Exhibit No.:
Issue: Depreciation Study
Witness: John J. Spanos
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2016-0285
Date Testimony Prepared: July 1, 2016

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2016-0285

DIRECT TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri
June 2016

DIRECT TESTIMONY

OF

JOHN J. SPANOS

Case No. ER-2016-0285

Q. Please state your name and business address.

A. John J. Spanos, 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. On whose behalf are you testifying?

A. I am testifying on behalf of Kansas City Power & Light Company ("KCP&L" or the "Company").

Q. Please state your educational background and describe your professional training and experience.

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. By whom and in what capacity have you been employed?

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming) as Senior Vice President, which provides depreciation consulting services to utility companies in the United States and Canada. I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I have been associated with the firm since college graduation in 1986.

Q. Do you belong to any professional societies?

A. Yes. I am a past President and member of the Society of Depreciation Professionals. I am also a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997, and was recertified in August 2003, February 2008 and January 2013.

Q. Can you outline your experience in the field of depreciation?

A. Yes. I have 30 years of depreciation experience which includes giving expert testimony in over 230 cases before 40 regulatory commissions, including this Commission. Please refer to Appendix A for my qualifications.

Q. Have you received any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation" and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. What is the purpose of your testimony?

A. I am sponsoring Exhibit JJS-1 stating the results of my updated depreciation calculations for KCP&L's electric generating plant as of December 31, 2013 (the "2013 Depreciation Update" or "Depreciation Update").

Q. Would you please summarize your testimony?

A. My testimony will explain the methods and procedures of the Depreciation Update and set forth the annual depreciation rates as of December 31, 2013. Exhibit JJS-1 contains the results which sets forth detailed depreciation calculations of the Depreciation Update as of December 31, 2013 for electric generating accounts. This update will be explained in Part II of my testimony.

Q. What are the principal conclusions of your update and the bases for them?

A. The principal conclusions of the update are depreciation accrual rates by generating account for KCP&L. Overall, the proposed depreciation rates are determined based on the remaining life method and the utilization of the life span procedure.

Q. Please describe the contents of your update.

A. My update is presented in two parts. Part I, Results, presents a summary schedule of the depreciation calculations as of December 31, 2013. Part II includes the detailed depreciation calculations that support the summary schedule.

The summary table on pages 2 through 5 of the update presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2013, the book reserve and the calculated annual depreciation accrual and rate for each account or subaccount. The summary table on pages 6 through 9 set forth the calculation of weighted net salvage by location. The section beginning on page 11 of Exhibit JJS-1

presents the depreciation calculations related to surviving original cost as of December 31, 2013.

II. METHODS USED IN DEPRECIATION UPDATE

Q. Please define the concept of depreciation.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes that can be reasonably anticipated or contemplated, against which the Company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q. In preparing the depreciation update, did you follow generally accepted practices in the field of depreciation and valuation?

A. Yes.

Q. Please identify the depreciation method that you used.

A. I used the straight line remaining life method of depreciation, with the average service life procedure. This method reflects how rates were adopted for KCP&L the last time depreciation was reviewed. This method of depreciation aims to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit or group of assets in a systematic and rational manner.

Q. What are your recommended annual depreciation accrual rates for KCP&L?

A. My recommended annual depreciation accrual rates as of December 31, 2013 are set forth on pages 2 through 5 of Exhibit JJS-1.

Q. How did you determine the recommended annual depreciation accrual rates?

A. I did this in two phases. In the first phase, I estimated the updated net salvage characteristics for each depreciable group, that is, each plant account or subaccount identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the previously established service life estimates from the prior study (Case No. ER-2014-0370), and net salvage estimates determined in the first phase.

Q. Please describe the first phase of the depreciation update in which you estimated the net salvage characteristics for each depreciable group.

A. The net salvage analyses consisted of compiling historic data from records related to KCP&L's plant; analyzing this data with new terminal costs to obtain historic net salvage characteristics; and interpreting the above data to form judgments of updated net salvage characteristics.

Q. What historic data did you analyze for the purpose of estimating service life characteristics?

A. I reviewed the life analyses from Case No. ER-2014-0370 which utilized the Company's accounting entries that record plant transactions during the 94-year period 1920 through 2013. The transactions included additions, retirements, transfers and the related balances. The Company records also included surviving dollar value by year installed for each plant account as of December 31, 2013. The update in this filing did not change any life estimates.

Q. What method was used to analyze the service life data?

A. The retirement rate method was used for all accounts. This is the most appropriate method when aged retirement data are available, because this method determines the

average rates of retirement actually experienced by the Company during the period covered by the study (Case No. ER-2014-0370).

Q. Would you please explain the concept of "net salvage"?

A. Net salvage is a component of the service value of capital assets that is recovered through depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the salvage value received for the asset upon retirement less the cost to retire the asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

Inasmuch as depreciation expense is the loss in service value of an asset during a defined period, *e.g.,* one year, it must include a ratable portion of both the original cost and the net salvage. That is, the net salvage related to an asset should be incorporated in the cost of service during the same period as its original cost so that customers receiving service from the asset pay rates that include a portion of both elements of the asset's service value, the original cost and the net salvage value.

For example, the full recovery of the service value of a $50,000 pump will include not only the $50,000 of original cost, but also, on average, $12,000 to remove the pump at the end of its life and $2,000 in salvage value. In this example, the net salvage component is negative $10,000 ($2,000 - $12,000), and the net salvage percent is negative 20% (($2,000 - $12,000)/$50,000).

Q. Please describe how you estimated net salvage percentages.

A. In Case No. ER-2014-0370, I estimated the net salvage percentages based on judgment that, for most accounts, incorporated analyses of the historical data for the period 1976 through 2013 and considered estimates for other electric companies. In the historical analyses, the net salvage, cost of removal and gross salvage amounts

were expressed as percents of the original cost retired. These percents were calculated on annual and three-year moving average bases for the 1976 to 2013 period. There was no new analyses performed on interim net salvage for this update.

Q. Were the net salvage percentages for generating facilities based on the same analyses?

A. Yes, for interim analyses. The net salvage percentages for generating facilities were based on two components, the interim net salvage percentage and the final net salvage percentage. The interim net salvage percentage was determined based on the historical indications from the period 1976-2013 for steam; 1987-2013 for nuclear; and 1982-2013 for other production. The cost of removal and gross salvage amounts were based as a percentage of the associated plant retired. The final net salvage or dismantlement component was determined based on the assets anticipated to be retired at the concurrent date of final retirement. The dismantlement costs (referenced as Total Retirement in Sega report) were determined by a Sega, Inc. study for steam, other production and wind only. The amounts are set forth in Chris Roger's testimony, Schedule CRR-2.

Q. Have you included a dismantlement component into the overall recovery of generating facilities?

A. Yes. A dismantlement component has been included to the net salvage percentage for steam and other production facilities.

Q. Can you explain how the dismantlement component is included in the depreciation study?

A. Yes. The dismantlement component is part of the overall net salvage for each location within the production assets. Based on the Sega, Inc. report, studies for other

utilities and the cost estimates of KCP&L, it was determined that the dismantlement or decommissioning costs for steam and other production facilities is best calculated by dividing the dismantlement cost by the surviving plant at final retirement. These amounts at a location basis are added to the interim net salvage percentage of the assets anticipated to be retired on an interim basis to produce the weighted net salvage percentage for each location. The detailed calculation for each location is set forth on pages 6 through 9 of Exhibit JJS-1. This calculation is the same as what was performed in Case No. ER-2014-0370. The only change is the updated dismantlement costs.

Q. Please describe the second phase of the process that you used in the depreciation update in which you calculated composite remaining lives and annual depreciation accrual rates.

A. After maintaining the service life estimates from Case No. ER-2014-0370 and updating the net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group based on the straight line remaining life method, using remaining lives weighted consistent with the average service life procedure. The annual depreciation accrual rates were developed as of December 31, 2013.

Q. Please describe the straight line remaining life method of depreciation.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q. Please describe the average service life procedure for calculating remaining life accrual rates.

A. The average service life procedure defines the group for which the remaining life annual accrual is determined. Under this procedure, the annual accrual rate is determined for the entire group or account based on its average remaining life and this rate is applied to the surviving balance of the group's cost. The average remaining life of the group is calculated by first dividing the future book accruals (original cost less allocated book reserve less future net salvage) by the average remaining life for each vintage. The average remaining life for each vintage is derived from the area under the survivor curve between the attained age of the vintage and the maximum age. Then, the sum of the future book accruals is divided by the sum of the annual accruals to determine the average remaining life of the entire group for use in calculating the annual depreciation accrual rate.

Q. Please use an example to illustrate the development of the annual depreciation accrual rate for a particular group of property in your depreciation update.

A. I will use Account 312.00, Boiler Plant Equipment, as an example because it is one of the largest depreciable groups and represents approximately twenty-two percent of depreciable plant.

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data were compiled from 1919 through 2013 and analyzed for periods that best represent the overall service life of this property. In Case No. ER-2014-0370, the 55-R_1 survivor curve was approved as the interim curve.

The weighted net salvage percent is presented on pages 6 through 9 of Exhibit JJS-1. The interim net salvage percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1976 through 2013. The 38-year period experienced negative $35,378,090 ($17,911,015 – $53,289,105) in net salvage for $186,530,086 plant retired. The result is negative net salvage of 19 percent ($35,378,090/$186,530,086); however, the most recent five-year period trends toward negative 26 percent. Therefore, based on the statistics and industry averages, negative twenty percent was recommended. This interim net salvage percentage was combined with the individual terminal net salvage percentage determined at the location level to produce the weighted net salvage percentage for each location. The calculation by location is set forth in Table 2 of Exhibit JJS-1.

My calculation of the annual depreciation related to original cost of Account 312.00, Boiler Plant Equipment, as of December 31, 2013, is presented by location in Exhibit JJS-1. The calculation is based on the 55-R_1 interim survivor curve, weighted negative net salvage percentage by location, probable retirement date by location, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to Table 1.

Q. Were there any rates developed for new and future assets?

A. Yes. The depreciation rate for new plant in Account 371.1, Electric Vehicle Charging Stations, was developed as of December 31, 2015, based on the type of asset being placed in service and the utilization of these assets. The developed 10.00 percent rate

is based on a 10-$S_{2.5}$ survivor curve and 0 percent net salvage. These parameters are commonly utilized by others that have installed similar Electric Vehicle Charging Stations. The detailed calculation of the projected assets as of December 31, 2015 is included in Exhibit JJS-2 and the rate is set forth in the summary schedule in Exhibit JJS-1.

Q. Does the Depreciation Study reflect the retirement of Montrose Unit 1?

A. Yes. Please see Exhibit JJS-1.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service	)))	Case No. ER-2016-0285

AFFIDAVIT OF JOHN J. SPANOS

COMMONWEALTH OF PENNSYLVANIA)
) ss
COUNTY OF CUMBERLAND)

John J. Spanos, being first duly sworn on his oath, states:

1. My name is John J. Spanos. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as Senior Vice President. I have been retained to serve as an expert witness to provide testimony on behalf of Kansas City Power & Light Company.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of eleven (11) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

John J. Spanos

John J. Spanos

Subscribed and sworn before me this 23rd day of June, 2016.

Notary Public

My commission expires: February 20, 2019

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2019
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008 and January 2013.

Q. Please outline your experience in the field of depreciation.

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and

Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state

public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water

Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO;

PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation and Greater Missouri Operations. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission;

the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
130.	2011	Il CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3370-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC		Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC		Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	2016	KY SCP	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC		Delmarva Power and Light Co. – Gas	Depreciation
228.	2016	DE PSC		Delmarva Power and Light Co. – Electric	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation

EXHIBIT JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2013	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS										
	HAWTHORN COMMON	06-2055	100-S0.5	*	(22)	7,130,374.02	1,958,058	6,740,998	171,530	2.41	39.3
	HAWTHORN UNIT 5	06-2055	100-S0.5	*	(22)	9,190,590.94	4,849,978	6,362,543	166,536	1.81	38.2
	HAWTHORN UNIT 9	06-2045	100-S0.5	*	(5)	1,301,510.94	487,847	878,739	29,063	2.23	30.2
	MONTROSE COMMON	06-2021	100-S0.5	*	(19)	7,419,945.03	7,186,124	1,643,611	220,033	2.97	7.5
	MONTROSE UNIT 2	06-2021	100-S0.5	*	(19)	83,261.15	92,741	6,340	846	1.02	7.5
	MONTROSE UNIT 3	06-2021	100-S0.5	*	(19)	199,149.65	236,988	0	0	-	-
	IATAN COMMON	06-2070	100-S0.5	*	(15)	52,322,363.23	8,630,984	51,539,734	992,991	1.90	51.9
	IATAN UNIT 1	06-2040	100-S0.5	*	(7)	3,970,664.07	1,750,618	2,497,993	97,154	2.45	25.7
	LACYGNE COMMON	06-2040	100-S0.5	*	(28)	5,879,466.76	1,876,614	5,531,514	213,616	3.63	25.9
	LACYGNE UNIT 1	06-2040	100-S0.5	*	(26)	10,607,702.68	7,951,330	5,414,375	213,651	2.01	25.3
	LACYGNE UNIT 2	06-2040	100-S0.5	*	(26)	2,262,833.12	1,350,452	1,500,718	58,573	2.59	25.6
	MISCELLANEOUS		100-S0.5	*	(20)	5,097.32	120	5,997	61	1.20	98.3
	TOTAL STRUCTURES AND IMPROVEMENTS					100,372,958.91	36,371,854	82,122,562	2,164,054	2.16	37.9
312.00	BOILER PLANT EQUIPMENT										
	HAWTHORN COMMON	06-2055	55-R1	*	(20)	1,880,015.03	121,763	2,134,255	59,734	3.18	35.7
	HAWTHORN UNIT 5	06-2055	55-R1	*	(20)	44,969,777.70	10,260,490	43,703,243	1,262,116	2.81	34.6
	HAWTHORN UNIT 9	06-2045	55-R1	*	(8)	23,240,675.86	8,377,448	16,722,484	609,472	2.62	27.4
	MONTROSE COMMON	06-2021	55-R1	*	(19)	15,556,405.15	11,386,425	7,123,697	971,514	6.25	7.3
	MONTROSE UNIT 2	06-2021	55-R1	*	(19)	23,305,108.29	17,513,381	10,219,698	1,392,730	5.98	7.3
	MONTROSE UNIT 3	06-2021	55-R1	*	(19)	24,882,921.15	19,045,454	10,565,222	1,439,859	5.79	7.3
	IATAN COMMON	06-2070	55-R1	*	(16)	110,228,541.03	15,423,541	112,441,567	2,612,454	2.37	43.0
	IATAN UNIT 1	06-2040	55-R1	*	(8)	209,379,983.77	63,439,243	162,691,140	6,804,805	3.25	23.9
	LACYGNE COMMON	06-2040	55-R1	*	(24)	4,789,093.56	1,849,303	4,064,373	170,339	3.57	23.9
	LACYGNE UNIT 1	06-2040	55-R1	*	(24)	98,627,889.89	37,294,759	85,003,824	3,567,659	3.62	23.8
	LACYGNE UNIT 2	06-2040	55-R1	*	(24)	68,879,218.33	40,296,307	45,113,921	1,983,546	2.85	23.0
	TOTAL BOILER PLANT EQUIPMENT					625,719,627.76	225,010,112	499,783,424	20,854,028	3.33	24.0
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS		25-R2.5		25	11,431,415.78	2,825,979	5,747,563	316,497	2.77	18.2
312.02	BOILER PLANT EQUIPMENT - AQC										
	HAWTHORN UNIT 5	06-2055	55-R1	*	(20)	410.13	77	415	12	2.93	34.6
	LACYGNE UNIT 1	06-2040	55-R1	*	(23)	18,377,159.76	13,314,304	9,289,603	419,609	2.28	22.1
	TOTAL BOILER PLANT EQUIPMENT - AQC					18,377,569.89	13,314,381	9,290,018	419,621	2.28	22.1
314.00	TURBOGENERATOR UNITS										
	HAWTHORN COMMON	06-2055	60-R1.5	*	(19)	417,041.96	32,686	463,594	12,459	2.99	37.2
	HAWTHORN UNIT 5	06-2055	60-R1.5	*	(18)	42,816,005.78	16,919,648	33,603,239	977,636	2.28	34.4
	HAWTHORN UNIT 9	06-2045	60-R1.5	*	(5)	9,517,533.66	3,143,013	6,850,397	240,471	2.53	28.5
	MONTROSE COMMON	06-2021	60-R1.5	*	(18)	491,854.97	126,974	453,415	61,198	12.44	7.4
	MONTROSE UNIT 2	06-2021	60-R1.5	*	(18)	8,402,454.49	6,881,095	3,233,801	437,826	5.21	7.4
	MONTROSE UNIT 3	06-2021	60-R1.5	*	(18)	11,037,895.65	8,981,870	4,042,847	547,201	4.96	7.4
	IATAN COMMON	06-2070	60-R1.5	*	(12)	3,210,689.01	321,590	3,274,382	70,567	2.20	46.4
	IATAN UNIT 1	06-2040	60-R1.5	*	(7)	32,067,894.30	15,328,126	18,984,521	795,205	2.48	23.9
	LACYGNE COMMON	06-2040	60-R1.5	*	(23)	39,840.49	19,394	29,610	1,220	3.06	24.3
	LACYGNE UNIT 1	06-2040	60-R1.5	*	(23)	18,085,806.48	10,482,969	11,762,573	495,234	2.74	23.8
	LACYGNE UNIT 2	06-2040	60-R1.5	*	(22)	12,673,716.88	8,512,915	6,949,020	299,234	2.36	23.2
	TOTAL TURBOGENERATOR UNITS					138,780,733.67	70,550,280	89,647,399	3,938,251	2.84	22.8

