\$44,723	R-214	\$0	\$44,723	53.5000%	\$0	\$23,927
215	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,032	R-215	\$0	\$3,032	100.0000%	\$0	\$3,032
216	356.000	Overhead Conductors & Devices - TP	\$45,684,286	R-216	\$0	\$45,684,286	53.5000%	\$0	\$24,441,093
217	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,599	R-217	\$0	\$21,599	53.5000%	\$0	\$11,555
218	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$1,291	R-218	\$0	\$1,291	100.0000%	\$0	\$1,291
219	357.000	Underground Conduit	\$1,808,925	R-219	\$0	\$1,808,925	53.5000%	\$0	\$967,775
220	358.000	Underground Conductors & Devices	\$2,367,825	R-220	\$0	\$2,367,825	53.5000%	\$0	\$1,266,786
221		Transmission-Salvage & Removal : Retirements not classified	\$0	R-221	\$0	\$0	53.5000%	\$0	\$0
222		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$160,677,818</b>		<b>-\$104,667</b>	<b>\$160,573,151</b>		<b>\$0</b>	<b>\$86,062,878</b>
223		<b>REGIONAL TRANSMISSION OPERATION PLANT</b>							
224	382.000	Computer Hardware- RTO	\$0	R-224	\$0	\$0	53.5000%	\$0	\$0
225	383.020	Misc. Intangible Plant- RTO Software	\$0	R-225	\$0	\$0	53.5000%	\$0	\$0
226		<b>TOTAL REGIONAL TRANSMISSION OPERATION PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
227		<b>DISTRIBUTION PLANT</b>							
228	360.000	Land - Distribution Plant	\$0	R-228	\$0	\$0	44.1029%	\$0	\$0
229	360.010	Land Rights -Distribution Plant	\$6,246,904	R-229	\$0	\$6,246,904	58.3311%	\$0	\$3,643,888
230	361.000	Structures & Improvements - Dist. Plt	\$5,611,324	R-230	\$0	\$5,611,324	52.5100%	\$0	\$2,946,506
231	362.000	Station Equipment - Distribution Plant	\$55,459,363	R-231	\$0	\$55,459,363	56.8839%	\$0	\$31,547,449
232	362.030	Station Equipment-Communications-Dist. Plt	\$1,022,504	R-232	\$0	\$1,022,504	54.5622%	\$0	\$557,901
233	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$139,836,212	R-233	\$0	\$139,836,212	53.5862%	\$0	\$74,932,912
234	365.000	Overhead Conductors & Devices - Dist. Plt	\$55,404,783	R-234	\$0	\$55,404,783	54.2766%	\$0	\$30,071,832
235	366.000	Underground Conduit - Dist. Plt	\$31,657,730	R-235	\$0	\$31,657,730	57.9022%	\$0	\$18,330,522
236	367.000	Underground Conductors & Devices-Dist.Plt	\$64,505,384	R-236	\$0	\$64,505,384	51.2198%	\$0	\$33,039,529
237	368.000	Line Transformers - Distribution Plant	\$107,812,384	R-237	\$0	\$107,812,384	57.3628%	\$0	\$61,844,202
238	369.000	Services- Distribution Plant	\$44,149,175	R-238	\$0	\$44,149,175	51.6899%	\$0	\$22,820,664
239	370.000	Meters - Distribution Plant	\$60,898,887	R-239	\$0	\$60,898,887	54.4168%	\$0	\$33,139,226
240	371.000	Meter Installations - Distribution Plant	\$12,075,988	R-240	\$0	\$12,075,988	71.8797%	\$0	\$8,680,184
241	373.000	Street Lighting and Signal Systems - DP	\$10,030,666	R-241	\$0	\$10,030,666	26.7359%	\$0	\$2,681,789
242		Distribution-Salvage and removal: Retirements not classified	\$0	R-242	\$0	\$0	0.0000%	\$0	\$0
243		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$594,711,304</b>		<b>\$0</b>	<b>\$594,711,304</b>		<b>\$0</b>	<b>\$324,236,604</b>
244		<b>GENERAL PLANT</b>							
245	389.000	Land and Land Rights - General Plant	\$0	R-245	\$0	\$0	54.2243%	\$0	\$0
246	390.000	Structures & Improvements - General Plant	\$20,618,604	R-246	\$0	\$20,618,604	54.2243%	\$0	\$11,180,294
247	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	R-247	\$0	\$0	54.2243%	\$0	\$0
248	390.050	Struct & Imprv - Leasehold (One KC Place)	\$839,221	R-248	\$0	\$839,221	54.2243%	\$0	\$455,062
249	390.030	Struct & Imprv - Leasehold (801 Char)	\$777,019	R-249	\$0	\$777,019	54.2243%	\$0	\$421,333
250	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-250	\$0	\$123,334	54.2243%	\$0	\$66,877
251	391.000	Office Furniture & Equipment - Gen. Plt	\$3,863,253	R-251	-\$862	\$3,862,391	54.2243%	\$0	\$2,094,354
252	391.010	Office Furniture & Equip - Wolf Creek	\$1,403,064	R-252	\$0	\$1,403,064	54.2243%	\$0	\$760,802
253	391.020	Office Furniture & Equip - Computer	\$120,126	R-253	\$0	\$120,126	54.2243%	\$0	\$65,137
254	392.000	Transportation Equipment - Gen. Plt	\$251,858	R-254	\$0	\$251,858	54.2243%	\$0	\$136,568
255	392.010	Transportation Equipment- Light Trucks	\$1,628,452	R-255	\$0	\$1,628,452	54.2243%	\$0	\$883,017
256	392.020	Transportation Equipment - Heavy Trucks	\$4,462,054	R-256	\$0	\$4,462,054	54.2243%	\$0	\$2,419,518
257	392.030	Transportation Equipment - Tractors	\$193,551	R-257	\$0	\$193,551	54.2243%	\$0	\$104,952
258	392.040	Transportatiob Equipment - Trailers	\$677,855	R-258	\$0	\$677,855	54.2243%	\$0	\$367,562
259	393.000	Stores Equipment - General Plant	\$546,825	R-259	-\$5	\$546,820	54.2243%	\$0	\$296,509
260	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,093,840	R-260	\$0	\$2,093,840	54.2243%	\$0	\$1,135,370

Kansas City Power & Light  
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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
261	395.000	Laboratory Equipment	\$2,893,436	R-261	-\$47	\$2,893,389	54.2243%	\$0	\$1,568,920
262	396.000	Power Operated Equipment - Gen. Plt	\$3,180,694	R-262	-\$62,914	\$3,117,780	54.2243%	\$0	\$1,690,594
263	397.000	Communication Equipment - Gen. Plt	\$9,620,814	R-263	-\$25,343	\$9,595,471	54.2243%	\$0	\$5,203,077
264	397.010	Communications Equip - Wolf Creek	\$71,304	R-264	\$0	\$71,304	54.2243%	\$0	\$38,664
265	397.020	Communication Equip - WifCrk Mo Grs Up	\$2,416	R-265	\$0	\$2,416	100.0000%	\$0	\$2,416
266	398.000	Miscellaneous Equipment - Gen. Plt	\$98,305	R-266	-\$10	\$98,295	54.2243%	\$0	\$53,300
267	399.000	EO-94-199 \$3.5 Million Amort- per year	\$36,674,731	R-267	-\$36,674,731	\$0	100.0000%	\$0	\$0
268	399.100	Reg Plant Additional Amort ER-2006-0314	\$75,876,714	R-268	-\$75,876,714	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2007-0291	\$26,809,568	R-269	-\$26,809,568	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2009-0089	\$8,333,333	R-270	-\$8,333,333	\$0	100.0000%	\$0	\$0
271		General Plant-Salvage and removal: Retirements not classified	\$0	R-271	\$0	\$0	100.0000%	\$0	\$0
272		<b>TOTAL GENERAL PLANT</b>	<b>\$201,160,371</b>		<b>-\$147,783,527</b>	<b>\$53,376,844</b>		<b>\$0</b>	<b>\$28,944,326</b>
273		<b>RWIP-TRANS, DISTRIB, GENERAL, AND INTANG.</b>							
274		RWIP-Trans, Distrib, General and Intangible	-\$2,801,709	R-274	\$0	-\$2,801,709	54.2243%	\$0	-\$1,519,207
275		<b>TOTAL RWIP-TRANS, DISTRIB, GENERAL, AND INTANG.</b>	<b>-\$2,801,709</b>		<b>\$0</b>	<b>-\$2,801,709</b>		<b>\$0</b>	<b>-\$1,519,207</b>
276		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
277		ICC Adjustment	\$0	R-277	\$0	\$0	100.0000%	\$0	\$0
278		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
279		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$2,819,726,944</b>		<b>-\$142,539,062</b>	<b>\$2,677,187,882</b>		<b>\$0</b>	<b>\$1,471,742,856</b>

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-21	Boiler Plant - Hawthorn 5 Rebuild	312.030		\$2,800,000		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons)		\$2,800,000		\$0	
R-25	Access. Elect. Equip. - Hawthorn 5	315.010		\$6,689,344		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons)		\$6,689,344		\$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
	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	

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
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-211	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-251	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-259	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-261	Laboratory Equipment	395.000		-\$47		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$47		\$0	
R-262	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-263	Communication Equipment - Gen. Plt	397.000		-\$25,343		\$0



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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$25,343		\$0	
R-266	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-267	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-268	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-269	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-270	Reg Plant Additional Amort ER-2009-0089	399.100		-\$8,333,333		\$0
	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	
<b>Total Reserve Adjustments</b>				<b>-\$142,539,062</b>		<b>\$0</b>

