

*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:* *January 5, 2011*

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**REVISED**

**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*  
*January 5, 2011*

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

Line Number	<u>A</u> Description	<u>B</u> 7.81% Return	<u>C</u> 8.05% Return	<u>D</u> 8.29% Return
1	Net Orig Cost Rate Base	\$1,930,732,603	\$1,930,732,603	\$1,930,732,603
2	Rate of Return	7.81%	8.05%	8.29%
3	Net Operating Income Requirement	\$150,828,831	\$155,404,667	\$159,999,811
4	Net Income Available	\$154,812,658	\$154,812,658	\$154,812,658
5	Additional Net Income Required	-\$3,983,827	\$592,009	\$5,187,153
6	Income Tax Requirement			
7	Required Current Income Tax	\$13,533,050	\$16,384,148	\$19,247,277
8	Current Income Tax Available	\$16,015,281	\$16,015,281	\$16,015,281
9	Additional Current Tax Required	-\$2,482,231	\$368,867	\$3,231,996
10	Revenue Requirement	-\$6,466,058	\$960,876	\$8,419,149
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	<b>Gross Revenue Requirement</b>	<b>-\$6,466,058</b>	<b>\$960,876</b>	<b>\$8,419,149</b>

**Kansas City Power Light**  
**Case 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		\$3,911,322,543
2	Less Accumulated Depreciation Reserve		\$1,465,309,764
3	Net Plant In Service		<u>\$2,446,012,779</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$38,171,575
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	Reg Asset Excess Act FAS 87 vs Rate		\$7,703,416
9	Prepayments		\$5,765,477
10	Materials & Supplies		\$47,463,224
11	Fuel Inventory-Oil		\$3,718,968
12	Fuel Inventory-Coal		\$34,228,924
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>\$92,297,053</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	4.5479%	\$593,615
20	State Tax Offset	10.9151%	\$363,651
21	City Tax Offset	28.3205%	\$0
22	Interest Expense Offset	15.7589%	\$11,151,210
23	Customer Deposits		\$4,949,207
24	Customer Advances for Construction		\$158,781
25	Deferred Income Taxes-Depreciation		\$373,119,488
26	Other Regulatory Liability-Emission Allowances		\$48,345,488
27	Additional Amortization-Case No. ER-2006-0314		\$86,716,244
28	Additional Amortization-Case No. ER-2007-0291		\$32,171,481
29	Additional Amortization-Case No. ER-2009-0089		\$13,333,333
30	\$3.5 million Amortization-Case No. EO-94-199		\$36,674,731
31	TOTAL SUBTRACT FROM NET PLANT		<u>\$607,577,229</u>
32	Total Rate Base		<u><u>\$1,930,732,603</u></u>

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

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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
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	Misc. Plant Equipment- Electric- Montrose	\$4,964,449	P-90	\$0	\$4,964,449	53.5000%	\$0	\$2,655,980
91		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$222,589,034		\$0	\$222,589,034		\$0	\$119,085,132
92		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
93	311.000	Structures - Hawthorn 6	\$154,046	P-93	\$0	\$154,046	53.5000%	\$0	\$82,415
94	315.000	Accessory Equip- Hawthorn 6	\$0	P-94	\$0	\$0	53.5000%	\$0	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$0	P-95	\$0	\$0	53.5000%	\$0	\$0
96	342.000	Other Production- Fuel Holders	\$1,067,637	P-96	\$0	\$1,067,637	53.5000%	\$0	\$571,186
97	344.000	Other Prod - Generators Hawthorn 6	\$42,958,827	P-97	\$0	\$42,958,827	53.5000%	\$0	\$22,982,972
98	345.000	Other Prod - Accessory Equip - Haw. 6	\$2,595,442	P-98	\$0	\$2,595,442	53.5000%	\$0	\$1,388,561
99		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$46,775,952		\$0	\$46,775,952		\$0	\$25,025,134
100		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
101	311.000	Structures and Improvements - Haw. 9	\$2,204,342	P-101	\$0	\$2,204,342	53.5000%	\$0	\$1,179,323
102	312.000	Boiler Plant Equip - Hawthorn 9	\$41,622,213	P-102	\$0	\$41,622,213	53.5000%	\$0	\$22,267,884
103	314.000	Turbogenerators - Hawthorn 9	\$15,935,704	P-103	\$0	\$15,935,704	53.5000%	\$0	\$8,525,602
104	315.000	Accessory Equipment - Hawthorn 9	\$13,254,854	P-104	\$0	\$13,254,854	53.5000%	\$0	\$7,091,347
105	316.000	Misc. Pwr 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		\$810,161,815	\$3,010,338,671		\$0	\$1,610,531,189
146		NUCLEAR PRODUCTION							
147		PROD PLT- NUCLEAR - WOLF CREEK							
148	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-148	\$0	\$3,411,585	53.5000%	\$0	\$1,825,198
149	321.000	Structures & Improvements-Wolf Creek	\$401,537,072	P-149	\$0	\$401,537,072	53.5000%	\$0	\$214,822,334
150	321.010	Structures MO Gr Up AFC Ele	\$19,155,650	P-150	\$0	\$19,155,650	100.0000%	\$0	\$19,155,650
151	322.000	Reactor Plant Equipment	\$663,509,997	P-151	\$0	\$663,509,997	53.5000%	\$0	\$354,977,848
152	322.010	Reactor - MO Gr Up AFDC	\$48,355,800	P-152	\$0	\$48,355,800	100.0000%	\$0	\$48,355,800

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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	-\$6,659,889	-\$140,636,035	53.5000%	\$0	-\$75,240,279
162	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	P-162	\$0	\$0	53.5000%	\$0	\$0
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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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
197	344.000	Other Prod-Generators-Electric	\$67,110	P-197	\$0	\$67,110	53.5000%	\$0	\$35,904
198		TOTAL BULK OIL FACILITY NE	\$2,107,518		\$0	\$2,107,518		\$0	\$1,127,523
199		TOTAL OTHER PRODUCTION	\$165,578,318		\$108,173,357	\$273,751,675		\$0	\$146,457,145
200		TOTAL PRODUCTION PLANT	\$3,739,331,934		\$911,675,283	\$4,651,007,217		\$0	\$2,521,824,192
201		TRANSMISSION PLANT							
202	350.000	Land - Transmission Plant	\$1,584,585	P-202	\$0	\$1,584,585	53.5000%	\$0	\$847,753
203	350.010	Land Rights - Transmission Plant	\$25,146,093	P-203	\$0	\$25,146,093	53.5000%	\$0	\$13,453,160
204	350.020	Land Rights- TP- Wolf Creek	\$355	P-204	\$0	\$355	53.5000%	\$0	\$190
205	352.000	Structures & Improvements - TP	\$4,485,068	P-205	-\$16,699	\$4,468,369	53.5000%	\$0	\$2,390,577
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	353.000	Transmission Plant- Spearville 2	\$0	P-209	\$4,666,900	\$4,666,900	53.5000%	\$0	\$2,496,792
210	353.010	Station Equipment - Wolf Creek -TP	\$9,007,468	P-210	\$0	\$9,007,468	53.5000%	\$0	\$4,818,995
211	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	P-211	\$0	\$556,855	100.0000%	\$0	\$556,855
212	353.030	Station Equipment - Communications	\$7,714,102	P-212	-\$20,013	\$7,694,089	53.5000%	\$0	\$4,116,338
213	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-213	\$0	\$4,287,911	53.5000%	\$0	\$2,294,032
214	355.000	Poles and Fixtures - Transmission Plant	\$111,725,125	P-214	\$0	\$111,725,125	53.5000%	\$0	\$59,772,942
215	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-215	\$0	\$58,255	53.5000%	\$0	\$31,166
216	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	P-216	\$0	\$3,506	100.0000%	\$0	\$3,506
217	356.000	Overhead Conductors & Devices - TP	\$99,164,449	P-217	\$0	\$99,164,449	53.5000%	\$0	\$53,052,980
218	356.010	Overhead Conductors & Devices- Wlf Crk	\$39,418	P-218	\$0	\$39,418	53.5000%	\$0	\$21,089
219	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	P-219	\$0	\$2,552	100.0000%	\$0	\$2,552
220	357.000	Underground Conduit	\$3,538,851	P-220	\$0	\$3,538,851	53.5000%	\$0	\$1,893,285
221	358.000	Underground Conductors & Devices	\$2,899,911	P-221	\$0	\$2,899,911	53.5000%	\$0	\$1,551,452
222		Transmission-Salvage & Removal : Retirements not classified	\$0	P-222	\$0	\$0	53.5000%	\$0	\$0
223		TOTAL TRANSMISSION PLANT	\$397,193,137		\$4,455,751	\$401,648,888		\$0	\$215,151,207
224		REGIONAL TRANSMISSION OPERATION PLANT							
225	382.000	Computer Hardware- RTO	\$0	P-225	\$0	\$0	53.5000%	\$0	\$0
226	383.020	Misc. Intangible Plant- RTO Software	\$0	P-226	\$0	\$0	53.5000%	\$0	\$0
227		TOTAL REGIONAL TRANSMISSION OPERATION PLANT	\$0		\$0	\$0		\$0	\$0
228		DISTRIBUTION PLANT							
229	360.000	Land - Distribution Plant	\$8,205,669	P-229	\$0	\$8,205,669	44.1029%	\$0	\$3,618,938
230	360.010	Land Rights -Distribution Plant	\$16,589,190	P-230	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
231	361.000	Structures & Improvements - Dist. Plt	\$11,251,140	P-231	\$0	\$11,251,140	52.5100%	\$0	\$5,907,974
232	362.000	Station Equipment - Distribution Plant	\$162,645,399	P-232	\$0	\$162,645,399	56.8839%	\$0	\$92,519,046
233	362.030	Station Equipment-Commnications-Dist. Plt	\$4,105,309	P-233	\$0	\$4,105,309	54.5622%	\$0	\$2,239,947
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$249,518,465	P-234	\$0	\$249,518,465	53.5862%	\$0	\$133,707,464
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$200,775,568	P-235	\$0	\$200,775,568	54.2766%	\$0	\$108,974,152
236	366.000	Underground Conduit - Dist. Plt	\$215,577,271	P-236	\$0	\$215,577,271	57.9022%	\$0	\$124,823,983
237	367.000	Underground Conductors & Devices-Dist.Plit	\$400,603,840	P-237	\$0	\$400,603,840	51.2198%	\$0	\$205,188,486
238	368.000	Line Transformers - Distribution Plant	\$243,279,851	P-238	\$0	\$243,279,851	57.3628%	\$0	\$139,552,134
239	369.000	Services- Distribution Plant	\$90,566,089	P-239	\$0	\$90,566,089	51.6899%	\$0	\$46,813,521
240	370.000	Meters - Distribution Plant	\$88,651,286	P-240	\$0	\$88,651,286	54.4168%	\$0	\$48,241,193
241	371.000	Meter Installations - Distribution Plant	\$11,669,322	P-241	\$0	\$11,669,322	71.8797%	\$0	\$8,387,874
242	373.000	Street Lighting and Signal Systems - DP	\$35,481,783	P-242	\$0	\$35,481,783	26.7359%	\$0	\$9,486,374
243		Distribution-Salvage and removal: Retirements not classified	\$0	P-243	\$0	\$0	0.0000%	\$0	\$0
244		TOTAL DISTRIBUTION PLANT	\$1,738,920,182		\$0	\$1,738,920,182		\$0	\$939,137,743
245		GENERAL PLANT							
246	389.000	Land and Land Rights - General Plant	\$2,326,521	P-246	\$0	\$2,326,521	54.2243%	\$0	\$1,261,540
247	390.000	Structures & Improvements - General Plant	\$62,188,240	P-247	\$0	\$62,188,240	54.2243%	\$0	\$33,721,138
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	P-248	\$0	\$0	54.2243%	\$0	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,541,774	P-249	\$0	\$26,541,774	54.2243%	\$0	\$14,392,091

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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
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,090,523	P-250	\$0	\$4,090,523	54.2243%	\$0	\$2,218,057
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-251	\$0	\$123,334	54.2243%	\$0	\$66,877
252	391.000	Office Furniture & Equipment - Gen. Plt	\$10,365,414	P-252	-\$2,531	\$10,362,883	54.2243%	\$0	\$5,619,201
253	391.010	Office Furniture & Equip - Wolf Creek	\$3,410,241	P-253	\$0	\$3,410,241	54.2243%	\$0	\$1,849,179
254	391.020	Office Furniture & Equip - Computer	\$1,456,404	P-254	\$0	\$1,456,404	54.2243%	\$0	\$789,725
255	392.000	Transportation Equipment - Gen. Plt	\$563,750	P-255	\$0	\$563,750	54.2243%	\$0	\$305,689
256	392.010	Transportation Equipment- Light Trucks	\$9,081,423	P-256	\$0	\$9,081,423	54.2243%	\$0	\$4,924,338
257	392.020	Transportation Equipment - Heavy Trucks	\$25,483,007	P-257	\$0	\$25,483,007	54.2243%	\$0	\$13,817,982
258	392.030	Transportation Equipment - Tractors	\$685,141	P-258	\$0	\$685,141	54.2243%	\$0	\$371,513
259	392.040	Transportatiob Equipment - Trailers	\$1,665,523	P-259	\$0	\$1,665,523	54.2243%	\$0	\$903,118
260	393.000	Stores Equipment - General Plant	\$958,343	P-260	-\$15	\$958,328	54.2243%	\$0	\$519,647
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$4,250,794	P-261	\$0	\$4,250,794	54.2243%	\$0	\$2,304,963
262	395.000	Laboratory Equipment	\$5,764,100	P-262	-\$137	\$5,763,963	54.2243%	\$0	\$3,125,469
263	396.000	Power Operated Equipment - Gen. Plt	\$21,785,390	P-263	-\$184,770	\$21,600,620	54.2243%	\$0	\$11,712,785
264	397.000	Communication Equipment - Gen. Plt	\$100,349,413	P-264	-\$74,429	\$100,274,984	54.2243%	\$0	\$54,373,408
265	397.010	Communications Equip - Wolf Creek	\$143,390	P-265	\$0	\$143,390	54.2243%	\$0	\$77,752
266	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	P-266	\$0	\$9,280	100.0000%	\$0	\$9,280
267	398.000	Miscellaneous Equipment - Gen. Plt	\$476,998	P-267	-\$30	\$476,968	54.2243%	\$0	\$258,633
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	P-268	\$0	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	P-269	\$0	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	P-270	\$0	\$0	100.0000%	\$0	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	P-271	\$0	\$0	100.0000%	\$0	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$0	P-272	\$0	\$0	54.2243%	\$0	\$0
273		<b>TOTAL GENERAL PLANT</b>	<b>\$281,719,003</b>		<b>-\$261,912</b>	<b>\$281,457,091</b>		<b>\$0</b>	<b>\$152,622,385</b>
274		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
275		ICC Adjustment	\$0	P-275	\$0	\$0	100.0000%	\$0	\$0
276		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
277		<b>TOTAL PLANT IN SERVICE</b>	<b>\$6,309,451,177</b>		<b>\$915,869,122</b>	<b>\$7,225,320,299</b>		<b>\$0</b>	<b>\$3,911,322,543</b>

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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-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-47	Steam Prod- Land- latan 2	310.000		\$633,186		\$0
	No Adjustment		\$633,186		\$0	
P-48	Steam Prod- Structures- latan 2	311.000		\$91,224,284		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$99,457,072		\$0	
	2. latan 2 structures and improvements adjustment (Hyneman)		-\$8,232,788		\$0	
P-49	Steam Prod-Boiler Plant Equip- latan 2	312.000		\$653,802,250		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$714,265,271		\$0	
	2. latan 2 Boiler Plant Equipment adjustment (Hyneman)		-\$60,463,021		\$0	
P-51	Steam Prod- Turbogenerator- latan 2	314.000		\$90,727,548		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$98,666,095		\$0	
	2. latan 2 Turbogenerator adjustment (Hyneman)		-\$7,938,547		\$0	
P-52	Steam Prod- Accessory Equip- latan 2	315.000		\$30,342,237		\$0
	1. To include latan 2 plant costs in estimated December 31, 2010 case (Hyneman)		\$33,082,026		\$0	

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**Adjustments to Plant in Service**

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

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

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<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
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$30		\$0	
<b>Total Plant Adjustments</b>				<b>\$915,869,122</b>		<b>\$0</b>