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2013	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT										
	HAWTHORN COMMON	06-2055	55-S0.5	*	(18)	795,980.71	112,474	826,783	23,533	2.96	35.1
	HAWTHORN UNIT 5	06-2055	55-S0.5	*	(18)	8,825,239.00	1,381,138	6,672,644	195,361	2.86	34.2
	HAWTHORN UNIT 9	06-2045	55-S0.5	*	(6)	8,851,364.37	2,233,253	7,149,193	261,004	2.95	27.4
	MONTROSE COMMON	06-2021	55-S0.5	*	(18)	1,984,797.98	1,251,461	1,090,601	148,748	7.49	7.3
	MONTROSE UNIT 2	06-2021	55-S0.5	*	(18)	2,795,871.43	1,981,777	1,317,351	181,646	6.50	7.3
	MONTROSE UNIT 3	06-2021	55-S0.5	*	(18)	3,930,040.20	2,725,316	1,912,131	262,847	6.69	7.3
	IATAN COMMON	06-2070	55-S0.5	*	(13)	14,058,093.24	1,237,347	14,648,298	335,820	2.39	43.6
	IATAN UNIT 1	06-2040	55-S0.5	*	(8)	26,885,667.00	8,319,450	20,717,070	882,822	3.28	23.5
	LACYGNE COMMON	06-2040	55-S0.5	*	(22)	868,253.15	358,458	700,811	30,250	3.48	23.2
	LACYGNE UNIT 1	06-2040	55-S0.5	*	(22)	10,807,085.09	4,535,135	8,649,484	378,783	3.50	22.8
	LACYGNE UNIT 2	06-2040	55-S0.5	*	(23)	14,463,012.51	4,524,107	13,265,398	561,055	3.88	23.6
	MISCELLANEOUS		55-S0.5		(10)	25,137.84	2,908	24,744	510	2.03	48.5
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					92,290,522.52	28,662,824	76,974,508	3,262,379	3.53	23.6
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	HAWTHORN COMMON	06-2055	55-S0.5	*	(12)	1,944,755.85	378,740	1,799,387	51,248	2.64	35.1
	HAWTHORN UNIT 5	06-2055	55-S0.5	*	(9)	3,141,562.08	1,435,283	1,989,020	64,299	2.05	30.9
	HAWTHORN UNIT 9	06-2045	55-S0.5	*	(2)	98,635.05	36,705	63,903	2,358	2.39	27.1
	MONTROSE COMMON	06-2021	55-S0.5	*	(18)	2,839,159.17	2,294,065	1,056,143	143,151	5.04	7.4
	MONTROSE UNIT 2	06-2021	55-S0.5	*	(15)	23,405.99	26,870	47	7	0.03	6.7
	MONTROSE UNIT 3	06-2021	55-S0.5	*	(15)	32,219.83	36,952	201	28	0.09	7.2
	IATAN COMMON	06-2070	55-S0.5	*	(4)	2,281,536.71	426,958	1,925,040	46,238	2.04	41.6
	IATAN UNIT 1	06-2040	55-S0.5	*	(4)	3,287,440.14	1,086,178	2,332,760	96,984	2.95	24.1
	LACYGNE COMMON	06-2040	55-S0.5	*	(20)	2,905,530.22	911,114	2,575,522	105,751	3.64	24.4
	LACYGNE UNIT 1	06-2040	55-S0.5	*	(19)	1,890,996.52	742,631	1,269,655	53,452	3.16	23.8
	LACYGNE UNIT 2	06-2040	55-S0.5	*	(18)	814,819.68	532,392	412,799	18,690	2.29	22.1
	MISCELLANEOUS		55-S0.5		0	4,348,049.84	626,939	3,719,111	76,860	1.77	48.4
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT					23,386,110.88	8,534,727	17,143,588	659,066	2.82	26.0
	TOTAL STEAM PRODUCTION PLANT					**1,010,338,939.41**	**385,270,156**	**780,709,082**	**31,613,896**	**3.13**	**24.7**
	HAWTHORN UNIT 5 REBUILD										
311.02	STRUCTURES AND IMPROVEMENTS	06-2055	100-S0.5	*	(22)	4,879,609.13	4,541,945	1,411,178	36,298	0.74	38.9
312.03	BOILER PLANT EQUIPMENT	06-2055	55-R1	*	(20)	121,393,809.76	108,469,424	37,203,148	1,094,850	0.90	34.0
315.01	ACCESSORY ELECTRIC EQUIPMENT	06-2055	55-S0.5	*	(17)	21,543,841.62	19,145,833	6,060,462	182,105	0.85	33.3
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	55-S0.5	*	(10)	1,260,554.04	1,116,069	270,540	8,129	0.64	33.3
	TOTAL HAWTHORN 5 REBUILD					**149,077,814.55**	**133,273,271**	**44,945,328**	**1,321,380**	**0.89**	**34.0**
	IATAN UNIT 2										
311.04	STRUCTURES AND IMPROVEMENTS	06-2070	100-S0.5	*	(14)	49,890,165.59	22,566,741	34,308,048	654,597	1.31	52.4
312.04	BOILER PLANT EQUIPMENT	06-2070	55-R1	*	(15)	332,739,223.76	164,823,450	217,826,657	4,942,421	1.49	44.1
314.04	TURBOGENERATOR UNITS	06-2070	60-R1.5	*	(12)	122,361,744.39	24,029,350	113,038,204	2,419,901	1.98	46.7
315.04	ACCESSORY ELECTRIC EQUIPMENT	06-2070	55-S0.5	*	(13)	30,383,897.59	7,909,939	26,423,865	599,566	1.97	44.1
316.04	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2070	55-S0.5	*	(4)	2,066,742.29	835,772	1,313,640	29,769	1.44	44.1
	TOTAL IATAN UNIT 2					**537,461,773.62**	**220,165,252**	**392,910,414**	**8,646,254**	**1.61**	**45.4**
	GRAND TOTAL STEAM PRODUCTION PLANT					**1,696,878,527.58**	**738,708,679**	**1,218,564,824**	**41,581,530**	**2.45**	**29.3**

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2013	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	NUCLEAR PRODUCTION PLANT										
321.00	STRUCTURES AND IMPROVEMENTS	06-2045	100-S0.5	*	(1)	240,678,336.58	151,133,314	91,949,786	3,135,526	1.30	29.3
322.00	REACTOR PLANT EQUIPMENT	06-2045	60-R2	*	(2)	351,971,992.82	207,672,810	151,338,823	5,544,854	1.58	27.3
323.00	TURBOGENERATOR UNITS	06-2045	50-S1.5	*	(1)	118,736,764.49	49,861,780	70,062,352	2,675,048	2.25	26.2
324.00	ACCESSORY ELECTRIC EQUIPMENT	06-2045	50-S1.5	*	0	77,030,162.99	39,594,516	37,435,647	1,630,180	2.12	23.0
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	40-R0.5	*	0	61,214,757.92	14,975,912	46,238,846	1,932,435	3.16	23.9
	TOTAL NUCLEAR PRODUCTION PLANT					849,630,014.80	463,238,332	397,025,254	14,918,043	1.76	26.6
	OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS										
	NORTHEAST COMMON										
	NORTHEAST COMBUSTION TURBINES	06-2040	70-R2.5	*	(9)	839,276.76	249,564	665,248	26,150	3.12	25.4
	WEST GARDNER COMBUSTION TURBINES	06-2048	70-R2.5	*	(2)	1,917,989.17	313,100	1,643,249	49,780	2.60	33.0
	MIAMI COUNTY COMBUSTION TURBINES	06-2048	70-R2.5	*	(3)	868,887.45	160,788	714,145	21,761	2.50	32.8
	HAWTHORN UNIT 6	06-2045	70-R2.5	*	(3)	84,238.35	21,896	64,870	2,161	2.57	30.0
	HAWTHORN UNIT 7	06-2045	70-R2.5	*	(3)	384,850.98	104,821	291,575	9,735	2.53	30.0
	HAWTHORN UNIT 8	06-2045	70-R2.5	*	(3)	46,352.81	12,732	35,011	1,169	2.52	29.9
	TOTAL STRUCTURES AND IMPROVEMENTS					4,141,575.50	882,901	3,414,098	110,756	2.67	30.8
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES										
	NORTHEAST COMMON										
	NORTHEAST COMBUSTION TURBINES	06-2040	50-R2.5	*	(10)	1,132,922.84	638,115	608,100	24,926	2.20	24.4
	WEST GARDNER COMBUSTION TURBINES	06-2048	50-R2.5	*	(4)	1,775,903.39	611,490	1,235,450	40,211	2.26	30.7
	MIAMI COUNTY COMBUSTION TURBINES	06-2048	50-R2.5	*	(5)	1,097,400.42	393,080	759,190	24,781	2.26	30.6
	HAWTHORN UNIT 6	06-2045	50-R2.5	*	(5)	583,826.34	253,849	359,169	12,782	2.19	28.1
	HAWTHORN UNIT 7	06-2045	50-R2.5	*	(5)	1,568,141.16	719,776	926,772	33,237	2.12	27.9
	HAWTHORN UNIT 8	06-2045	50-R2.5	*	(5)	310,671.94	143,049	183,157	6,572	2.12	27.9
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES					6,468,866.09	2,759,359	4,071,838	142,509	2.20	28.6
344.00	GENERATORS										
	NORTHEAST COMMON										
	NORTHEAST COMBUSTION TURBINES	06-2040	50-R1.5	*	(10)	22,340,125.19	20,463,638	4,110,500	184,862	0.83	22.2
	WEST GARDNER COMBUSTION TURBINES	06-2048	50-R1.5	*	(4)	60,918,019.59	22,378,478	40,976,262	1,383,667	2.27	29.6
	MIAMI COUNTY COMBUSTION TURBINES	06-2048	50-R1.5	*	(6)	14,495,886.32	5,470,047	9,895,592	334,361	2.31	29.6
	HAWTHORN UNIT 6	06-2045	50-R1.5	*	(5)	25,304,205.14	8,900,761	17,668,654	635,785	2.51	27.8
	HAWTHORN UNIT 7	06-2045	50-R1.5	*	(5)	12,402,071.63	5,924,089	7,098,086	261,994	2.11	27.1
	HAWTHORN UNIT 8	06-2045	50-R1.5	*	(5)	13,133,825.77	6,290,814	7,499,703	276,908	2.11	27.1
	TOTAL GENERATORS					148,594,133.64	69,427,827	87,248,797	3,077,577	2.07	28.3
345.00	ACCESSORY ELECTRIC EQUIPMENT										
	NORTHEAST COMMON										
	NORTHEAST COMBUSTION TURBINES	06-2040	45-R3	*	(10)	3,973,032.02	3,670,587	699,748	37,445	0.94	18.7
	WEST GARDNER COMBUSTION TURBINES	06-2048	45-R3	*	(5)	3,771,461.53	1,281,952	2,678,083	89,483	2.37	29.9
	MIAMI COUNTY COMBUSTION TURBINES	06-2048	45-R3	*	(6)	982,778.76	339,628	702,115	23,483	2.39	29.9
	HAWTHORN UNIT 6	06-2045	45-R3	*	(6)	1,401,579.38	585,872	899,802	32,814	2.34	27.4
	HAWTHORN UNIT 7	06-2045	45-R3	*	(5)	1,230,531.59	503,896	788,162	28,750	2.34	27.4
	HAWTHORN UNIT 8	06-2045	45-R3	*	(5)	783,768.83	312,570	510,387	18,536	2.36	27.5
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					12,143,150.11	6,694,505	6,278,297	230,511	1.90	27.2

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2013

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2013	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	NORTHEAST COMMON										
	NORTHEAST COMBUSTION TURBINES	06-2040	45-R2.5	*	(7)	146,852.69	1,607	155,525	6,687	4.55	23.3
	WEST GARDNER COMBUSTION TURBINES	06-2048	45-R2.5	*	(1)	7,863.24	17	7,925	250	3.18	31.7
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT					154,715.93	1,624	163,450	6,937	4.48	23.6
	TOTAL OTHER PRODUCTION PLANT					**171,502,441.27**	**79,766,216**	**101,176,480**	**3,568,290**	**2.08**	**28.4**
	SOLAR PRODUCTION PLANT										
344.01	GENERATORS - SOLAR	06-2033	45-R2	*	0	495,417.39	46,438	448,979	23,905	4.83	18.8
	TOTAL SOLAR PRODUCTION PLANT					**495,417.39**	**46,438**	**448,979**	**23,905**	**4.83**	**18.8**
	WIND PRODUCTION PLANT										
341.02	STRUCTURES AND IMPROVEMENTS										
	SPEARVILLE COMMON	06-2030	70-R2.5	*	(23)	1,993,133.46	652,081	1,799,473	110,578	5.55	16.3
	SPEARVILLE UNIT 2	06-2030	70-R2.5	*	(23)	556,207.30	104,384	579,751	35,524	6.39	16.3
	TOTAL STRUCTURES AND IMPROVEMENTS					2,549,340.76	756,465	2,379,224	146,102	5.73	16.3
344.02	GENERATORS										
	SPEARVILLE COMMON	06-2030	45-R2	*	(22)	483,555.82	88,444	501,494	31,508	6.52	15.9
	SPEARVILLE UNIT 1	06-2026	45-R2	*	(21)	85,428,943.24	29,453,270	73,915,751	6,097,362	7.14	12.1
	SPEARVILLE UNIT 2	06-2030	45-R2	*	(22)	55,838,968.36	9,109,408	58,770,133	3,684,601	6.62	16.0
	TOTAL GENERATORS					141,551,467.42	38,651,122	133,187,378	9,813,471	6.93	13.6
345.02	ACCESSORY ELECTRIC EQUIPMENT										
	SPEARVILLE COMMON	06-2030	40-R2.5	*	(22)	316,563.78	6,691	379,517	23,514	7.43	16.1
	SPEARVILLE UNIT 1	06-2026	40-R2.5	*	(20)	70,171.22	18,538	65,667	5,405	7.70	12.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					386,735.00	25,229	445,184	28,919	7.48	15.4
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT										
	SPEARVILLE COMMON	06-2030	35-S2.5	*	(23)	191,421.76	0	235,449	14,394	7.52	16.4
	TOTAL WIND PRODUCTION PLANT					**144,678,964.94**	**39,432,816**	**136,247,235**	**10,002,886**	**6.91**	**13.6**
	SUBTOTAL PRODUCTION PLANT					**2,863,185,365.98**	**1,321,192,481**	**1,853,462,772**	**70,094,654**	**2.45**	**26.4**
	RETIRED PLANTS - MONTROSE UNIT 1										
311.00	STRUCTURES AND IMPROVEMENTS					2,000,602.20	2,000,602				
312.00	BOILER PLANT EQUIPMENT					23,794,383.37	23,794,383				
314.00	TURBOGENERATOR UNITS					6,521,373.22	6,521,373				
315.00	ACCESSORY ELECTRIC EQUIPMENT					4,421,393.92	4,421,394				
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT					98,655.06	98,655				
	TOTAL RETIRED PLANTS					**36,836,407.77**	**36,836,408**				
	TOTAL PRODUCTION PLANT					**2,900,021,773.75**	**1,358,028,889**				

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE:
NEW ASSETS TO ACCOUNT 371.1, ELECTRIC VEHICLE CHARGING STATIONS WILL DEPRECIATE AT A RATE OF 10.00 PERCENT BASED ON A 10 - S2.5 SURVIVOR CURVE AND 0 PERCENT NET SALVAGE.