Kansas City Power & Light  
File No. ER-2010-0355  
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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	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$47,879,759	25.21	13.85	11.36	0.031112	\$1,489,635
3	Federal, State & City Income Tax Withheld	\$13,121,473	25.21	13.63	11.58	0.031726	\$416,292
4	Other Employee Withholdings	\$11,081,960	25.21	13.63	11.58	0.031726	\$351,586
5	FICA Taxes Withheld-Employee	\$7,026,535	25.21	13.77	11.44	0.031342	\$220,226
6	Wolf Creek Oper Exp & Fuel	\$13,485,448	25.21	13.81	11.40	0.031233	\$421,191
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	\$77,726,497	25.21	20.88	4.33	0.011865	\$922,225
11	Fuel - Purchased Gas	\$1,245,516	25.21	28.62	-3.41	-0.009342	-\$11,636
12	Fuel - Purchased Oil	\$4,302,952	25.21	8.50	16.71	0.045781	\$196,993
13	Purchased Power	\$20,397,849	25.21	30.72	-5.51	-0.015096	-\$307,926
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	\$160,217,947	25.21	30.00	-4.79	-0.013123	-\$2,102,540
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$406,247,057</b>					<b>-\$9,847,996</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$7,026,535	25.21	13.77	11.44	0.031342	\$220,226
21	Federal/State Unemployment Taxes	\$340,551	25.21	71.00	-45.79	-0.125452	-\$42,723
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	<b>TOTAL TAXES</b>	<b>\$86,484,131</b>					<b>-\$23,317,102</b>
28	<b>OTHER EXPENSES</b>						
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	<b>TOTAL OTHER EXPENSES</b>	<b>\$16,234,731</b>					<b>-\$452,787</b>
32	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$33,617,885</b>
33	<b>TAX OFFSET FROM RATE BASE</b>						
34	Federal Tax Offset	\$8,721,455	29.03	45.63	-16.60	-0.045479	-\$396,643
35	State Tax Offset	\$2,311,405	34.17	74.01	-39.84	-0.109151	-\$252,292
36	City Tax Offset	\$0	34.17	137.54	-103.37	-0.283205	\$0
37	Interest Expense Offset	\$67,352,187	29.03	86.55	-57.52	-0.157589	-\$10,613,964
38	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$78,385,047</b>					<b>-\$11,262,899</b>
39	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$44,880,784</b>

Kansas City Power & Light  
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Test Year Decemeber 31, 2009  
Estimated True-Up Case at December 31, 2010  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,315,682,301	See Note (1)	See Note (1)	See Note (1)	\$1,315,682,301	\$38,644,007	\$770,991,633	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395	-\$11,499,535	\$476,939,993	\$46,027	\$267,132,636	\$54,235,731	\$212,896,905
3	TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962	\$13,532	\$27,693,919	\$0	\$14,816,248	\$1,724,577	\$13,091,671
4	TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780	\$289,497	\$47,041,406	\$0	\$25,194,573	\$11,614,894	\$13,579,679
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943	\$294,220	\$17,848,744	\$3,626,877	\$13,112,860	\$5,241,887	\$7,870,973
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,866	\$1,778,842	\$6,725,024	-\$52,097	\$8,451,769	\$2,188,481	\$10,040,022	\$1,277,857	\$8,762,165
7	TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709	\$9,091	\$984,235	\$0	\$523,088	\$351,255	\$171,833
8	TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,269	\$37,208,894	\$104,884,375	\$661,905	\$142,755,174	-\$968,103	\$75,427,630	\$17,704,617	\$57,723,013
9	TOTAL DEPRECIATION EXPENSE	\$159,686,334	See Note (1)	See Note (1)	See Note (1)	\$159,686,334	-\$7,940,233	\$78,648,564	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591	-\$35,808,422	\$22,676,169	\$0	\$756,539	\$0	\$756,539
11	TOTAL OTHER OPERATING EXPENSES	\$130,138,629	\$0	\$130,138,629	-\$36,344,628	\$93,794,001	\$0	\$50,972,432	-\$182,165	\$51,154,597
12	TOTAL OPERATING EXPENSE	\$1,080,308,181	\$168,736,439	\$751,885,408	-\$82,436,437	\$997,871,744	-\$3,046,951	\$536,624,592	\$91,968,653	\$366,007,375
13	NET INCOME BEFORE TAXES	\$235,374,120	\$0	\$0	\$0	\$317,810,557	\$41,690,958	\$234,367,041	\$0	\$0
14	TOTAL INCOME TAXES	\$53,011,333	See Note (1)	See Note (1)	See Note (1)	\$53,011,333	-\$19,701,901	\$33,309,432	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	-\$12,600,490	See Note (1)	See Note (1)	See Note (1)	-\$12,600,490	\$29,653,348	\$17,052,858	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$194,963,277	\$0	\$0	\$0	\$277,399,714	\$31,739,511	\$184,004,751	\$0	\$0

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

Kansas City Power & Light  
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Test Year Decemeber 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 Adjst. 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
Rev-1		RETAIL RATE REVENUE											
Rev-2		Total Retail Rate Revenues- as Booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-3	440.000	Retail Rate Revenue- Missouri as Booked	\$632,685,183			Rev-3		\$632,685,183	100.0000%	\$36,835,379	\$669,520,562		
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		\$36,835,379	\$669,520,562		
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	SFR Partial Requirements	\$20,084			Rev-9		\$20,084	56.9400%	\$0	\$11,436		
Rev-10	447.030	SFR Off System Sales bk20	\$123,225			Rev-10		\$123,225	56.9400%	\$0	\$70,164		
Rev-11	447.000	Non-Firm Sales (Margin on Sales)	\$32,424,214			Rev-11		\$32,424,214	56.9400%	\$0	\$18,462,347		
Rev-12	447.000	Non-Firm Sales (Cost of Sales)	\$72,850,643			Rev-12		\$72,850,643	56.9400%	-\$1,042,587	\$40,438,569		
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%	\$0	\$35,225		
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%	\$0	\$258,165		
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	\$181,892,120					\$181,892,120		\$1,808,628	\$101,471,071		
Rev-33		TOTAL OPERATING REVENUES	\$1,315,682,301					\$1,315,682,301		\$38,644,007	\$770,991,633		
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	\$110,490	\$9,246,633	53.5000%	\$0	\$4,946,949	\$4,342,497	\$604,452
5	501.000	Fuel Expense-Coal	\$196,767,157	\$0	\$196,767,157	E-5	\$26,455,235	\$223,222,392	56.9400%	\$0	\$127,102,830	\$55,355	\$127,047,475
6	501.000	Fuel Expense-Oil	\$5,030,225	\$0	\$5,030,225	E-6	\$1,637,205	\$6,667,430	56.9400%	\$0	\$3,796,435	\$0	\$3,796,435
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
14	502.000	Steam Operating Expense	\$15,609,180	\$9,809,242	\$5,799,938	E-14	\$2,082,556	\$17,691,736	53.5000%	\$0	\$9,465,079	\$5,331,913	\$4,133,166