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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	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,102,616	0.00%	\$0
5	303.020	Miscl Intangible Plt - 5yr Software	\$41,514,371	0.00%	\$0
6	303.040	Miscl Intang Plt - Communications Equip (Like 397)	\$4,536	0.00%	\$0
7	303.030	Miscl Intangible Plt - 10 yr Software	\$28,174,276	0.00%	\$0
8	303.050	Miscl Intang Plt - WC 5yr Software	\$11,710,170	0.00%	\$0
9	303.070	Miscl Intg Plt-Srct (Like 312)	\$18,968	0.00%	\$0
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$82,587,016</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	2.50%	\$337,270
16	311.020	Structures - Hawthorn 5 Rebuild	\$4,773,957	1.19%	\$56,810
17	312.000	Boiler Plant Equipment	\$34,954,719	2.68%	\$936,786
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,336,034	3.20%	\$170,753
19	312.020	Boiler AQC Equipment - Electric	\$136,837	3.72%	\$5,090
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$119,013,002	1.20%	\$1,428,156
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	1.20%	\$0
22	314.000	Turbogenerator Units	\$42,344,798	2.45%	\$1,037,448
23	315.000	Accessory Electric Equipment	\$6,311,442	2.56%	\$161,573
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$21,077,382	1.07%	\$225,528
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	1.07%	\$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	0.67%	\$8,263
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$253,411,158</b>		<b>\$4,483,965</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	2.5000%	\$336,956
32	312.000	Steam Prod-Boiler Plant Equip-Electric	\$174,836,751	2.6800%	\$4,685,625
33	312.010	Steam Production- Unit Trains- Electric	\$831,437	3.1400%	\$26,107
34	314.000	Steam Prod- Turbogenerator-Electric	\$28,379,516	2.4500%	\$695,298
35	315.000	Steam Prod-Accessory Equipment-Elec	\$16,891,753	2.5600%	\$432,429
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>\$6,238,959</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	2.5000%	\$775,507
40	312.000	Steam Prod- Turbogenerators- Elec	\$83,468,051	2.6800%	\$2,236,944
41	314.000	Steam Prod- Boiler Plant Equip- Elec	\$459,761	2.4500%	\$11,264
42	315.000	Steam Prod-Accessory Equip- Elec	\$845,671	2.5600%	\$21,649
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>\$3,042,098</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	\$338,755	0.0000%	\$0
48	311.000	Steam Prod- Structures- Iatan 2	\$48,804,992	1.5300%	\$746,716
49	312.000	Steam Prod-Boiler Plant Equip- Iatan 2	\$349,784,204	1.6800%	\$5,876,375
50	312.010	Steam Prod-Unit Trains- Iatan 2	\$0	3.1400%	\$0
51	314.000	Steam Prod- Turbogenerator- Iatan 2	\$48,539,238	1.5900%	\$771,774
52	315.000	Steam Prod- Accessory Equip- Iatan 2	\$16,233,097	1.7100%	\$277,586
53	316.000	Steam Prod- Misc Power Plant Equip- Iatan 2	\$1,787,709	1.4100%	\$25,207
54		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$465,532,468</b>		<b>\$7,697,658</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	2.5000%	\$58,875
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,164,858	2.6800%	\$84,818
59	312.010	Stm Pr-Boiler-Unit Train-LaCygne-Common	\$244,297	3.1400%	\$7,671
60	314.000	Stm Pr-Turbogenerator-LaCygne-Common	\$29,870	2.4500%	\$732
61	315.000	Stm Pr-Acc. Equip-LaCygne-Common	\$2,510,741	2.5600%	\$64,275
62	315.020	Stm Pr-Acc. Equip.-Comp.	\$7,661	2.5600%	\$196
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>\$257,114</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	2.5000%	\$240,570
68	312.000	Boiler Plt Equip-LaCygne 1	\$71,759,901	2.6800%	\$1,923,165
69	312.020	Boiler AQC Equip.-LaCygne 1	\$18,259,537	2.3300%	\$425,447
70	314.000	Turbogenerator-LaCygne 1	\$17,492,929	2.4500%	\$428,577
71	315.000	Acc. Equip-LaCygne 1	\$10,279,469	2.5600%	\$263,154
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>\$3,323,747</b>
74		<b>PRODUCTION-STM-LACYGNE 2</b>			
75	311.000	Structures- LaCygne 2	\$1,414,282	2.5000%	\$35,357
76	312.000	Boiler Plt Equip.-LaCygne 2	\$53,229,293	2.6800%	\$1,426,545
77	312.010	Boiler-Unit Train-LaCygne 2	\$69,039	3.1400%	\$2,168

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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	2.4500%	\$300,469
80	315.000	Accessory Equip.-LaCygne 2	\$7,893,192	2.5600%	\$202,066
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>\$1,986,109</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	2.50%	\$211,415
86	312.000	Boiler Plant Equipment - Equipment- Montrose	\$67,798,531	2.68%	\$1,817,001
87	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,772,139	3.14%	\$149,845
88	314.000	Turbogenerators- Electric- Montrose	\$22,593,014	2.45%	\$553,529
89	315.000	Accessory Equipment- Electric - Montrose	\$12,056,199	2.56%	\$308,639
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>\$3,112,140</b>
92		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>			
93	311.000	Structures - Hawthorn 6	\$82,415	2.50%	\$2,060
94	315.000	Accessory Equip- Hawthorn 6	\$0	2.56%	\$0
95	341.000	Other Prod - Structures Hawthorn 6	\$0	1.75%	\$0
96	342.000	Other Production- Fuel Holders	\$571,186	2.44%	\$13,937
97	344.000	Other Prod - Generators Hawthorn 6	\$22,982,972	3.15%	\$723,964
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>\$770,787</b>
100		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>			
101	311.000	Structures and Improvements - Haw. 9	\$1,179,323	2.50%	\$29,483
102	312.000	Boiler Plant Equip - Hawthorn 9	\$22,267,884	2.68%	\$596,779
103	314.000	Turbogenerators - Hawthorn 9	\$8,525,602	2.45%	\$208,877
104	315.000	Accessory Equipment - Hawthorn 9	\$7,091,347	2.56%	\$181,538
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>\$1,019,252</b>
107		<b>PRODUCTION - NORTHEAST STATION</b>			
108	311.000	Steam Prod - Structures - Elect - NE	\$12,544	2.50%	\$314
109	315.000	Accessory Equipment - NE	\$0	2.56%	\$0
110	316.000	Miscl. Plant Equipment - NE	\$0	2.70%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
111	340.000	Other Production - Land NE	\$73,054	0.00%	\$0
112	342.000	Other Production - Fuel Holders NE	\$553,835	2.44%	\$13,514
113	344.000	Other Production - Generators NE	\$21,992,059	3.15%	\$692,750
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>\$788,664</b>
116		<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>			
117	341.000	Other Prod- Structures- Electric	\$412,105	1.7500%	\$7,212
118	342.000	Other Prod- Fuel Holders- Electric	\$1,534,188	2.4400%	\$37,434
119	344.000	Other Prod- Generators- Electric	\$12,034,504	3.1500%	\$379,087
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>\$448,841</b>
122		<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>			
123	341.000	Other Prod- Structures-Electric	\$43,009	1.7500%	\$753
124	342.000	Other Prod- Fuel Holders-Electric	\$303,945	2.4400%	\$7,416
125	344.000	Other Production-Generators-Electric	\$12,775,680	3.1500%	\$402,434
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>\$426,455</b>
128		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>			
129	311.000	Misc Plant Equip - Electric W. Gardner	\$88,720	2.50%	\$2,218
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	1.75%	\$21,044
133	342.000	Other Prod- Fuel Holders- W. Gardner	\$1,684,438	2.44%	\$41,100
134	344.000	Other Prod - Generators- W. Gardner	\$58,829,648	3.15%	\$1,853,134
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>\$1,997,304</b>
137		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>			
138	311.000	Steam Production - Structures	\$20,699	2.50%	\$517
139	340.000	Other Production - Land- Osawatomie	\$371,582	0.00%	\$0
140	341.000	Other Prod - Structures- Osawatomie	\$833,577	1.75%	\$14,588
141	342.000	Other Prod - Fuel Holders- Osawatomie	\$1,066,015	2.44%	\$26,011
142	344.000	Other Prod - Generators- Osawatomie	\$14,024,441	3.15%	\$441,770
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		\$503,772
145		TOTAL STEAM PRODUCTION	\$1,610,531,189		\$36,096,865
146		NUCLEAR PRODUCTION			
147		PROD PLT- NUCLEAR - WOLF CREEK			
148	320.000	Land & Land Rights - Wolf Creek	\$1,825,198	0.00%	\$0
149	321.000	Structures & Improvements-Wolf Creek	\$214,822,334	1.36%	\$2,921,584
150	321.010	Structures MO Gr Up AFC Ele	\$19,155,650	1.36%	\$260,517
151	322.000	Reactor Plant Equipment	\$354,977,848	1.51%	\$5,360,166
152	322.010	Reactor - MO Gr Up AFDC	\$48,355,800	1.51%	\$730,173
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	1.59%	\$1,440,342
155	323.010	Turbogenerator MO GR Up AFDC	\$5,843,434	1.59%	\$92,911
156	324.000	Accessory Electric Equipment - WC	\$67,555,409	2.10%	\$1,418,664
157	324.010	Accessory Equip - MO Gr Up AFDC	\$5,960,492	2.10%	\$125,170
158	325.000	Miscellaneous Power Plant Equipment	\$38,188,832	2.92%	\$1,115,114
159	325.010	Miscl. Plt Equip - MO Gr Up AFDC	\$1,124,246	2.92%	\$32,828
160	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,320,628	1.89%	-\$157,260
161	328.010	MPSC Disallow - Mo Basis	-\$75,240,279	1.89%	-\$1,422,041
162	328.050	Nucl PR-Dosa;-Pre 1988 res	\$0	0.00%	\$0
163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$764,835,858		\$11,918,168
164		TOTAL NUCLEAR PRODUCTION	\$764,835,858		\$11,918,168
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	5.0000%	\$62,908
175	344.020	Other Prod-Generators-Elect Wind	\$56,567,543	5.0000%	\$2,828,377

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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	5.0000%	\$2,352
177		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$57,872,745		\$2,893,637
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	0.0000%	\$0
183	315.000	Steam Prod- Accessory Equip-Elec	\$10,485	2.5600%	\$268
184	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$11,237	2.7000%	\$303
185		TOTAL GENERAL PLANT- BUILDINGS	\$167,504		\$571
186		GENERAL PLANT- GENERAL EQUIP/TOOLS			
187	312.000	Steam Prod- Boiler Plant Equip-Elec	\$34,452	2.6800%	\$923
188	315.000	Steam Prod- Accessory Equip- Elec	\$14,108	2.5600%	\$361
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		\$76,749
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	2.5000%	\$14,866
194	312.000	Steam Prod- Boiler Plt Equip- Electric	\$326,496	2.6800%	\$8,750
195	315.000	Steam Prod- Accessory Equip- Electric	\$13,347	2.5600%	\$342
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	3.1500%	\$1,131
198		TOTAL BULK OIL FACILITY NE	\$1,127,523		\$27,181
199		TOTAL OTHER PRODUCTION	\$146,457,145		\$7,220,429
200		TOTAL PRODUCTION PLANT	\$2,521,824,192		\$55,235,462
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	1.75%	\$41,835

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
206	352.010	Structures & Improvements - TP - Wolf Creek	\$134,005	1.75%	\$2,345
207	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.75%	\$275
208	353.000	Station Equipment - Transmission Plant	\$67,697,844	1.83%	\$1,238,871
209	353.000	Transmission Plant- Spearville 2	\$2,496,792	1.8300%	\$45,691
210	353.010	Station Equipment - Wolf Creek -TP	\$4,818,995	1.83%	\$88,188
211	353.020	Station Equipment- WlfCrk Mo Gr Up	\$556,855	1.83%	\$10,190
212	353.030	Station Equipment - Communications	\$4,116,338	5.12%	\$210,757
213	354.000	Towers and Fixtures - Transmission Plant	\$2,294,032	1.72%	\$39,457
214	355.000	Poles and Fixtures - Transmission Plant	\$59,772,942	2.80%	\$1,673,642
215	355.010	Poles & Fixtures - Wolf Creek	\$31,166	2.80%	\$873
216	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.80%	\$98
217	356.000	Overhead Conductors & Devices - TP	\$53,052,980	2.26%	\$1,198,997
218	356.010	Overhead Conductors & Devices- Wlf Crk	\$21,089	2.26%	\$477
219	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	2.26%	\$58
220	357.000	Underground Conduit	\$1,893,285	1.67%	\$31,618
221	358.000	Underground Conductors & Devices	\$1,551,452	1.82%	\$28,236
222		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
223		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$215,151,207</b>		<b>\$4,611,608</b>
224		<b>REGIONAL TRANSMISSION OPERATION PLANT</b>			
225	382.000	Computer Hardware- RTO	\$0	0.0000%	\$0
226	383.020	Misc. Intangible Plant- RTO Software	\$0	0.0000%	\$0
227		<b>TOTAL REGIONAL TRANSMISSION OPERATION PLANT</b>	<b>\$0</b>		<b>\$0</b>
228		<b>DISTRIBUTION PLANT</b>			
229	360.000	Land - Distribution Plant	\$3,618,938	0.00%	\$0
230	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
231	361.000	Structures & Improvements - Dist. Plt	\$5,907,974	2.10%	\$124,067
232	362.000	Station Equipment - Distribution Plant	\$92,519,046	2.19%	\$2,026,167
233	362.030	Station Equipment-Commnications-Dist. Plt	\$2,239,947	6.66%	\$149,180
234	364.000	Poles, Towers, & Fixtures - Dist. Plt	\$133,707,464	3.68%	\$4,920,435
235	365.000	Overhead Conductors & Devices - Dist. Plt	\$108,974,152	2.67%	\$2,909,610
236	366.000	Underground Conduit - Dist. Plt	\$124,823,983	2.27%	\$2,833,504
237	367.000	Underground Conductors & Devices-Dist.Plt	\$205,188,486	2.10%	\$4,308,958
238	368.000	Line Transformers - Distribution Plant	\$139,552,134	2.65%	\$3,698,132
239	369.000	Services- Distribution Plant	\$46,813,521	4.17%	\$1,952,124
240	370.000	Meters - Distribution Plant	\$48,241,193	2.78%	\$1,341,105
241	371.000	Meter Installations - Distribution Plant	\$8,387,874	5.75%	\$482,303
242	373.000	Street Lighting and Signal Systems - DP	\$9,486,374	4.20%	\$398,428

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
243		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
244		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$939,137,743</b>		<b>\$25,144,013</b>
245		<b>GENERAL PLANT</b>			
246	389.000	Land and Land Rights - General Plant	\$1,261,540	0.00%	\$0
247	390.000	Structures & Improvements - General Plant	\$33,721,138	2.56%	\$863,261
248	390.010	Struct & Imprv Leasehold (Bonfil)	\$0	0.00%	\$0
249	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,392,091	0.00%	\$0
250	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,218,057	0.00%	\$0
251	390.040	Struct & Imprv - Leasehold (Marshall)	\$66,877	0.00%	\$0
252	391.000	Office Furniture & Equipment - Gen. Plt	\$5,619,201	5.40%	\$303,437
253	391.010	Office Furniture & Equip - Wolf Creek	\$1,849,179	5.40%	\$99,856
254	391.020	Office Furniture & Equip - Computer	\$789,725	5.40%	\$42,645
255	392.000	Transportation Equipment - Gen. Plt	\$305,689	10.71%	\$32,739
256	392.010	Transportation Equipment- Light Trucks	\$4,924,338	9.38%	\$461,903
257	392.020	Transportation Equipment - Heavy Trucks	\$13,817,982	7.50%	\$1,036,349
258	392.030	Transportation Equipment - Tractors	\$371,513	6.25%	\$23,220
259	392.040	Transportatiob Equipment - Trailers	\$903,118	3.75%	\$33,867
260	393.000	Stores Equipment - General Plant	\$519,647	3.58%	\$18,603
261	394.000	Tools, Shop, & Garage Equipment-Gen. Plt	\$2,304,963	2.61%	\$60,160
262	395.000	Laboratory Equipment	\$3,125,469	3.37%	\$105,328
263	396.000	Power Operated Equipment - Gen. Plt	\$11,712,785	6.54%	\$766,016
264	397.000	Communication Equipment - Gen. Plt	\$54,373,408	2.50%	\$1,359,335
265	397.010	Communications Equip - Wolf Creek	\$77,752	2.50%	\$1,944
266	397.020	Communication Equip - WlfCrk Mo Grs Up	\$9,280	2.50%	\$232
267	398.000	Miscellaneous Equipment - Gen. Plt	\$258,633	3.16%	\$8,173
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$0	0.00%	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$0	0.00%	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$0	0.0000%	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$0	0.0000%	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
273		<b>TOTAL GENERAL PLANT</b>	<b>\$152,622,385</b>		<b>\$5,217,068</b>
274		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
275		ICC Adjustment	\$0	0.00%	\$0
276		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>
277		<b>Total Depreciation</b>	<b><u>\$3,911,322,543</u></b>		<b><u>\$90,208,151</u></b>