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

ACCOUNT		TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE
		RETIREMENTS ($)	NET SALVAGE ($)	NET SALVAGE (%)	RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	($)		(%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
	STEAM PRODUCTION PLANT									
	HAWTHORN UNIT 5									
311.00	STRUCTURES AND IMPROVEMENTS	7,355,489	1,505,931	(20)	1,805,102	(30)	541,531	2,047,461	9,160,591	(22)
311.02	STRUCTURES AND IMPROVEMENTS - REBUILD	4,128,265	841,770	(20)	751,344	(30)	225,403	1,067,173	4,879,609	(22)
312.00	BOILER PLANT EQUIPMENT	27,560,924	5,640,188	(20)	17,308,783	(20)	3,461,757	9,101,944	44,969,778	(20)
312.02	BOILER PLANT EQUIPMENT - AOC	265	54	(20)	145	(20)	29	83	410	(20)
312.03	BOILER PLANT EQUIPMENT - REBUILD	71,472,813	14,573,593	(20)	49,920,996	(20)	9,984,199	24,557,792	121,393,810	(20)
314.00	TURBOGENERATOR UNITS	24,667,141	5,029,729	(20)	18,143,865	(15)	2,722,330	7,752,059	42,816,006	(18)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,909,561	797,175	(20)	2,915,678	(15)	437,352	1,234,527	6,825,239	(18)
315.01	ACCESSORY ELECTRIC EQUIPMENT - REBUILD	9,274,522	1,891,112	(20)	12,269,320	(15)	1,840,398	3,731,510	21,543,842	(17)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,378,031	280,996	(20)	1,763,451	0	-	280,996	3,141,482	(9)
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD	622,378	126,905	(20)	638,177	0	-	126,905	1,260,554	(10)
	TOTAL HAWTHORN UNIT 5	150,499,510	30,687,453	(20)	105,521,890		19,212,998	49,900,451	256,021,400	(19)
	HAWTHORN UNIT 9									
311.00	STRUCTURES AND IMPROVEMENTS	1,174,006	30,207	(3)	127,505	(30)	38,252	68,459	1,301,511	(5)
312.00	BOILER PLANT EQUIPMENT	16,654,491	428,520	(3)	6,586,185	(20)	1,317,237	1,745,757	23,240,676	(8)
314.00	TURBOGENERATOR UNITS	7,405,770	190,551	(3)	2,111,758	(15)	316,764	507,314	9,517,534	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,105,243	157,088	(3)	2,746,122	(15)	411,918	569,006	8,851,364	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	66,784	1,718	(3)	31,851	0	-	1,718	98,635	(2)
	TOTAL HAWTHORN UNIT 9	31,406,299	808,084	(3)	11,603,421		2,084,170	2,892,255	43,009,720	(7)
	HAWTHORN COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	6,155,101	1,255,068	(20)	975,183	(30)	292,555	1,547,623	7,130,374	(22)
312.00	BOILER PLANT EQUIPMENT	1,285,953	262,211	(20)	594,062	(20)	118,812	381,023	1,880,015	(20)
314.00	TURBOGENERATOR UNITS	312,102	63,639	(20)	104,940	(15)	15,741	79,380	417,042	(19)
315.00	ACCESSORY ELECTRIC EQUIPMENT	488,883	99,706	(20)	306,998	(15)	46,050	145,755	795,881	(18)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,187,875	242,212	(20)	756,881	0	-	242,212	1,944,756	(12)
	TOTAL HAWTHORN COMMON	9,430,105	1,922,836	(20)	2,738,063		473,158	2,395,994	12,168,368	(20)
	IATAN UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	3,814,022	173,931	(5)	356,642	(30)	106,993	280,924	3,970,664	(7)
312.00	BOILER PLANT EQUIPMENT	160,926,302	7,744,962	(5)	48,451,681	(20)	9,690,336	17,435,298	209,379,984	(8)
314.00	TURBOGENERATOR UNITS	23,798,325	1,145,337	(5)	8,289,569	(15)	1,240,435	2,385,772	32,087,894	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	19,457,452	936,425	(5)	7,428,215	(15)	1,114,232	2,050,657	26,885,667	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,473,216	119,028	(5)	814,224	0	-	119,028	3,287,440	(4)
	TOTAL IATAN UNIT 1	210,271,318	10,119,682	(5)	65,320,332		12,151,996	22,271,679	275,591,649	(8)
	IATAN UNIT 2									
311.04	STRUCTURES AND IMPROVEMENTS - IATAN 2	40,023,261	4,040,315	(10)	9,866,904	(30)	2,960,071	7,000,387	49,890,165	(14)
312.04	BOILER PLANT EQUIPMENT - IATAN 2	158,150,338	15,965,147	(10)	174,568,888	(20)	34,917,778	50,882,925	332,719,224	(15)
314.04	TURBOGENERATOR UNITS - IATAN 2	67,053,821	6,769,028	(10)	55,327,923	(15)	8,299,188	15,068,217	122,381,744	(12)
315.04	ACCESSORY ELECTRIC EQUIPMENT - IATAN 2	13,244,812	1,337,053	(10)	17,139,086	(15)	2,570,863	3,907,916	30,383,898	(13)
316.04	MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2	803,545	91,212	(10)	1,163,197	0	-	91,212	2,056,742	(4)
	TOTAL IATAN UNIT 2	279,375,775	28,202,756	(10)	258,085,999		48,747,900	76,950,656	537,461,774	(14)
	IATAN COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	40,623,064	4,100,865	(10)	11,699,299	(30)	3,509,790	7,610,655	52,322,363	(15)
312.00	BOILER PLANT EQUIPMENT	48,078,563	4,853,492	(10)	62,149,978	(20)	12,429,996	17,283,487	110,228,541	(16)
314.00	TURBOGENERATOR UNITS	1,717,085	173,338	(10)	1,403,604	(15)	224,041	397,379	3,210,689	(12)
315.00	ACCESSORY ELECTRIC EQUIPMENT	5,956,271	601,584	(10)	8,098,823	(15)	1,214,823	1,816,407	14,055,093	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	830,040	83,792	(10)	1,431,491	0	-	83,792	2,261,537	(4)
	TOTAL IATAN COMMON	97,208,023	9,813,071	(10)	84,873,195		17,378,649	27,191,720	182,081,223	(15)

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	TERMINAL RETIREMENTS NET SALVAGE ($)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
	LACYGNE UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	9,324,218	2,370,380	(25)	1,283,454	(30)	385,045	2,755,425	10,607,703	(26)
312.00	BOILER PLANT EQUIPMENT	74,873,732	19,034,217	(25)	23,754,158	(20)	4,750,832	23,785,049	98,627,890	(24)
312.02	BOILER PLANT EQUIPMENT - AQC	11,495,216	2,923,048	(25)	6,878,944	(20)	1,375,789	4,298,837	18,377,160	(23)
314.00	TURBOGENERATOR UNITS	13,269,644	3,373,376	(25)	4,816,183	(15)	722,424	4,095,801	18,085,806	(23)
315.00	ACCESSORY ELECTRIC EQUIPMENT	7,347,095	1,867,761	(25)	3,459,970	(15)	518,995	2,386,756	10,807,065	(22)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,235,327	314,804	(25)	452,670	0	-	314,804	1,690,997	(19)
	TOTAL LACYGNE UNIT 1	117,551,232	29,883,587	(25)	40,645,388		7,753,086	37,636,672	158,196,620	(24)
	LACYGNE UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	2,033,333	516,909	(25)	229,500	(30)	68,850	585,759	2,262,833	(26)
312.00	BOILER PLANT EQUIPMENT	46,176,746	11,738,939	(25)	22,702,471	(20)	4,540,494	16,279,434	68,879,216	(24)
314.00	TURBOGENERATOR UNITS	8,860,928	2,252,603	(25)	3,812,789	(15)	571,918	2,824,522	12,673,717	(22)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,544,534	2,680,606	(25)	3,918,478	(15)	587,772	3,268,377	14,463,013	(23)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	503,079	127,891	(25)	311,741	0	-	127,891	814,820	(16)
	TOTAL LACYGNE UNIT 2	68,118,620	17,316,949	(25)	30,974,979		5,769,034	23,085,983	99,093,599	(23)
	LACYGNE COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	5,504,608	1,399,419	(25)	374,859	(30)	112,398	1,511,818	5,879,467	(26)
312.00	BOILER PLANT EQUIPMENT	3,832,552	936,159	(25)	1,056,542	(20)	217,308	1,153,478	4,769,094	(24)
314.00	TURBOGENERATOR UNITS	31,930	8,117	(25)	7,910	(15)	1,187	9,304	39,840	(23)
315.00	ACCESSORY ELECTRIC EQUIPMENT	620,798	157,818	(25)	247,455	(15)	37,118	194,936	868,253	(22)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,291,529	582,547	(25)	614,091	0	-	582,547	2,905,530	(20)
	TOTAL LACYGNE COMMON	12,131,617	3,084,070	(25)	2,330,567		368,011	3,452,081	14,462,184	(24)
	MONTROSE UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	60,983	15,008	(19)	2,278	(30)	683	15,691	83,261	(19)
312.00	BOILER PLANT EQUIPMENT	21,659,091	4,013,852	(19)	1,646,018	(20)	329,204	4,343,055	23,305,108	(19)
314.00	TURBOGENERATOR UNITS	7,676,004	1,459,948	(19)	524,451	(15)	78,668	1,538,615	8,402,454	(18)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,578,141	477,780	(19)	217,730	(15)	32,660	510,439	2,795,871	(18)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	19,179	3,554	(19)	4,227	0	-	3,554	23,406	(15)
	TOTAL MONTROSE UNIT 2	32,215,397	5,970,141	(19)	2,394,704		441,214	6,411,355	34,610,101	(19)
	MONTROSE UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	191,945	35,571	(19)	7,205	(30)	2,161	37,733	199,150	(19)
312.00	BOILER PLANT EQUIPMENT	23,092,732	4,279,533	(19)	1,790,160	(20)	358,038	4,637,571	24,882,921	(19)
314.00	TURBOGENERATOR UNITS	10,406,799	1,929,983	(19)	631,097	(15)	94,665	2,023,247	11,037,896	(18)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,653,163	677,002	(19)	276,877	(15)	41,532	718,534	3,930,040	(18)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,910	4,987	(19)	5,310	0	-	4,987	32,220	(15)
	TOTAL MONTROSE UNIT 3	37,371,549	6,925,677	(19)	2,710,678		496,395	7,422,072	40,082,226	(19)
	MONTROSE COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	7,296,171	1,352,123	(19)	123,774	(30)	37,132	1,389,255	7,419,945	(19)
312.00	BOILER PLANT EQUIPMENT	14,772,963	2,737,716	(19)	783,442	(20)	156,688	2,894,406	15,556,405	(19)
314.00	TURBOGENERATOR UNITS	479,422	88,846	(19)	12,433	(15)	1,865	90,711	491,855	(18)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,850,297	343,456	(19)	104,501	(15)	15,675	364,131	1,954,798	(19)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,691,055	498,816	(19)	147,504	0	-	498,816	2,839,159	(18)
	TOTAL MONTROSE COMMON	27,120,508	5,025,959	(19)	1,171,654		211,361	5,237,320	28,292,162	(19)
	TOTAL STEAM PRODUCTION PLANT	1,072,699,958	149,760,265		608,370,869		115,087,973	264,848,238	1,681,070,827	

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

ACCOUNT		TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE
		RETIREMENTS ($)	NET SALVAGE ($)	NET SALVAGE (%)	RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	($)	($)	(%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
	NUCLEAR PRODUCTION PLANT									
	WOLF CREEK UNIT 1									
321.00	STRUCTURES AND IMPROVEMENTS	203,441,455	-	0	37,234,851	(7)	2,606,440	2,606,440	240,676,337	(1)
322.00	REACTOR PLANT EQUIPMENT	229,697,358	-	0	122,274,605	(5)	6,113,730	6,113,730	351,971,993	(2)
323.00	TURBOGENERATOR UNITS	63,649,968	-	0	55,086,796	(3)	1,652,604	1,652,604	118,736,764	(1)
324.00	ACCESSORY ELECTRIC EQUIPMENT	30,712,135	-	0	46,318,028	0	-	-	77,030,163	0
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	29,752,033	-	0	31,462,725	0	-	-	61,214,758	0
	TOTAL NUCLEAR PRODUCTION PLANT	557,253,009	-		292,377,006		10,372,774	10,372,774	849,630,015	
	OTHER PRODUCTION PLANT									
	NORTHEAST COMBUSTION TURBINES									
341.00	STRUCTURES AND IMPROVEMENTS	750,071	69,201	(9)	89,206	(5)	4,460	73,661	839,277	(9)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	715,685	66,029	(9)	417,238	(10)	41,724	107,752	1,132,923	(10)
344.00	GENERATORS	10,257,473	946,346	(9)	12,082,652	(10)	1,208,265	2,154,611	22,340,125	(10)
345.00	ACCESSORY ELECTRIC EQUIPMENT	670,536	61,883	(9)	3,302,494	(10)	330,249	392,113	3,973,032	(10)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	103,465	9,546	(9)	43,387	0	-	9,546	146,853	(7)
	TOTAL NORTHEAST COMBUSTION TURBINES	12,497,233	1,152,985	(9)	15,934,976		1,584,699	2,737,683	28,432,210	(10)
	WEST GARDNER COMBUSTION TURBINES									
341.00	STRUCTURES AND IMPROVEMENTS	1,695,827	20,190	(1)	222,163	(5)	11,108	31,459	1,917,989	(2)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,219,727	14,666	(1)	556,176	(10)	55,618	70,283	1,775,903	(4)
344.00	GENERATORS	40,105,760	482,227	(1)	20,812,260	(10)	2,081,226	2,563,453	60,918,020	(4)
345.00	ACCESSORY ELECTRIC EQUIPMENT	2,165,134	26,033	(1)	1,605,328	(10)	160,533	186,566	3,771,462	(5)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	5,920	71	(1)	1,943	0	-	71	7,863	(1)
	TOTAL WEST GARDNER COMBUSTION TURBINES	45,192,368	543,388	(1)	23,198,569		2,308,584	2,851,972	68,391,237	(4)
	MIAMI COUNTY COMBUSTION TURBINES									
341.00	STRUCTURES AND IMPROVEMENTS	756,799	24,251	(3)	112,068	(5)	5,603	29,854	868,867	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	747,433	23,951	(3)	349,962	(10)	34,996	58,947	1,097,400	(5)
344.00	GENERATORS	9,530,382	305,394	(3)	4,965,504	(10)	496,550	801,944	14,495,886	(6)
345.00	ACCESSORY ELECTRIC EQUIPMENT	562,207	18,015	(3)	420,570	(10)	42,057	60,073	982,777	(6)
	TOTAL MIAMI COUNTY COMBUSTION TURBINES	11,596,826	371,612	(3)	5,848,105		579,207	950,819	17,444,931	(5)
	HAWTHORN UNIT 6									
341.00	STRUCTURES AND IMPROVEMENTS	74,068	1,906	(3)	10,173	(5)	509	2,414	84,235	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	411,136	10,579	(3)	172,690	(10)	17,269	27,848	583,826	(5)
344.00	GENERATORS	18,066,044	464,839	(3)	7,238,162	(10)	723,816	1,188,656	25,304,205	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	847,250	21,800	(3)	554,330	(10)	55,433	77,233	1,401,579	(6)
	TOTAL HAWTHORN UNIT 6	19,398,495	499,123	(3)	7,975,354		797,027	1,296,150	27,373,849	(5)
	HAWTHORN UNIT 7									
341.00	STRUCTURES AND IMPROVEMENTS	336,358	7,301	(2)	48,493	(5)	2,425	9,726	384,851	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,077,255	23,384	(2)	490,887	(10)	49,089	72,473	1,568,141	(5)
344.00	GENERATORS	8,305,354	180,288	(2)	4,096,887	(10)	409,689	589,956	12,402,072	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	736,046	15,978	(2)	494,486	(10)	49,449	65,426	1,230,532	(5)
	TOTAL HAWTHORN UNIT 7	10,455,042	226,951	(2)	5,130,553		510,631	737,582	15,585,595	(5)
	HAWTHORN UNIT 8									
341.00	STRUCTURES AND IMPROVEMENTS	40,477	879	(2)	5,876	(5)	294	1,172	46,353	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	213,125	4,626	(2)	97,547	(10)	9,755	14,381	310,672	(5)
344.00	GENERATORS	8,789,562	190,798	(2)	4,344,264	(10)	434,426	625,224	13,133,826	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	475,476	10,321	(2)	308,293	(10)	30,829	41,151	783,769	(5)
	TOTAL HAWTHORN UNIT 8	9,518,639	206,624	(2)	4,755,980		475,304	681,928	14,274,619	(5)
	SUBTOTAL OTHER PRODUCTION PLANT	108,658,604	3,000,683		62,843,838		6,255,452	9,256,134	171,502,441	

KANSAS CITY POWER AND LIGHT COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

ACCOUNT		TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE
		RETIREMENTS ($)	NET SALVAGE ($)	NET SALVAGE (%)	RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	($)		(%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
	WIND PRODUCTION PLANT									
	SPEARVILLE COMMON									
341.02	STRUCTURES AND IMPROVEMENTS - WIND	1,932,191	453,510	(23)	60,942	0	-	453,510	1,993,133	(23)
344.02	GENERATORS - WIND	443,707	104,144	(23)	39,849	(10)	3,985	108,129	483,556	(22)
345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	299,151	70,222	(23)	17,393	0	-	70,222	316,564	(22)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	184,379	43,276	(23)	7,043	0	-	43,276	191,427	(23)
	TOTAL SPEARVILLE COMMON	2,675,079	627,875	(23)	118,174		3,985	631,860	2,793,253	(23)
	SPEARVILLE UNIT 1									
344.02	GENERATORS - WIND	79,899,525	16,989,698	(21)	5,529,415	(10)	552,942	17,542,639	85,428,940	(21)
345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	65,710	13,972	(21)	4,461	0	-	13,972	70,171	(20)
	TOTAL SPEARVILLE UNIT 1	79,965,235	17,003,670	(21)	5,533,877		552,942	17,556,612	85,499,114	(21)
	SPEARVILLE UNIT 2									
341.02	STRUCTURES AND IMPROVEMENTS - WIND	542,445	127,319	(23)	13,783	0	-	127,319	556,207	(23)
344.02	GENERATORS - WIND	51,369,798	12,057,153	(23)	4,269,171	(10)	426,917	12,484,070	55,638,968	(22)
	TOTAL SPEARVILLE UNIT 2	51,912,242	12,184,471	(23)	4,282,934		426,917	12,611,388	56,195,176	(22)
	TOTAL WIND PRODUCTION PLANT	134,736,938	29,859,293		9,942,027		983,843	30,843,137	144,678,965	
	TOTAL OTHER PRODUCTION PLANT	243,395,542	32,859,976		72,785,864		7,239,295	40,099,271	316,181,406	
	TOTAL DEPRECIABLE PRODUCTION PLANT	1,873,348,509	182,620,241		973,533,739		132,700,042	315,320,283	2,846,882,248	

* THE TERMINAL NET SALVAGE AMOUNTS SHOWN ARE ALLOCATED TO EACH PLANT ACCOUNT BASED ON THE TERMINAL RETIREMENT AMOUNTS AND ARE ESCALATED TO THE RETIREMENT DATE OF EACH GENERATING UNIT.