Kansas City Power & Light  
File 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 Adjst. 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
15	505.000	Steam Operating Electric Expense	\$6,520,925	\$5,067,742	\$1,453,183	E-15	\$665,704	\$7,186,629	53.5000%	\$0	\$3,844,846	\$2,754,932	\$1,089,914
16	506.000	Misc Other Power Expenses	\$10,595,342	\$5,926,222	\$4,669,120	E-16	\$751,949	\$11,347,291	53.5000%	\$0	\$6,070,800	\$3,221,583	\$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	\$2,264,041	\$0	\$2,264,041
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$260,510,528	\$34,868,685	\$225,641,843		\$35,556,518	\$296,067,046		\$46,027	\$166,941,081	\$19,142,044	\$147,799,037
20		TOTAL STEAM POWER GENERATION	\$260,510,528	\$34,868,685	\$225,641,843		\$35,556,518	\$296,067,046		\$46,027	\$166,941,081	\$19,142,044	\$147,799,037
21		ELECTRIC MAINTENANCE EXPENSE											
22	510.000	Steam Maintenance Suprv & Engineering	\$5,841,668	\$4,211,808	\$1,629,860	E-22	-\$40,392	\$5,801,276	53.5000%	\$0	\$3,103,683	\$2,289,189	\$814,494
23	511.000	Maintenance of Structures	\$4,404,072	\$1,317,419	\$3,086,653	E-23	\$753,734	\$5,157,806	53.5000%	\$0	\$2,759,426	\$716,177	\$2,043,249
24	512.000	Maintenance of Boiler Plant	\$25,832,366	\$8,570,148	\$17,262,218	E-24	\$6,398,302	\$32,230,668	53.5000%	\$0	\$17,243,407	\$4,658,906	\$12,584,501
25	513.000	Maintenance of Electric Plant	\$3,713,112	\$1,580,847	\$2,132,265	E-25	\$476,206	\$4,189,318	53.5000%	\$0	\$2,241,285	\$859,382	\$1,381,903
26	514.000	Maintenance of Miscellaneous Steam Plant	\$186,513	\$46,511	\$140,002	E-26	\$152,231	\$338,744	53.5000%	\$0	\$181,228	\$25,285	\$155,943
27		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$39,977,731	\$15,726,733	\$24,250,998		\$7,740,081	\$47,717,812		\$0	\$25,529,029	\$8,548,939	\$16,980,090
28		NUCLEAR POWER GENERATION											
29		OPERATION - NUCLEAR											
30	517.000	Prod Nuclear Operation- Suprv & Engineer	\$6,065,017	\$5,024,938	\$1,040,079	E-30	\$533,622	\$6,598,639	53.5000%	\$0	\$3,530,272	\$2,973,830	\$556,442
31	518.000	Prod Nuclear - Nuclear Fuel Expense	\$16,123,415	\$0	\$16,123,415	E-31	\$8,851,185	\$24,974,600	56.9400%	\$0	\$14,220,537	\$0	\$14,220,537
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	Cost of Oil	\$199,262	\$0	\$199,262	E-33	-\$199,262	\$0	53.5000%	\$0	\$0	\$0	\$0
34	519.000	Coolants and Water	\$2,447,327	\$1,668,268	\$779,059	E-34	\$222,462	\$2,669,789	53.5000%	\$0	\$1,428,338	\$1,011,541	\$416,797
35	520.000	Steam Expense	\$13,044,482	\$8,443,691	\$4,600,791	E-35	\$1,088,576	\$14,133,058	53.5000%	\$0	\$7,561,186	\$5,099,763	\$2,461,423
36	523.000	Electric Expense	\$931,435	\$879,630	\$51,805	E-36	\$105,594	\$1,037,029	53.5000%	\$0	\$554,811	\$527,095	\$27,716
37	524.000	Misc. Nuclear Power Expenses-Allocated	\$20,469,440	\$10,497,833	\$9,971,607	E-37	\$1,900,264	\$22,369,704	53.5000%	\$0	\$11,967,792	\$6,226,137	\$5,741,655
38	524.000	Decommissioning-Missouri	\$3,700,456	\$0	\$3,700,456	E-38	-\$122,847	\$3,577,609	100.0000%	\$0	\$3,577,609	\$0	\$3,577,609
39	524.000	Decommissioning-Kansas and FERC	\$0	\$0	\$0	E-39	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
40	524.000	Outage Reversal	-\$2,606,413	\$0	-\$2,606,413	E-40	\$0	-\$2,606,413	53.5000%	\$0	-\$1,394,431	\$0	-\$1,394,431
41	525.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
42		TOTAL OPERATION - NUCLEAR	\$64,067,842	\$26,514,360	\$37,553,482		\$8,686,173	\$72,754,015		\$0	\$41,446,114	\$15,838,366	\$25,607,748
43		MAINTENANCE - NP											
44	528.000	Prod Nuclear Maint- Suprv & Engineer	\$6,924,081	\$2,991,547	\$3,932,534	E-44	\$363,435	\$7,287,516	53.5000%	\$0	\$3,898,821	\$1,794,915	\$2,103,906
45	529.000	Prod Nuclear Maint- Maint of Structures	\$2,133,684	\$1,702,843	\$430,841	E-45	\$340,555	\$2,474,239	53.5000%	\$0	\$1,323,718	\$1,093,218	\$230,500
46	530.000	Prod Nuclear Maint- Maint Reactor Plant	\$4,599,469	\$1,669,848	\$2,929,621	E-46	\$2,122,493	\$6,721,962	53.5000%	\$0	\$3,596,250	\$1,064,506	\$2,531,744
47	531.000	Prod Nuclear Maint- Maintenance	\$4,251,519	\$1,508,627	\$2,742,892	E-47	\$298,277	\$4,549,796	53.5000%	\$0	\$2,434,141	\$966,694	\$1,467,447
48	532.000	Prod Nuclear Maint- Maint of Misc Plant	\$2,391,381	\$1,031,432	\$1,359,949	E-48	\$205,230	\$2,596,611	53.5000%	\$0	\$1,389,187	\$661,614	\$727,573
49		TOTAL MAINTENANCE - NP	\$20,300,134	\$8,904,297	\$11,395,837		\$3,329,990	\$23,630,124		\$0	\$12,642,117	\$5,580,947	\$7,061,170
50		TOTAL NUCLEAR POWER GENERATION	\$84,367,976	\$35,418,657	\$48,949,319		\$12,016,163	\$96,384,139		\$0	\$54,088,231	\$21,419,313	\$32,668,918
51		HYDRAULIC POWER GENERATION											
52		OPERATION - HP											
53		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		MAINTENANCE - HP											
55		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

Kansas City Power & Light  
File No. ER-2010-0355  
Test Year Decemeber 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 (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
57		<b>OTHER POWER GENERATION</b>											
58		<b>OPERATION - OP</b>											
59	546.000	Prod Trubine Operation Suprv & Engineer	\$1,780,264	\$936,382	\$843,882	E-59	\$14,125	\$1,794,389	53.5000%	\$0	\$959,998	\$508,521	\$451,477
60	547.000	Other PowerOperation- Fuel Expense	\$11,483,195	\$118,622	\$11,364,573	E-60	-\$8,121,306	\$3,361,889	56.9400%	\$0	\$1,914,259	\$68,631	\$1,845,628
61	547.030	Fuel Hdng & Other - Hedging	\$1,249,568	\$1,249,568	\$0	E-61	\$1,980,458	\$3,230,026	56.9400%	\$0	\$1,839,177	\$711,504	\$1,127,673
62	548.000	Other Power Generation Expense	\$1,213,565	\$933,326	\$280,239	E-62	\$14,234	\$1,227,799	53.5000%	\$0	\$656,873	\$506,945	\$149,928
63	549.000	Misc Other Power Generation Expense	\$7,819,243	\$30,417	\$7,788,826	E-63	-\$7,499,510	\$319,733	53.5000%	\$0	\$171,057	\$16,535	\$154,522
64	550.000	Other Generation Rents	\$0	\$0	\$0	E-64	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
65		<b>TOTAL OPERATION - OP</b>	<b>\$23,545,835</b>	<b>\$3,268,315</b>	<b>\$20,277,520</b>		<b>-\$13,611,999</b>	<b>\$9,933,836</b>		<b>\$0</b>	<b>\$5,541,364</b>	<b>\$1,812,136</b>	<b>\$3,729,228</b>
66		<b>MAINTANENCE - OP</b>											
67	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	\$1,932,149	\$54,217	\$1,877,932	E-67	\$874	\$1,933,023	53.5000%	\$0	\$1,034,168	\$29,474	\$1,004,694
68	552.000	Other General Maintenance of Structures	\$68,920	\$28,706	\$40,214	E-68	\$463	\$69,383	53.5000%	\$0	\$37,119	\$15,605	\$21,514
69	553.000	Other General Maint of General Plant	\$893,597	\$373,194	\$520,403	E-69	\$5,869	\$899,466	53.5000%	\$0	\$481,215	\$202,799	\$278,416
70	554.000	Other Gen Maint Misc. Other General Plant	\$35,684	\$12,305	\$23,379	E-70	\$198	\$35,882	53.5000%	\$0	\$19,197	\$6,689	\$12,508
71		<b>TOTAL MAINTANENCE - OP</b>	<b>\$2,930,350</b>	<b>\$468,422</b>	<b>\$2,461,928</b>		<b>\$7,404</b>	<b>\$2,937,754</b>		<b>\$0</b>	<b>\$1,571,699</b>	<b>\$254,567</b>	<b>\$1,317,132</b>
72		<b>TOTAL OTHER POWER GENERATION</b>	<b>\$26,476,185</b>	<b>\$3,736,737</b>	<b>\$22,739,448</b>		<b>-\$13,604,595</b>	<b>\$12,871,590</b>		<b>\$0</b>	<b>\$7,113,063</b>	<b>\$2,066,703</b>	<b>\$5,046,360</b>
73		<b>OTHER POWER SUPPLY EXPENSES</b>											
74	555.001	Purchased Power-Energy	\$66,523,373	\$0	\$66,523,373	E-74	-\$53,283,922	\$13,239,451	56.9400%	\$0	\$7,538,543	\$0	\$7,538,543
75	555.002	Purchased Power-Capacity (Demand)	\$4,275,857	\$0	\$4,275,857	E-75	\$0	\$4,275,857	53.5000%	\$0	\$2,287,583	\$0	\$2,287,583
76	555.030	Purchased Power Energy (100% MO) Solar Ctrct	\$0	\$0	\$0	E-76	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
77	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-77	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
78	556.000	System Control and Load Dispatch	\$1,901,851	\$1,710,169	\$191,682	E-78	\$27,515	\$1,929,366	56.9400%	\$0	\$1,098,581	\$989,437	\$109,144
79	557.000	Other Expenses	\$4,406,027	\$3,586,152	\$819,875	E-79	\$48,705	\$4,454,732	56.9400%	\$0	\$2,536,525	\$2,069,295	\$467,230
80		<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>\$77,107,108</b>	<b>\$5,296,321</b>	<b>\$71,810,787</b>		<b>-\$53,207,702</b>	<b>\$23,899,406</b>		<b>\$0</b>	<b>\$13,461,232</b>	<b>\$3,058,732</b>	<b>\$10,402,500</b>
81		<b>TOTAL POWER PRODUCTION EXPENSES</b>	<b>\$488,439,528</b>	<b>\$95,047,133</b>	<b>\$393,392,395</b>		<b>-\$11,499,535</b>	<b>\$476,939,993</b>		<b>\$46,027</b>	<b>\$267,132,636</b>	<b>\$54,235,731</b>	<b>\$212,896,905</b>
82		<b>TRANSMISSION EXPENSES</b>											
83		<b>OPERATION - TRANSMISSION EXP.</b>											
84	560.000	Transmission Operation Suprv and Engrg	\$1,689,988	\$993,862	\$696,126	E-84	\$7,930	\$1,697,918	53.5000%	\$0	\$908,386	\$535,959	\$372,427
85	561.000	Transmission Operation- Load Dispatch	\$3,585,405	\$662,160	\$2,923,245	E-85	\$617,339	\$4,202,744	53.5000%	\$0	\$2,248,468	\$359,964	\$1,888,504
86	562.000	Transmission Operation- Station Expenses	\$300,630	\$204,348	\$96,282	E-86	\$3,293	\$303,923	53.5000%	\$0	\$162,599	\$111,088	\$51,511
87	563.000	Transmission Operation-Overhead Line Expense	\$232,783	\$6,418	\$226,365	E-87	\$103	\$232,886	53.5000%	\$0	\$124,594	\$3,489	\$121,105
88	564.000	Trans Oper-Underground Line Expense	\$16	\$1	\$15	E-88	\$0	\$16	53.5000%	\$0	\$9	\$1	\$8
89	565.000	Transmission of Electricity by Others	\$12,349,274	\$0	\$12,349,274	E-89	-\$643,337	\$11,705,937	53.5000%	\$0	\$6,262,676	\$0	\$6,262,676
90	566.000	Misc. Transmission Expense	\$2,014,844	\$966,957	\$1,047,887	E-90	\$15,497	\$2,030,341	53.5000%	\$0	\$1,086,233	\$525,613	\$560,620
91	567.000	Transmission Operation Rents	\$2,424,391	\$0	\$2,424,391	E-91	\$0	\$2,424,391	53.5000%	\$0	\$1,297,049	\$0	\$1,297,049
92	575.000	Regional Transmission Operation	\$2,496,702	\$0	\$2,496,702	E-92	\$7,120	\$2,503,822	53.5000%	\$0	\$1,339,545	\$0	\$1,339,545
93		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$25,094,033</b>	<b>\$2,833,746</b>	<b>\$22,260,287</b>		<b>\$7,945</b>	<b>\$25,101,978</b>		<b>\$0</b>	<b>\$13,429,559</b>	<b>\$1,536,114</b>	<b>\$11,893,445</b>
94		<b>MAINTANENCE - TRANSMISSION EXP.</b>											
95	568.000	Transmission Maint-Suprv and Engrg	\$14,145	\$107	\$14,038	E-95	\$2	\$14,147	53.5000%	\$0	\$7,568	\$58	\$7,510
96	569.000	Transmission Maintenance of Structures	\$27,542	\$11,810	\$15,732	E-96	\$190	\$27,732	53.5000%	\$0	\$14,837	\$6,420	\$8,417
97	570.000	Transmission Maintenance of Station Equipment	\$497,463	\$282,242	\$215,221	E-97	\$4,548	\$502,011	53.5000%	\$0	\$268,576	\$153,433	\$115,143