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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		<b>INTANGIBLE PLANT</b>							
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		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$112,815,178</b>		<b>\$0</b>	<b>\$112,815,178</b>		<b>\$0</b>	<b>\$61,173,240</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	\$0	R-14	\$0	\$0	53.5000%	\$0	\$0
15	311.000	Structures & Improvements	\$10,747,186	R-15	\$0	\$10,747,186	53.5000%	\$0	\$5,749,745
16	311.020	Structures - Hawthorn 5 Rebuild	\$7,956,902	R-16	\$0	\$7,956,902	53.5000%	\$0	\$4,256,943
17	312.000	Boiler Plant Equipment	-\$13,179,388	R-17	\$0	-\$13,179,388	53.5000%	\$0	-\$7,050,973
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,374,243	R-18	\$0	\$1,374,243	53.5000%	\$0	\$735,220
19	312.020	Boiler AQC Equipment - Electric	\$56,102	R-19	\$0	\$56,102	53.5000%	\$0	\$30,015
20	312.030	Boiler Plant - Haw. 5 Rebuild	\$190,627,774	R-20	\$0	\$190,627,774	53.5000%	\$0	\$101,985,859
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-21	\$2,506,420	\$2,506,420	53.5000%	\$0	\$1,340,935
22	314.000	Turbogenerator Units	\$26,230,798	R-22	\$0	\$26,230,798	53.5000%	\$0	\$14,033,477
23	315.000	Accessory Electric Equipment	-\$3,027,858	R-23	\$0	-\$3,027,858	53.5000%	\$0	-\$1,619,904
24	315.010	Accessory Equip - Hawthorn 5 Rebuild	\$33,613,630	R-24	\$0	\$33,613,630	53.5000%	\$0	\$17,983,292
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-25	\$6,233,210	\$6,233,210	53.5000%	\$0	\$3,334,767
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		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$260,622,178</b>		<b>\$8,739,630</b>	<b>\$269,361,808</b>		<b>\$0</b>	<b>\$144,108,568</b>
29		<b>PRODUCTION-IATAN 1</b>							
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		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$181,201,383</b>		<b>-\$38,597</b>	<b>\$181,162,786</b>		<b>\$0</b>	<b>\$96,922,091</b>
38		<b>PRODUCTION-IATAN COMMON</b>							
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		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$7,140,924</b>		<b>-\$4,101,615</b>	<b>\$3,039,309</b>		<b>\$0</b>	<b>\$1,626,030</b>
45		<b>PRODUCTION- IATAN 2</b>							
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		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
55		<b>LACYGNE COMMON PLANT</b>							
56	310.000	Stm Pr-Land-LaCygne-Common	\$0	R-56	\$0	\$0	53.5000%	\$0	\$0
57	311.000	Stm Pr-Structures-LaCygne-Common	\$2,887,811	R-57	\$0	\$2,887,811	53.5000%	\$0	\$1,544,979
58	312.000	Stm Pr-Boiler Plt-LaCygne-Common	\$3,880,877	R-58	\$0	\$3,880,877	53.5000%	\$0	\$2,076,269

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
111	340.000	Other Production - Land NE	\$0	R-111	\$0	\$0	53.5000%	\$0	\$0
112	342.000	Other Production - Fuel Holders NE	\$805,759	R-112	\$0	\$805,759	53.5000%	\$0	\$431,081
113	344.000	Other Production - Generators NE	\$31,311,966	R-113	\$0	\$31,311,966	53.5000%	\$0	\$16,751,902
114	345.000	Other Production - Accessory Equip - NE	\$6,011,821	R-114	\$0	\$6,011,821	53.5000%	\$0	\$3,216,324
115		<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	Misc Plant Equip - Electric W. Gardner	\$4,925	R-129	\$0	\$4,925	53.5000%	\$0	\$2,635
130	340.000	Other Prod - Land - W. Gardner	\$0	R-130	\$0	\$0	53.5000%	\$0	\$0
131	340.010	Other Prod- Landrights & Easements	\$7,885	R-131	\$0	\$7,885	53.5000%	\$0	\$4,218
132	341.000	Other Prod - Structures- W. Gardner	\$444,247	R-132	\$0	\$444,247	53.5000%	\$0	\$237,672
133	342.000	Other Prod - Fuel Holders- W. Gardner	\$799,401	R-133	\$0	\$799,401	53.5000%	\$0	\$427,680
134	344.000	Other Prod - Generators- W. Gardner	\$29,908,285	R-134	\$0	\$29,908,285	53.5000%	\$0	\$16,000,932
135	345.000	Other Prod- Access Equip - W. Gardner	\$1,897,938	R-135	\$0	\$1,897,938	53.5000%	\$0	\$1,015,397
136		<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>\$4,599,418</b>	<b>\$978,816,635</b>		<b>\$0</b>	<b>\$523,645,574</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	Misc. Plt Equip - MO Gr Up AFDC	\$524,210	R-159	\$0	\$524,210	100.0000%	\$0	\$524,210
160	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,892,721	R-160	\$0	-\$4,892,721	100.0000%	\$0	-\$4,892,721
161	328.010	MPSC Disallow - Mo Basis	-\$68,872,920	R-161	\$0	-\$68,872,920	53.5000%	\$0	-\$36,847,012
162	328.050	Nucl PR-Dosa;-Pre 1988 res	-\$10,086,006	R-162	\$0	-\$10,086,006	53.5000%	\$0	-\$5,396,013

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163		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$755,856,904		\$0	\$755,856,904		\$0	\$431,049,254
164		TOTAL NUCLEAR PRODUCTION	\$755,856,904		\$0	\$755,856,904		\$0	\$431,049,254
165		HYDRAULIC PRODUCTION							
166		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
167		OTHER PRODUCTION							
168		PRODUCTION PLANT - WIND GENERATION							
169	341.020	Other Prod - Structures - Elect Wind	\$614,175	R-169	\$0	\$614,175	53.5000%	\$0	\$328,584
170	344.020	Other Prod - Generators - Elect Wind	\$28,826,650	R-170	\$0	\$28,826,650	53.5000%	\$0	\$15,422,258
171	345.020	Other Prod-Accessory Equip-Wind	\$15,238	R-171	\$0	\$15,238	53.5000%	\$0	\$8,152
172		TOTAL PRODUCTION PLANT - WIND GENERATION	\$29,456,063		\$0	\$29,456,063		\$0	\$15,758,994
173		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
174	341.020	Other Prod-Structures-Elect Wind	\$0	R-174	\$0	\$0	100.0000%	\$0	\$0
175	344.020	Other Prod-Generators-Elect Wind	\$0	R-175	\$0	\$0	100.0000%	\$0	\$0
176	345.020	Other Prod-Accessory Equip-Elect Wind	\$0	R-176	\$0	\$0	100.0000%	\$0	\$0
177		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$0		\$0	\$0		\$0	\$0
178		RETIREMENTS WORK IN PROGRESS-PROD							
179		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	-\$8,186,812	R-179	\$0	-\$8,186,812	53.5000%	\$0	-\$4,379,944
180		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-\$8,186,812		\$0	-\$8,186,812		\$0	-\$4,379,944
181		GENERAL PLANT- BUILDINGS							
182	311.010	Steam Prod-Structures-Lshd Impr- P&M	\$262,488	R-182	\$0	\$262,488	53.5000%	\$0	\$140,431
183	315.000	Steam Prod- Accessory Equip-Elec	\$4,417	R-183	\$0	\$4,417	53.5000%	\$0	\$2,363
184	316.000	Steam Prod- Misc Power Plt Equip-Elec	\$6,656	R-184	\$0	\$6,656	53.5000%	\$0	\$3,561
185		TOTAL GENERAL PLANT- BUILDINGS	\$273,561		\$0	\$273,561		\$0	\$146,355
186		GENERAL PLANT- GENERAL EQUIP/TOOLS							
187	312.000	Steam Prod- Boiler Plant Equip-Elec	\$2,252	R-187	\$0	\$2,252	53.5000%	\$0	\$1,205
188	315.000	Steam Prod- Accessory Equip- Elec	\$887	R-188	\$0	\$887	53.5000%	\$0	\$475
189	316.000	Steam Prod-Misc Power Plt Equip- Elec	\$1,249,277	R-189	\$0	\$1,249,277	53.5000%	\$0	\$668,363
190		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$1,252,416		\$0	\$1,252,416		\$0	\$670,043
191		BULK OIL FACILITY NE							
192	310.000	Steam Prod- Land- Electric	\$0	R-192	\$0	\$0	53.5000%	\$0	\$0
193	311.000	Steam Prod-Structures-Electric	\$610,591	R-193	\$0	\$610,591	53.5000%	\$0	\$326,666
194	312.000	Steam Prod- Boiler Plt Equip- Electric	\$504,188	R-194	\$0	\$504,188	53.5000%	\$0	\$269,741
195	315.000	Steam Prod- Accessory Equip- Electric	\$14,697	R-195	\$0	\$14,697	53.5000%	\$0	\$7,863
196	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$76,654	R-196	\$0	\$76,654	53.5000%	\$0	\$41,010
197	344.000	Other Prod-Generators-Electric	\$2,536	R-197	\$0	\$2,536	53.5000%	\$0	\$1,357
198		TOTAL BULK OIL FACILITY NE	\$1,208,666		\$0	\$1,208,666		\$0	\$646,637
199		TOTAL OTHER PRODUCTION	\$24,003,894		\$0	\$24,003,894		\$0	\$12,842,085
200		TOTAL PRODUCTION PLANT	\$1,754,078,015		\$4,599,418	\$1,758,677,433		\$0	\$967,536,913
201		TRANSMISSION PLANT							
202	350.000	Land - Transmission Plant	\$0	R-202	\$0	\$0	53.5000%	\$0	\$0
203	350.010	Land Rights - Transmission Plant	\$7,050,774	R-203	\$0	\$7,050,774	53.5000%	\$0	\$3,772,164
204	350.020	Land Rights- TP- Wolf Creek	\$97	R-204	\$0	\$97	53.5000%	\$0	\$52
205	352.000	Structures & Improvements - TP	\$1,366,235	R-205	-\$8,278	\$1,357,957	53.5000%	\$0	\$726,507

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
265	397.010	Communications Equip - Wolf Creek	\$71,304	R-265	\$0	\$71,304	54.2243%	\$0	\$38,664
266	397.020	Communication Equip - WlfCrk Mo Grs Up	\$2,416	R-266	\$0	\$2,416	100.0000%	\$0	\$2,416
267	398.000	Miscellaneous Equipment - Gen. Plt	\$98,305	R-267	-\$10	\$98,295	54.2243%	\$0	\$53,300
268	399.000	EO-94-199 \$3.5 Million Amort- per year	\$36,674,731	R-268	-\$36,674,731	\$0	100.0000%	\$0	\$0
269	399.100	Reg Plant Additional Amort ER-2006-0314	\$75,876,714	R-269	-\$75,876,714	\$0	100.0000%	\$0	\$0
270	399.100	Reg Plant Additional Amort ER-2007-0291	\$26,809,568	R-270	-\$26,809,568	\$0	100.0000%	\$0	\$0
271	399.100	Reg Plant Additional Amort ER-2009-0089	\$8,333,333	R-271	-\$8,333,333	\$0	100.0000%	\$0	\$0
272		General Plant-Salvage and removal: Retirements not classified	\$972,192	R-272	\$0	\$972,192	54.2243%	\$0	\$527,164
273		TOTAL GENERAL PLANT	\$202,132,563		-\$147,783,527	\$54,349,036		\$0	\$29,471,490
274		INCENTIVE COMPENSATION CAPITALIZATION							
275		ICC Adjustment	\$0	R-275	\$0	\$0	100.0000%	\$0	\$0
276		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
277		TOTAL DEPRECIATION RESERVE	\$2,818,570,904		-\$143,288,776	\$2,675,282,128		\$0	\$1,465,309,764

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

<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		\$2,506,420		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons)		\$2,800,000		\$0	
	2. To decrease reserve associated with the receipt of the SCR settlement (Lyons)		-\$293,580		\$0	
R-25	Access. Elect. Equip. - Hawthorn 5	315.010		\$6,233,210		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons)		\$6,465,985		\$0	
	2. To decrease reserve associated with the receipt of the Transformer settlement (Lyons)		-\$232,775		\$0	
	3. To remove reserve balance that was booked by the Company for the Transformer settlement (Cost of Removal) (Lyons)		\$0		\$0	
R-33	Steam Production- Unit Trains- Electric	312.010		-\$38,597		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$38,597		\$0	
R-39	Steam Prod- Structures-Electric	311.000		-\$1,601,130		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$1,601,130		\$0	
R-40	Steam Prod- Turbogenerators- Elec	312.000		-\$2,392,330		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$2,392,330		\$0	
R-42	Steam Prod-Accessory Equip- Elec	315.000		-\$28,008		\$0

Kansas City Power Light  
Case No. ER-2010-0355  
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Estimated True-Up Case at December 31, 2010  
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)		-\$28,008		\$0	
R-43	Steam Prod-Misc Pwr Plt Equip- Elec	316.000		-\$80,147		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$80,147		\$0	
R-205	Structures & Improvements - TP	352.000		-\$8,278		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$8,278		\$0	
R-208	Station Equipment - Transmission Plant	353.000		-\$86,468		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$86,468		\$0	
R-212	Station Equipment - Communications	353.030		-\$9,921		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$9,921		\$0	
R-252	Office Furniture & Equipment - Gen. Plt	391.000		-\$862		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant - Company Adjustment (Lyons)		-\$862		\$0	
R-260	Stores Equipment - General Plant	393.000		-\$5		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons)		-\$5		\$0	
R-262	Laboratory Equipment	395.000		-\$47		\$0
	To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons)		-\$47		\$0	

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

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

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2009-0089 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$8,333,333		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$143,288,776</b>		<b>\$0</b>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$50,941,030	25.21	13.85	11.36	0.031112	\$1,584,877
3	Federal, State & City Income Tax Withheld	\$13,269,984	25.21	13.63	11.58	0.031726	\$421,004
4	Other Employee Withholdings	\$11,207,387	25.21	13.63	11.58	0.031726	\$355,566
5	FICA Taxes Withheld-Employee	\$7,265,186	25.21	13.77	11.44	0.031342	\$227,705
6	Wolf Creek Oper Exp & Fuel	\$16,025,222	25.21	25.85	-0.64	-0.001753	-\$28,092
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	\$124,148,427	25.21	20.88	4.33	0.011865	\$1,473,021
11	Fuel - Purchased Gas	\$688,211	25.21	28.62	-3.41	-0.009342	-\$6,429
12	Fuel - Purchased Oil	\$4,915,561	25.21	8.50	16.71	0.045781	\$225,039
13	Purchased Power	\$10,365,944	25.21	30.72	-5.51	-0.015096	-\$156,484
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	\$116,521,637	25.21	30.00	-4.79	-0.013123	-\$1,529,113
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$405,109,710</b>					<b>-\$8,876,948</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$7,265,186	25.21	13.77	11.44	0.031342	\$227,705
21	Federal/State Unemployment Taxes	\$486,172	25.21	71.00	-45.79	-0.125452	-\$60,991
22	MO Gross Receipts Taxes- 6%	\$29,068,884	11.82	72.28	-60.46	-0.165644	-\$4,815,086
23	MO Gross Receipts Taxes- 4%	\$11,404,743	11.82	39.34	-27.52	-0.075397	-\$859,883
24	MO Gross Receipts Taxes- Other Cities	\$6,703,384	11.82	60.94	-49.12	-0.134575	-\$902,108
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$41,556,625	11.82	208.84	-197.02	-0.539781	-\$22,431,477
27	<b>TOTAL TAXES</b>	<b>\$96,484,994</b>					<b>-\$28,841,840</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>-\$38,171,575</b>
33	<b>TAX OFFSET FROM RATE BASE</b>						
34	Federal Tax Offset	\$13,052,515	29.03	45.63	-16.60	-0.045479	-\$593,615
35	State Tax Offset	\$3,331,633	34.17	74.01	-39.84	-0.109151	-\$363,651
36	City Tax Offset	\$0	34.17	137.54	-103.37	-0.283205	\$0
37	Interest Expense Offset	\$70,761,350	29.03	86.55	-57.52	-0.157589	-\$11,151,210
38	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$87,145,498</b>					<b>-\$12,108,476</b>
39	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$50,280,051</b>