DETAILED DEPRECIATION CALCULATIONS

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -22						
1988	7,954.62	3,755	4,942	4,763	37.57	127
2001	2,390,218.21	690,816	909,140	2,006,927	38.88	51,618
2002	333,300.87	90,316	118,859	287,768	38.98	7,382
2003	1,891,870.35	477,357	628,220	1,679,862	39.08	42,985
2005	22,976.60	4,891	6,437	21,595	39.27	550
2006	585,114.37	112,173	147,624	566,216	39.37	14,382
2007	1,749.27	297	391	1,743	39.47	44
2008	52,580.54	7,717	10,156	53,992	39.56	1,365
2009	38,118.15	4,673	6,150	40,354	39.66	1,017
2010	146,488.77	14,310	18,832	159,884	39.75	4,022
2011	449,830.06	32,154	42,316	506,477	39.85	12,710
2012	1,070,720.97	47,287	62,231	1,244,048	39.94	31,148
2013	139,451.24	2,098	2,761	167,369	40.04	4,180
	7,130,374.02	1,487,844	1,958,058	6,740,998		171,530
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -22						
1967	621.66	404	532	227	35.31	6
1969	171,453.35	109,080	143,553	65,620	35.53	1,847
1970	42,597.67	26,817	35,292	16,677	35.64	468
1971	123,723.46	77,032	101,377	49,566	35.75	1,386
1972	8,287.26	5,101	6,713	3,397	35.86	95
1973	24,894.89	15,144	19,930	10,442	35.97	290
1974	1,243.32	747	983	534	36.08	15
1976	36,168.55	21,171	27,862	16,264	36.30	448
1977	93,100.96	53,751	70,738	42,845	36.41	1,177
1978	274,091.63	155,957	205,245	129,147	36.52	3,536
1979	64,692.36	36,271	47,734	31,191	36.62	852
1980	540,437.96	298,204	392,447	266,887	36.73	7,266
1981	26,617.08	14,448	19,014	13,459	36.84	365
1982	11,595.92	6,188	8,144	6,003	36.94	163
1983	943,283.00	494,340	650,570	500,236	37.05	13,502
1984	125,919.05	64,768	85,237	68,384	37.15	1,841
1985	102,278.08	51,563	67,859	56,920	37.26	1,528
1986	776,602.90	383,539	504,752	442,704	37.36	11,850

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -22						
1987	33,270.51	16,067	21,145	19,445	37.47	519
1988	39,351.62	18,575	24,445	23,564	37.57	627
1989	126,697.64	58,360	76,804	77,767	37.67	2,064
1990	1,347.46	605	796	848	37.78	22
1991	37,306.60	16,288	21,436	24,078	37.88	636
1992	135,680.05	57,527	75,708	89,822	37.98	2,365
1993	272,883.40	112,170	147,620	185,298	38.08	4,866
1994	1,332,278.40	529,451	696,777	928,603	38.19	24,315
1995	4,146.50	1,591	2,094	2,965	38.29	77
1996	2,022,386.18	746,682	982,661	1,484,650	38.39	38,673
1997	156,872.63	55,574	73,137	118,247	38.49	3,072
1998	117,442.01	39,796	52,373	90,906	38.59	2,356
1999	61,771.39	19,940	26,242	49,119	38.69	1,270
2000	9,006.64	2,759	3,631	7,357	38.78	190
2001	207,598.75	60,000	78,962	174,308	38.88	4,483
2002	127,924.57	34,664	45,619	110,449	38.98	2,833
2003	3,642.80	919	1,209	3,235	39.08	83
2004	33,398.18	7,776	10,234	30,512	39.18	779
2005	107,788.35	22,944	30,195	101,307	39.27	2,580
2006	127,983.52	24,536	32,290	123,850	39.37	3,146
2007	10,596.17	1,796	2,364	10,564	39.47	268
2008	68,996.97	10,126	13,326	70,850	39.56	1,791
2009	36,396.51	4,462	5,872	38,532	39.66	972
2010	56,404.36	5,510	7,251	61,562	39.75	1,549
2011	124,514.31	8,900	11,713	140,195	39.85	3,518
2012	179,016.70	7,906	10,405	207,996	39.94	5,208
2013	388,279.62	5,841	7,687	466,014	40.04	11,639
	9,190,590.94	3,685,290	4,849,978	6,362,543		166,536
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	793,469.81	252,392	332,157	500,986	30.12	16,633
2001	107,840.19	32,528	42,808	70,424	30.17	2,334
2002	280,857.66	79,774	104,986	189,915	30.23	6,282
2010	36,486.95	3,883	5,110	33,201	30.68	1,082

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2011	8,595.18	674	887	8,138	30.73	265
2012	6,273.33	304	400	6,187	30.79	201
2013	67,987.82	1,139	1,499	69,888	30.84	2,266
	1,301,510.94	370,694	487,847	878,739		29,063
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
1957	25,741.97	26,853	30,633			
1958	89,189.40	92,843	106,135			
1960	1,807.71	1,874	2,151			
1962	72.21	75	86			
1964	15,215.24	15,629	18,106			
1973	4,799.34	4,795	5,711			
1975	5,407.04	5,360	6,434			
1978	136.88	134	163			
1980	64,337.50	62,307	76,562			
1981	682.94	658	813			
1983	45,060.26	42,886	53,622			
1984	6,211.31	5,874	7,391			
1985	4,328.38	4,064	5,151			
1986	695,333.12	648,097	827,446			
1987	59,698.58	55,212	71,041			
1988	19,356.24	17,746	23,034			
1989	46,326.59	42,094	55,129			
1990	182,032.21	163,818	216,618			
1992	74,123.57	65,250	86,792	1,415	7.42	191
1993	1,334,461.14	1,160,310	1,543,390	44,619	7.42	6,013
1994	488,390.45	418,848	557,132	24,053	7.43	3,237
1995	57,682.22	48,751	64,846	3,796	7.43	511
1996	89,265.28	74,246	98,759	7,467	7.43	1,005
1997	1,734,138.63	1,416,080	1,883,603	180,022	7.44	24,197
1998	51,286.55	41,072	54,632	6,399	7.44	860
1999	36,860.72	28,880	38,415	5,449	7.44	732
2000	105,172.19	80,349	106,876	18,278	7.45	2,453
2001	171,497.60	127,411	169,476	34,606	7.45	4,645

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
2002	157,746.80	113,527	151,008	36,710	7.45	4,928
2003	48,887.11	33,903	45,096	13,079	7.46	1,753
2004	2,136.90	1,420	1,889	654	7.46	88
2005	40,106.45	25,348	33,717	14,010	7.46	1,878
2006	192,859.58	114,676	152,537	76,966	7.47	10,303
2007	6,367.44	3,517	4,678	2,899	7.47	388
2008	215,213.70	108,376	144,157	111,948	7.47	14,986
2009	95,498.37	42,664	56,750	56,893	7.47	7,616
2010	686,844.50	260,030	345,880	471,465	7.48	63,030
2011	69,658.96	20,765	27,621	55,274	7.48	7,390
2012	384,104.89	76,351	101,559	355,526	7.48	47,530
2013	111,905.06	8,334	11,085	122,082	7.49	16,299
	7,419,945.03	5,460,427	7,186,124	1,643,611		220,033
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
1960	22,728.25	23,561	27,047			
1963	1,298.53	1,337	1,545			
1983	3,610.53	3,436	4,297			
1989	4,265.47	3,876	5,076			
1990	5,155.58	4,640	6,135			
1995	39,158.22	33,095	46,598			
2013	7,044.57	525	2,043	6,340	7.49	846
	83,261.15	70,470	92,741	6,340		846
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
1964	131,055.92	134,620	155,957			
1983	3,610.53	3,436	4,297			
1990	5,155.58	4,640	6,135			
1995	39,158.19	33,095	46,598			

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
2006	7,937.97	4,720	9,446			
2010	5,151.24	1,950	6,130			
2013	7,080.22	527	8,425			
	199,149.65	182,988	236,988			
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -15						
1980	6,711,524.63	2,987,350	3,932,162	3,786,092	46.97	80,607
1981	24,774.78	10,823	14,246	14,245	47.16	302
1982	109,173.44	46,770	61,562	63,987	47.35	1,351
1983	8,256.63	3,465	4,561	4,934	47.54	104
1985	25,895.45	10,405	13,696	16,084	47.91	336
1986	3,154.36	1,238	1,630	1,998	48.09	42
1988	4,703.10	1,755	2,310	3,099	48.46	64
1989	7,127.54	2,588	3,407	4,790	48.65	98
1990	161,545.29	57,011	75,042	110,735	48.83	2,268
1991	12,551.22	4,296	5,655	8,779	49.01	179
1992	128,257.61	42,507	55,951	91,546	49.20	1,861
1993	270,314.56	86,572	113,952	196,910	49.38	3,988
1994	256,359.07	79,187	104,232	190,581	49.56	3,845
1995	105,866.13	31,445	41,390	80,356	49.74	1,616
1996	104,185.42	29,696	39,088	80,725	49.92	1,617
1997	84,937.16	23,148	30,469	67,209	50.10	1,341
1998	4,197.88	1,090	1,435	3,393	50.28	67
1999	13,515.01	3,332	4,386	11,156	50.46	221
2000	22,802.82	5,311	6,991	19,233	50.64	380
2001	18,621.67	4,077	5,366	16,048	50.82	316
2002	13,045.98	2,666	3,509	11,494	51.00	225
2003	73,978.75	14,036	18,475	66,600	51.17	1,302
2004	1,593.25	278	366	1,466	51.35	29
2005	59,500.05	9,423	12,403	56,022	51.53	1,087
2006	23,263.56	3,306	4,352	22,402	51.70	433
2007	11,079.31	1,385	1,823	10,918	51.88	210
2008	1,956.98	211	278	1,973	52.05	38
2009	27,991,327.69	2,506,315	3,298,989	28,891,038	52.23	553,150

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -15						
2010	3,090,744.95	219,553	288,991	3,265,365	52.40	62,316
2011	2,046,742.41	105,613	139,015	2,214,738	52.58	42,121
2012	6,944,584.15	219,383	288,767	7,697,504	52.75	145,924
2013	3,986,782.38	42,914	56,486	4,528,313	52.93	85,553
	52,322,363.23	6,557,149	8,630,984	51,539,734		992,991
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -7						
1980	1,566,107.11	933,736	1,229,050	446,685	24.73	18,062
1991	25,562.19	12,590	16,572	10,780	25.21	428
1993	3,927.63	1,839	2,421	1,782	25.29	70
1995	3,812.26	1,683	2,215	1,864	25.38	73
1996	193,883.61	82,874	109,085	98,371	25.42	3,870
1997	3,150.64	1,300	1,711	1,660	25.46	65
2001	0.01		0			
2002	2,763.46	900	1,185	1,772	25.67	69
2003	11,747.59	3,590	4,725	7,845	25.71	305
2007	6,775.56	1,442	1,898	5,352	25.86	207
2008	56,402.50	10,476	13,789	46,561	25.90	1,798
2009	1,413,375.92	221,871	292,042	1,220,270	25.94	47,042
2010	41,109.69	5,183	6,822	37,165	25.98	1,431
2011	509,172.98	47,584	62,633	482,182	26.02	18,531
2012	59,401.16	3,437	4,524	59,035	26.06	2,265
2013	73,471.76	1,478	1,945	76,669	26.10	2,938
	3,970,664.07	1,329,983	1,750,618	2,497,993		97,154
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -26						
1985	3,987.02	2,603	3,426	1,597	24.95	64
1988	32,239.71	19,944	26,252	14,370	25.08	573

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -26						
1989	677.43	411	541	313	25.12	12
1990	3,662.18	2,173	2,860	1,754	25.17	70
1991	93,219.45	54,064	71,163	46,294	25.21	1,836
1992	298,113.74	168,719	222,080	153,543	25.25	6,081
1993	325,271.89	179,359	236,085	173,758	25.29	6,871
1994	498,435.88	267,082	351,552	276,477	25.34	10,911
1995	1,753.04	911	1,199	1,010	25.38	40
1996	33,319.39	16,771	22,075	19,907	25.42	783
1997	15,523.17	7,542	9,927	9,632	25.46	378
1998	424,204.50	198,293	261,007	273,490	25.50	10,725
1999	64,217.67	28,781	37,884	43,031	25.54	1,685
2000	223,003.58	95,403	125,576	155,408	25.58	6,075
2001	179,516.88	72,906	95,964	130,227	25.63	5,081
2002	19,089.59	7,325	9,642	14,411	25.67	561
2003	19,238.51	6,924	9,114	15,127	25.71	588
2004	41,811.08	14,000	18,428	34,254	25.75	1,330
2005	19,239.02	5,929	7,804	16,437	25.79	637
2006	29,144.64	8,171	10,755	25,967	25.82	1,006
2007	7,391.03	1,852	2,438	6,875	25.86	266
2008	56,493.40	12,356	16,264	54,918	25.90	2,120
2009	8,584.22	1,587	2,089	8,727	25.94	336
2010	26,406.74	3,920	5,160	28,113	25.98	1,082
2011	672,718.81	74,032	97,446	750,180	26.02	28,831
2012	2,446,247.85	166,689	219,408	2,862,864	26.06	109,857
2013	335,956.34	7,958	10,475	412,830	26.10	15,817
	5,879,466.76	1,425,705	1,876,614	5,531,514		213,616
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -26						
1973	4,029,279.06	3,054,563	4,020,631	1,056,260	24.41	43,272
1974	7,996.05	6,005	7,904	2,171	24.45	89
1975	18,320.17	13,620	17,928	5,156	24.50	210
1976	28,981.55	21,326	28,071	8,446	24.54	344
1977	7,211.89	5,248	6,908	2,179	24.59	89
1978	79,318.79	57,063	75,110	24,831	24.64	1,008

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -26						
1979	1,246.53	886	1,166	404	24.68	16
1980	1,114,053.69	782,160	1,029,534	374,173	24.73	15,130
1981	6,406.91	4,440	5,844	2,228	24.77	90
1983	49,259.95	33,189	43,686	18,382	24.86	739
1984	4,466.93	2,963	3,900	1,728	24.91	69
1985	39,381.71	25,711	33,843	15,778	24.95	632
1986	759,576.97	487,645	641,873	315,194	24.99	12,613
1987	27,573.59	17,382	22,879	11,863	25.04	474
1988	502.67	311	409	224	25.08	9
1989	88,063.39	53,395	70,282	40,678	25.12	1,619
1990	141.81	84	111	68	25.17	3
1991	575,587.59	333,821	439,399	285,842	25.21	11,338
1992	206,441.87	116,837	153,789	106,328	25.25	4,211
1993	281,808.77	155,393	204,539	150,540	25.29	5,953
1994	117,386.23	62,900	82,793	65,113	25.34	2,570
1995	76,394.43	39,719	52,281	43,976	25.38	1,733
1996	24,846.44	12,506	16,461	14,845	25.42	584
1997	57,424.83	27,902	36,727	35,629	25.46	1,399
1998	64,786.06	30,284	39,862	41,768	25.50	1,638
1999	10,055.73	4,507	5,932	6,738	25.54	264
2000	19,129.56	8,184	10,772	13,331	25.58	521
2001	38,516.64	15,643	20,590	27,941	25.63	1,090
2002	104,474.96	40,087	52,765	78,873	25.67	3,073
2003	14,416.15	5,188	6,829	11,336	25.71	441
2004	240,290.20	80,460	105,907	196,859	25.75	7,645
2005	6,586.33	2,030	2,672	5,627	25.79	218
2006	758,145.39	212,565	279,793	675,470	25.82	26,161
2007	899,959.65	225,520	296,845	837,104	25.86	32,371
2008	77,724.22	16,999	22,375	75,557	25.90	2,917
2009	1,932.41	357	470	1,965	25.94	76
2011	750,203.08	82,559	108,670	836,586	26.02	32,152
2012	19,810.48	1,350	1,777	23,184	26.06	890
	10,607,702.68	6,040,802	7,951,330	5,414,375		213,651