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98	571.000	Transmission Maintenance of Overhead Lines	\$1,919,141	\$50,689	\$1,868,452	E-98	\$817	\$1,919,958	53.5000%	\$0	\$1,027,178	\$27,556	\$999,622
99	572.000	Trans Maintenance of Underground Lines	\$128,063	\$1,831	\$126,232	E-99	\$30	\$128,093	53.5000%	\$0	\$68,530	\$996	\$67,534
100	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-100	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
101	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-101	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
102		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>\$2,586,354</b>	<b>\$346,679</b>	<b>\$2,239,675</b>		<b>\$5,587</b>	<b>\$2,591,941</b>		<b>\$0</b>	<b>\$1,386,689</b>	<b>\$188,463</b>	<b>\$1,198,226</b>
103		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$27,680,387</b>	<b>\$3,180,425</b>	<b>\$24,499,962</b>		<b>\$13,532</b>	<b>\$27,693,919</b>		<b>\$0</b>	<b>\$14,816,248</b>	<b>\$1,724,577</b>	<b>\$13,091,671</b>
104		<b>DISTRIBUTION EXPENSES</b>											
105		<b>OPERATION - DIST. EXPENSES</b>											
106	580.000	Distribution Operation - Supr & Engineering	\$2,579,176	\$2,235,971	\$343,205	E-106	\$32,188	\$2,611,364	54.5444%	\$0	\$1,424,353	\$1,237,154	\$187,199
107	581.000	Distribution Operation - Load Dispatching	\$1,032,010	\$715,293	\$316,717	E-107	\$11,527	\$1,043,537	54.0070%	\$0	\$563,583	\$392,534	\$171,049
108	582.000	Distribution Operation - Station Expense	\$512,108	\$124,291	\$387,817	E-108	\$2,003	\$514,111	56.8268%	\$0	\$292,153	\$71,769	\$220,384
109	583.000	Dist Operation Overhead Line Expense	\$1,485,853	\$1,100,102	\$385,751	E-109	\$17,729	\$1,503,582	54.2766%	\$0	\$816,094	\$606,721	\$209,373
110	584.000	Dist Operation Underground Line Expense	\$2,004,864	\$667,791	\$1,337,073	E-110	\$10,760	\$2,015,624	51.2198%	\$0	\$1,032,398	\$347,552	\$684,846
111	585.000	Distrb Oper Street Light & Signal Expense	\$12,147	\$11,048	\$1,099	E-111	\$178	\$12,325	26.7359%	\$0	\$3,295	\$3,001	\$294
112	586.000	Distribution Operation Meter Expense	\$1,575,926	\$1,352,774	\$223,152	E-112	\$21,799	\$1,597,725	54.4168%	\$0	\$869,431	\$747,999	\$121,432
113	587.000	Distrb Operation Customer Install Expense	\$399,516	\$349,711	\$49,805	E-113	\$5,635	\$405,151	71.8797%	\$0	\$291,222	\$255,422	\$35,800
114	588.000	Dist Operation Misc Distribution Expense	\$12,855,101	\$8,198,105	\$4,656,996	E-114	\$84,691	\$12,939,792	54.5444%	\$0	\$7,057,932	\$4,517,801	\$2,540,131
115	589.000	Distribution Operations Rents	\$47,287	\$1	\$47,286	E-115	\$0	\$47,287	54.0070%	\$0	\$25,539	\$1	\$25,538
116		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$22,503,988</b>	<b>\$14,755,087</b>	<b>\$7,748,901</b>		<b>\$186,510</b>	<b>\$22,690,498</b>		<b>\$0</b>	<b>\$12,376,000</b>	<b>\$8,179,954</b>	<b>\$4,196,046</b>
117		<b>MAINTENANCE - DISTRIB. EXPENSES</b>											
118	590.000	Distribution Maint-Suprv & Engineering	\$70,834	\$61,220	\$9,614	E-118	\$987	\$71,821	52.6419%	\$0	\$37,808	\$32,747	\$5,061
119	591.000	Distribution Maintenance-Structures	\$1,141,122	\$287,139	\$853,983	E-119	\$4,627	\$1,145,749	52.5100%	\$0	\$601,632	\$153,206	\$448,426
120	592.000	Distribution Maintenance-Station Equipment	\$806,805	\$521,993	\$284,812	E-120	\$8,412	\$815,217	56.8268%	\$0	\$463,262	\$301,412	\$161,850
121	593.000	Distribution Maintenance-Overhead lines	\$16,776,707	\$2,673,980	\$14,102,727	E-121	\$43,090	\$16,819,797	54.2766%	\$0	\$9,129,214	\$1,474,733	\$7,654,481
122	593.000	Distribution Maint. Overhead lines- 100% MO	\$0	\$0	\$0	E-122	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
123	593.000	Dist. Maint Overhead Lines Veg.Mgmt 100% MO	\$0	\$0	\$0	E-123	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
124	594.000	Distrib Maint-Maintenance Underground Lines	\$2,273,339	\$1,236,283	\$1,037,056	E-124	\$19,904	\$2,293,243	51.2198%	\$0	\$1,174,594	\$643,416	\$531,178
125	594.000	Dist Maint. Underground Lines 100% MO	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	595.000	Distrib Maint-Maintenance Line Transformer	\$1,102,889	\$821,338	\$281,551	E-126	\$13,235	\$1,116,124	57.3628%	\$0	\$640,240	\$478,734	\$161,506
127	596.000	Distrib Maint- Maintenance St Lights/Signal	\$1,291,247	\$299,104	\$992,143	E-127	\$4,820	\$1,296,067	26.7359%	\$0	\$346,515	\$81,257	\$265,258
128	597.000	Distrib Maint-Maintenance of Meters	\$439,899	\$377,386	\$62,513	E-128	\$6,081	\$445,980	54.4168%	\$0	\$242,688	\$208,670	\$34,018
129	598.000	Distrib Maint-Maint Misc Distribution Plant	\$345,079	\$113,599	\$231,480	E-129	\$1,831	\$346,910	52.6419%	\$0	\$182,620	\$60,765	\$121,855
130		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>\$24,247,921</b>	<b>\$6,392,042</b>	<b>\$17,855,879</b>		<b>\$102,987</b>	<b>\$24,350,908</b>		<b>\$0</b>	<b>\$12,818,573</b>	<b>\$3,434,940</b>	<b>\$9,383,633</b>
131		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$46,751,909</b>	<b>\$21,147,129</b>	<b>\$25,604,780</b>		<b>\$289,497</b>	<b>\$47,041,406</b>		<b>\$0</b>	<b>\$25,194,573</b>	<b>\$11,614,894</b>	<b>\$13,579,679</b>
132		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
133	901.000	Cust Acct-Suprv Meter Read Collection Misc	\$1,307,478	\$1,250,550	\$56,928	E-133	\$104,404	\$1,411,882	53.1465%	\$0	\$750,366	\$671,139	\$79,227
134	902.000	Cust Accts Meter Reading Expense	\$4,081,210	\$1,164,982	\$2,916,228	E-134	\$18,773	\$4,099,983	53.1465%	\$0	\$2,178,997	\$629,124	\$1,549,873
135	903.000	Customer Accts Records and Collection	\$12,163,465	\$7,306,196	\$4,857,269	E-135	\$171,013	\$12,334,478	53.1465%	\$0	\$6,555,344	\$3,940,623	\$2,614,721
136	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-136	\$0	\$0	100.0000%	\$3,626,877	\$3,626,877	\$0	\$3,626,877
137	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-137	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
138	905.000	Miscellaneous Customer Accts Expense	\$2,371	\$1,853	\$518	E-138	\$30	\$2,401	53.1465%	\$0	\$1,276	\$1,001	\$275
139		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$17,554,524</b>	<b>\$9,723,581</b>	<b>\$7,830,943</b>		<b>\$294,220</b>	<b>\$17,848,744</b>		<b>\$3,626,877</b>	<b>\$13,112,860</b>	<b>\$5,241,887</b>	<b>\$7,870,973</b>
140		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
141	907.000	Customer Service Suprv	\$351,177	\$346,973	\$4,204	E-141	-\$5,442	\$345,735	53.1465%	\$0	\$183,746	\$181,512	\$2,234
142	908.000	Customer Assistance Expense-100% MO	\$7,332,664	\$688,224	\$6,644,440	E-142	-\$21,807	\$7,310,857	100.0000%	\$0	\$7,310,857	\$694,754	\$6,616,103