Kansas City Power Light  
Case No. ER-2010-0355  
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	\$1,317,389,133	See Note (1)	See Note (1)	See Note (1)	\$1,317,389,133	\$13,427,748	\$746,747,244	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395	-\$6,715,780	\$481,723,748	\$255,438	\$267,348,239	\$55,103,807	\$212,244,432
3	TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962	\$1,736,686	\$29,417,073	\$0	\$15,738,135	\$1,754,622	\$13,983,513
4	TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780	\$622,238	\$47,374,147	\$0	\$25,374,716	\$11,795,037	\$13,579,679
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943	\$1,874,086	\$19,428,610	\$3,616,812	\$14,040,991	\$5,329,324	\$8,711,667
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,865	\$981,578	\$7,522,287	\$544,000	\$9,047,865	\$2,240,873	\$5,065,600	\$542,680	\$4,522,920
7	TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709	\$20,611	\$995,755	\$0	\$529,210	\$357,377	\$171,833
8	TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,270	\$43,264,579	\$98,828,691	\$2,716,523	\$144,809,793	-\$968,103	\$77,012,819	\$22,598,913	\$54,413,906
9	TOTAL DEPRECIATION EXPENSE	\$158,468,212	See Note (1)	See Note (1)	See Note (1)	\$158,468,212	\$4,238,158	\$90,166,437	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	\$130,118,831	\$0	\$130,118,831	-\$28,436,137	\$101,682,694	\$0	\$55,162,287	\$310,521	\$54,851,766
12	TOTAL OPERATING EXPENSE	\$1,079,070,261	\$173,994,860	\$746,607,189	-\$63,446,195	\$1,015,624,066	\$9,383,178	\$551,194,973	\$97,792,281	\$363,236,255
13	NET INCOME BEFORE TAXES	\$238,318,872	\$0	\$0	\$0	\$301,765,067	\$4,044,570	\$195,552,271	\$0	\$0
14	TOTAL INCOME TAXES	\$53,011,333	See Note (1)	See Note (1)	See Note (1)	\$53,011,333	-\$36,996,052	\$16,015,281	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	\$37,324,822	\$24,724,332	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$197,908,029	\$0	\$0	\$0	\$261,354,224	\$3,715,800	\$154,812,658	\$0	\$0

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

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

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%	\$34,977,322	\$667,662,505		
Rev-4		Retail Rate Revenue- Kansas as booked	\$501,104,998			Rev-4		\$501,104,998	0.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$1,133,790,181					\$1,133,790,181		\$34,977,322	\$667,662,505		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	447.002	Firm Bulk Sales (Capacity & Fixed)	\$11,205,000			Rev-7		\$11,205,000	53.5000%	\$0	\$5,994,675		
Rev-8	447.012	Firm Bulk Sales (Energy)	\$42,100,865			Rev-8		\$42,100,865	56.9400%	\$2,643,330	\$26,615,563		
Rev-9	447.020	Other Firm Misc.	\$1,850,141			Rev-9		\$1,850,141	56.9400%	\$3,114,358	\$4,167,828		
Rev-10	447.030	SFR Off System Sales bk20	\$0			Rev-10		\$0	56.9400%	\$0	\$0		
Rev-11	447.000	Non-Firm Sales (Margin on Sales)	\$32,424,214			Rev-11		\$32,424,214	56.9400%	\$14,146,727	\$32,609,074		
Rev-12	447.000	Non-Firm Sales (Cost of Sales)	\$72,850,643			Rev-12		\$72,850,643	56.9400%	-\$41,481,156	\$0		
Rev-13	447.000	Rev. On Transmission for KCPL	\$0			Rev-13		\$0	56.9400%	\$0	\$0		
Rev-14	447.101	Resales-Private Utilities	\$284,582			Rev-14		\$284,582	0.0000%	\$0	\$0		
Rev-15	447.102	Resales-Cooperatives	\$3,801,340			Rev-15		\$3,801,340	0.0000%	\$0	\$0		
Rev-16	447.103	Resales-Municipalities	\$1,665,208			Rev-16		\$1,665,208	0.0000%	\$0	\$0		
Rev-17	449.101	ProvforRate Refund- Residential	\$61,863			Rev-17		\$61,863	56.9400%	-\$35,225	\$0		
Rev-18	450.001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,597,420			Rev-18		\$1,597,420	100.0000%	\$16,717	\$1,614,137		
Rev-19	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,199,511			Rev-19		\$1,199,511	0.0000%	\$0	\$0		
Rev-20	451.001	Other Oper Revenues-Misc. Service-KS Only	\$267,053			Rev-20		\$267,053	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc. Service - MO Only	\$629,195			Rev-21		\$629,195	100.0000%	\$182,000	\$811,195		
Rev-22	451.001	Other Oper Revenues-Misc. Service-Alloc-Dist.	-\$27,500			Rev-22		-\$27,500	100.0000%	\$0	-\$27,500		
Rev-23	454.000	Rent From Electric Property - MO	\$416,241			Rev-23		\$416,241	100.0000%	\$0	\$416,241		
Rev-24	454.000	Rent From Electric Property - KS	\$284,358			Rev-24		\$284,358	0.0000%	\$0	\$0		
Rev-25	454.000	Rent From Electric Property - Allocated PROD	\$30,496			Rev-25		\$30,496	53.5000%	\$0	\$16,315		
Rev-26	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-26		\$6,785	53.5000%	\$0	\$3,630		
Rev-27	454.000	Rent From Electric Property - Allocated DIST	\$2,068,593			Rev-27		\$2,068,593	54.0069%	\$0	\$1,117,183		
Rev-28	456.000	Transmission For Others	\$10,204,945			Rev-28		\$10,204,945	53.5000%	\$0	\$5,459,646		
Rev-29	456.000	Other Electric Revenues - MO	\$258,165			Rev-29		\$258,165	100.0000%	-\$136,325	\$121,840		
Rev-30	456.000	Other Electric Revenues-KS	\$114,480			Rev-30		\$114,480	0.0000%	\$0	\$0		
Rev-31	456.000	Other Electric Revenues-Alloc-Dist.	\$305,354			Rev-31		\$305,354	54.0069%	\$0	\$164,912		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$183,598,952					\$183,598,952		-\$21,549,574	\$79,084,739		
Rev-33		TOTAL OPERATING REVENUES	\$1,317,389,133					\$1,317,389,133		\$13,427,748	\$746,747,244		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Steam Operation- Suprv & Engineering	\$9,136,143	\$8,031,471	\$1,104,672	E-4	\$204,292	\$9,340,435	53.5000%	\$0	\$4,997,133	\$4,392,681	\$604,452
5	501.000	Fuel Expense-Coal	\$196,767,157	\$0	\$196,767,157	E-5	\$33,529,231	\$230,296,388	56.9400%	\$0	\$131,130,763	\$116,194	\$131,014,569
6	501.000	Fuel Expense-Oil	\$5,030,225	\$0	\$5,030,225	E-6	\$1,992,421	\$7,022,646	56.9400%	\$0	\$3,998,695	\$0	\$3,998,695
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	\$2,256,275	\$17,865,455	53.5000%	\$0	\$9,558,018	\$5,424,852	\$4,133,166

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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	\$755,461	\$7,276,386	53.5000%	\$0	\$3,892,866	\$2,802,952	\$1,089,914
16	506.000	Misc Other Power Expenses	\$10,595,342	\$5,926,222	\$4,669,120	E-16	\$856,834	\$11,452,176	53.5000%	\$0	\$6,126,914	\$3,277,697	\$2,849,217
17	507.000	Steam Operating Expense 2	\$146,172	\$0	\$146,172	E-17	\$0	\$146,172	53.5000%	\$0	\$78,202	\$0	\$78,202
18	509.000	Allowances	\$0	\$0	\$0	E-18	-\$4,145,821	-\$4,145,821	53.5000%	\$46,027	-\$2,171,987	\$0	-\$2,171,987
19		<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSE</b>	<b>\$260,510,528</b>	<b>\$34,868,685</b>	<b>\$225,641,843</b>		<b>\$35,156,251</b>	<b>\$295,666,779</b>		<b>\$46,027</b>	<b>\$166,982,503</b>	<b>\$19,450,140</b>	<b>\$147,532,363</b>
20		<b>TOTAL STEAM POWER GENERATION</b>	<b>\$260,510,528</b>	<b>\$34,868,685</b>	<b>\$225,641,843</b>		<b>\$35,156,251</b>	<b>\$295,666,779</b>		<b>\$46,027</b>	<b>\$166,982,503</b>	<b>\$19,450,140</b>	<b>\$147,532,363</b>
21		<b>ELECTRIC MAINTENANCE EXPENSE</b>											
22	510.000	Steam Maintenance Suprv & Engineering	\$5,841,668	\$4,211,808	\$1,629,860	E-22	\$33,302	\$5,874,970	53.5000%	\$0	\$3,143,109	\$2,328,615	\$814,494
23	511.000	Maintenance of Structures	\$4,404,072	\$1,317,419	\$3,086,653	E-23	\$777,067	\$5,181,139	53.5000%	\$0	\$2,771,909	\$728,660	\$2,043,249
24	512.000	Maintenance of Boiler Plant	\$25,832,366	\$8,570,148	\$17,262,218	E-24	\$6,550,073	\$32,382,439	53.5000%	\$0	\$17,324,605	\$4,740,104	\$12,584,501
25	513.000	Maintenance of Electric Plant	\$3,713,112	\$1,580,847	\$2,132,265	E-25	\$504,204	\$4,217,316	53.5000%	\$0	\$2,256,264	\$874,361	\$1,381,903
26	514.000	Maintenance of Miscellaneous Steam Plant	\$186,513	\$46,511	\$140,002	E-26	\$153,054	\$339,567	53.5000%	\$0	\$181,668	\$25,725	\$155,943
27		<b>TOTAL ELECTRIC MAINTENANCE EXPENSE</b>	<b>\$39,977,731</b>	<b>\$15,726,733</b>	<b>\$24,250,998</b>		<b>\$8,017,700</b>	<b>\$47,995,431</b>		<b>\$0</b>	<b>\$25,677,555</b>	<b>\$8,697,465</b>	<b>\$16,980,090</b>
28		<b>NUCLEAR POWER GENERATION</b>											
29		<b>OPERATION - NUCLEAR</b>											
30	517.000	Prod Nuclear Operation- Suprv & Engineer	\$6,065,017	\$5,024,938	\$1,040,079	E-30	\$622,620	\$6,687,637	53.5000%	\$0	\$3,577,886	\$3,021,444	\$556,442
31	518.000	Prod Nuclear - Nuclear Fuel Expense	\$16,123,415	\$0	\$16,123,415	E-31	\$11,960,200	\$28,083,615	56.9400%	\$0	\$15,990,810	\$0	\$15,990,810
32	518.000	Prod Nuclear-Disposal Costs	\$3,693,421	\$0	\$3,693,421	E-32	-\$3,693,421	\$0	53.5000%	\$0	\$0	\$0	\$0
33	518.000	KS DOE Refund	\$0	\$0	\$0	E-33	\$60,435	\$60,435	0.0000%	\$0	\$0	\$0	\$0
34	518.000	Cost of Oil	\$199,262	\$0	\$199,262	E-34	\$33,337	\$232,599	56.9400%	\$0	\$132,442	\$0	\$132,442
35	519.000	Coolants and Water	\$2,447,327	\$1,668,268	\$779,059	E-35	\$252,010	\$2,699,337	53.5000%	\$0	\$1,444,146	\$1,027,349	\$416,797
36	520.000	Steam Expense	\$13,044,482	\$8,443,691	\$4,600,791	E-36	\$1,238,125	\$14,282,607	53.5000%	\$0	\$7,641,195	\$5,179,772	\$2,461,423
37	523.000	Electric Expense	\$931,435	\$879,630	\$51,805	E-37	\$121,173	\$1,052,608	53.5000%	\$0	\$563,146	\$535,430	\$27,716
38	524.000	Misc. Nuclear Power Expenses-Allocated	\$17,316,101	\$10,497,833	\$6,818,268	E-38	\$2,022,401	\$19,338,502	53.5000%	\$63,793	\$10,409,891	\$6,325,609	\$4,084,282
39	524.000	Misc. Nuclear Power Expenses-100% MO	\$31,897	\$0	\$31,897	E-39	\$0	\$31,897	100.0000%	\$0	\$31,897	\$0	\$31,897
40	524.000	Misc. Nuclear Power Expenses-100% KS	\$515,029	\$0	\$515,029	E-40	\$0	\$515,029	0.0000%	\$0	\$0	\$0	\$0
41	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-41	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
42	524.000	Decommissioning-Kansas and FERC	\$2,419,192	\$0	\$2,419,192	E-42	\$0	\$2,419,192	0.0000%	\$0	\$0	\$0	\$0
43	524.000	Outage Reversal	\$0	\$0	\$0	E-43	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
44	525.000	Rents	\$0	\$0	\$0	E-44	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
45		<b>TOTAL OPERATION - NUCLEAR</b>	<b>\$64,067,842</b>	<b>\$26,514,360</b>	<b>\$37,553,482</b>		<b>\$12,616,880</b>	<b>\$76,684,722</b>		<b>\$63,793</b>	<b>\$41,072,677</b>	<b>\$16,089,604</b>	<b>\$24,983,073</b>
46		<b>MAINTENANCE - NP</b>											
47	528.000	Prod Nuclear Maint- Suprv & Engineer	\$6,924,081	\$2,991,547	\$3,932,534	E-47	\$416,420	\$7,340,501	53.5000%	\$0	\$3,927,168	\$1,823,262	\$2,103,906
48	529.000	Prod Nuclear Maint- Maint of Structures	\$2,133,684	\$1,702,843	\$430,841	E-48	\$370,714	\$2,504,398	53.5000%	\$0	\$1,339,853	\$1,109,353	\$230,500
49	530.000	Prod Nuclear Maint- Maint Reactor Plant	\$4,599,469	\$1,669,848	\$2,929,621	E-49	\$2,006,450	\$6,605,919	53.5000%	\$145,618	\$3,679,785	\$1,080,329	\$2,599,456
50	531.000	Prod Nuclear Maint- Maintenance	\$4,251,519	\$1,508,627	\$2,742,892	E-50	\$324,997	\$4,576,516	53.5000%	\$0	\$2,448,436	\$980,989	\$1,467,447
51	532.000	Prod Nuclear Maint- Maint of Misc Plant	\$2,391,381	\$1,031,432	\$1,359,949	E-51	\$223,498	\$2,614,879	53.5000%	\$0	\$1,398,961	\$671,388	\$727,573
52		<b>TOTAL MAINTENANCE - NP</b>	<b>\$20,300,134</b>	<b>\$8,904,297</b>	<b>\$11,395,837</b>		<b>\$3,342,079</b>	<b>\$23,642,213</b>		<b>\$145,618</b>	<b>\$12,794,203</b>	<b>\$5,665,321</b>	<b>\$7,128,882</b>
53		<b>TOTAL NUCLEAR POWER GENERATION</b>	<b>\$84,367,976</b>	<b>\$35,418,657</b>	<b>\$48,949,319</b>		<b>\$15,958,959</b>	<b>\$100,326,935</b>		<b>\$209,411</b>	<b>\$53,866,880</b>	<b>\$21,754,925</b>	<b>\$32,111,955</b>
54		<b>HYDRAULIC POWER GENERATION</b>											
55		<b>OPERATION - HP</b>											
56		<b>TOTAL OPERATION - HP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
57		<b>MAINTANENCE - HP</b>											