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -26						
1977	915,526.39	666,252	876,968	276,595	24.59	11,248
1979	962.50	684	900	312	24.68	13
1981	4,718.71	3,270	4,304	1,641	24.77	66
1983	484.70	327	430	180	24.86	7
1984	83,525.99	55,412	72,937	32,306	24.91	1,297
1986	1,967.77	1,263	1,662	817	24.99	33
1987	3,945.13	2,487	3,274	1,697	25.04	68
1988	3,073.93	1,902	2,504	1,370	25.08	55
1989	59,499.22	36,076	47,486	27,483	25.12	1,094
1990	2,854.37	1,694	2,230	1,367	25.17	54
1991	34,020.08	19,730	25,970	16,895	25.21	670
1992	35,014.79	19,817	26,085	18,034	25.25	714
1993	5,544.16	3,057	4,024	2,962	25.29	117
1996	42,127.72	21,205	27,912	25,169	25.42	990
1997	58,410.56	28,381	37,357	36,240	25.46	1,423
1998	44,335.06	20,724	27,278	28,584	25.50	1,121
1999	0.01		0			
2000	20,292.14	8,681	11,427	14,142	25.58	553
2001	27,221.92	11,055	14,551	19,748	25.63	771
2003	15,269.03	5,495	7,233	12,006	25.71	467
2004	86,786.78	29,060	38,251	71,101	25.75	2,761
2010	13,481.36	2,002	2,635	14,351	25.98	552
2011	778,497.42	85,672	112,768	868,139	26.02	33,364
2012	25,273.38	1,722	2,267	29,578	26.06	1,135
	2,262,833.12	1,025,968	1,350,452	1,500,718		58,573
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 100-S0.5						
NET SALVAGE PERCENT.. -20						
2012	5,097.32	91	120	5,997	98.52	61
	5,097.32	91	120	5,997		61
	100,372,958.91	27,637,411	36,371,854	82,122,562		2,164,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.9 2.16

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -22						
2001	4,879,609.13	1,410,295	4,541,945	1,411,178	38.88	36,296
	4,879,609.13	1,410,295	4,541,945	1,411,178		36,296

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9 0.74

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -14						
2010	49,098,223.58	3,457,389	22,471,710	33,500,265	52.40	639,318
2011	10,402.86	532	3,458	8,401	52.58	160
2012	278,490.41	8,721	56,683	260,796	52.75	4,944
2013	503,048.74	5,368	34,890	538,586	52.93	10,175
	49,890,165.59	3,472,010	22,566,741	34,308,048		654,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					52.4	1.31

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -20						
2010	59,625.00	5,332	6,419	65,131	35.52	1,834
2011	999,869.95	65,523	78,875	1,120,969	35.66	31,435
2012	720,641.92	28,944	34,842	829,928	35.81	23,176
2013	99,878.16	1,352	1,628	118,226	35.95	3,289
	1,880,015.03	101,151	121,763	2,134,255		59,734
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -20						
1969	887,251.07	586,970	706,579	358,122	24.27	14,756
1970	19,908.17	12,972	15,615	8,274	24.66	336
1971	3,152.76	2,023	2,435	1,348	25.05	54
1972	7,122.07	4,497	5,413	3,133	25.44	123
1973	35,952.67	22,333	26,884	16,259	25.82	630
1974	630.10	385	463	293	26.20	11
1975	14,243.31	8,552	10,295	6,797	26.57	256
1977	11,497.51	6,662	8,020	5,777	27.30	212
1980	28,527.91	15,605	18,785	15,449	28.35	545
1981	24,492.94	13,125	15,800	13,592	28.69	474
1982	4,660.39	2,445	2,943	2,649	29.02	91
1983	288,510.89	148,096	178,274	167,939	29.35	5,722
1985	2,460.78	1,206	1,452	1,501	29.98	50
1986	1,400,193.79	669,959	806,479	873,754	30.28	28,856
1987	51,619.45	24,074	28,980	32,964	30.58	1,078
1988	1,490.01	677	815	973	30.87	32
1989	318,627.55	140,763	169,447	212,906	31.15	6,835
1990	483,206.12	207,232	249,460	330,387	31.43	10,512
1992	50,485.31	20,337	24,481	36,101	31.96	1,130
1993	586,842.76	228,481	275,039	429,172	32.21	13,324
1994	762,427.23	286,249	344,579	570,334	32.46	17,570
1995	382,900.85	138,364	166,559	292,922	32.70	8,958
1996	32,489.31	11,270	13,567	25,421	32.93	772
1997	72,081.79	23,945	28,824	57,674	33.15	1,740
1998	80,381.23	25,481	30,673	65,784	33.37	1,971
1999	106,871.41	32,205	38,768	89,478	33.58	2,665
2001	5,674,066.73	1,524,168	1,834,753	4,974,127	33.98	146,384

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -20						
2002	6,712,383.61	1,688,138	2,032,136	6,022,724	34.17	176,258
2003	551,183.86	128,812	155,060	506,360	34.36	14,737
2004	783,553.14	168,665	203,034	737,229	34.54	21,344
2005	786,832.94	154,679	186,199	758,001	34.71	21,838
2006	2,175,321.76	384,771	463,177	2,147,209	34.88	61,560
2007	1,824,615.59	284,771	342,800	1,846,739	35.05	52,689
2008	3,668,870.19	494,989	595,855	3,806,790	35.21	108,117
2009	3,442,575.08	388,446	467,601	3,663,489	35.36	103,605
2010	3,845,738.19	343,901	413,979	4,200,907	35.52	118,269
2011	1,285,939.23	84,270	101,442	1,441,685	35.66	40,429
2012	4,814,818.49	193,382	232,788	5,544,994	35.81	154,845
2013	3,745,851.51	50,704	61,036	4,433,986	35.95	123,338
	44,969,777.70	8,523,604	10,260,490	43,703,243		1,262,116
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -8						
2000	21,786,473.51	6,743,759	8,117,959	15,411,432	27.38	562,872
2001	1,685.87	494	595	1,226	27.48	45
2002	246,297.59	67,990	81,845	184,157	27.58	6,677
2003	162,330.36	41,852	50,380	124,936	27.68	4,514
2004	69,356.32	16,568	19,944	54,961	27.78	1,978
2005	49,067.43	10,759	12,951	40,041	27.87	1,437
2006	14,508.26	2,878	3,464	12,204	27.96	436
2007	128,985.07	22,733	27,365	111,938	28.05	3,991
2008	59,317.67	9,105	10,960	53,103	28.13	1,888
2009	119,462.96	15,383	18,518	110,502	28.22	3,916
2010	11,492.79	1,183	1,424	10,988	28.30	388
2011	125,889.10	9,534	11,477	124,483	28.38	4,386
2012	311,955.78	14,615	17,593	319,319	28.45	11,224
2013	153,853.15	2,467	2,970	163,192	28.53	5,720
	23,240,675.86	6,959,320	8,377,446	16,722,484		609,472

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
1951	0.55	1	1			
1958	283.39	290	337			
1962	5,922.38	6,005	7,048			
1975	7,912.03	7,707	9,278	138	7.08	19
1977	3,235.95	3,125	3,762	89	7.11	13
1980	114,406.35	108,854	131,038	5,106	7.15	714
1981	20,198.97	19,115	23,011	1,026	7.16	143
1983	3,021.16	2,825	3,401	194	7.18	27
1984	19,276.11	17,909	21,559	1,380	7.19	192
1987	1,531,318.78	1,391,175	1,674,688	147,581	7.22	20,441
1988	2,178.23	1,962	2,362	230	7.23	32
1989	5,468.40	4,883	5,878	629	7.23	87
1990	1,750.28	1,548	1,863	219	7.24	30
1991	149,612.04	130,878	157,550	20,488	7.25	2,826
1993	544,640.46	465,319	560,148	87,974	7.26	12,118
1994	233,729.64	196,964	237,104	41,034	7.27	5,644
1996	422,388.29	345,119	415,452	87,190	7.28	11,977
1997	5,998,399.32	4,812,932	5,793,779	1,344,316	7.29	184,405
1998	12,883.00	10,140	12,206	3,124	7.29	429
2001	170,103.10	124,172	149,478	52,945	7.31	7,243
2002	124,071.66	87,751	105,634	42,011	7.31	5,747
2003	36,712.74	25,019	30,118	13,570	7.32	1,854
2004	58,285.81	38,077	45,837	23,523	7.32	3,214
2005	22,060.58	13,709	16,503	9,749	7.32	1,332
2006	181,706.58	106,241	127,892	88,339	7.33	12,052
2007	404,550.09	219,828	264,628	216,787	7.33	29,575
2008	483,855.60	239,303	288,072	287,717	7.34	39,199
2009	289,313.89	126,996	152,877	191,406	7.34	26,077
2010	840,343.62	312,443	376,117	623,892	7.35	84,883
2011	405,548.75	118,793	143,002	339,601	7.35	46,204
2012	2,184,771.19	428,382	515,684	2,084,194	7.35	283,564
2013	1,278,456.21	93,138	112,119	1,409,244	7.36	191,473
	15,556,405.15	9,460,603	11,388,425	7,123,697		971,514

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
1958	1,931.94	1,976	2,299			
1960	3,587,622.10	3,654,709	4,269,270			
1961	5,022.00	5,104	5,976			
1962	2,004.08	2,032	2,385			
1964	299,269.61	302,024	356,131			
1965	16,469.29	16,578	19,598			
1966	4,141.43	4,158	4,928			
1969	945.98	941	1,126			
1970	98.01	97	117			
1972	131,159.22	129,220	156,079			
1973	502,354.96	493,199	597,802			
1974	129.42	127	154			
1975	2,505.21	2,440	2,970	11	7.08	2
1977	6,984.11	6,745	8,210	101	7.11	14
1978	1,274.14	1,225	1,491	25	7.12	4
1981	28,173.40	26,662	32,454	1,073	7.16	150
1982	507,566.56	477,562	581,302	22,702	7.17	3,166
1983	126,511.63	118,301	143,999	6,549	7.18	912
1985	34,432.49	31,767	38,668	2,307	7.20	320
1986	508,803.03	465,913	567,123	38,353	7.21	5,319
1987	399,713.17	363,132	442,015	33,644	7.22	4,660
1989	208,406.21	186,089	226,513	21,490	7.23	2,972
1990	1,325,205.78	1,171,691	1,426,216	150,778	7.24	20,826
1991	7,881.77	6,895	8,393	987	7.25	136
1992	38,507.74	33,299	40,533	5,292	7.26	729
1993	768,489.59	656,567	799,193	115,310	7.26	15,883
1995	292,461.65	242,956	295,733	52,296	7.27	7,193
1996	453,620.23	370,638	451,151	88,657	7.28	12,178
1997	94,858.51	76,112	92,646	20,236	7.29	2,776
1998	650,895.31	512,298	623,584	150,981	7.29	20,711
1999	364,088.51	280,175	341,037	92,228	7.30	12,634
2000	107,466.13	80,712	98,245	29,640	7.30	4,060
2001	421,385.44	307,604	374,425	127,024	7.31	17,377
2002	349,036.38	246,861	300,486	114,867	7.31	15,714
2003	472,170.18	321,779	391,679	170,204	7.32	23,252
2004	783,128.14	511,607	622,743	309,180	7.32	42,238
2005	102,417.05	63,643	77,468	44,408	7.32	6,067
2006	1,638,086.35	957,761	1,165,815	783,508	7.33	106,891
2007	150,068.65	81,546	99,260	79,322	7.33	10,822

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
2008	869,718.90	430,142	523,581	511,384	7.34	69,671
2009	684,062.88	300,273	365,501	448,534	7.34	61,108
2010	192,016.12	71,392	86,900	141,599	7.35	19,265
2011	1,560,912.72	457,220	556,542	1,300,945	7.35	176,999
2012	5,432,076.63	1,065,101	1,296,472	5,167,699	7.35	703,088
2013	171,035.64	12,460	15,167	188,366	7.36	25,593
	23,305,108.29	14,548,733	17,513,381	10,219,698		1,392,730
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
1958	1,885.19	1,928	2,243			
1964	5,697,677.27	5,750,115	6,780,236			
1966	1,710.18	1,717	2,035			
1970	2,053.43	2,037	2,444			
1972	131,159.23	129,220	156,079			
1973	420,245.54	412,586	500,092			
1974	85,556.11	83,667	101,812			
1975	1,825.35	1,778	2,166	6	7.08	1
1977	7,452.53	7,197	8,768	101	7.11	14
1978	1,279.61	1,230	1,498	24	7.12	3
1983	374,599.17	350,288	426,738	19,035	7.18	2,651
1985	19,866.93	18,329	22,329	1,312	7.20	182
1987	391,377.65	355,559	433,160	32,580	7.22	4,512
1988	15,374.73	13,848	16,870	1,426	7.23	197
1989	183,397.61	163,759	199,499	18,744	7.23	2,593
1990	124,634.52	110,197	134,248	14,068	7.24	1,943
1992	180,603.16	156,172	190,257	24,661	7.26	3,397
1993	834,063.56	712,591	868,114	124,421	7.26	17,138
1994	452,870.81	381,634	464,926	73,991	7.27	10,178
1995	272,133.73	226,069	275,409	48,430	7.27	6,662
1996	345,514.38	282,308	343,922	67,240	7.28	9,236
1997	564,844.50	453,214	552,128	120,037	7.29	16,466
1998	50,370.99	39,645	48,298	11,644	7.29	1,597
1999	98,673.54	75,932	92,504	24,917	7.30	3,413
2000	375,675.20	282,149	343,728	103,325	7.30	14,154

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -19						
2001	12,999.86	9,490	11,561	3,909	7.31	535
2002	819,507.87	579,609	706,109	269,105	7.31	36,813
2003	356,304.23	242,817	295,812	128,190	7.32	17,512
2004	2,576,113.59	1,682,939	2,050,241	1,015,334	7.32	138,707
2005	463,378.40	287,946	350,790	200,630	7.32	27,408
2006	616,199.11	360,281	438,912	294,364	7.33	40,159
2007	1,451,559.56	788,763	960,911	766,445	7.33	104,563
2008	279,756.26	138,361	168,558	164,352	7.34	22,391
2009	501,432.03	220,106	268,144	328,560	7.34	44,763
2010	555,894.55	206,684	251,793	409,722	7.35	55,744
2011	143,402.69	42,005	51,173	119,477	7.35	16,255
2012	6,312,260.96	1,237,685	1,507,810	6,003,780	7.35	816,841
2013	159,267.12	11,603	14,135	175,393	7.36	23,831
	24,882,921.15	15,821,458	19,045,454	10,565,222		1,439,859
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -16						
1980	7,766,933.21	3,813,511	4,590,604	4,419,039	31.42	140,644
1981	44,782.25	21,438	25,806	26,141	31.95	818
1982	19,620.03	9,154	11,019	11,740	32.46	362
1983	123,340.95	56,015	67,429	75,646	32.98	2,294
1984	30,110.65	13,309	16,021	18,907	33.48	565
1985	83,329.94	35,774	43,064	53,599	33.99	1,577
1986	78,998.92	32,940	39,652	51,986	34.48	1,508
1987	94,784.79	38,336	46,148	63,802	34.97	1,824
1988	1,648.29	645	776	1,136	35.46	32
1989	28,102.91	10,642	12,811	19,789	35.94	551
1990	10,083.10	3,688	4,440	7,257	36.41	199
1992	57,297.66	19,478	23,447	43,018	37.32	1,153
1993	334,775.44	109,329	131,607	256,732	37.77	6,797
1994	94,311.28	29,535	35,553	73,848	38.21	1,933
1996	274,170.78	78,406	94,383	223,655	39.06	5,726
1997	130,282.89	35,459	42,685	108,444	39.47	2,748
1998	41,669.23	10,753	12,944	35,392	39.88	887
1999	13,321.89	3,249	3,911	11,542	40.27	287

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -16						
2000	47,191.53	10,823	13,028	41,714	40.66	1,026
2001	45,618.20	9,804	11,802	41,115	41.03	1,002
2002	388,723.76	77,707	93,542	357,378	41.40	8,632
2004	67,424.49	11,391	13,712	64,500	42.12	1,531
2005	227,224.30	34,758	41,841	221,739	42.46	5,222
2006	82,398.44	11,268	13,564	82,018	42.80	1,916
2007	635,648.85	76,323	91,876	645,477	43.13	14,966
2008	11,192.14	1,152	1,387	11,596	43.45	267
2009	92,928,340.68	7,941,396	9,559,643	98,237,232	43.76	2,244,909
2010	1,387,337.25	93,549	112,612	1,496,699	44.07	33,962
2011	4,314,321.96	210,694	253,628	4,750,986	44.37	107,077
2012	169,166.42	5,008	6,028	190,205	44.67	4,258
2013	696,388.80	7,125	8,577	799,234	44.95	17,781
	110,228,541.03	12,812,659	15,423,541	112,441,567		2,612,454
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
1980	47,797,775.60	27,901,474	33,587,059	18,034,539	21.50	838,816
1981	107,151.44	61,634	74,193	41,530	21.65	1,918
1982	31,056.27	17,597	21,183	12,358	21.79	567
1983	28,856.28	16,094	19,374	11,791	21.93	538
1984	1,461.17	801	964	614	22.07	28
1985	24,181.60	13,035	15,691	10,425	22.20	470
1986	101,827.96	53,907	64,892	45,082	22.32	2,020
1987	7,945.23	4,125	4,966	3,615	22.45	161
1989	18,804.69	9,366	11,275	9,035	22.68	398
1990	933,819.15	454,824	547,505	461,020	22.79	20,229
1991	49,800.11	23,677	28,502	25,282	22.90	1,104
1992	466,199.06	216,070	260,099	243,396	23.00	10,582
1993	288,836.96	130,299	156,851	155,093	23.10	6,714
1994	207,934.33	91,139	109,711	114,858	23.19	4,953
1995	95,614.54	40,627	48,906	54,358	23.28	2,335
1996	629,574.34	258,670	311,380	368,560	23.37	15,771
1997	259,413.97	102,765	123,706	156,461	23.46	6,669
1999	68,109.81	24,870	29,938	43,621	23.61	1,848