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 Adjst. 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
143	908.000	Customer Assistance Expense-100% KS	\$0	\$0	\$0	E-143	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
144	908.000	Amortization of Deferred DSM 100% MO	\$0	\$0	\$0	E-144	-\$85,851	-\$85,851	100.0000%	\$2,188,481	\$2,102,630	\$0	\$2,102,630
145	908.000	Public Information	\$0	\$0	\$0	E-145	\$0	\$0	53.1465%	\$0	\$0	\$0	\$0
146	909.000	Information and Instruction Advertising	\$26,533	\$109,040	-\$82,507	E-146	\$105,091	\$131,624	53.1473%	\$0	\$69,955	\$58,886	\$11,069
147	909.000	Information & Instructional Advertising- 100% MO	\$0	\$0	\$0	E-147	-\$54,314	-\$54,314	100.0000%	\$0	-\$54,314	\$0	-\$54,314
148	910.000	Misc Customer Accounts and Info Exp	\$793,492	\$634,605	\$158,887	E-148	\$10,226	\$803,718	53.1465%	\$0	\$427,148	\$342,705	\$84,443
149		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,866	\$1,778,842	\$6,725,024		-\$52,097	\$8,451,769		\$2,188,481	\$10,040,022	\$1,277,857	\$8,762,165
150		SALES EXPENSES											
151	911.000	Sales Supervision	\$77,054	\$76,760	\$294	E-151	\$1,237	\$78,291	53.1465%	\$0	\$41,609	\$41,453	\$156
152	912.000	Sales Demonstration and Selling	\$783,672	\$495,836	\$287,836	E-152	\$7,990	\$791,662	53.1465%	\$0	\$420,741	\$267,766	\$152,975
153	913.000	Sales Advertising Expense	\$13,546	\$0	\$13,546	E-153	-\$1,390	\$12,156	53.1473%	\$0	\$6,461	\$0	\$6,461
154	916.000	Miscellaneous Sales Expense	\$100,872	\$77,839	\$23,033	E-154	\$1,254	\$102,126	53.1473%	\$0	\$54,277	\$42,036	\$12,241
155		TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709		\$9,091	\$984,235		\$0	\$523,088	\$351,255	\$171,833
156		ADMIN. & GENERAL EXPENSES											
157		OPERATION- ADMIN. & GENERAL EXP.											
158	920.000	Admin & Gen-Administrative Salaries	\$41,428,417	\$35,359,396	\$6,069,021	E-158	-\$3,920,556	\$37,507,861	53.2177%	\$0	\$19,960,821	\$16,731,028	\$3,229,793
159	920.000	Admin & Gen-Admin. Salaries- 100% MO	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	-\$968,103	-\$968,103	\$0	-\$968,103
160	920.000	Admin & Gen- Admin. Salaries- 100% KS	\$0	\$0	\$0	E-160	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
161	921.000	Admin & General Off Supply- Allocated	\$1,719,630	\$13,336	\$1,706,294	E-161	-\$56,761	\$1,662,869	57.0872%	\$0	\$949,285	-\$71,598	\$1,020,883
162	921.000	Admin & General Off Supply- 100% MO	\$0	\$0	\$0	E-162	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
163	921.000	Admin & General Off Supply- 100% KS	\$0	\$0	\$0	E-163	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
164	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-164	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
165	922.000	Admin Expense Transfer Credit	-\$7,785,174	-\$702,262	-\$7,082,912	E-165	\$917,862	-\$6,867,312	57.0872%	\$0	-\$3,920,356	\$123,080	-\$4,043,436
166	922.001	Admin Expense Transfer Credit 2	\$0	\$0	\$0	E-166	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
167	923.000	Outside Services Employed-Allocated	\$9,989,087	\$0	\$9,989,087	E-167	\$41,764	\$10,030,851	57.0872%	\$0	\$5,726,332	\$0	\$5,726,332
168	923.000	Outside Services-100 % MO	\$0	\$0	\$0	E-168	-\$314,346	-\$314,346	100.0000%	\$0	-\$314,346	\$0	-\$314,346
169	923.000	Outside Services- 100% KS	\$0	\$0	\$0	E-169	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
170	924.000	Property Insurance	\$2,825,832	\$0	\$2,825,832	E-170	-\$324,312	\$2,501,520	53.8536%	\$0	\$1,347,159	\$0	\$1,347,159
171	925.000	Injuries and Damages	\$6,873,749	\$344,110	\$6,529,639	E-171	\$1,114,433	\$7,988,182	53.2177%	\$0	\$4,251,127	\$186,045	\$4,065,082
172	926.000	Employee Pensions and Benefits	\$60,579,649	-\$2,766,272	\$63,345,921	E-172	\$7,822,873	\$68,402,522	53.2177%	\$0	\$36,402,249	-\$1,921,993	\$38,324,242
173	926.010	Empl Ben-OPEB-MO	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
174	927.000	Franchise Requirements	\$0	\$0	\$0	E-174	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
175	928.003	Regulatory Comm Exp-FERC Assessment	\$880,858	\$948	\$879,910	E-175	\$163,111	\$1,043,969	56.9808%	\$0	\$594,862	\$540	\$594,322
176	928.000	Regulatory Comm Expense 100% Wholesale	\$0	\$0	\$0	E-176	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
177	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$870,604	\$0	\$870,604	E-177	\$0	\$870,604	0.0000%	\$0	\$0	\$0	\$0
178	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$932,359	\$1,440	\$930,919	E-178	-\$27,311	\$905,048	100.0000%	\$0	\$905,048	\$1,440	\$903,608
179	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$1,784,373	\$741,497	\$1,042,876	E-179	\$298,982	\$2,083,355	100.0000%	\$0	\$2,083,355	\$753,481	\$1,329,874
180	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$1,617,324	\$662,851	\$954,473	E-180	\$7,988	\$1,625,312	0.0000%	\$0	\$0	\$0	\$0
181	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$0	\$0	\$0	E-181	\$282	\$282	56.9808%	\$0	\$161	\$605	-\$444
182	928.023	Regulatory Comm Expense- FERC Proceedings 100% to FERC	\$485,234	\$64,877	\$420,357	E-182	\$0	\$485,234	0.0000%	\$0	\$0	\$0	\$0
183	928.000	Regulatory Comm Expense-- Misc Regulatory Filings	\$0	\$0	\$0	E-183	\$827	\$827	53.3050%	\$0	\$441	\$441	\$0
184	928.003	Load Research Expenses- 100% to Missouri	\$53,394	\$35,909	\$17,485	E-184	\$579	\$53,973	100.0000%	\$0	\$53,973	\$36,488	\$17,485
185	928.000	Miscellaneous Commission Expense	\$52,352	\$51,052	\$1,300	E-185	\$0	\$52,352	53.3050%	\$0	\$27,906	\$27,213	\$693
186	929.000	Duplicate Charges-Credit	\$131	\$130	\$1	E-186	\$2	\$133	53.8536%	\$0	\$72	\$71	\$1
187	930.100	General Advertising Expense	\$238,994	\$171,070	\$67,924	E-187	-\$41	\$238,953	53.1473%	\$0	\$126,997	\$92,384	\$34,613