Kansas City Power Light  
Case No. ER-2010-0355  
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Estimated True-Up Case at December 31, 2010  
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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
58		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
59		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
60		OTHER POWER GENERATION											
61		OPERATION - OP											
62	546.000	Prod Trubine Operation Suprv & Engineer	\$1,780,264	\$936,382	\$843,882	E-62	\$29,650	\$1,809,914	53.5000%	\$0	\$968,304	\$516,827	\$451,477
63	547.000	Other PowerOperation- Fuel Expense	\$11,483,195	\$118,622	\$11,364,573	E-63	-\$8,504,427	\$2,978,768	56.9400%	\$0	\$1,696,111	\$69,828	\$1,626,283
64	547.030	Fuel Hdng & Other - Hedging	\$1,249,568	\$1,249,568	\$0	E-64	\$1,980,458	\$3,230,026	56.9400%	\$0	\$1,839,177	\$711,504	\$1,127,673
65	548.000	Other Power Generation Expense	\$1,213,565	\$933,326	\$280,239	E-65	\$29,879	\$1,243,444	53.5000%	\$0	\$665,243	\$515,315	\$149,928
66	549.000	Misc Other Power Generation Expense	\$7,819,243	\$30,417	\$7,788,826	E-66	-\$7,498,971	\$320,272	53.5000%	\$0	\$171,346	\$16,824	\$154,522
67	550.000	Other Generation Rents	\$0	\$0	\$0	E-67	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
68		TOTAL OPERATION - OP	\$23,545,835	\$3,268,315	\$20,277,520		-\$13,963,411	\$9,582,424		\$0	\$5,340,181	\$1,830,298	\$3,509,883
69		MAINTANENCE - OP											
70	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	\$1,932,149	\$54,217	\$1,877,932	E-70	\$1,834	\$1,933,983	53.5000%	\$0	\$1,034,681	\$29,987	\$1,004,694
71	552.000	Other General Maintenance of Structures	\$68,920	\$28,706	\$40,214	E-71	\$971	\$69,891	53.5000%	\$0	\$37,391	\$15,877	\$21,514
72	553.000	Other General Maint of General Plant	\$893,597	\$373,194	\$520,403	E-72	\$12,319	\$905,916	53.5000%	\$0	\$484,665	\$206,249	\$278,416
73	554.000	Other Gen Maint Misc. Other General Plant	\$35,684	\$12,305	\$23,379	E-73	\$416	\$36,100	53.5000%	\$0	\$19,314	\$6,806	\$12,508
74		TOTAL MAINTANENCE - OP	\$2,930,350	\$468,422	\$2,461,928		\$15,540	\$2,945,890		\$0	\$1,576,051	\$258,919	\$1,317,132
75		TOTAL OTHER POWER GENERATION	\$26,476,185	\$3,736,737	\$22,739,448		-\$13,947,871	\$12,528,314		\$0	\$6,916,232	\$2,089,217	\$4,827,015
76		OTHER POWER SUPPLY EXPENSES											
77	555.001	Purchased Power-Energy	\$62,182,999	\$0	\$62,182,999	E-77	-\$56,460,063	\$5,722,936	56.9400%	\$0	\$3,258,640	\$0	\$3,258,640
78	555.002	Purchased Power-Capacity (Demand)	\$8,616,231	\$0	\$8,616,231	E-78	\$4,389,367	\$13,005,598	53.5000%	\$0	\$6,957,995	\$0	\$6,957,995
79	555.030	Purchased Power Energy (100% MO) Solar Ctrct	\$0	\$0	\$0	E-79	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
80	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-80	\$0	\$0	56.9400%	\$0	\$0	\$0	\$0
81	556.000	System Control and Load Dispatch	\$1,901,851	\$1,710,169	\$191,682	E-81	\$57,757	\$1,959,608	56.9400%	\$0	\$1,115,801	\$1,006,657	\$109,144
82	557.000	Other Expenses	\$4,406,027	\$3,586,152	\$819,875	E-82	\$112,120	\$4,518,147	56.9400%	\$0	\$2,572,633	\$2,105,403	\$467,230
83		TOTAL OTHER POWER SUPPLY EXPENSES	\$77,107,108	\$5,296,321	\$71,810,787		-\$51,900,819	\$25,206,289		\$0	\$13,905,069	\$3,112,060	\$10,793,009
84		TOTAL POWER PRODUCTION EXPENSES	\$488,439,528	\$95,047,133	\$393,392,395		-\$6,715,780	\$481,723,748		\$255,438	\$267,348,239	\$55,103,807	\$212,244,432
85		TRANSMISSION EXPENSES											
86		OPERATION - TRANSMISSION EXP.											
87	560.000	Transmission Operation Suprv and Engrg	\$1,689,988	\$993,862	\$696,126	E-87	\$25,458	\$1,715,446	53.5000%	\$0	\$917,763	\$545,336	\$372,427
88	561.000	Transmission Operation- Load Dispatch	\$3,585,405	\$662,160	\$2,923,245	E-88	\$629,067	\$4,214,472	53.5000%	\$0	\$2,254,743	\$366,239	\$1,888,504
89	562.000	Transmission Operation- Station Expenses	\$300,630	\$204,348	\$96,282	E-89	\$6,912	\$307,542	53.5000%	\$0	\$164,535	\$113,024	\$51,511
90	563.000	Transmission Operation-Overhead Line Expense	\$232,783	\$6,418	\$226,365	E-90	\$217	\$233,000	53.5000%	\$0	\$124,655	\$3,550	\$121,105
91	564.000	Trans Oper-Underground Line Expense	\$16	\$1	\$15	E-91	\$0	\$16	53.5000%	\$0	\$9	\$1	\$8
92	565.000	Transmission of Electricity by Others	\$12,349,274	\$0	\$12,349,274	E-92	\$1,023,656	\$13,372,930	53.5000%	\$0	\$7,154,518	\$0	\$7,154,518
93	566.000	Misc. Transmission Expense	\$2,014,844	\$966,957	\$1,047,887	E-93	\$32,529	\$2,047,373	53.5000%	\$0	\$1,095,345	\$534,725	\$560,620
94	567.000	Transmission Operation Rents	\$2,424,391	\$0	\$2,424,391	E-94	\$0	\$2,424,391	53.5000%	\$0	\$1,297,049	\$0	\$1,297,049
95	575.000	Regional Transmission Operation	\$2,496,702	\$0	\$2,496,702	E-95	\$7,120	\$2,503,822	53.5000%	\$0	\$1,339,545	\$0	\$1,339,545
96		TOTAL OPERATION - TRANSMISSION EXP.	\$25,094,033	\$2,833,746	\$22,260,287		\$1,724,959	\$26,818,992		\$0	\$14,348,162	\$1,562,875	\$12,785,287
97		MAINTANENCE - TRANSMISSION EXP.											
98	568.000	Transmission Maint-Suprv and Engrg	\$14,145	\$107	\$14,038	E-98	\$4	\$14,149	53.5000%	\$0	\$7,569	\$59	\$7,510

Kansas City Power Light  
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Test Year December 31, 2009  
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99	569.000	Transmission Maintenance of Structures	\$27,542	\$11,810	\$15,732	E-99	\$399	\$27,941	53.5000%	\$0	\$14,949	\$6,532	\$8,417
100	570.000	Transmission Maintenance of Station Equipment	\$497,463	\$282,242	\$215,221	E-100	\$9,547	\$507,010	53.5000%	\$0	\$271,250	\$156,107	\$115,143
101	571.000	Transmission Maintenance of Overhead Lines	\$1,919,141	\$50,689	\$1,868,452	E-101	\$1,715	\$1,920,856	53.5000%	\$0	\$1,027,658	\$28,036	\$999,622
102	572.000	Trans Maintenance of Underground Lines	\$128,063	\$1,831	\$126,232	E-102	\$62	\$128,125	53.5000%	\$0	\$68,547	\$1,013	\$67,534
103	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-103	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
104	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-104	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
105		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,586,354	\$346,679	\$2,239,675		\$11,727	\$2,598,081		\$0	\$1,389,973	\$191,747	\$1,198,226
106		TOTAL TRANSMISSION EXPENSES	\$27,680,387	\$3,180,425	\$24,499,962		\$1,736,686	\$29,417,073		\$0	\$15,738,135	\$1,754,622	\$13,983,513
107		DISTRIBUTION EXPENSES											
108		OPERATION - DIST. EXPENSES											
109	580.000	Distribution Operation - Supr & Engineering	\$2,579,176	\$2,235,971	\$343,205	E-109	\$67,565	\$2,646,741	54.5444%	\$0	\$1,443,649	\$1,256,450	\$187,199
110	581.000	Distribution Operation - Load Dispatching	\$1,032,010	\$715,293	\$316,717	E-110	\$24,195	\$1,056,205	54.0070%	\$0	\$570,424	\$399,375	\$171,049
111	582.000	Distribution Operation - Station Expense	\$512,108	\$124,291	\$387,817	E-111	\$4,204	\$516,312	56.8268%	\$0	\$293,404	\$73,020	\$220,384
112	583.000	Dist Operation Overhead Line Expense	\$1,485,853	\$1,100,102	\$385,751	E-112	\$37,215	\$1,523,068	54.2766%	\$0	\$826,670	\$617,297	\$209,373
113	584.000	Dist Operation Underground Line Expense	\$2,004,864	\$667,791	\$1,337,073	E-113	\$22,586	\$2,027,450	51.2198%	\$0	\$1,038,456	\$353,610	\$684,846
114	585.000	Distrb Oper Street Light & Signal Expense	\$12,147	\$11,048	\$1,099	E-114	\$374	\$12,521	26.7359%	\$0	\$3,348	\$3,054	\$294
115	586.000	Distribution Operation Meter Expense	\$1,575,926	\$1,352,774	\$223,152	E-115	\$45,759	\$1,621,685	54.4168%	\$0	\$882,469	\$761,037	\$121,432
116	587.000	Distrb Operation Customer Install Expense	\$399,516	\$349,711	\$49,805	E-116	\$11,829	\$411,345	71.8797%	\$0	\$295,674	\$259,874	\$35,800
117	588.000	Dist Operation Misc Distribution Expense	\$12,855,101	\$8,198,105	\$4,656,996	E-117	\$192,333	\$13,047,434	54.5444%	\$0	\$7,116,645	\$4,576,514	\$2,540,131
118	589.000	Distribution Operations Rents	\$47,287	\$1	\$47,286	E-118	\$0	\$47,287	54.0070%	\$0	\$25,539	\$1	\$25,538
119		TOTAL OPERATION - DIST. EXPENSES	\$22,503,988	\$14,755,087	\$7,748,901		\$406,060	\$22,910,048		\$0	\$12,496,278	\$8,300,232	\$4,196,046
120		MAINTENANCE - DISTRIB. EXPENSES											
121	590.000	Distribution Maint-Suprv & Engineering	\$70,834	\$61,220	\$9,614	E-121	\$2,071	\$72,905	52.6419%	\$0	\$38,379	\$33,318	\$5,061
122	591.000	Distribution Maintenance-Structures	\$1,141,122	\$287,139	\$853,983	E-122	\$9,713	\$1,150,835	52.5100%	\$0	\$604,303	\$155,877	\$448,426
123	592.000	Distribution Maintenance-Station Equipment	\$806,805	\$521,993	\$284,812	E-123	\$17,657	\$824,462	56.8268%	\$0	\$468,516	\$306,666	\$161,850
124	593.000	Distribution Maintenance-Overhead lines	\$16,776,707	\$2,673,980	\$14,102,727	E-124	\$90,450	\$16,867,157	54.2766%	\$0	\$9,154,920	\$1,500,439	\$7,654,481
125	593.000	Distribution Maint. Overhead lines- 100% MO	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	593.000	Dist. Maint Overhead Lines Veg.Mgmt 100% MO	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
127	594.000	Distrb Maint-Maintenance Underground Lines	\$2,273,339	\$1,236,283	\$1,037,056	E-127	\$41,780	\$2,315,119	51.2198%	\$0	\$1,185,799	\$654,621	\$531,178
128	594.000	Dist Maint. Underground Lines 100% MO	\$0	\$0	\$0	E-128	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
129	595.000	Distrb Maint-Maintenance Line Transformer	\$1,102,889	\$821,338	\$281,551	E-129	\$27,782	\$1,130,671	57.3628%	\$0	\$648,585	\$487,079	\$161,506
130	596.000	Distrb Maint- Maintenance St Lights/Signal	\$1,291,247	\$299,104	\$992,143	E-130	\$10,117	\$1,301,364	26.7359%	\$0	\$347,931	\$82,673	\$265,258
131	597.000	Distrb Maint-Maintenance of Meters	\$439,899	\$377,386	\$62,513	E-131	\$12,765	\$452,664	54.4168%	\$0	\$246,326	\$212,308	\$34,018
132	598.000	Distrb Maint-Maint Misc Distribution Plant	\$345,079	\$113,599	\$231,480	E-132	\$3,843	\$348,922	52.6419%	\$0	\$183,679	\$61,824	\$121,855
133		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,247,921	\$6,392,042	\$17,855,879		\$216,178	\$24,464,099		\$0	\$12,878,438	\$3,494,805	\$9,383,633
134		TOTAL DISTRIBUTION EXPENSES	\$46,751,909	\$21,147,129	\$25,604,780		\$622,238	\$47,374,147		\$0	\$25,374,716	\$11,795,037	\$13,579,679
135		CUSTOMER ACCOUNTS EXPENSE											
136	901.000	Cust Acct-Suprvr Meter Read Collection Misc	\$1,307,478	\$1,250,550	\$56,928	E-136	\$1,324,801	\$2,632,279	53.1465%	\$0	\$1,398,965	\$678,863	\$720,102
137	902.000	Cust Accts Meter Reading Expense	\$4,081,210	\$1,164,982	\$2,916,228	E-137	\$39,407	\$4,120,617	53.1465%	\$0	\$2,189,964	\$640,091	\$1,549,873
138	903.000	Customer Accts Records and Collection	\$12,163,465	\$7,306,196	\$4,857,269	E-138	\$299,474	\$12,462,939	53.1465%	\$0	\$6,623,616	\$4,009,352	\$2,614,264
139	903.000	Cust. Accts-100% MO	\$0	\$0	\$0	E-139	\$210,341	\$210,341	100.0000%	\$0	\$210,341	\$0	\$210,341
140	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$3,616,812	\$3,616,812	\$0	\$3,616,812
141	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-141	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
142	905.000	Miscellaneous Customer Accts Expense	\$2,371	\$1,853	\$518	E-142	\$63	\$2,434	53.1465%	\$0	\$1,293	\$1,018	\$275
143		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$17,554,524	\$9,723,581	\$7,830,943		\$1,874,086	\$19,428,610		\$3,616,812	\$14,040,991	\$5,329,324	\$8,711,667