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
2000	539,725.72	188,021	226,335	356,569	23.69	15,051
2001	203,007.69	67,151	80,835	138,414	23.76	5,826
2002	1,229,808.80	383,954	462,194	866,000	23.83	36,341
2003	1,403,794.80	411,499	495,352	1,020,747	23.89	42,727
2004	527,962.71	143,793	173,094	397,106	23.96	16,574
2005	895,955.86	224,587	270,352	697,280	24.02	29,029
2006	349,275.59	79,597	95,817	281,401	24.08	11,686
2007	3,218,461.52	654,519	787,893	2,688,046	24.14	111,352
2008	1,632,207.46	289,731	348,771	1,414,014	24.20	58,430
2009	131,116,915.55	19,654,950	23,660,111	117,946,158	24.26	4,861,754
2010	1,320,445.39	159,436	191,925	1,234,156	24.31	50,767
2011	9,313,766.44	833,176	1,002,955	9,055,912	24.36	371,753
2012	1,783,305.57	98,764	118,889	1,807,081	24.42	74,000
2013	4,726,988.16	90,157	108,529	4,996,619	24.47	204,194
	209,379,983.77	52,700,309	63,439,243	162,691,140		6,804,605
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -24						
1987	82,139.30	48,959	58,936	42,917	22.45	1,912
1988	252.77	148	178	135	22.57	6
1989	1,172.34	670	807	647	22.68	29
1991	38,235.98	20,872	25,125	22,287	22.90	973
1993	2,261,023.27	1,171,092	1,409,729	1,393,939	23.10	60,344
1996	3,694.45	1,743	2,098	2,483	23.37	106
1997	81,963.46	37,280	44,877	56,758	23.46	2,419
1998	5,776.45	2,526	3,041	4,122	23.54	175
1999	114,917.64	48,179	57,997	84,501	23.61	3,579
2001	122,746.72	46,618	56,118	96,088	23.76	4,044
2002	1,912.70	686	826	1,546	23.83	65
2003	28,555.13	9,611	11,569	23,839	23.89	998
2004	18,798.72	5,878	7,076	16,235	23.96	678
2005	3,872.34	1,114	1,341	3,461	24.02	144
2006	26,865.42	7,029	8,461	24,852	24.08	1,032
2007	43,858.97	10,241	12,328	42,057	24.14	1,742
2008	14,767.70	3,010	3,623	14,689	24.20	607

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -24						
2009	11,030.50	1,898	2,285	11,393	24.26	470
2010	161,971.39	22,454	27,030	173,815	24.31	7,150
2011	635,572.68	65,279	78,581	709,529	24.36	29,127
2012	159,775.63	10,160	12,230	185,891	24.42	7,612
2013	950,190.00	20,808	25,048	1,153,187	24.47	47,127
	4,769,093.56	1,536,255	1,849,303	4,064,373		170,339
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -24						
1973	11,119,342.35	8,140,564	9,799,396	3,988,588	20.34	196,096
1974	1,138,223.74	823,931	991,826	419,571	20.52	20,447
1975	172,868.21	123,679	148,882	65,475	20.69	3,165
1976	34,587.46	24,449	29,431	13,457	20.86	645
1977	154,611.55	107,914	129,904	61,814	21.03	2,939
1979	2,616.33	1,778	2,140	1,104	21.35	52
1981	47,852.01	31,603	38,043	21,294	21.65	984
1982	241,162.68	156,892	188,862	110,179	21.79	5,056
1983	3,729,882.51	2,388,517	2,875,234	1,749,820	21.93	79,791
1984	86,705.41	54,597	65,722	41,792	22.07	1,894
1985	17,848.96	11,046	13,297	8,836	22.20	398
1986	31,199.97	18,964	22,828	15,860	22.32	711
1987	61,750.96	36,806	44,306	32,265	22.45	1,437
1988	413,586.25	241,582	290,810	222,037	22.57	9,838
1989	175,450.45	100,327	120,771	96,788	22.68	4,268
1990	46,050.40	25,752	31,000	26,103	22.79	1,145
1991	1,399,673.50	764,061	919,756	815,839	22.90	35,626
1992	264,544.46	140,773	169,459	158,576	23.00	6,895
1993	6,071,917.54	3,144,938	3,785,793	3,743,384	23.10	162,051
1994	913,515.34	459,719	553,398	579,361	23.19	24,983
1995	190,685.70	93,027	111,983	124,467	23.28	5,347
1996	616,642.46	290,891	350,167	414,470	23.37	17,735
1997	1,408,839.86	640,785	771,360	975,601	23.46	41,586
1998	1,500,192.39	655,902	789,558	1,070,681	23.54	45,483
1999	786,918.41	329,911	397,138	578,641	23.61	24,508
2000	3,077,112.71	1,230,766	1,481,564	2,334,056	23.69	98,525

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -24						
2001	4,067,147.34	1,544,651	1,859,410	3,183,853	23.76	134,001
2002	1,281,986.02	459,540	553,182	1,036,481	23.83	43,495
2003	520,873.28	175,306	211,029	434,854	23.89	18,202
2004	122,211.89	38,216	46,003	105,539	23.96	4,405
2005	1,207,504.29	347,525	418,341	1,078,964	24.02	44,919
2006	1,328,779.00	347,678	418,526	1,229,160	24.08	51,045
2007	20,063,862.49	4,684,751	5,639,380	19,239,810	24.14	797,010
2008	456,089.20	92,954	111,896	453,655	24.20	18,746
2009	1,403,024.54	241,477	290,684	1,449,067	24.26	59,731
2010	453,363.71	62,851	75,658	486,513	24.31	20,013
2011	25,208,654.39	2,589,161	3,116,764	28,141,968	24.36	1,155,253
2012	3,965,461.48	252,153	303,535	4,613,637	24.42	188,929
2013	4,845,150.65	106,101	127,722	5,880,265	24.47	240,305
	98,627,889.89	30,981,538	37,294,759	85,003,824		3,567,659
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -24						
1977	38,350,034.42	26,767,220	32,221,675	15,332,368	21.03	729,071
1979	162,641.48	110,528	133,051	68,625	21.35	3,214
1980	15,661.24	10,496	12,635	6,785	21.50	316
1981	49,009.63	32,367	38,963	21,809	21.65	1,007
1983	32,276.59	20,669	24,881	15,142	21.93	690
1984	14,622.74	9,208	11,084	7,048	22.07	319
1985	160,739.70	99,479	119,750	79,567	22.20	3,584
1986	30,951.96	18,813	22,647	15,734	22.32	705
1987	230,157.20	137,184	165,138	120,256	22.45	5,357
1988	15,264.97	8,916	10,733	8,196	22.57	363
1989	79,620.71	45,529	54,807	43,923	22.68	1,937
1990	180,766.92	101,088	121,687	102,464	22.79	4,496
1991	1,881,167.40	1,026,901	1,236,156	1,096,491	22.90	47,882
1992	782,752.81	416,529	501,407	469,207	23.00	20,400
1993	436,458.57	226,063	272,129	269,080	23.10	11,648
1994	743,089.02	373,953	450,155	471,276	23.19	20,322
1995	849,735.23	414,546	499,020	554,652	23.28	23,825
1996	407,840.08	192,392	231,596	274,125	23.37	11,730

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -24						
1997	985,622.35	448,293	539,643	682,528	23.46	29,093
1998	158,951.11	69,495	83,656	113,443	23.54	4,819
1999	1,242,148.96	520,763	626,881	913,384	23.61	38,686
2000	158,961.83	63,581	76,537	120,576	23.69	5,090
2001	721,657.75	274,076	329,925	564,930	23.76	23,777
2002	534,622.40	191,640	230,691	432,241	23.83	18,139
2003	324,065.30	109,068	131,293	270,548	23.89	11,325
2004	558,263.50	174,571	210,144	482,103	23.96	20,121
2005	447,948.95	128,921	155,192	400,265	24.02	16,664
2006	2,273,441.32	594,851	716,066	2,103,001	24.08	87,334
2007	389,740.37	91,001	109,545	373,733	24.14	15,482
2008	314,630.79	64,124	77,191	312,951	24.20	12,932
2009	1,051,126.70	180,912	217,777	1,085,620	24.26	44,749
2010	1,142,509.40	158,388	190,663	1,226,048	24.31	50,434
2011	859,946.60	88,324	106,322	960,012	24.36	39,409
2012	335,979.08	21,364	25,717	390,897	24.42	16,007
2013	12,956,809.25	283,733	341,550	15,724,893	24.47	642,619
	68,879,216.33	33,474,986	40,296,307	45,113,921		1,963,546
	625,719,627.76	186,920,616	225,010,112	499,783,424		20,854,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.33

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. +25						
2006	11,431,415.78	2,345,727	2,825,979	5,747,583	18.16	316,497
	11,431,415.78	2,345,727	2,825,979	5,747,583		316,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.2	2.77

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -20						
2007	410.13	64	77	415	35.05	12
	410.13	64	77	415		12
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1973	7,227,841.89	5,248,890	6,318,476	2,571,770	20.34	126,439
1974	762,231.77	547,311	658,839	278,706	20.52	13,582
1975	99,721.04	70,771	85,192	37,465	20.69	1,811
1976	782,320.77	548,552	660,332	301,922	20.86	14,474
1977	1,048,987.92	726,259	874,251	416,004	21.03	19,781
1978	669.56	458	551	272	21.19	13
1979	49,401.22	33,301	40,087	20,677	21.35	968
1980	151,023.14	100,402	120,861	64,897	21.50	3,018
1981	167,134.08	109,489	131,800	73,775	21.65	3,408
1982	18,624.14	12,019	14,468	8,440	21.79	387
1983	306,416.98	194,639	234,301	142,592	21.93	6,502
1984	27,389.09	17,107	20,593	13,096	22.07	593
1985	6,814.99	4,184	5,037	3,346	22.20	151
1986	4,951.14	2,985	3,593	2,497	22.32	112
1987	11,267.90	6,662	8,020	5,840	22.45	260
1988	910,826.92	527,737	635,276	485,041	22.57	21,491
1989	139,364.27	79,049	95,157	76,261	22.68	3,362
1990	7,392.75	4,101	4,937	4,156	22.79	182
1991	186,436.01	100,952	121,523	107,793	22.90	4,707
1992	143,046.34	75,506	90,892	85,055	23.00	3,698
1993	438,444.26	225,260	271,162	268,124	23.10	11,607
1994	404,547.72	201,943	243,094	254,500	23.19	10,975
1995	2,112,659.75	1,022,356	1,230,685	1,367,886	23.28	58,758
1996	87,838.97	41,102	49,478	58,564	23.37	2,506
1997	75,870.82	34,230	41,205	52,116	23.46	2,221
1998	143,685.81	62,314	75,012	101,722	23.54	4,321

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1999	50,397.68	20,959	25,230	36,759	23.61	1,557
2000	744,293.99	295,298	355,472	560,010	23.69	23,639
2001	914,883.79	344,659	414,891	710,416	23.76	29,900
2002	489,975.00	174,220	209,721	392,948	23.83	16,490
2003	158,252.82	52,832	63,598	131,053	23.89	5,486
2004	124,468.41	38,608	46,475	106,621	23.96	4,450
2005	157,557.23	44,980	54,146	139,650	24.02	5,814
2006	28,269.11	7,337	8,832	25,939	24.08	1,077
2007	146,547.20	33,942	40,858	139,395	24.14	5,774
2008	247,605.28	50,057	60,257	244,297	24.20	10,095
	18,377,159.76	11,060,471	13,314,304	9,289,603		419,609
	18,377,569.89	11,060,535	13,314,381	9,290,018		419,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 2.28

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -20						
2001	121,371,376.21	32,602,779	108,453,297	37,192,354	33.98	1,094,537
2003	1,057.08	247	822	447	34.36	13
2004	21,376.47	4,601	15,305	10,347	34.54	300
	121,393,809.76	32,607,627	108,469,424	37,203,148		1,094,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.0	0.90

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
IATAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -15						
2010	331,365,113.01	22,151,592	164,458,601	216,611,279	44.07	4,915,164
2011	673,100.05	32,588	241,941	532,124	44.37	11,993
2012	491,794.94	14,433	107,154	458,410	44.67	10,262
2013	209,215.76	2,122	15,754	224,844	44.95	5,002
	332,739,223.76	22,200,735	164,823,450	217,826,657		4,942,421
	332,739,223.76	22,200,735	164,823,450	217,826,657		4,942,421

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 1.49

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -19						
2009	16,961.39	1,951	2,295	17,889	36.92	485
2010	119,470.56	10,906	12,830	129,340	37.07	3,489
2011	140,052.73	9,343	10,991	155,671	37.21	4,184
2012	134,416.87	5,499	6,469	153,487	37.35	4,109
2013	6,140.41	85	100	7,207	37.48	192
	417,041.96	27,784	32,686	463,594		12,459
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -18						
1951	29,009.99	23,995	28,229	6,003	17.91	335
1953	843.41	683	804	192	18.74	10
1955	713.13	566	666	176	19.57	9
1969	7,377,483.83	4,905,684	5,771,237	2,934,194	25.53	114,931
1970	115,449.07	75,636	88,981	47,249	25.94	1,821
1971	6,320.90	4,078	4,798	2,661	26.36	101
1972	8,264.79	5,250	6,176	3,576	26.76	134
1973	6,427.90	4,018	4,727	2,858	27.16	105
1976	4,741.69	2,818	3,315	2,280	28.34	80
1977	4,342.23	2,534	2,981	2,143	28.72	75
1978	4,055.76	2,325	2,735	2,051	29.09	71
1980	14,738.44	8,129	9,563	7,828	29.82	263
1982	8,247.19	4,366	5,136	4,595	30.52	151
1983	250,861.99	130,008	152,946	143,071	30.85	4,638
1984	67,357.43	34,134	40,157	39,325	31.18	1,261
1986	5,917.89	2,860	3,365	3,618	31.82	114
1988	13,323.79	6,116	7,195	8,527	32.42	263
1989	1,926,960.79	860,616	1,012,462	1,261,352	32.71	38,562
1990	162,758.98	70,607	83,065	108,991	32.99	3,304
1992	174,836.06	71,279	83,855	122,451	33.53	3,652
1993	15,333.55	6,042	7,108	10,986	33.79	325
1994	115,893.61	44,060	51,834	84,921	34.04	2,495
1995	43,269.09	15,834	18,628	32,430	34.28	946
1996	50,415.26	17,720	20,846	38,644	34.51	1,120
1998	49,038.18	15,738	18,515	39,350	34.96	1,126
1999	52,862.46	16,133	18,979	43,398	35.17	1,234

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -18						
2001	27,626,899.79	7,511,632	8,836,975	23,762,766	35.57	668,056
2002	10,657.96	2,714	3,193	9,384	35.76	262
2003	84,378.31	19,975	23,499	76,067	35.94	2,116
2004	281,855.87	61,473	72,319	260,271	36.12	7,206
2005	56,226.01	11,187	13,161	53,186	36.29	1,466
2006	716,489.57	128,087	150,687	694,771	36.46	19,056
2007	285,328.87	45,072	53,024	283,664	36.62	7,746
2008	868,205.45	118,512	139,422	885,060	36.77	24,070
2009	318,632.93	36,339	42,751	333,236	36.92	9,026
2010	486,621.84	44,048	51,820	522,394	37.07	14,092
2011	448,074.90	29,641	34,871	493,858	37.21	13,272
2012	997,227.46	40,456	47,594	1,129,134	37.35	30,231
2013	125,939.41	1,724	2,028	146,580	37.48	3,911
	42,816,005.78	14,382,089	16,919,648	33,603,239		977,636
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	8,440,701.53	2,606,974	3,066,946	5,795,791	28.34	204,509
2001	27,754.86	8,110	9,541	19,602	28.45	689
2009	100,099.24	12,822	15,084	90,020	29.15	3,088
2011	238,297.52	17,998	21,174	229,039	29.29	7,820
2012	464,767.36	21,755	25,593	462,412	29.36	15,750
2013	245,913.15	3,974	4,675	253,534	29.43	8,615
	9,517,533.66	2,671,633	3,143,013	6,850,397		240,471
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1951	444.30	460	524			
1973	159.57	157	185	4	7.13	1
1978	8,209.23	7,886	9,279	408	7.19	57
1987	820.01	744	875	92	7.28	13