Kansas City Power & Light  
File 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 (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
188	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-188	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
189	930.200	Miscellaneous General Expense	\$6,963,167	\$54,933	\$6,908,234	E-189	-\$293,445	\$6,669,722	57.0872%	\$0	\$3,807,558	\$25,422	\$3,782,136
190	931.000	Admin & General Expense-Rents	\$7,931,737	\$0	\$7,931,737	E-190	-\$2,198,323	\$5,733,414	57.0872%	\$0	\$3,273,046	\$0	\$3,273,046
191	933.000	Transportation Expense	\$3,301	\$3,027,448	-\$3,024,147	E-191	-\$2,533,227	-\$2,529,926	53.2865%	\$0	-\$1,348,109	\$1,639,217	-\$2,987,326
192		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$137,445,018	\$37,060,463	\$100,384,555		\$700,381	\$138,145,399		-\$968,103	\$72,959,478	\$17,623,864	\$55,335,614
193		MAINT., ADMIN. & GENERAL EXP.											
194	935.000	Maintenance Of General Plant	\$4,648,251	\$148,431	\$4,499,820	E-194	-\$38,476	\$4,609,775	53.5417%	\$0	\$2,468,152	\$80,753	\$2,387,399
195		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820		-\$38,476	\$4,609,775		\$0	\$2,468,152	\$80,753	\$2,387,399
196		TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,269	\$37,208,894	\$104,884,375		\$661,905	\$142,755,174		-\$968,103	\$75,427,630	\$17,704,617	\$57,723,013
197		DEPRECIATION EXPENSE											
198	403.000	Depreciation Expense, Dep. Exp.	\$159,686,334	See note (1)	See note (1)	E-198	See note (1)	\$159,686,334	54.2243%	-\$7,785,078	\$78,803,719	See note (1)	See note (1)
199	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-199	\$0	\$0	100.0000%	-\$155,155	-\$155,155		
200	703.001	Other Depreciation	\$0			E-200	\$0	\$0	100.0000%	\$0	\$0		
201		TOTAL DEPRECIATION EXPENSE	\$159,686,334	\$0	\$0		\$0	\$159,686,334		-\$7,940,233	\$78,648,564	\$0	\$0
202		AMORTIZATION EXPENSE											
203	704.000	Amortization of Limited Term Plant-Allocated	\$1,486,293	\$0	\$1,486,293	E-203	-\$72,201	\$1,414,092	53.5000%	\$0	\$756,539	\$0	\$756,539
204	704.000	Regulatory Plan Credit Rate Amort KS-	\$22,500,000	\$0	\$22,500,000	E-204	\$0	\$22,500,000	0.0000%	\$0	\$0	\$0	\$0
205	704.000	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2009-0089	\$3,333,333	\$0	\$3,333,333	E-205	-\$3,333,333	\$0	100.0000%	\$0	\$0	\$0	\$0
206	704.000	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-206	-\$10,723,827	\$0	100.0000%	\$0	\$0	\$0	\$0
207	405.000	Misc Intangible Plant	\$0	\$0	\$0	E-207	\$0	\$0	53.7158%	\$0	\$0	\$0	\$0
208	707.400	Regulatory Credits	-\$8,590,216	\$0	-\$8,590,216	E-208	\$0	-\$8,590,216	0.0000%	\$0	\$0	\$0	\$0
209	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$21,679,061	\$0	\$21,679,061	E-209	-\$21,679,061	\$0	100.0000%	\$0	\$0	\$0	\$0
210	711.100	Accretion Exp-ARO	\$7,352,293	\$0	\$7,352,293	E-210	\$0	\$7,352,293	0.0000%	\$0	\$0	\$0	\$0
211		TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591		-\$35,808,422	\$22,676,169		\$0	\$756,539	\$0	\$756,539
212		OTHER OPERATING EXPENSES											
213	705.000	Amortization of Other Plant	\$11,431,062	\$0	\$11,431,062	E-213	-\$671,690	\$10,759,372	54.2243%	\$0	\$5,834,194	\$0	\$5,834,194
214	708.100	Taxes Other Than Income Taxes-Allocated	\$72,579,790	\$0	\$72,579,790	E-214	\$10,207,346	\$82,787,136	54.2243%	\$0	\$44,890,745	-\$182,165	\$45,072,910
215	708.200	Gross Receipts Tax-100% MO	\$45,936,116	\$0	\$45,936,116	E-215	-\$45,936,116	\$0	100.0000%	\$0	\$0	\$0	\$0
216	708.300	KCMO City Earnings Tax-100% MO	\$191,661	\$0	\$191,661	E-216	\$55,832	\$247,493	100.0000%	\$0	\$247,493	\$0	\$247,493
217		TOTAL OTHER OPERATING EXPENSES	\$130,138,629	\$0	\$130,138,629		-\$36,344,628	\$93,794,001		\$0	\$50,972,432	-\$182,165	\$51,154,597
218		TOTAL OPERATING EXPENSE	\$1,080,308,181	\$168,736,439	\$751,885,408		-\$82,436,437	\$997,871,744		-\$3,046,951	\$536,624,592	\$91,968,653	\$366,007,375
219		NET INCOME BEFORE TAXES	\$235,374,120					\$317,810,557		\$41,690,958	\$234,367,041		
220		INCOME TAXES											
221	709.100	Current Income Taxes	\$53,011,333	See note (1)	See note (1)	E-221	See note (1)	\$53,011,333	100.0000%	-\$19,701,901	\$33,309,432	See note (1)	See note (1)
222		TOTAL INCOME TAXES	\$53,011,333					\$53,011,333		-\$19,701,901	\$33,309,432		
223		DEFERRED INCOME TAXES											
224	710.100	Deferred Income Taxes - Def. Inc. Tax.	-\$6,773,746	See note (1)	See note (1)	E-224	See note (1)	-\$6,773,746	100.0000%	\$29,653,348	\$22,879,602	See note (1)	See note (1)
225	711.410	Amortization of Deferred ITC	-\$1,171,570			E-225		-\$1,171,570	100.0000%	\$0	-\$1,171,570		
226	711.100	Amort of Excess Deferred Income Taxes	-\$548,897			E-226		-\$548,897	100.0000%	\$0	-\$548,897		
227	820.001	Amort. Of prior deferred taxes-Tax Rate Change	-\$4,266,604			E-227		-\$4,266,604	100.0000%	\$0	-\$4,266,604		
228	811.200	Amort of R&D Credits	-\$194,111			E-228		-\$194,111	100.0000%	\$0	-\$194,111		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
229	809.000	Amortization of Cost of Removal-ER-2007-0291	\$354,438			E-229		\$354,438	100.0000%	\$0	\$354,438		
230		TOTAL DEFERRED INCOME TAXES	-\$12,600,490					-\$12,600,490		\$29,653,348	\$17,052,858		
231		<b>NET OPERATING INCOME</b>	<b>\$194,963,277</b>					<b>\$277,399,714</b>		<b>\$31,739,511</b>	<b>\$184,004,751</b>		

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

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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
Rev-3	Retail Rate Revenue- Missouri as Booked	440.000	\$0	\$0	\$0	\$0	\$36,835,379	\$36,835,379
	1. To remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$46,708,268	
	2. Billing Adjustments (Lakhanpal)		\$0	\$0		\$0	\$2,715,980	
	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-12	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$1,042,587	-\$1,042,587
	1. To adjust non-firm OSS for SPP off-system charges (Harris)		\$0	\$0		\$0	\$453,477	
	2. To adjust non-firm OSS for Purchases for resale (Harris)		\$0	\$0		\$0	-\$1,105,696	
	3. To adjust non-firm OSS for Revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$390,368	
Rev-18	Other-Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	\$25,885	\$25,885
	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-MiscI 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	
E-4	Prod Steam Operation- Suprv & Engineering	500.000	\$85,345	\$25,145	\$110,490	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$85,345	\$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	\$97,216	\$26,358,019	\$26,455,235	\$0	\$0	\$0
	No Adjustment		\$0	\$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
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$97,216	\$0		\$0	\$0	
	2. To annualized Fuel Expense Coal and Freight-(Harris)		\$0	\$14,323,005		\$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	\$1,637,205	\$1,637,205	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil (Harris)		\$0	\$1,637,205		\$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	
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	\$156,950	\$1,925,606	\$2,082,556	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$158,057	\$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	\$81,664	\$584,040	\$665,704	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$81,664	\$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	\$95,429	\$656,520	\$751,949	\$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
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$95,429	\$0		\$0	\$0	
	2. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$656,520		\$0	\$0	
E-18	<b>Allowances</b>	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	<b>Steam Maintenance Suprv &amp; Engineering</b>	510.000	\$67,050	-\$107,442	-\$40,392	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$67,050	\$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 latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$74,843		\$0	\$0	
E-23	<b>Maintenance of Structures</b>	511.000	\$21,230	\$732,504	\$753,734	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,230	\$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 latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$948,015		\$0	\$0	
E-24	<b>Maintenance of Boiler Plant</b>	512.000	\$138,088	\$6,260,214	\$6,398,302	\$0	\$0	\$0
	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)		\$138,088	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-25	<b>Maintenance of Electric Plant</b>	513.000	\$25,475	\$450,731	\$476,206	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$25,475	\$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	<b>Maintenance of Miscellaneous Steam Plant</b>	514.000	\$750	\$151,481	\$152,231	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$750	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$123,907		\$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
	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	\$533,622	\$0	\$533,622	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$533,622	\$0		\$0	\$0	
E-31	Prod Nuclear - Nuclear Fuel Expense	518.000	\$0	\$8,851,185	\$8,851,185	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$8,790,750		\$0	\$0	
	2. To annualize Fuel Expense-DOE Refund-(Harris)		\$0	\$60,435		\$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	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-34	Coolants and Water	519.000	\$222,462	\$0	\$222,462	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$222,462	\$0		\$0	\$0	
E-35	Steam Expense	520.000	\$1,088,576	\$0	\$1,088,576	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,088,576	\$0		\$0	\$0	
E-36	Electric Expense	523.000	\$105,594	\$0	\$105,594	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$105,594	\$0		\$0	\$0	
E-37	Misc. Nuclear Power Expenses-Allocated	524.000	\$1,139,806	\$760,458	\$1,900,264	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,139,806	\$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	\$63,793		\$0	\$0	
	4. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$698,816		\$0	\$0	
E-38	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-44	Prod Nuclear Maint- Suprv & Engineer	528.000	\$363,435	\$0	\$363,435	\$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
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$363,435	\$0		\$0	\$0	
E-45	Prod Nuclear Maint- Maint of Structures	529.000	\$340,555	\$0	\$340,555	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$340,555	\$0		\$0	\$0	
E-46	Prod Nuclear Maint- Maint Reactor Plant	530.000	\$319,883	\$1,802,610	\$2,122,493	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$319,883	\$0		\$0	\$0	
	2. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$145,618		\$0	\$0	
	3. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$1,656,992		\$0	\$0	
E-47	Prod Nuclear Maint- Maintenance	531.000	\$298,277	\$0	\$298,277	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$298,277	\$0		\$0	\$0	
E-48	Prod Nuclear Maint- Maint of Misc Plant	532.000	\$205,230	\$0	\$205,230	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$205,230	\$0		\$0	\$0	
E-59	Prod Turbine Operation Suprv & Engineer	546.000	\$14,125	\$0	\$14,125	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,125	\$0		\$0	\$0	
E-60	Other PowerOperation- Fuel Expense	547.000	\$1,911	-\$8,123,217	-\$8,121,306	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,911	\$0		\$0	\$0	
	2. To annualize Fuel Expense-Oil-(Harris)		\$0	\$1,483,091		\$0	\$0	
	3. To annualize Fuel Expense-Gas (Harris)		\$0	-\$9,560,074		\$0	\$0	
	4. To annualize Fuel Expense-Ammonia (Harris)		\$0	-\$46,234		\$0	\$0	
E-61	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-62	Other Power Generation Expense	548.000	\$14,234	\$0	\$14,234	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,234	\$0		\$0	\$0	
E-63	Misc Other Power Generation Expense	549.000	\$490	-\$7,500,000	-\$7,499,510	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$490	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Wind Gen (Majors)		\$0	-\$7,500,000		\$0	\$0	
E-67	<b>Other Maint-Supr Eng. Struct Gen &amp; Misc.</b>	551.000	\$874	\$0	\$874	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$874	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	<b>Other General Maintenance of Structures</b>	552.000	\$463	\$0	\$463	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$463	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-69	<b>Other General Maint of General Plant</b>	553.000	\$5,869	\$0	\$5,869	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,869	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-70	<b>Other Gen Maint Misc. Other General Plant</b>	554.000	\$198	\$0	\$198	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$198	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-74	<b>Purchased Power-Energy</b>	555.001	\$0	-\$53,283,922	-\$53,283,922	\$0	\$0	\$0
	1. Annualize Purchased Power Capacity Expense (Harris)		\$0	\$4,389,367		\$0	\$0	
	2. Annualize Purchased Power Capacity-Energy (Harris)		\$0	-\$57,673,289		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	<b>System Control and Load Dispatch</b>	556.000	\$27,515	\$0	\$27,515	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,515	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	<b>Other Expenses</b>	557.000	\$48,015	\$690	\$48,705	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,698	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Prod-Other Expense (Majors)		-\$9,683	\$0		\$0	\$0	