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (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
144		CUSTOMER SERVICE & INFO. EXP.											
145	907.000	Customer Service Suprv	\$351,177	\$346,973	\$4,204	E-145	\$704	\$351,881	53.1465%	\$0	\$187,012	\$184,778	\$2,234
146	908.000	Customer Assistance Expense	\$0	\$0	\$0	E-146	-\$14,671	-\$14,671	53.1465%	\$0	-\$7,797	\$7,263	-\$15,060
147	908.000	Customer Assistance Expense-100% KS	\$4,965,579	\$0	\$4,965,579	E-147	\$0	\$4,965,579	0.0000%	\$0	\$0	\$0	\$0
148	908.000	Amortization of Deferred DSM 100% MO	\$1,091,453	\$0	\$1,091,453	E-148	-\$85,851	\$1,005,602	100.0000%	\$2,240,873	\$3,246,475	\$0	\$3,246,475
149	908.000	Customer Assistance Expense-100% MO	\$0	\$0	\$0	E-149	\$390,330	\$390,330	100.0000%	\$0	\$390,330	\$0	\$390,330
150	908.000	Public Information	\$1,275,631	\$0	\$1,275,631	E-150	\$0	\$1,275,631	53.1465%	\$0	\$677,953	\$0	\$677,953
151	909.000	Information and Instruction Advertising	\$216,288	\$0	\$216,288	E-151	-\$85,062	\$131,226	53.1473%	\$0	\$69,743	\$1,960	\$67,783
152	909.000	Information & Instructional Advertising- 100% MO	-\$189,755	\$0	-\$189,755	E-152	\$192,084	\$2,329	100.0000%	\$0	\$2,329	\$0	\$2,329
153	910.000	Misc Customer Accounts and Info Exp	\$793,492	\$634,605	\$158,887	E-153	\$146,466	\$939,958	53.1465%	\$0	\$499,555	\$348,679	\$150,876
154		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$8,503,865	\$981,578	\$7,522,287		\$544,000	\$9,047,865		\$2,240,873	\$5,065,600	\$542,680	\$4,522,920
155		SALES EXPENSES											
156	911.000	Sales Supervision	\$77,054	\$76,760	\$294	E-156	\$2,596	\$79,650	53.1465%	\$0	\$42,331	\$42,175	\$156
157	912.000	Sales Demonstration and Selling	\$783,672	\$495,836	\$287,836	E-157	\$16,772	\$800,444	53.1465%	\$0	\$425,408	\$272,433	\$152,975
158	913.000	Sales Advertising Expense	\$13,546	\$0	\$13,546	E-158	-\$1,390	\$12,156	53.1473%	\$0	\$6,461	\$0	\$6,461
159	916.000	Miscellaneous Sales Expense	\$100,872	\$77,839	\$23,033	E-159	\$2,633	\$103,505	53.1473%	\$0	\$55,010	\$42,769	\$12,241
160		TOTAL SALES EXPENSES	\$975,144	\$650,435	\$324,709		\$20,611	\$995,755		\$0	\$529,210	\$357,377	\$171,833
161		ADMIN. & GENERAL EXPENSES											
162		OPERATION- ADMIN. & GENERAL EXP.											
163	920.000	Admin & Gen-Administrative Salaries	\$40,057,706	\$40,057,706	\$0	E-163	-\$2,943,036	\$37,114,670	53.2177%	\$0	\$19,751,574	\$19,751,574	\$0
164	920.000	Admin & Gen-Admin. Salaries- 100% MO	\$968,103	\$968,103	\$0	E-164	\$0	\$968,103	100.0000%	-\$968,103	\$0	\$968,103	-\$968,103
165	920.000	Admin & Gen- Admin. Salaries- 100% KS	\$402,608	\$402,608	\$0	E-165	\$0	\$402,608	0.0000%	\$0	\$0	\$0	\$0
166	921.000	Admin & General Off Supply- Allocated	\$1,136,751	\$0	\$1,136,751	E-166	\$8,279	\$1,145,030	57.0872%	\$0	\$653,666	-\$79,188	\$732,854
167	921.000	Admin & General Off Supply- 100% MO	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
168	921.000	Admin & General Off Supply- 100% KS	\$582,880	\$0	\$582,880	E-168	\$0	\$582,880	0.0000%	\$0	\$0	\$0	\$0
169	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-169	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
170	922.000	Admin Expense Transfer Credit	-\$7,785,174	-\$702,262	-\$7,082,912	E-170	\$905,424	-\$6,879,750	57.0872%	\$0	-\$3,927,457	\$115,979	-\$4,043,436
171	922.001	Admin Expense Transfer Credit 2	\$0	\$0	\$0	E-171	\$0	\$0	57.0872%	\$0	\$0	\$0	\$0
172	923.000	Outside Services Employed-Allocated	\$9,514,879	\$0	\$9,514,879	E-172	-\$1,326,445	\$8,188,434	57.0872%	\$0	\$4,674,548	\$0	\$4,674,548
173	923.000	Outside Services-100 % MO	\$426,113	\$0	\$426,113	E-173	\$52,564	\$478,677	100.0000%	\$0	\$478,677	\$0	\$478,677
174	923.000	Outside Services- 100% KS	\$48,095	\$0	\$48,095	E-174	\$0	\$48,095	0.0000%	\$0	\$0	\$0	\$0
175	924.000	Property Insurance	\$2,825,832	\$0	\$2,825,832	E-175	\$133,997	\$2,959,829	53.8536%	\$0	\$1,593,974	\$0	\$1,593,974
176	925.000	Injuries and Damages	\$6,873,749	\$344,110	\$6,529,639	E-176	\$1,120,457	\$7,994,206	53.2177%	\$0	\$4,254,333	\$189,251	\$4,065,082
177	926.000	Employee Pensions and Benefits	\$60,579,649	-\$2,766,272	\$63,345,921	E-177	\$9,387,801	\$69,967,450	53.2177%	\$0	\$37,235,067	-\$1,089,175	\$38,324,242
178	926.010	Empl Ben-OPEB-MO	\$0	\$0	\$0	E-178	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	927.000	Franchise Requirements	\$0	\$0	\$0	E-179	\$0	\$0	53.5000%	\$0	\$0	\$0	\$0
180	928.003	Regulatory Comm Exp-FERC Assessment	\$880,858	\$948	\$879,910	E-180	\$163,111	\$1,043,969	56.9808%	\$0	\$594,862	\$540	\$594,322
181	928.000	Regulatory Comm Expense 100% Wholesale	\$0	\$0	\$0	E-181	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
182	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$870,604	\$0	\$870,604	E-182	\$0	\$870,604	0.0000%	\$0	\$0	\$0	\$0
183	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$932,359	\$1,440	\$930,919	E-183	-\$27,311	\$905,048	100.0000%	\$0	\$905,048	\$1,440	\$903,608
184	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$1,784,373	\$741,497	\$1,042,876	E-184	\$389,711	\$2,174,084	100.0000%	\$0	\$2,174,084	\$766,652	\$1,407,432
185	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$1,617,324	\$662,851	\$954,473	E-185	\$19,727	\$1,637,051	0.0000%	\$0	\$0	\$0	\$0
186	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$485,234	\$64,877	\$420,357	E-186	\$1,448	\$486,682	56.9808%	\$0	\$277,315	\$38,236	\$239,079
187	928.023	Regulatory Comm Expense- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-187	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

Kansas City Power Light  
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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
188	928.000	Regulatory Comm Expense-- Misc Regulatory Filings	\$0	\$0	\$0	E-188	\$1,215	\$1,215	53.3050%	\$0	\$648	\$648	\$0
189	928.003	Load Research Expenses- 100% to Missouri	\$53,394	\$35,909	\$17,485	E-189	\$1,736	\$55,130	100.0000%	\$0	\$55,130	\$37,645	\$17,485
190	928.000	Miscellaneous Commission Expense	\$52,352	\$51,052	\$1,300	E-190	\$0	\$52,352	53.3050%	\$0	\$27,906	\$27,213	\$693
191	929.000	Duplicate Charges-Credit	\$131	\$130	\$1	E-191	\$4	\$135	53.8536%	\$0	\$73	\$72	\$1
192	930.100	General Advertising Expense	\$272,117	\$171,070	\$101,047	E-192	-\$30,134	\$241,983	53.1473%	\$0	\$128,608	\$93,995	\$34,613
193	930.100	General Advertising Expense - 100% MO	-\$33,123	\$0	-\$33,123	E-193	\$33,123	\$0	100.0000%	\$0	\$0	\$0	\$0
194	930.200	Miscellaneous General Expense	\$6,963,167	\$54,933	\$6,908,234	E-194	-\$288,962	\$6,674,205	57.0872%	\$0	\$3,810,117	\$25,977	\$3,784,140
195	931.000	Admin & General Expense-Rents	\$7,931,737	\$0	\$7,931,737	E-195	-\$2,370,732	\$5,561,005	57.0872%	\$0	\$3,174,622	\$0	\$3,174,622
196	933.000	Transportation Expense	\$3,301	\$3,027,448	-\$3,024,147	E-196	-\$2,479,607	-\$2,476,306	53.2865%	\$0	-\$1,319,536	\$1,667,790	-\$2,987,326
197		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$137,445,019	\$43,116,148	\$94,328,871		\$2,752,370	\$140,197,389		-\$968,103	\$74,543,259	\$22,516,752	\$52,026,507
198		MAINT., ADMIN. & GENERAL EXP.											
199	935.000	Maintenance Of General Plant	\$4,648,251	\$148,431	\$4,499,820	E-199	-\$35,847	\$4,612,404	53.5417%	\$0	\$2,469,560	\$82,161	\$2,387,399
200		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,648,251	\$148,431	\$4,499,820		-\$35,847	\$4,612,404		\$0	\$2,469,560	\$82,161	\$2,387,399
201		TOTAL ADMIN. & GENERAL EXPENSES	\$142,093,270	\$43,264,579	\$98,828,691		\$2,716,523	\$144,809,793		-\$968,103	\$77,012,819	\$22,598,913	\$54,413,906
202		DEPRECIATION EXPENSE											
203	403.000	Depreciation Expense, Dep. Exp.	\$158,468,212	See note (1)	See note (1)	E-203	See note (1)	\$158,468,212	54.2243%	\$4,279,872	\$90,208,151	See note (1)	See note (1)
204	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-204	\$0	\$0	100.0000%	-\$41,714	-\$41,714		
205	703.001	Other Depreciation	\$0			E-205	\$0	\$0	100.0000%	\$0	\$0		
206		TOTAL DEPRECIATION EXPENSE	\$158,468,212	\$0	\$0		\$0	\$158,468,212		\$4,238,158	\$90,166,437	\$0	\$0
207		AMORTIZATION EXPENSE											
208	704.000	Amortization of Limited Term Plant-Allocated	\$1,486,293	\$0	\$1,486,293	E-208	-\$72,201	\$1,414,092	53.5000%	\$0	\$756,539	\$0	\$756,539
209	704.000	Regulatory Plan Credit Rate Amort KS-	\$22,500,000	\$0	\$22,500,000	E-209	\$0	\$22,500,000	0.0000%	\$0	\$0	\$0	\$0
210	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2009-0089	\$3,333,333	\$0	\$3,333,333	E-210	-\$3,333,333	\$0	100.0000%	\$0	\$0	\$0	\$0
211	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-211	-\$10,723,827	\$0	100.0000%	\$0	\$0	\$0	\$0
212	405.000	Misc Intangible Plant	\$0	\$0	\$0	E-212	\$0	\$0	53.7158%	\$0	\$0	\$0	\$0
213	707.400	Regulatory Credits	-\$8,590,216	\$0	-\$8,590,216	E-213	\$0	-\$8,590,216	0.0000%	\$0	\$0	\$0	\$0
214	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$21,679,061	\$0	\$21,679,061	E-214	-\$21,679,061	\$0	100.0000%	\$0	\$0	\$0	\$0
215	711.100	Accretion Exp-ARO	\$7,352,293	\$0	\$7,352,293	E-215	\$0	\$7,352,293	0.0000%	\$0	\$0	\$0	\$0
216		TOTAL AMORTIZATION EXPENSE	\$58,484,591	\$0	\$58,484,591		-\$35,808,422	\$22,676,169		\$0	\$756,539	\$0	\$756,539
217		OTHER OPERATING EXPENSES											
218	705.000	Amortization of Other Plant	\$11,411,264	\$0	\$11,411,264	E-218	-\$671,690	\$10,739,574	54.2243%	\$0	\$5,823,459	\$0	\$5,823,459
219	708.100	Taxes Other Than Income Taxes-Allocated	\$72,579,790	\$0	\$72,579,790	E-219	\$18,307,498	\$90,887,288	54.2243%	\$0	\$49,282,996	\$310,521	\$48,972,475
220	708.200	Gross Receipts Tax-100% MO	\$45,936,116	\$0	\$45,936,116	E-220	-\$45,936,116	\$0	100.0000%	\$0	\$0	\$0	\$0
221	708.300	KCMO City Earnings Tax-100% MO	\$191,661	\$0	\$191,661	E-221	-\$135,829	\$55,832	100.0000%	\$0	\$55,832	\$0	\$55,832
222		TOTAL OTHER OPERATING EXPENSES	\$130,118,831	\$0	\$130,118,831		-\$28,436,137	\$101,682,694		\$0	\$55,162,287	\$310,521	\$54,851,766
223		TOTAL OPERATING EXPENSE	\$1,079,070,261	\$173,994,860	\$746,607,189		-\$63,446,195	\$1,015,624,066		\$9,383,178	\$551,194,973	\$97,792,281	\$363,236,255
224		NET INCOME BEFORE TAXES	\$238,318,872					\$301,765,067		\$4,044,570	\$195,552,271		
225		INCOME TAXES											
226	709.100	Current Income Taxes	\$53,011,333	See note (1)	See note (1)	E-226	See note (1)	\$53,011,333	100.0000%	-\$36,996,052	\$16,015,281	See note (1)	See note (1)
227		TOTAL INCOME TAXES	\$53,011,333					\$53,011,333		-\$36,996,052	\$16,015,281		

Kansas City Power Light  
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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
228		DEFERRED INCOME TAXES											
229	710.100	Deferred Income Taxes - Def. Inc. Tax.	-\$6,773,746	See note (1)	See note (1)	E-229	See note (1)	-\$6,773,746	100.0000%	\$37,521,779	\$30,748,033	See note (1)	See note (1)
230	711.410	Amortization of Deferred ITC	-\$1,171,570			E-230		-\$1,171,570	100.0000%	-\$196,957	-\$1,368,527		
231	711.100	Amort of Excess Deferred Income Taxes	-\$548,897			E-231		-\$548,897	100.0000%	\$0	-\$548,897		
232	820.001	Amort. Of prior deferred taxes-Tax Rate Change	-\$4,266,604			E-232		-\$4,266,604	100.0000%	\$0	-\$4,266,604		
233	811.200	Amort of R&D Credits	-\$194,111			E-233		-\$194,111	100.0000%	\$0	-\$194,111		
234	809.000	Amortization of Cost of Removal-ER-2007-0291	\$354,438			E-234		\$354,438	100.0000%	\$0	\$354,438		
235		TOTAL DEFERRED INCOME TAXES	-\$12,600,490					-\$12,600,490		\$37,324,822	\$24,724,332		
236		NET OPERATING INCOME	<u>\$197,908,029</u>					<u>\$261,354,224</u>		<u>\$3,715,800</u>	<u>\$154,812,658</u>		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-3	Retail Rate Revenue- Missouri as Booked	440.000	\$0	\$0	\$0	\$0	\$34,977,322	\$34,977,322
	1. To remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$46,708,268	
	2. Billing Adjustments (Won)		\$0	\$0		\$0	\$857,923	
	3. Large Customer Rate Swicth Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$3,864,456	
	4. Weather/ Rate Switch Adjustment (Lakhanpal)		\$0	\$0		\$0	\$15,479,458	
	5. Annualize for rate change (Lakhanpal)		\$0	\$0		\$0	\$68,263,111	
	6. Large Power Load Changes and New Customers (Lakhanpal)		\$0	\$0		\$0	\$1,099,260	
	7. 365 Days Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$2,458,422	
	8. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$2,308,716	
Rev-8	Firm Bulk Sales (Energy)	447.012	\$0	\$0	\$0	\$0	\$2,643,330	\$2,643,330
	1. To annualize firm bulk sales (Energy) (Harris)		\$0	\$0		\$0	\$2,643,330	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Other Firm Misc.	447.020	\$0	\$0	\$0	\$0	\$3,114,358	\$3,114,358
	1. To adjust for load regulation demand charges per Doug Jasa (Company). (Harris)		\$0	\$0		\$0	\$3,114,358	
Rev-11	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$14,146,727	\$14,146,727
	1. To reflect non-firm sales at the 25th percentile per Schnitzer model (Harris)		\$0	\$0		\$0	\$15,189,314	
	2. To adjust non-firm OSS for SPP off-system charges (Harris)		\$0	\$0		\$0	\$453,477	
	3. To adjust non-firm OSS for Purchases for resale (Harris)		\$0	\$0		\$0	-\$1,105,696	
	4. To adjust non-firm OSS for Revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$390,368	
Rev-12	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$41,481,156	-\$41,481,156
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To remove the cost of non-firm off-system sales (Harris)		\$0	\$0		\$0	-\$41,481,156	
Rev-17	ProvforRate Refund- Residential	449.101	\$0	\$0	\$0	\$0	-\$35,225	-\$35,225
	1. To reverse test year inclusion of ProvforRate Refund, included in an adjustment by Hyneman (Prenger)		\$0	\$0		\$0	-\$35,225	
Rev-18	Other-Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	\$16,717	\$16,717