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1998	0.01		0			
2009	11,553.97	5,055	5,948	7,686	7.40	1,039
2010	3,036.97	1,128	1,327	2,256	7.40	305
2011	17,024.50	4,981	5,861	14,228	7.40	1,923
2012	450,606.41	87,520	102,975	428,740	7.41	57,860
	491,854.97	107,931	126,974	453,415		61,198
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1960	2,082,616.92	2,120,812	2,457,488			
1962	6,588.18	6,678	7,774			
1963	1,332.92	1,348	1,573			
1965	285.51	287	337			
1966	1,429.40	1,434	1,687			
1971	3,390.08	3,350	3,977	24	7.10	3
1975	11,839.88	11,523	13,678	293	7.16	41
1977	13,701.10	13,223	15,696	471	7.18	66
1986	4,784.10	4,378	5,197	448	7.27	62
1989	5,412.89	4,827	5,730	657	7.30	90
1991	230,362.74	201,340	238,998	32,830	7.31	4,491
1992	88,271.82	76,252	90,514	13,647	7.32	1,864
1993	79,618.45	67,949	80,658	13,292	7.32	1,816
1994	29,085.06	24,486	29,066	5,255	7.33	717
1996	50,102.89	40,896	48,545	10,576	7.34	1,441
1999	24,991.81	19,209	22,802	6,689	7.36	909
2000	172,268.40	129,174	153,335	49,942	7.36	6,786
2001	69,040.82	50,369	59,790	21,678	7.36	2,945
2002	12,886.56	9,099	10,801	4,405	7.37	598
2003	2,821,865.39	1,921,861	2,281,323	1,048,478	7.37	142,263
2004	15,060.79	9,818	11,654	6,117	7.38	829
2005	374,325.21	232,208	275,640	166,064	7.38	22,502
2006	46,502.28	27,117	32,189	22,684	7.39	3,070
2007	6,624.95	3,591	4,263	3,555	7.39	481
2008	11,088.37	5,483	6,509	6,576	7.39	890
2009	102,224.25	44,722	53,087	67,538	7.40	9,127

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
2010	290,571.34	107,940	128,129	214,745	7.40	29,020
2011	1,841,179.52	538,738	639,503	1,533,089	7.40	207,174
2012	5,002.86	972	1,154	4,750	7.41	641
	8,402,454.49	5,679,084	6,681,095	3,233,801		437,826
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1964	2,729,746.59	2,753,558	3,221,101			
1965	106,095.18	106,746	125,192			
1973	115.51	113	133	3	7.13	
1977	1,147.66	1,108	1,308	46	7.18	6
1980	8,453.73	8,037	9,486	489	7.22	68
1984	4,798.42	4,453	5,256	406	7.26	56
1986	4,784.09	4,378	5,168	478	7.27	66
1989	5,300.19	4,727	5,580	675	7.30	92
1992	15,079.58	13,026	15,375	2,419	7.32	330
1993	50,371.71	42,989	50,742	8,696	7.32	1,188
1994	15,303.02	12,883	15,206	2,851	7.33	389
1997	35,639.85	28,563	33,714	8,341	7.35	1,135
1998	830.46	653	771	209	7.35	28
1999	51,670.76	39,714	46,876	14,095	7.36	1,915
2000	28,105.66	21,075	24,876	8,289	7.36	1,126
2001	16,280.56	11,877	14,019	5,192	7.36	705
2002	2,435,313.56	1,719,518	2,029,635	844,035	7.37	114,523
2003	591,847.53	403,084	475,781	222,599	7.37	30,203
2004	155,840.21	101,593	119,915	63,976	7.38	8,669
2005	117,416.64	72,838	85,974	52,577	7.38	7,124
2006	2,610,337.30	1,522,172	1,796,698	1,283,500	7.39	173,681
2007	934,032.42	506,332	597,650	504,509	7.39	68,269
2010	117,104.93	43,502	51,348	86,836	7.40	11,735
2011	210,144.25	61,489	72,579	175,392	7.40	23,702
2012	763,318.54	148,258	174,997	725,719	7.41	97,938
2013	28,817.30	2,109	2,489	31,515	7.41	4,253
	11,037,895.65	7,634,795	8,981,870	4,042,847		547,201

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -12						
2009	3,207,339.55	273,260	321,474	3,270,747	46.40	70,490
2012	3,349.46	99	116	3,635	47.31	77
	3,210,689.01	273,359	321,590	3,274,382		70,567
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -7						
1980	17,834,872.07	10,534,371	12,393,044	6,690,269	22.26	300,551
1981	6,197.72	3,609	4,246	2,386	22.40	107
1983	15,357.45	8,668	10,197	6,235	22.69	275
1986	138,137.90	74,032	87,094	60,713	23.07	2,632
1988	19,720.05	10,161	11,954	9,147	23.31	392
1989	22,572.13	11,387	13,396	10,756	23.42	459
1990	276,840.02	136,607	160,710	135,509	23.52	5,761
1992	817,467.67	383,972	451,720	422,971	23.72	17,832
1993	46,032.43	21,038	24,750	24,505	23.82	1,029
1994	12,309.37	5,466	6,430	6,741	23.91	282
1996	24,090.75	10,031	11,801	13,976	24.08	580
1997	23,726.86	9,530	11,211	14,176	24.16	587
1998	4,569.02	1,764	2,075	2,814	24.24	116
1999	2,347.05	868	1,021	1,490	24.31	61
2000	236,642.43	83,569	98,314	154,894	24.38	6,353
2001	47,926.20	16,061	18,895	32,386	24.45	1,325
2002	2,102.63	665	782	1,467	24.52	60
2003	90,836.91	26,949	31,704	65,492	24.58	2,664
2004	32,200.37	8,873	10,439	24,016	24.65	974
2005	538,669.14	136,843	160,987	415,389	24.70	16,817
2006	79,169.22	18,252	21,472	63,239	24.76	2,554
2007	1,213,091.91	249,633	293,678	1,004,330	24.82	40,465
2008	623,777.45	112,097	131,875	535,567	24.87	21,535
2009	6,977,168.19	1,059,140	1,246,014	6,219,556	24.92	249,581
2010	65,053.39	7,951	9,354	60,253	24.97	2,413

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -7						
2011	451,889.35	40,708	47,890	435,631	25.02	17,411
2012	236,650.92	13,210	15,541	237,676	25.07	9,480
2013	2,228,475.70	43,803	51,532	2,332,937	25.11	92,909
	32,067,894.30	13,029,258	15,328,126	18,984,521		795,205
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1993	27,758.36	14,583	17,156	16,986	23.82	713
1998	2,773.03	1,230	1,447	1,964	24.24	81
2009	2,723.84	475	559	2,792	24.92	112
2011	599.59	62	73	665	25.02	27
2013	5,985.67	135	159	7,204	25.11	287
	39,840.49	16,485	19,394	29,610		1,220
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1973	5,754,301.24	4,265,855	5,018,518	2,059,273	21.08	97,688
1974	19,460.25	14,267	16,784	7,152	21.26	336
1975	20,124.74	14,581	17,154	7,600	21.44	354
1976	20,993.01	15,030	17,682	8,140	21.61	377
1979	9,178.04	6,321	7,436	3,853	22.10	174
1981	36,252.61	24,268	28,550	16,041	22.40	716
1983	1,742,502.41	1,130,558	1,330,032	813,246	22.69	35,842
1984	10,716.65	6,841	8,048	5,133	22.82	225
1985	2,938.06	1,843	2,168	1,446	22.95	63
1986	307,848.79	189,656	223,119	155,535	23.07	6,742
1989	182,851.36	106,032	124,740	100,167	23.42	4,277
1990	26,464.56	15,012	17,661	14,891	23.52	633
1993	303,953.51	159,688	187,863	186,000	23.82	7,809
1994	279,978.75	142,905	168,119	176,255	23.91	7,372

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1995	7,357.91	3,640	4,282	4,768	24.00	199
1996	33,342.97	15,959	18,775	22,237	24.08	923
1997	43,729.58	20,191	23,753	30,034	24.16	1,243
1998	616,719.25	273,660	321,944	436,620	24.24	18,012
1999	15,854.81	6,744	7,934	11,568	24.31	476
2000	79,443.42	32,250	37,940	59,775	24.38	2,452
2001	193,538.04	74,558	87,713	150,339	24.45	6,149
2002	68,688.22	24,974	29,380	55,106	24.52	2,247
2003	22,594.99	7,706	9,066	18,726	24.58	762
2004	9,801.61	3,105	3,653	8,403	24.65	341
2005	7,874,754.97	2,299,638	2,705,383	6,980,565	24.70	282,614
2006	54,630.48	14,478	17,032	50,163	24.76	2,026
2007	81,813.29	19,353	22,768	77,863	24.82	3,137
2008	4,678.52	966	1,136	4,618	24.87	186
2009	27,789.10	4,849	5,705	28,476	24.92	1,143
2011	53,796.47	5,571	6,554	59,616	25.02	2,383
2012	149,252.15	9,577	11,267	172,313	25.07	6,873
2013	30,456.72	688	809	36,652	25.11	1,460
	18,085,806.48	8,910,764	10,482,969	11,762,573		495,234
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -22						
1977	7,071,284.19	4,959,298	5,834,311	2,792,656	21.78	128,221
1979	3,483.37	2,380	2,800	1,450	22.10	66
1983	2,116.53	1,362	1,602	980	22.69	43
1984	1,975.69	1,251	1,472	939	22.82	41
1985	92,741.07	57,707	67,889	45,255	22.95	1,972
1986	150,323.62	91,857	108,064	75,331	23.07	3,265
1987	147.95	89	105	76	23.19	3
1989	41,623.57	23,941	28,165	22,616	23.42	966
1991	2,147,565.99	1,179,223	1,387,284	1,232,747	23.63	52,169
1996	5,187.84	2,463	2,898	3,432	24.08	143
1997	73,502.19	33,662	39,601	50,071	24.16	2,072
1998	1,594.46	702	826	1,119	24.24	46
1999	8,351.41	3,523	4,145	6,044	24.31	249

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -22						
2000	95,252.22	38,353	45,120	71,088	24.38	2,916
2001	916,334.66	350,135	411,912	706,016	24.45	28,876
2002	154,212.45	55,614	65,426	122,713	24.52	5,005
2003	127,191.48	43,025	50,616	104,557	24.58	4,254
2005	4,600.61	1,333	1,568	4,045	24.70	164
2006	1,396,513.01	367,089	431,858	1,271,888	24.76	51,369
2007	10,089.39	2,367	2,785	9,524	24.82	384
2008	19,831.75	4,064	4,781	19,414	24.87	781
2009	20,662.40	3,576	4,207	21,001	24.92	843
2010	43,958.83	6,126	7,207	46,423	24.97	1,859
2011	850.42	87	102	935	25.02	37
2012	13,898.90	885	1,041	15,916	25.07	635
2013	270,422.88	6,061	7,130	322,786	25.11	12,855
	12,673,716.88	7,236,173	8,512,915	6,949,020		299,234
	138,760,733.67	59,969,355	70,550,280	89,647,399		3,938,251

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 2.84

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
IATAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -12						
2010	122,024,080.13	8,195,918	23,997,809	112,669,160	46.71	2,412,099
2011	65,120.38	3,176	9,299	63,635	47.01	1,354
2012	239,435.44	7,064	20,684	247,484	47.31	5,231
2013	53,108.44	532	1,558	57,924	47.59	1,217
	122,381,744.39	8,206,690	24,029,350	113,038,204		2,419,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.7 1.98

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -18						
1951	5,776.16	4,751	4,256	2,560	16.66	154
1952	3,166.97	2,579	2,310	1,427	17.03	84
1968	3,368.79	2,306	2,066	1,909	22.76	84
1969	390.23	264	236	224	23.10	10
1979	12,295.39	7,211	6,460	8,049	26.41	305
1999	3,524.91	1,180	1,057	3,102	32.67	95
2000	4,619.11	1,468	1,315	4,135	32.97	125
2001	5,420.43	1,624	1,455	4,941	33.28	148
2002	202,029.82	56,829	50,909	187,487	33.58	5,583
2003	20,169.29	5,279	4,729	19,071	33.89	563
2005	3,794.53	838	751	3,727	34.50	108
2006	6,671.10	1,328	1,190	6,682	34.80	192
2010	245,452.31	24,992	22,388	267,245	36.00	7,423
2011	156,478.64	11,629	10,418	174,227	36.30	4,800
2012	45,277.95	2,077	1,861	51,567	36.60	1,409
2013	77,545.08	1,199	1,074	90,429	36.91	2,450
	795,980.71	125,554	112,474	826,783		23,533
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -18						
1968	5,007.90	3,428	3,071	2,838	22.76	125
1969	388,218.41	262,495	235,148	222,950	23.10	9,652
1970	17,541.02	11,712	10,492	10,207	23.44	435
1983	34,714.45	18,964	16,988	23,975	27.69	866
1986	43,280.75	22,227	19,911	31,160	28.64	1,088
1988	23,133.22	11,348	10,166	17,131	29.26	585
1992	27,368.20	12,042	10,787	21,507	30.51	705
1993	71,519.92	30,498	27,321	57,073	30.82	1,852
1994	1,934.70	798	715	1,568	31.13	50
2000	8,497.98	2,700	2,419	7,609	32.97	231
2001	837,882.28	251,110	224,949	763,752	33.28	22,949
2002	120,789.85	33,977	30,437	112,095	33.58	3,338
2003	695.24	182	163	657	33.89	19
2004	179,869.56	43,485	38,955	173,291	34.19	5,068
2005	296,293.80	65,412	58,597	291,029	34.50	8,436

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -18						
2006	3,430,352.01	682,705	611,579	3,436,236	34.80	98,742
2007	83,007.51	14,624	13,100	84,848	35.10	2,417
2008	120,329.56	18,338	16,428	125,561	35.40	3,547
2009	30,509.54	3,894	3,488	32,513	35.70	911
2010	58,521.52	5,959	5,338	63,717	36.00	1,770
2011	110,262.25	8,194	7,340	122,769	36.30	3,382
2012	763,226.21	35,007	31,360	869,247	36.60	23,750
2013	172,283.12	2,663	2,386	200,909	36.91	5,443
	6,825,239.00	1,541,762	1,381,138	6,672,644		195,361
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -6						
1955	223,891.21	162,688	145,739	91,586	17.13	5,347
1968	19,175.28	12,453	11,156	9,170	20.42	449
2000	6,324,460.68	2,103,089	1,883,985	4,819,943	27.04	178,252
2002	130,947.30	38,893	34,841	103,963	27.41	3,793
2003	257,290.95	71,463	64,018	208,711	27.60	7,562
2004	158,350.12	40,831	36,577	131,274	27.78	4,725
2006	7,560.58	1,621	1,452	6,562	28.15	233
2007	6,220.87	1,189	1,065	5,529	28.33	195
2008	120,387.47	19,966	17,886	109,725	28.52	3,847
2009	67,879.38	9,489	8,500	63,452	28.70	2,211
2011	71,311.45	5,877	5,265	70,325	29.06	2,420
2013	1,463,889.08	25,417	22,769	1,528,953	29.42	51,970
	8,851,364.37	2,492,976	2,233,253	7,149,193		261,004
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1921	288.19	310	278	62	4.81	13
1958	25,981.08	26,455	23,699	6,959	6.67	1,043
1960	664.48	674	604	180	6.72	27

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1964	784.53	789	707	219	6.80	32
1967	1,492.68	1,491	1,336	426	6.85	62
1970	548.36	543	486	161	6.91	23
1981	374.04	355	318	123	7.08	17
1985	61,584.13	56,975	51,039	21,630	7.14	3,029
1986	23,070.29	21,195	18,987	8,236	7.15	1,152
1987	138,408.82	126,211	113,062	50,260	7.16	7,020
1989	112,541.35	100,875	90,366	42,433	7.19	5,902
1993	51,038.50	43,827	39,261	20,964	7.24	2,896
1994	21,306.92	18,058	16,177	8,965	7.25	1,237
1995	74,486.95	62,226	55,743	32,151	7.26	4,429
1997	468,889.83	378,683	339,231	214,059	7.29	29,363
1998	48,658.68	38,545	34,529	22,888	7.30	3,135
1999	50,102.52	38,831	34,786	24,335	7.31	3,329
2000	87,772.52	66,389	59,472	44,099	7.32	6,024
2001	358,358.04	263,448	236,002	186,861	7.34	25,458
2002	16,303.83	11,616	10,406	8,833	7.35	1,202
2003	47,110.67	32,357	28,986	26,605	7.36	3,615
2005	87,104.43	54,560	48,876	53,907	7.38	7,304
2008	17,574.90	8,780	7,865	12,873	7.41	1,737
2009	199.48	88	79	157	7.42	21
2010	8,984.32	3,382	3,030	7,572	7.43	1,019
2012	157,712.24	31,190	27,941	158,160	7.45	21,230
2013	123,456.20	9,150	8,197	137,482	7.46	18,429
	1,984,797.98	1,397,003	1,251,461	1,090,601		148,748
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1958	395.08	402	360	106	6.67	16
1960	462,925.77	469,553	420,634	125,618	6.72	18,693
1965	4,782.00	4,799	4,299	1,344	6.82	197
1967	1,316.92	1,315	1,178	376	6.85	55
1972	11,818.55	11,634	10,422	3,524	6.94	508
1975	8,268.75	8,053	7,214	2,543	6.99	364
1977	10,457.74	10,104	9,051	3,289	7.02	469