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	3. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$690		\$0	\$0	
E-84	Transmission Operation Suprv and Engrg	560.000	\$7,930	\$0	\$7,930	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,948	\$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-85	Transmission Operation- Load Dispatch	561.000	\$10,670	\$606,669	\$617,339	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,670	\$0		\$0	\$0	
	2. Update SPP admin fees through Known and Measureable preriord June 30, 2010 (Harris)		\$0	\$606,669		\$0	\$0	
E-86	Transmission Operation- Station Expenses	562.000	\$3,293	\$0	\$3,293	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,293	\$0		\$0	\$0	
E-87	Transmission Operation-Overhead Line Expense	563.000	\$103	\$0	\$103	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$103	\$0		\$0	\$0	
E-89	Transmission of Electricity by Others	565.000	\$0	-\$643,337	-\$643,337	\$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	-\$1,666,993		\$0	\$0	
	2. Adjust to Known and Measureable Period (Harris)		\$0	\$1,023,656		\$0	\$0	
E-90	Misc. Transmission Expense	566.000	\$15,497	\$0	\$15,497	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,497	\$0		\$0	\$0	
E-92	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-95	Transmission Maint-Suprv and Engrg	568.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-96	Transmission Maintenance of Structures	569.000	\$190	\$0	\$190	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$190	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-97	<b>Transmission Maintenance of Station Equipment</b>	570.000	\$4,548	\$0	\$4,548	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,548	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-98	<b>Transmission Maintenance of Overhead Lines</b>	571.000	\$817	\$0	\$817	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$817	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-99	<b>Trans Maintenance of Underground Lines</b>	572.000	\$30	\$0	\$30	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	<b>Distribution Operation - Supr &amp; Engineering</b>	580.000	\$32,188	\$0	\$32,188	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,188	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-107	<b>Distribution Operation - Load Dispatching</b>	581.000	\$11,527	\$0	\$11,527	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,527	\$0		\$0	\$0	
E-108	<b>Distribution Operation - Station Expense</b>	582.000	\$2,003	\$0	\$2,003	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,003	\$0		\$0	\$0	
E-109	<b>Dist Operation Overhead Line Expense</b>	583.000	\$17,729	\$0	\$17,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$17,729	\$0		\$0	\$0	
E-110	<b>Dist Operation Underground Line Expense</b>	584.000	\$10,760	\$0	\$10,760	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,760	\$0		\$0	\$0	
E-111	<b>Distrb Oper Street Light &amp; Signal Expense</b>	585.000	\$178	\$0	\$178	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$178	\$0		\$0	\$0	
E-112	<b>Distribution Operation Meter Expense</b>	586.000	\$21,799	\$0	\$21,799	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,799	\$0		\$0	\$0	
E-113	<b>Distrb Operation Customer Install Expense</b>	587.000	\$5,635	\$0	\$5,635	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,635	\$0		\$0	\$0	
E-114	<b>Dist Operation Misc Distribution Expense</b>	588.000	\$84,691	\$0	\$84,691	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$97,937	\$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-118	<b>Distribution Maint-Suprv &amp; Engineering</b>	590.000	\$987	\$0	\$987	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$987	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-119	<b>Distribution Maintenance-Structures</b>	591.000	\$4,627	\$0	\$4,627	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,627	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-120	<b>Distribution Maintenance-Station Equipment</b>	592.000	\$8,412	\$0	\$8,412	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,412	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-121	<b>Distribution Maintenance-Overhead lines</b>	593.000	\$43,090	\$0	\$43,090	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$43,090	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-124	<b>Distrib Maint-Maintenance Underground Lines</b>	594.000	\$19,904	\$0	\$19,904	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,904	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-126	<b>Distrib Maint-Maintenance Line Transformer</b>	595.000	\$13,235	\$0	\$13,235	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,235	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-127	<b>Distrib Maint- Maintenance St Lights/Signal</b>	596.000	\$4,820	\$0	\$4,820	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,820	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-128	<b>Distrib Maint-Maintenance of Meters</b>	597.000	\$6,081	\$0	\$6,081	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,081	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-129	<b>Distrib Maint-Maint Misc Distribution Plant</b>	598.000	\$1,831	\$0	\$1,831	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,831	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-133	<b>Cust Acct-Suprv Meter Read Collection Misc</b>	901.000	\$12,260	\$92,144	\$104,404	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,221	\$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	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors)		-\$961	\$0		\$0	\$0	
E-134	<b>Cust Accts Meter Reading Expense</b>	902.000	\$18,773	\$0	\$18,773	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$18,773	\$0		\$0	\$0	
E-135	<b>Customer Accts Records and Collection</b>	903.000	\$108,446	\$62,567	\$171,013	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$9,216	\$0		\$0	\$0	
	2. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger)		\$0	\$860		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$61,707		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$117,662	\$0		\$0	\$0	
E-136	<b>Uncollectible Accounts-MO 100%</b>	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-138	<b>Miscellaneous Customer Accts Expense</b>	905.000	\$30	\$0	\$30	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$30	\$0		\$0	\$0	
E-141	Customer Service Suprv	907.000	-\$5,442	\$0	-\$5,442	\$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)		\$5,591	\$0		\$0	\$0	
E-142	Customer Assistance Expense-100% MO	908.000	\$6,530	-\$28,337	-\$21,807	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,492	\$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-144	Amortization of Deferred DSM 100% MO	908.000	\$0	-\$85,851	-\$85,851	\$0	\$2,188,481	\$2,188,481
	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	\$1,136,996	
	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	\$103,612	
	12. To include annual AFUDC return on Vintage 4 ER-2010-0355 DSM deferral		\$0	\$0		\$0	\$753,829	
	13. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$9,317		\$0	\$0	

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E-146	Information and Instruction Advertising	909.000	\$1,757	\$103,334	\$105,091	\$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	
	2. To include KCPL adjustment 11-Informational Advertising- (Majors/Prenger)		\$0	\$246,398		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$1,757	\$0		\$0	\$0	
	4. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314		\$0	\$0	
E-147	Information & Instructional Advertising- 100% MO	909.000	\$0	-\$54,314	-\$54,314	\$0	\$0	\$0
	1. Remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314		\$0	\$0	
E-148	Misc Customer Accounts and Info Exp	910.000	\$10,226	\$0	\$10,226	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$10,226	\$0		\$0	\$0	
E-151	Sales Supervision	911.000	\$1,237	\$0	\$1,237	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger)		\$1,237	\$0		\$0	\$0	
E-152	Sales Demonstration and Selling	912.000	\$7,990	\$0	\$7,990	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,990	\$0		\$0	\$0	
E-153	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-154	Miscellaneous Sales Expense	916.000	\$1,254	\$0	\$1,254	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,254	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-158	Admin & Gen-Administrative Salaries	920.000	-\$3,920,556	\$0	-\$3,920,556	\$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)		\$485,113	\$0		\$0	\$0	
	4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger)		-\$4,367,779	\$0		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-159	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-161	Admin & General Off Supply- Allocated	921.000	-\$138,754	\$81,993	-\$56,761	\$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)		\$37	\$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	
	4. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$98,478		\$0	\$0	
E-165	Admin Expense Transfer Credit	922.000	\$917,862	\$0	\$917,862	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$11,317	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors)		\$929,179	\$0		\$0	\$0	
E-167	Outside Services Employed-Allocated	923.000	\$0	\$41,764	\$41,764	\$0	\$0	\$0
	1. To remove costs of advanced coal tax arbitration (Majors)		\$0	\$41,764		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-168	Outside Services-100 % MO	923.000	\$0	-\$314,346	-\$314,346	\$0	\$0	\$0
	1. To include KCPL Adjustment 11 (Majors)		\$0	-\$314,346		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-170	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 latan 2 Property Insurance-projected Decemeber 31 True-Up (Lyons)		\$0	\$133,997		\$0	\$0	
E-171	Injuries and Damages	925.000	\$5,482	\$1,108,951	\$1,114,433	\$0	\$0	\$0