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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 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	\$124,961	
Rev-21	<b>Other Oper Revenues-MiscI Service - MO Only</b>	451.001	\$0	\$0	\$0	\$0	\$182,000	\$182,000
	1. To include In-Field Service Fees (McMellen)		\$0	\$0		\$0	\$182,000	
Rev-29	<b>Other Electric Revenues - MO</b>	456.000	\$0	\$0	\$0	\$0	-\$136,325	-\$136,325
	1. To reflect KCPL Adjustment R-78 100% MO for amortization on excess margins on Off-System Sales (Hyneman)		\$0	\$0		\$0	-\$136,325	
E-4	<b>Prod Steam Operation- Suprv &amp; Engineering</b>	500.000	\$179,147	\$25,145	\$204,292	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$179,147	\$0		\$0	\$0	
	2. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$25,145		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-5	<b>Fuel Expense-Coal</b>	501.000	\$204,064	\$33,325,167	\$33,529,231	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$204,064	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight-(Harris)		\$0	\$21,290,153		\$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	<b>Fuel Expense-Oil</b>	501.000	\$0	\$1,992,421	\$1,992,421	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil (Harris)		\$0	\$1,992,421		\$0	\$0	
E-7	<b>Fuel Expense- Gas</b>	501.000	\$0	-\$461,513	-\$461,513	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas (Harris)		\$0	-\$461,513		\$0	\$0	
E-8	<b>Fuel Expense-Residual</b>	501.000	\$0	\$112,174	\$112,174	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$112,174		\$0	\$0	
E-9	<b>Fuel Handling, Limestone &amp; Other</b>	501.000	\$0	\$1,213,165	\$1,213,165	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$1,213,165		\$0	\$0	

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

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-24	Maintenance of Boiler Plant	512.000	\$289,859	\$6,260,214	\$6,550,073	\$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)		\$289,859	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-25	Maintenance of Electric Plant	513.000	\$53,473	\$450,731	\$504,204	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$53,473	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$178,275		\$0	\$0	
	3. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$272,456		\$0	\$0	
E-26	Maintenance of Miscellaneous Steam Plant	514.000	\$1,573	\$151,481	\$153,054	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,573	\$0		\$0	\$0	
	2.To adjust test year to include a normalized amount of production expense (Lyons)		\$0	\$123,907		\$0	\$0	
	3. KCPL share of latan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$27,574		\$0	\$0	
E-30	Prod Nuclear Operation- Superv & Engineer	517.000	\$622,620	\$0	\$622,620	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$622,620	\$0		\$0	\$0	
E-31	Prod Nuclear - Nuclear Fuel Expense	518.000	\$0	\$11,960,200	\$11,960,200	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$11,960,200		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-32	Prod Nuclear-Disposal Costs	518.000	\$0	-\$3,693,421	-\$3,693,421	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	-\$3,693,421		\$0	\$0	
E-33	KS DOE Refund	518.000	\$0	\$60,435	\$60,435	\$0	\$0	\$0
	1. To annualize Fuel Expense-DOE Refund-(Harris)		\$0	\$60,435		\$0	\$0	
E-34	Cost of Oil	518.000	\$0	\$33,337	\$33,337	\$0	\$0	\$0
	1. To annualize Fuel Expense (Harris)		\$0	\$33,337		\$0	\$0	
E-35	Coolants and Water	519.000	\$252,010	\$0	\$252,010	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$252,010	\$0		\$0	\$0	
E-36	Steam Expense	520.000	\$1,238,125	\$0	\$1,238,125	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,238,125	\$0		\$0	\$0	
E-37	Electric Expense	523.000	\$121,173	\$0	\$121,173	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$121,173	\$0		\$0	\$0	
E-38	Misc. Nuclear Power Expenses-Allocated	524.000	\$1,325,736	\$696,665	\$2,022,401	\$0	\$63,793	\$63,793
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,325,736	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 Nuclear Gen (Majors)		\$0	-\$2,151		\$0	\$0	
	3. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$63,793	
	4. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$698,816		\$0	\$0	
E-47	Prod Nuclear Maint- Suprv & Engineer	528.000	\$416,420	\$0	\$416,420	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$416,420	\$0		\$0	\$0	
E-48	Prod Nuclear Maint- Maint of Structures	529.000	\$370,714	\$0	\$370,714	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$370,714	\$0		\$0	\$0	
E-49	Prod Nuclear Maint- Maint Reactor Plant	530.000	\$349,458	\$1,656,992	\$2,006,450	\$0	\$145,618	\$145,618
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$349,458	\$0		\$0	\$0	
	2. To include adjustment for WolfCreek Refueling Outage #16 per Stipulation and Agreement in Case ER-2009-0089 (Lyons)		\$0	\$0		\$0	\$145,618	
	3. To include adjustment for WolfCreek Refueling Outage #17 (Lyons)		\$0	\$1,656,992		\$0	\$0	
E-50	Prod Nuclear Maint- Maintenance	531.000	\$324,997	\$0	\$324,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$324,997	\$0		\$0	\$0	
E-51	Prod Nuclear Maint- Maint of Misc Plant	532.000	\$223,498	\$0	\$223,498	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$223,498	\$0		\$0	\$0	
E-62	Prod Trubine Operation Suprv & Engineer	546.000	\$29,650	\$0	\$29,650	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,650	\$0		\$0	\$0	
E-63	Other PowerOperation- Fuel Expense	547.000	\$4,012	-\$8,508,439	-\$8,504,427	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,012	\$0		\$0	\$0	
	2. To annualize Fuel Expense-Oil-(Harris)		\$0	\$857,695		\$0	\$0	
	3. To annualize Fuel Expense-Gas (Harris)		\$0	-\$9,319,900		\$0	\$0	
	4. To annualize Fuel Expense-Ammonia (Harris)		\$0	-\$46,234		\$0	\$0	
E-64	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-65	Other Power Generation Expense	548.000	\$29,879	\$0	\$29,879	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,879	\$0		\$0	\$0	
E-66	Misc Other Power Generation Expense	549.000	\$1,029	-\$7,500,000	-\$7,498,971	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,029	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Wind Gen (Majors)		\$0	-\$7,500,000		\$0	\$0	
E-70	Other Maint-Supr Eng. Struct Gen & Misc.	551.000	\$1,834	\$0	\$1,834	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,834	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-71	Other General Maintenance of Structures	552.000	\$971	\$0	\$971	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$971	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Other General Maint of General Plant	553.000	\$12,319	\$0	\$12,319	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,319	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Other Gen Maint Miscl. Other General Plant	554.000	\$416	\$0	\$416	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$416	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	<b>Purchased Power-Energy</b>	555.001	\$0	-\$56,460,063	-\$56,460,063	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. Annualize Purchased Power Capacity-Energy (Harris)		\$0	-\$56,460,063		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	<b>Purchased Power-Capacity (Demand)</b>	555.002	\$0	\$4,389,367	\$4,389,367	\$0	\$0	\$0
	1. Annualize Purchased Power Capacity Expense (Harris)		\$0	\$4,389,367		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	<b>System Control and Load Dispatch</b>	556.000	\$57,757	\$0	\$57,757	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,757	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-82	<b>Other Expenses</b>	557.000	\$111,430	\$690	\$112,120	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$121,113	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Prod-Other Expense (Majors)		-\$9,683	\$0		\$0	\$0	
	3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$690		\$0	\$0	
E-87	<b>Transmission Operation Suprv and Engrg</b>	560.000	\$25,458	\$0	\$25,458	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,476	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Suprv and Engrg- (Majors)		-\$8,018	\$0		\$0	\$0	
E-88	<b>Transmission Operation- Load Dispatch</b>	561.000	\$22,398	\$606,669	\$629,067	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,398	\$0		\$0	\$0	
	2. Update SPP admin fees through Known and Measureable preperiod June 30, 2010 (Harris)		\$0	\$606,669		\$0	\$0	
E-89	<b>Transmission Operation- Station Expenses</b>	562.000	\$6,912	\$0	\$6,912	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,912	\$0		\$0	\$0	

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E-90	Transmission Operation-Overhead Line Expense	563.000	\$217	\$0	\$217	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$217	\$0		\$0	\$0	
E-92	Transmission of Electricity by Others	565.000	\$0	\$1,023,656	\$1,023,656	\$0	\$0	\$0
	1. To arrive at KCPL's Annual Transmission Revenue Requirement (ATAR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (McKinnie)		\$0	\$0		\$0	\$0	
	2. Adjust to Known and Measureable Period (Harris)		\$0	\$1,023,656		\$0	\$0	
E-93	Miscl. Transmission Expense	566.000	\$32,529	\$0	\$32,529	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$32,529	\$0		\$0	\$0	
E-95	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-98	Transmission Maint-Suprv and Engrg	568.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-99	Transmission Maintenance of Structures	569.000	\$399	\$0	\$399	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$399	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-100	Transmission Maintenance of Station Equipment	570.000	\$9,547	\$0	\$9,547	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,547	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-101	Transmission Maintenance of Overhead Lines	571.000	\$1,715	\$0	\$1,715	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,715	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-102	Trans Maintenance of Underground Lines	572.000	\$62	\$0	\$62	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$62	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Distribution Operation - Supr & Engineering	580.000	\$67,565	\$0	\$67,565	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$67,565	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-110	Distribution Operation - Load Dispatching	581.000	\$24,195	\$0	\$24,195	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,195	\$0		\$0	\$0	
E-111	Distribution Operation - Station Expense	582.000	\$4,204	\$0	\$4,204	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,204	\$0		\$0	\$0	
E-112	Dist Operation Overhead Line Expense	583.000	\$37,215	\$0	\$37,215	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$37,215	\$0		\$0	\$0	
E-113	Dist Operation Underground Line Expense	584.000	\$22,586	\$0	\$22,586	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,586	\$0		\$0	\$0	
E-114	Distrb Oper Street Light & Signal Expense	585.000	\$374	\$0	\$374	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$374	\$0		\$0	\$0	
E-115	Distribution Operation Meter Expense	586.000	\$45,759	\$0	\$45,759	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$45,759	\$0		\$0	\$0	
E-116	Distrb Operation Customer Install Expense	587.000	\$11,829	\$0	\$11,829	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,829	\$0		\$0	\$0	
E-117	Dist Operation Misc Distribution Expense	588.000	\$192,333	\$0	\$192,333	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$205,579	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Distr Oper Expense (Majors)		-\$13,246	\$0		\$0	\$0	
E-121	Distribution Maint-Suprv & Engineering	590.000	\$2,071	\$0	\$2,071	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,071	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-122	Distribution Maintenance-Structures	591.000	\$9,713	\$0	\$9,713	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,713	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-123	<b>Distribution Maintenance-Station Equipment</b>	592.000	\$17,657	\$0	\$17,657	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$17,657	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-124	<b>Distribution Maintenance-Overhead lines</b>	593.000	\$90,450	\$0	\$90,450	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$90,450	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-127	<b>Distrib Maint-Maintenance Underground Lines</b>	594.000	\$41,780	\$0	\$41,780	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$41,780	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-129	<b>Distrib Maint-Maintenance Line Transformer</b>	595.000	\$27,782	\$0	\$27,782	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,782	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-130	<b>Distrib Maint- Maintenance St Lights/Signal</b>	596.000	\$10,117	\$0	\$10,117	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,117	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-131	<b>Distrib Maint-Maintenance of Meters</b>	597.000	\$12,765	\$0	\$12,765	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,765	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-132	<b>Distrib Maint-Maint Misc Distribution Plant</b>	598.000	\$3,843	\$0	\$3,843	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,843	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-136	<b>Cust Acct-Suprv Meter Read Collection Misc</b>	901.000	\$26,792	\$1,298,009	\$1,324,801	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,753	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Lyons)		\$0	\$92,144		\$0	\$0	

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	3. To include test year amount of KCREC bank fees (Lyons)		\$0	\$1,205,865		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors)		-\$961	\$0		\$0	\$0	
E-137	<b>Cust Accts Meter Reading Expense</b>	902.000	\$39,407	\$0	\$39,407	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$39,407	\$0		\$0	\$0	
E-138	<b>Customer Accts Records and Collection</b>	903.000	\$237,767	\$61,707	\$299,474	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$9,216	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$61,707		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$246,983	\$0		\$0	\$0	
E-139	<b>Cust. Accts-100% MO</b>	903.000	\$0	\$210,341	\$210,341	\$0	\$0	\$0
	1. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger)		\$0	\$210,341		\$0	\$0	
E-140	<b>Uncollectible Accounts-MO 100%</b>	904.000	\$0	\$0	\$0	\$0	\$3,616,812	\$3,616,812
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$3,616,812	
E-142	<b>Miscellaneous Customer Accts Expense</b>	905.000	\$63	\$0	\$63	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$63	\$0		\$0	\$0	
E-145	<b>Customer Service Suprv</b>	907.000	\$704	\$0	\$704	\$0	\$0	\$0
	1. To recognize KCPL Adjustment 11-Customer Service Supervision (Majors)		-\$11,033	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$11,737	\$0		\$0	\$0	
E-146	<b>Customer Assistance Expense</b>	908.000	\$13,666	-\$28,337	-\$14,671	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,628	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Meter Reading Assistance (Majors)		\$38	\$0		\$0	\$0	
	3. To adjust test year and remove a portion of the expenses regarding Connections program to be capitalized (Prenger)		\$0	-\$28,337		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
E-148	Amortization of Deferred DSM 100% MO	908.000	\$0	-\$85,851	-\$85,851	\$0	\$2,240,873	\$2,240,873
	1. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$76,534		\$0	\$0	
	2. To remove test year per book amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$239,667	
	3. To remove test year per book amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$448,625	
	4. To remove test year per book amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	-\$326,627	
	5. To include Staff's level of amortization for Vintage 1 ER-2006-0314 DSM deferral (Hyneman)		\$0	\$0		\$0	\$239,666	
	6. To include Staff's level of amortization for Vintage 2 ER-2007-0291 DSM deferral (Hyneman)		\$0	\$0		\$0	\$448,625	
	7. To include Staff's level of amortization for Vintage 3 ER-2009-0089 DSM deferral (Hyneman)		\$0	\$0		\$0	\$193,663	
	8. To include Staff's level of amortization for Vintage 4 ER-2010-0355 DSM deferral (Hyneman)		\$0	\$0		\$0	\$1,160,030	
	9. To include annual AFUDC return on Vintage 1 ER-2006-0314 DSM deferral		\$0	\$0		\$0	\$103,930	
	10. To include annual AFUDC return on Vintage 2 ER-2007-0291 DSM deferral		\$0	\$0		\$0	\$223,079	
	11. To include annual AFUDC return on Vintage 3 ER-2009-0089 DSM deferral		\$0	\$0		\$0	\$117,699	
	12. To include annual AFUDC return on Vintage 4 ER-2010-0355 DSM deferral		\$0	\$0		\$0	\$769,100	
	13. To remove advertising costs associated with DSM (Hyneman)		\$0	-\$9,317		\$0	\$0	
E-149	Customer Assistance Expense-100% MO	908.000	\$0	\$390,330	\$390,330	\$0	\$0	\$0
	1. On-Going level of expense regarding Missouri Economic Relief Pilot Program (Fred)		\$0	\$304,688		\$0	\$0	
	2. Adjustment for 12 months Amortization of Missouri Economic Relief Pilot Program (Fred)		\$0	\$85,642		\$0	\$0	
E-151	Information and Instruction Advertising	909.000	\$3,688	-\$88,750	-\$85,062	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	1.To remove general advertising expenses from Account 909 that are dealing with CEP and Energy Efficiency and should be capitalized (Prenger)		\$0	-\$88,750		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$3,688	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

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E-152	Information & Instructional Advertising- 100% MO	909.000	\$0	\$192,084	\$192,084	\$0	\$0	\$0
	1. Remove advertising costs associated with DSM (Hyneman)		\$0	-\$54,314		\$0	\$0	
	2. To include KCPL adjustment 11-Informational Advertising- (Majors/Prenger)		\$0	\$246,398		\$0	\$0	
E-153	Misc Customer Accounts and Info Exp	910.000	\$21,466	\$125,000	\$146,466	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level (Prenger)		\$21,466	\$0		\$0	\$0	
	2. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$125,000		\$0	\$0	
E-156	Sales Supervision	911.000	\$2,596	\$0	\$2,596	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger)		\$2,596	\$0		\$0	\$0	
E-157	Sales Demonstration and Selling	912.000	\$16,772	\$0	\$16,772	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,772	\$0		\$0	\$0	
E-158	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-159	Miscellaneous Sales Expense	916.000	\$2,633	\$0	\$2,633	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,633	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-163	Admin & Gen-Administrative Salaries	920.000	-\$2,943,036	\$0	-\$2,943,036	\$0	\$0	\$0
	1. To remove all severance costs booked in 2009 test year (Hyneman)		-\$37,890	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11 (Majors)		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,018,295	\$0		\$0	\$0	
	4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger)		-\$4,020,408	\$0		\$0	\$0	
	5. To recognize CS-11 (Majors)		\$96,967	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-164	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-166	Admin & General Off Supply- Allocated	921.000	-\$138,714	\$146,993	\$8,279	\$0	\$0	\$0

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	1. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$16,485		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To recognize KCPL adjustment 11-Office Expenses (Majors)		-\$138,791	\$0		\$0	\$0	
	4. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons)		\$0	\$98,478		\$0	\$0	
	5. To reflect costs for Renewable Energy Standards (Prenger) (CS-116)		\$0	\$65,000		\$0	\$0	
E-170	<b>Admin Expense Transfer Credit</b>	922.000	\$905,424	\$0	\$905,424	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$23,755	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors)		\$929,179	\$0		\$0	\$0	
E-172	<b>Outside Services Employed-Allocated</b>	923.000	\$0	-\$1,326,445	-\$1,326,445	\$0	\$0	\$0
	1. To remove costs of advanced coal tax arbitration (Majors)		\$0	-\$456,647		\$0	\$0	
	2. To include KCPL Adjustment 11 (Majors)		\$0	-\$314,346		\$0	\$0	
	3. 3 Year Amortization of Legal Fee Reimbursement (Prenger) (CS-115)		\$0	-\$555,452		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-173	<b>Outside Services-100 % MO</b>	923.000	\$0	\$52,564	\$52,564	\$0	\$0	\$0
	1. An adjustment to normalize expenses related to R&D 2000-2004 Tax Credits (Hyneman)		\$0	\$52,564		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-175	<b>Property Insurance</b>	924.000	\$0	\$133,997	\$133,997	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance-June 30, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	2. KCPL Share of Iatan 2 Property Insurance-projected Decemeber 31 True-Up (Lyons)		\$0	\$133,997		\$0	\$0	
E-176	<b>Injuries and Damages</b>	925.000	\$11,506	\$1,108,951	\$1,120,457	\$0	\$0	\$0
	1. To include an annualized level of insurance premiums (Lyons)		\$0	-\$615,398		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,506	\$0		\$0	\$0	

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	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-177	Employee Pensions and Benefits	926.000	\$719,632	\$8,668,169	\$9,387,801	\$0	\$0	\$0
	1. To remove SERP accruals, costs booked in 2009 test year (Hyneman)		\$0	-\$896,324		\$0	\$0	
	2. To include SERP costs based on actual payments made (Hyneman)		\$0	\$168,140		\$0	\$0	
	3. To amortize the FAS 87 Regulatory Asset over 5 years (Harrison)		\$0	\$2,237,011		\$0	\$0	
	4. To reflect the FAS 87 pension expense cost at the 2010 level (Harrison)		\$0	\$2,671,680		\$0	\$0	
	5. To amortize the FAS 88 pension costs over 5 years (Harrison)		\$0	\$3,508,210		\$0	\$0	
	6. To reflect the FAS 158 remeasurement pension expense at the 2010 level (Harrison)		\$0	\$1,121,527		\$0	\$0	
	7. To reflect the FAS 158 remeasurement FAS 106 expense at the 2010 level (Harrison)		\$0	\$183,260		\$0	\$0	
	8. To reflect FAS 106 costs for 2010 (Harrison)		\$0	-\$325,335		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	9. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,109	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	10. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$84,905	\$0		\$0	\$0	
	11. To include KCPL Adjustment 11-PR Tax Pens & Bens (Majors)		-\$9,895	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	12. To remove portion of KCPL incentive compensation (Prenger)		-\$1,747,489	\$0		\$0	\$0	
	13. To adjust for calculated level of medical and other benefits (Prenger)		\$2,109,645	\$0		\$0	\$0	
	14. To adjust for calculated level of benefits billed from WCNOG (Prenger)		\$278,357	\$0		\$0	\$0	
E-180	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	

Kansas City Power Light  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-183	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-184	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	\$25,155	\$364,556	\$389,711	\$0	\$0	\$0
	1. To recognize KCPL adjustment 11-MO Proceedings (Majors/Hyneman)		\$0	-\$5,659		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to reflect Staff's annualized level (Prenger)		\$25,155	\$0		\$0	\$0	
	3. To remove Test Year Amortization of 2007 Rate Case Expense (ER-2007-0291) (Majors)		\$0	-\$348,647		\$0	\$0	
	4. To remove Test Year Amortization of 2009 Rate Case Expense (ER-2009-0089) (Majors)		\$0	-\$174,332		\$0	\$0	
	5. To include 2009 Rate Case Expense Amortization (ER-2009-0089) (Majors)		\$0	\$522,995		\$0	\$0	
	6. To include 2010 Rate Case Expense Amortization (ER-2010-0355)		\$0	\$370,199		\$0	\$0	
E-185	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$22,421	-\$2,694	\$19,727	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,421	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-KS Proceedings (Majors)		\$0	-\$2,694		\$0	\$0	
E-186	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$2,227	-\$779	\$1,448	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,227	\$0		\$0	\$0	
	2. To recognize KCPL adjustment 11-FERC Proceedings (Majors)		\$0	-\$779		\$0	\$0	
E-188	Regulatory Comm Expense-- Misc Regulatory Filings	928.000	\$1,215	\$0	\$1,215	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,215	\$0		\$0	\$0	
E-189	Load Research Expenses- 100% to Missouri	928.003	\$1,736	\$0	\$1,736	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,736	\$0		\$0	\$0	
E-191	Duplicate Charges-Credit	929.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	

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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-192	<b>General Advertising Expense</b>	930.100	\$5,787	-\$35,921	-\$30,134	\$0	\$0	\$0
	1. To reflect the Known and Measureable advertising costs for account 930 (Prenger)		\$0	-\$35,921		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,787	\$0		\$0	\$0	
E-193	<b>General Advertising Expense - 100% MO</b>	930.100	\$0	\$33,123	\$33,123	\$0	\$0	\$0
	1. To recognize KCPL adjustment 11-Advertising (Majors/Prenger)		\$0	\$33,123		\$0	\$0	
E-194	<b>Miscellaneous General Expense</b>	930.200	-\$9,429	-\$279,533	-\$288,962	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,858	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$250,215		\$0	\$0	
	3. To recognize KCPL adjustment 11- Board of Dir Fees (Majors)		-\$4,497	\$0		\$0	\$0	
	4. To recognize KCPL adjustment 11-Misc. A&G (Majors)		-\$6,790	\$0		\$0	\$0	
	5. To remove KCPL Dollar-Aide Dues and Donations contributions (Prenger)		\$0	-\$29,318		\$0	\$0	
E-195	<b>Admin &amp; General Expense-Rents</b>	931.000	\$0	-\$2,370,732	-\$2,370,732	\$0	\$0	\$0
	1. Normalize lease Expense for One KC Place Building (Prenger)		\$0	-\$1,611,933		\$0	\$0	
	2. To Recognize Abatement Period for One KC Place (Prenger)		\$0	-\$569,030		\$0	\$0	
	3. To reflect CS-11 Leases (Majors)		\$0	-\$189,769		\$0	\$0	
E-196	<b>Transportation Expense</b>	933.000	\$102,406	-\$2,582,013	-\$2,479,607	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$102,406	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,582,013		\$0	\$0	
E-199	<b>Maintenance Of General Plant</b>	935.000	\$5,021	-\$40,868	-\$35,847	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,021	\$0		\$0	\$0	
	2. To remove Std. Parking Charges associated with 1201 Walnut (Prenger)		\$0	-\$40,868		\$0	\$0	
E-203	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	\$4,279,872	\$4,279,872

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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 Annualize Depreciation Expense		\$0	\$0		\$0	\$4,279,872	
E-204	Hawthorn 5 Settlement-Depreciation	403.000	\$0	\$0	\$0	\$0	-\$41,714	-\$41,714
	1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons)		\$0	\$0		\$0	-\$13,665	
	2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons)		\$0	\$0		\$0	-\$28,049	
E-208	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-210	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-211	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-214	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-218	Amortization of Other Plant	705.000	\$0	-\$671,690	-\$671,690	\$0	\$0	\$0
	1. To reflect KCPL adjustment to account 405-Other Electric Plant		\$0	-\$671,690		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-219	Taxes Other Than Income Taxes-Allocated	708.100	\$572,660	\$17,734,838	\$18,307,498	\$0	\$0	\$0
	1. To adjust test year to an annualized amount for Property Taxes (Lyons)		\$0	\$17,734,838		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust for annualized amount Of KCPL payroll taxes. (Prenger)		\$529,696	\$0		\$0	\$0	
	3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger)		\$169,839	\$0		\$0	\$0	
	4. KCPL Share of 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
	5. Adjustment to reflect payroll taxes relating to Incentive Compensation Adjustment (Prenger)		-\$126,875	\$0		\$0	\$0	
E-220	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-221	KCMO City Earnings Tax-100% MO	708.300	\$0	-\$135,829	-\$135,829	\$0	\$0	\$0
	1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison)		\$0	-\$135,829		\$0	\$0	
E-226	Current Income Taxes	709.100	\$0	\$0	\$0	\$0	-\$36,996,052	-\$36,996,052
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$36,996,052	
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	\$37,521,779	\$37,521,779
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$37,521,779	
E-230	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	-\$196,957	-\$196,957
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$196,957	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,427,748</b>	<b>\$13,427,748</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$7,480,923</b>	<b>-\$70,927,118</b>	<b>-\$63,446,195</b>	<b>\$0</b>	<b>\$9,711,948</b>	<b>\$9,711,948</b>

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.81% Return	E 8.05% Return	F 8.29% Return
1	TOTAL NET INCOME BEFORE TAXES		\$195,552,271	\$189,086,213	\$196,513,147	\$203,971,420
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$90,166,437	\$90,166,437	\$90,166,437	\$90,166,437
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		\$15,990,810	\$15,990,810	\$15,990,810	\$15,990,810
7	Book Amortization Expense		\$6,579,998	\$6,579,998	\$6,579,998	\$6,579,998
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$112,963,901	\$112,963,901	\$112,963,901	\$112,963,901
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.6650%	\$70,761,350	\$70,761,350	\$70,761,350	\$70,761,350
11	Tax Straight-Line Depreciation		\$162,522,238	\$162,522,238	\$162,522,238	\$162,522,238
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$12,782,130	\$12,782,130	\$12,782,130	\$12,782,130
14	IRS Amortization Deduction		\$3,578,942	\$3,578,942	\$3,578,942	\$3,578,942
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$249,644,660	\$249,644,660	\$249,644,660	\$249,644,660
16	NET TAXABLE INCOME		\$58,871,512	\$52,405,454	\$59,832,388	\$67,290,661
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$58,871,512	\$52,405,454	\$59,832,388	\$67,290,661
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,281,540	\$2,944,447	\$3,331,633	\$3,720,453
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$55,589,972	\$49,461,007	\$56,500,755	\$63,570,208
22	Federal Income Tax at the Rate of	35.00%	\$19,456,490	\$17,311,352	\$19,775,264	\$22,249,573
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$6,722,749	\$6,722,749	\$6,722,749	\$6,722,749
25	Research and Development Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$12,733,741	\$10,588,603	\$13,052,515	\$15,526,824
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$58,871,512	\$52,405,454	\$59,832,388	\$67,290,661
29	Deduct Federal Income Tax at the Rate of	50.000%	\$6,366,871	\$5,294,302	\$6,526,258	\$7,763,412
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$52,504,641	\$47,111,152	\$53,306,130	\$59,527,249
32	Missouri Income Tax at the Rate of	6.250%	\$3,281,540	\$2,944,447	\$3,331,633	\$3,720,453
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$58,871,512	\$52,405,454	\$59,832,388	\$67,290,661
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		\$58,871,512	\$52,405,454	\$59,832,388	\$67,290,661
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$12,733,741	\$10,588,603	\$13,052,515	\$15,526,824
41	State Income Tax		\$3,281,540	\$2,944,447	\$3,331,633	\$3,720,453
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$16,015,281	\$13,533,050	\$16,384,148	\$19,247,277
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$30,748,033	\$30,748,033	\$30,748,033	\$30,748,033
46	Amortization of Deferred ITC		-\$1,368,527	-\$1,368,527	-\$1,368,527	-\$1,368,527
47	Amort of Excess Deferred Income Taxes		-\$548,897	-\$548,897	-\$548,897	-\$548,897
48	Amort. Of prior deferred taxes-Tax Rate Change		-\$4,266,604	-\$4,266,604	-\$4,266,604	-\$4,266,604
49	Amort of R&D Credits		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization of Cost of Removal-ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		\$24,724,332	\$24,724,332	\$24,724,332	\$24,724,332
52	TOTAL INCOME TAX		\$40,739,613	\$38,257,382	\$41,108,480	\$43,971,609

**Kansas City Power Light**  
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**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	47.56%		4.043%	4.280%	4.518%
2	Equity Units-Taxable	\$41,207,473	0.68%	11.14%	0.076%	0.076%	0.076%
3	Preferred Stock	\$39,000,000	0.65%	4.29%	0.028%	0.028%	0.028%
4	Long Term Debt	\$2,838,000,000	47.03%	6.83%	3.210%	3.210%	3.210%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$246,292,527	4.08%	11.14%	0.455%	0.455%	0.455%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,034,500,000</b>	<b>100.00%</b>		<b>7.812%</b>	<b>8.049%</b>	<b>8.287%</b>
8	<b>PreTax Cost of Capital</b>				<b>9.362%</b>	<b>9.687%</b>	<b>10.014%</b>

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

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

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
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**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	\$10,321,986	\$120,432,036
8	Lighting	\$0	\$0	\$767,796	\$8,278,990
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$3,246,049
10	<b>TOTAL RATE REVENUE BY RATE SCHEDULE</b>	<b>-\$2,458,422</b>	<b>\$2,308,716</b>	<b>\$81,685,589</b>	<b>\$668,455,207</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>\$81,685,589</b>	<b>\$668,455,207</b>

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**Test Year Decemeber 31, 2009**  
**Estimated True-Up Case at December 31, 2010**  
**Summary of Net System Input Components**

A	B	C	D	E	F	G	H
			Adjustments				
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather	LPS Rate Switchers	LPS Load Changes and New Customers	365- Day Adjustment
1	<b>NATIVE LOAD</b>						
2	Missouri Retail	8,525,127,153	-2,790	197,883,921	-63,952,450	30,665,615	-32,256,939
3	Wholesale	104,578,391	0	11,357,663	0	0	0
4	Non-Missouri Retail	6,260,701,057	0	186,908,435	0	0	-23,713,672
5	Firm Capacity Customers	1,248,869,268	0	0	0	0	0
6	Company use	23,363,164	0	0	0	0	0
7	<b>TOTAL NATIVE LOAD</b>	<b>16,162,639,033</b>	<b>-2,790</b>	<b>396,150,019</b>	<b>-63,952,450</b>	<b>30,665,615</b>	<b>-55,970,611</b>
8	<b>LOSSES</b>						
9	<b>NET SYSTEM INPUT</b>						

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**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	NATIVE LOAD		
2	Missouri Retail	28,315,384	8,685,779,894
3	Wholesale	0	115,936,054
4	Non-Missouri Retail	14,720,132	6,438,615,952
5	Firm Capacity Customers	0	1,248,869,268
6	Company use	0	23,363,164
7	<b>TOTAL NATIVE LOAD</b>	<b>43,035,516</b>	<b>16,512,564,332</b>
8	LOSSES	5.51%	910,613,576
9	<b>NET SYSTEM INPUT</b>		<b><u>17,423,177,908</u></b>

**Kansas City Power Light**  
**Case No. ER-2010-0355**  
**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	\$746,747,244
2	Total Missouri Rate Revenue By Rate Schedule	\$668,455,207
3	Missouri Retail kWh Sales	8,685,779,894
4	Average Rate (Cents per kWh)	7.696
5	Annualized Customer Number	268,975
6	Profit (Return on Equity)	\$83,175,961
7	Interest Expense	\$70,761,350
8	Annualized Payroll	\$97,792,281
9	Utility Employees	3,172
10	Depreciation	\$90,208,151
11	Net Investment Plant	\$2,446,012,779
12	Pensions	\$0