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	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)		\$5,482	\$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-172	<b>Employee Pensions and Benefits</b>	<b>926.000</b>	<b>-\$845,296</b>	<b>\$8,668,169</b>	<b>\$7,822,873</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	
	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)		\$1,957	\$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)		-\$1,414,237	\$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	
	12. To adjust for annualized level of benefits billed from WCNO. (Prenger)		\$124,798	\$0		\$0	\$0	
	13. To remove portion of KCPL incentive compensation (Prenger)		-\$1,747,489	\$0		\$0	\$0	
	14. To adjust for calculated level of medical and other benefits (Prenger)		\$1,921,213	\$0		\$0	\$0	



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	15. To adjust for calculated level of benefits billed from WCNOG (Prenger)		\$278,357	\$0		\$0	\$0	
E-175	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-178	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-179	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	\$11,984	\$286,998	\$298,982	\$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	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to reflect Staff's annualized level (Prenger)		\$11,984	\$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	\$276,031		\$0	\$0	
	6. To include 2010 Rate Case Expense Amortization (ER-2010-0355)		\$0	\$539,605		\$0	\$0	
E-180	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$10,682	-\$2,694	\$7,988	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,682	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-KS Proceedings (Majors)		\$0	-\$2,694		\$0	\$0	
E-181	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$1,061	-\$779	\$282	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,061	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-FERC Proceedings (Majors)		\$0	-\$779		\$0	\$0	
E-183	Regulatory Comm Expense-- Misc Regulatory Filings	928.000	\$827	\$0	\$827	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$827	\$0		\$0	\$0	
E-184	Load Research Expenses- 100% to Missouri	928.003	\$579	\$0	\$579	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$579	\$0		\$0	\$0	
E-186	<b>Duplicate Charges-Credit</b>	929.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
E-187	<b>General Advertising Expense</b>	930.100	\$2,757	-\$2,798	-\$41	\$0	\$0	\$0
	1. To reflect the Known and Measureable advertising costs for account 930 (Prenger)		\$0	-\$35,921		\$0	\$0	
	2. To recognize KCPL adjustment 11-Advertising (Majors/Prenger)		\$0	\$33,123		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,757	\$0		\$0	\$0	
E-189	<b>Miscellaneous General Expense</b>	930.200	-\$10,402	-\$283,043	-\$293,445	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$885	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$253,725		\$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-190	<b>Admin &amp; General Expense-Rents</b>	931.000	\$0	-\$2,198,323	-\$2,198,323	\$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	-\$586,390		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-191	<b>Transportation Expense</b>	933.000	\$48,786	-\$2,582,013	-\$2,533,227	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$48,786	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,582,013		\$0	\$0	
E-194	<b>Maintenance Of General Plant</b>	935.000	\$2,392	-\$40,868	-\$38,476	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,392	\$0		\$0	\$0	
	2. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$40,868		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-198	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$7,785,078	-\$7,785,078
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$7,785,078	
E-199	Hawthorn 5 Settlement-Depreciation	403.000	\$0	\$0	\$0	\$0	-\$155,155	-\$155,155
	1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons)		\$0	\$0		\$0	-\$101,640	
	2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons)		\$0	\$0		\$0	-\$53,515	
E-203	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-205	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2009-0089	704.000	\$0	-\$3,333,333	-\$3,333,333	\$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	-\$3,333,333		\$0	\$0	
E-206	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-209	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-213	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	
E-214	Taxes Other Than Income Taxes-Allocated	708.100	-\$335,948	\$10,543,294	\$10,207,346	\$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)		-\$535,456	\$0		\$0	\$0	
	3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger)		\$199,508	\$0		\$0	\$0	
	4. KCPL Share of latan 2 Property Tax through June 30th (Lyons)		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-215	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-216	KCMO City Earnings Tax-100% MO	708.300	\$0	\$55,832	\$55,832	\$0	\$0	\$0
	1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison)		\$0	\$55,832		\$0	\$0	
E-221	Current Income Taxes	709.100	\$0	\$0	\$0	\$0	-\$19,701,901	-\$19,701,901
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$19,701,901	
	No Adjustment		\$0	\$0		\$0	\$0	
E-224	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	\$29,653,348	\$29,653,348
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$29,653,348	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$38,644,007	\$38,644,007
Total Operating & Maint. Expense			\$1,747,427	-\$84,183,864	-\$82,436,437	\$0	\$6,904,496	\$6,904,496

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Test Year Decemeber 31, 2009  
Estimated True-Up Case at December 31, 2010  
Income Tax Calculation

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		\$234,367,041	\$169,217,630	\$176,337,946	\$183,488,180
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$78,648,564	\$78,648,564	\$78,648,564	\$78,648,564
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		\$15,957,089	\$15,957,089	\$15,957,089	\$15,957,089
7	Book Amortization Expense		\$6,590,733	\$6,590,733	\$6,590,733	\$6,590,733
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$101,423,042	\$101,423,042	\$101,423,042	\$101,423,042
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.6540%	\$67,352,187	\$67,352,187	\$67,352,187	\$67,352,187
11	Tax Straight-Line Depreciation		\$149,852,040	\$149,852,040	\$149,852,040	\$149,852,040
12	Production Income Deduction		\$1,804,484	\$1,804,484	\$1,804,484	\$1,804,484
13	IRS Nuclear Fuel Amortization		\$13,830,132	\$13,830,132	\$13,830,132	\$13,830,132
14	IRS Amortization Deduction		\$3,578,942	\$3,578,942	\$3,578,942	\$3,578,942
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$236,417,785	\$236,417,785	\$236,417,785	\$236,417,785
16	NET TAXABLE INCOME		\$99,372,298	\$34,222,887	\$41,343,203	\$48,493,437
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$99,372,298	\$34,222,887	\$41,343,203	\$48,493,437
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$5,336,618	\$1,940,203	\$2,311,405	\$2,684,166
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$94,035,680	\$32,282,684	\$39,031,798	\$45,809,271
22	Federal Income Tax at the Rate of	35.00%	\$32,912,488	\$11,298,939	\$13,661,129	\$16,033,245
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$4,939,674	\$4,939,674	\$4,939,674	\$4,939,674
25	Research and Development Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$27,972,814	\$6,359,265	\$8,721,455	\$11,093,571
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$99,372,298	\$34,222,887	\$41,343,203	\$48,493,437
29	Deduct Federal Income Tax at the Rate of	50.000%	\$13,986,407	\$3,179,633	\$4,360,728	\$5,546,786
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$85,385,891	\$31,043,254	\$36,982,475	\$42,946,651
32	Missouri Income Tax at the Rate of	6.250%	\$5,336,618	\$1,940,203	\$2,311,405	\$2,684,166
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$99,372,298	\$34,222,887	\$41,343,203	\$48,493,437
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		\$99,372,298	\$34,222,887	\$41,343,203	\$48,493,437
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$27,972,814	\$6,359,265	\$8,721,455	\$11,093,571
41	State Income Tax		\$5,336,618	\$1,940,203	\$2,311,405	\$2,684,166
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$33,309,432	\$8,299,468	\$11,032,860	\$13,777,737
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$22,879,602	\$22,879,602	\$22,879,602	\$22,879,602
46	Amortization of Deferred ITC		-\$1,171,570	-\$1,171,570	-\$1,171,570	-\$1,171,570
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		\$17,052,858	\$17,052,858	\$17,052,858	\$17,052,858
52	TOTAL INCOME TAX		\$50,362,290	\$25,352,326	\$28,085,718	\$30,830,595

**Kansas City Power & Light**  
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**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	<b>TOTAL CAPITALIZATION</b>	<b>\$6,023,403,446</b>	<b>100.00%</b>		<b>7.805%</b>	<b>8.043%</b>	<b>8.282%</b>
8	<b>PreTax Cost of Capital</b>				<b>9.898%</b>	<b>10.256%</b>	<b>10.615%</b>

**Kansas City Power & Light**  
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**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Rate Revenue Summary**

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	<b>MISSOURI RATE REVENUES</b>				
2	<b>RATE REVENUE BY RATE SCHEDULE</b>				
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	\$12,180,043	\$121,361,064
8	Lighting	\$0	\$0	\$767,796	\$8,278,990
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$3,246,049
10	<b>TOTAL RATE REVENUE BY RATE SCHEDULE</b>	<b>-\$2,458,422</b>	<b>\$2,308,716</b>	<b>\$83,543,646</b>	<b>\$669,384,235</b>
11	<b>OTHER RATE REVENUE</b>				
12	<b>TOTAL OTHER RATE REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
13	<b>TOTAL MISSOURI RATE REVENUES</b>	<b>-\$2,458,422</b>	<b>\$2,308,716</b>	<b>\$83,543,646</b>	<b>\$669,384,235</b>

**Kansas City Power & Light**  
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**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Summary of Net System Input Components**

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>
Line Number	Jurisdiction Description	Load Growth	Total kWh Sales
1	<b>NATIVE LOAD</b>		
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	<b>TOTAL NATIVE LOAD</b>	<b>43,035,516</b>	<b>16,512,564,332</b>
8	<b>LOSSES</b>	<b>5.51%</b>	<b>910,613,576</b>
9	<b>NET SYSTEM INPUT</b>		<b><u>17,423,177,908</u></b>



**Kansas City Power & Light**  
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**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Executive Case Summary**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$770,991,633
2	Total Missouri Rate Revenue By Rate Schedule	\$669,384,235
3	Missouri Retail kWh Sales	8,685,779,894
4	Average Rate (Cents per kWh)	7.707
5	Annualized Customer Number	268,975
6	Profit (Return on Equity)	\$79,554,472
7	Interest Expense	\$67,352,187
8	Annualized Payroll	\$91,968,653
9	Utility Employees	3,172
10	Depreciation	\$78,803,719
11	Net Investment Plant	\$2,379,819,251
12	Pensions	\$0