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1980	2,997.18	2,856	2,558	978	7.06	139
1986	11,528.22	10,591	9,488	4,116	7.15	576
1990	8,063.95	7,161	6,415	3,101	7.20	431
1991	25,793.63	22,674	20,312	10,125	7.21	1,404
1992	154,925.03	134,644	120,617	62,195	7.23	8,602
1993	1,021,791.70	877,422	786,010	419,704	7.24	57,970
1995	45,600.53	38,094	34,125	19,683	7.26	2,711
1996	17,596.45	14,463	12,956	7,808	7.28	1,073
1998	37,237.25	29,498	26,425	17,515	7.30	2,399
1999	91,634.86	71,020	63,621	44,508	7.31	6,089
2000	325,010.95	245,832	220,221	163,292	7.32	22,308
2001	6,381.22	4,691	4,202	3,328	7.34	453
2002	7,032.25	5,010	4,488	3,810	7.35	518
2003	67,915.17	46,646	41,786	38,354	7.36	5,211
2004	22,477.09	14,797	13,255	13,268	7.37	1,800
2005	27,063.77	16,952	15,186	16,749	7.38	2,270
2006	67,340.28	39,704	35,568	43,894	7.39	5,940
2007	1,695.29	929	832	1,168	7.40	158
2008	8,996.58	4,494	4,026	6,590	7.41	889
2009	88,713.96	39,300	35,206	69,477	7.42	9,363
2010	66,701.29	25,105	22,490	56,218	7.43	7,566
2011	173,769.60	51,418	46,061	158,987	7.44	21,369
2012	15,640.37	3,093	2,771	15,685	7.45	2,105
	2,795,871.43	2,212,254	1,981,777	1,317,351		181,646
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1964	620,215.41	623,876	558,879	172,975	6.80	25,438
1966	643.45	644	577	182	6.83	27
1972	11,602.96	11,422	10,232	3,459	6.94	498
1975	168.73	164	147	52	6.99	7
1977	6,169.48	5,961	5,340	1,940	7.02	276
1979	60.43	58	52	19	7.05	3
1980	2,997.19	2,857	2,559	977	7.06	138
1985	8,881.32	8,217	7,361	3,119	7.14	437

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1986	1,440.60	1,323	1,185	515	7.15	72
1987	12,318.94	11,233	10,063	4,474	7.16	625
1989	230,300.50	206,428	184,922	86,833	7.19	12,077
1990	71,490.74	63,487	56,873	27,486	7.20	3,818
1991	25,793.62	22,674	20,312	10,125	7.21	1,404
1992	19,270.01	16,747	15,002	7,736	7.23	1,070
1993	1,001,161.91	859,707	770,141	411,230	7.24	56,800
1996	31,581.42	25,957	23,253	14,013	7.28	1,925
1997	24,589.26	19,859	17,790	11,225	7.29	1,540
1998	97,685.95	77,383	69,321	45,948	7.30	6,294
1999	189,493.27	146,864	131,563	92,039	7.31	12,591
2000	245,009.70	185,320	166,013	123,098	7.32	16,817
2001	10,527.67	7,739	6,933	5,490	7.34	748
2002	85,785.81	61,118	54,751	46,477	7.35	6,323
2003	7,881.52	5,413	4,849	4,451	7.36	605
2004	2,010.27	1,323	1,185	1,187	7.37	161
2005	857,892.87	537,366	481,382	530,931	7.38	71,942
2007	67,973.84	37,230	33,351	46,858	7.40	6,332
2009	123,838.82	54,860	49,145	96,985	7.42	13,071
2010	87,079.21	32,775	29,360	73,393	7.43	9,878
2012	63,671.48	12,592	11,280	63,852	7.45	8,571
2013	22,503.82	1,668	1,494	25,060	7.46	3,359
	3,930,040.20	3,042,265	2,725,316	1,912,131		262,847
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -13						
1979	45,502.23	24,064	21,557	29,861	29.02	1,029
1990	25,129.65	10,155	9,097	19,299	34.22	564
1993	32,884.55	12,018	10,766	26,394	35.67	740
1999	752.91	211	189	662	38.59	17
2000	8,045.53	2,126	1,905	7,187	39.08	184
2004	40,588.51	8,004	7,170	38,695	41.06	942
2006	2,745.86	441	395	2,708	42.06	64
2009	11,968,186.87	1,215,136	1,088,541	12,435,510	43.56	285,480
2010	189,092.42	15,179	13,598	200,077	44.07	4,540

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -13						
2011	1,570,802.09	91,768	82,207	1,692,799	44.57	37,981
2012	347.97	12	11	382	45.08	8
2013	174,014.65	2,134	1,912	194,725	45.59	4,271
	14,058,093.24	1,381,248	1,237,347	14,648,298		335,820
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
1979	826,683.44	511,326	458,055	434,763	20.45	21,260
1980	7,379,225.43	4,508,940	4,039,190	3,930,373	20.60	190,795
1982	19,662.34	11,697	10,478	10,757	20.91	514
1986	15,842.94	8,856	7,933	9,177	21.52	426
1990	127,558.91	65,993	59,118	78,646	22.11	3,557
1992	25,953.08	12,812	11,477	16,552	22.40	739
1993	59,666.49	28,709	25,718	38,722	22.54	1,718
1994	542,500.94	253,941	227,485	358,416	22.68	15,803
1995	6,486.63	2,946	2,639	4,366	22.83	191
1996	8,542.32	3,756	3,365	5,861	22.97	255
1997	104,516.67	44,375	39,752	73,126	23.11	3,164
1999	14,227.02	5,579	4,998	10,367	23.38	443
2000	2,029,119.59	760,104	680,915	1,510,534	23.52	64,223
2001	58,205.41	20,717	18,559	44,303	23.66	1,872
2002	4,372,437.01	1,471,589	1,318,276	3,403,956	23.79	143,083
2003	254,460.30	80,307	71,940	202,877	23.93	8,478
2004	62.10	18	16	51	24.06	2
2005	97,583.70	26,437	23,683	81,708	24.19	3,378
2006	18,042.28	4,440	3,977	15,508	24.33	637
2007	169,445.82	37,292	33,407	149,595	24.46	6,116
2008	201,088.48	38,629	34,605	182,571	24.59	7,425
2009	6,562,043.09	1,066,736	955,602	6,131,405	24.72	248,034
2010	145,248.94	18,978	17,001	139,868	24.85	5,628
2011	2,856,400.86	276,562	247,749	2,837,164	24.98	113,577
2012	138,026.31	8,354	7,484	141,585	25.10	5,641
2013	852,636.90	17,892	16,028	904,820	25.23	35,863
	26,885,667.00	9,286,985	8,319,450	20,717,070		882,822

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -22						
1973	4,511.28	3,364	3,014	2,490	19.47	128
1977	12,535.74	8,966	8,032	7,262	20.13	361
1982	27,897.63	18,747	16,794	17,241	20.91	825
1988	18,894.19	11,502	10,304	12,747	21.82	584
1990	19,235.27	11,241	10,070	13,397	22.11	606
1991	6,863.20	3,921	3,513	4,861	22.26	218
1993	226,704.77	123,219	110,382	166,198	22.54	7,373
1994	11,875.93	6,280	5,626	8,863	22.68	391
1998	5,419.47	2,501	2,240	4,371	23.25	188
1999	393,026.81	174,113	155,974	323,519	23.38	13,837
2001	62,145.97	24,987	22,384	53,434	23.66	2,258
2002	11,470.95	4,361	3,907	10,088	23.79	424
2003	10,831.88	3,862	3,460	9,755	23.93	408
2004	1,925.75	640	573	1,776	24.06	74
2007	169.55	42	38	169	24.46	7
2008	1,101.43	239	214	1,130	24.59	46
2011	10,389.24	1,136	1,018	11,657	24.98	467
2013	43,254.09	1,025	918	51,852	25.23	2,055
	868,253.15	400,146	358,458	700,811		30,250
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -22						
1973	3,023,009.07	2,254,223	2,019,374	1,668,697	19.47	85,706
1974	89,192.42	65,849	58,989	49,826	19.64	2,537
1975	17,851.32	13,050	11,690	10,088	19.80	509
1976	15,087.28	10,913	9,776	8,630	19.96	432
1978	295.21	209	187	173	20.29	9
1979	295.21	206	185	176	20.45	9
1980	3,633.66	2,508	2,247	2,186	20.60	106
1983	65,927.79	43,662	39,113	41,319	21.07	1,961
1985	3,947.17	2,535	2,271	2,545	21.37	119
1986	51,974.00	32,820	29,401	34,008	21.52	1,580
1988	14,339.03	8,729	7,820	9,674	21.82	443

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -22						
1989	147,568.69	88,091	78,914	101,120	21.96	4,605
1990	38,995.79	22,790	20,416	27,159	22.11	1,228
1991	7,191.23	4,108	3,680	5,093	22.26	229
1993	796,645.15	432,994	387,884	584,023	22.54	25,911
1994	149,114.83	78,848	70,633	111,287	22.68	4,907
1995	23,704.70	12,162	10,895	18,025	22.83	790
1996	286,530.08	142,298	127,473	222,094	22.97	9,669
1998	1,834,184.65	846,613	758,411	1,479,294	23.25	63,626
1999	13,248.86	5,869	5,258	10,906	23.38	466
2001	74,782.96	30,067	26,935	64,301	23.66	2,718
2002	55,165.57	20,973	18,788	48,514	23.79	2,039
2003	268,522.30	95,730	85,757	241,841	23.93	10,106
2004	58,607.33	19,465	17,437	54,064	24.06	2,247
2005	67,803.07	20,750	18,588	64,132	24.19	2,651
2006	19,309.07	5,368	4,809	18,748	24.33	771
2007	1,310,725.19	325,861	291,912	1,307,173	24.46	53,441
2008	2,011,006.08	436,391	390,927	2,062,500	24.59	83,876
2009	70,968.40	13,032	11,674	74,907	24.72	3,030
2010	26,645.48	3,933	3,523	28,984	24.85	1,166
2011	119,893.20	13,113	11,747	134,523	24.98	5,385
2012	135,715.82	9,279	8,312	157,261	25.10	6,265
2013	5,184.48	123	110	6,215	25.23	246
	10,807,065.09	5,062,562	4,535,135	8,649,484		378,783
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1977	3,957,583.04	2,853,666	2,556,366	2,311,461	20.13	114,827
1980	12,186.99	8,481	7,597	7,393	20.60	359
1986	5,790.47	3,686	3,302	3,820	21.52	178
1988	14,375.52	8,823	7,904	9,778	21.82	448
1990	9,739.69	5,739	5,141	6,839	22.11	309
1991	531,483.34	306,093	274,204	379,521	22.26	17,049
1992	184,555.12	103,763	92,953	134,050	22.40	5,984
1994	12,386.54	6,603	5,915	9,320	22.68	411
1995	12,611.63	6,524	5,844	9,668	22.83	423

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -23						
1997	2,097,177.52	1,014,064	908,417	1,671,111	23.11	72,311
1998	6,685.12	3,111	2,787	5,436	23.25	234
1999	100,377.23	44,832	40,161	83,303	23.38	3,563
2001	21,958.62	8,901	7,974	19,035	23.66	805
2002	34,538.11	13,239	11,860	30,622	23.79	1,287
2003	7,721.45	2,775	2,486	7,011	23.93	293
2004	182,078.35	60,968	54,616	169,340	24.06	7,038
2005	72,066.93	22,236	19,919	68,723	24.19	2,841
2006	94,821.87	26,576	23,807	92,824	24.33	3,815
2007	212,440.21	53,248	47,701	213,601	24.46	8,733
2008	45,610.29	9,979	8,939	47,161	24.59	1,918
2009	429,861.66	79,584	71,293	457,437	24.72	18,505
2010	1,985,951.40	295,520	264,732	2,177,988	24.85	87,645
2011	68,825.21	7,589	6,798	77,857	24.98	3,117
2013	4,362,186.20	104,251	93,390	5,272,099	25.23	208,962
	14,463,012.51	5,050,251	4,524,107	13,265,398		561,055
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
2003	10,717.18	2,017	1,807	9,982	45.59	219
2009	14,420.66	1,229	1,101	14,762	50.74	291
	25,137.84	3,246	2,908	24,744		510
	92,290,522.52	31,996,252	28,662,824	76,974,508		3,262,379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 3.53

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -17						
2001	21,540,607.18	6,400,934	19,143,135	6,059,375	33.28	182,073
2002	3,234.44	902	2,698	1,087	33.58	32
	21,543,841.62	6,401,836	19,145,833	6,060,462		182,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.3	0.85

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -13						
2010	30,351,052.99	2,436,437	7,907,427	26,389,263	44.07	598,803
2011	6,433.04	376	1,220	6,049	44.57	136
2012	3,154.93	113	367	3,198	45.08	71
2013	23,256.63	285	925	25,355	45.59	556
	30,383,897.59	2,437,211	7,909,939	26,423,865		599,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.1	1.97

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
1999	1,652.00	525	619	1,231	32.67	38
2000	93,566.95	28,219	33,291	71,504	32.97	2,169
2001	168,505.83	47,933	56,549	132,177	33.28	3,972
2002	183,768.84	49,064	57,883	147,938	33.58	4,406
2003	202,656.40	50,345	59,395	167,580	33.89	4,945
2004	96,521.01	22,148	26,129	81,974	34.19	2,398
2005	19,408.75	4,067	4,798	16,940	34.50	491
2006	199,710.29	37,725	44,506	179,169	34.80	5,149
2007	73,938.03	12,364	14,586	68,224	35.10	1,944
2008	149,906.61	21,684	25,582	142,314	35.40	4,020
2009	95,381.99	11,556	13,633	93,195	35.70	2,611
2010	115,784.52	11,190	13,201	116,477	36.00	3,235
2011	172,194.91	12,146	14,329	178,529	36.30	4,918
2012	229,110.14	9,974	11,767	244,836	36.60	6,690
2013	142,649.58	2,093	2,469	157,298	36.91	4,262
	1,944,755.85	321,033	378,740	1,799,387		51,248
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -9						
1970	2,163.66	1,334	1,574	785	23.44	33
1971	5,726.81	3,486	4,113	2,130	23.78	90
1973	12,286.87	7,282	8,591	4,802	24.45	196
1974	52.20	31	37	20	24.78	1
1975	21,135.77	12,179	14,368	8,670	25.11	345
1976	21,170.12	12,024	14,185	8,890	25.43	350
1977	37,310.01	20,868	24,619	16,049	25.76	623
1978	67,991.48	37,449	44,181	29,930	26.08	1,148
1979	27,210.61	14,742	17,392	12,268	26.41	465
1980	38,959.78	20,758	24,489	17,977	26.73	673
1981	26,646.68	13,953	16,461	12,584	27.05	465
1982	33,451.26	17,200	20,292	16,170	27.37	591
1983	44,895.23	22,655	26,727	22,208	27.69	802
1984	53,938.90	26,697	31,496	27,297	28.00	975
1985	96,584.42	46,828	55,246	50,031	28.32	1,767
1986	57,325.65	27,195	32,083	30,402	28.64	1,062

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -9						
1987	106,488.23	49,400	58,280	57,792	28.95	1,996
1988	103,738.39	47,009	55,459	57,616	29.26	1,969
1989	213,530.41	94,335	111,292	121,456	29.58	4,106
1990	67,161.87	28,912	34,109	39,097	29.89	1,308
1991	196,807.83	82,387	97,196	117,324	30.20	3,885
1992	236,067.78	95,945	113,192	144,122	30.51	4,724
1993	176,613.55	69,569	82,074	110,434	30.82	3,583
1994	398,134.48	151,697	178,965	255,001	31.13	8,191
1995	148,482.01	54,586	64,398	97,447	31.44	3,099
1996	224,900.83	79,541	93,839	151,303	31.75	4,765
1997	134,841.88	45,782	54,012	92,966	32.05	2,901
1998	36,331.89	11,797	13,918	25,684	32.36	794
1999	90,794.08	28,078	33,125	65,840	32.67	2,015
2000	84,318.98	24,749	29,198	62,710	32.97	1,902
2001	30,985.38	8,578	10,120	23,654	33.28	711
2002	39,220.44	10,191	12,023	30,727	33.58	915
2003	37,996.14	9,186	10,837	30,579	33.89	902
2004	7,920.06	1,769	2,087	6,546	34.19	191
2005	9,052.13	1,846	2,178	7,689	34.50	223
2006	151,376.92	27,829	32,831	132,169	34.80	3,798
2007	8,306.76	1,352	1,595	7,459	35.10	213
2008	43,437.48	6,115	7,214	40,133	35.40	1,134
2009	4,044.96	477	563	3,846	35.70	108
2012	5,420.62	230	271	5,637	36.60	154
2013	38,739.53	553	652	41,574	36.91	1,126
	3,141,562.08	1,216,594	1,435,283	1,989,020		64,299
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -2						
2000	95,250.29	30,479	35,958	61,197	27.04	2,263
2001	387.92	118	139	256	27.22	9
2003	1,856.39	496	585	1,308	27.60	47
2013	1,140.45	19	22	1,141	29.42	39
	98,635.05	31,112	36,705	63,903		2,358

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
1958	3,271.04	3,331	3,860			
1960	1,602.95	1,626	1,891			
1962	917.44	927	1,083			
1963	521.32	526	615			
1965	5,916.59	5,938	6,982			
1966	595.01	596	702			
1967	956.47	955	1,127	2	6.85	
1969	5,140.12	5,106	6,024	41	6.89	6
1970	2,835.02	2,808	3,313	32	6.91	5
1971	5,215.34	5,151	6,077	77	6.92	11
1972	1,339.74	1,319	1,556	25	6.94	4
1973	3,936.78	3,862	4,556	89	6.96	13
1974	855.78	837	988	22	6.97	3
1975	32,112.16	31,276	36,900	992	6.99	142
1976	6,339.73	6,152	7,258	223	7.00	32
1977	19,828.28	19,158	22,603	794	7.02	113
1978	31,503.88	30,312	35,763	1,412	7.03	201
1979	3,119.61	2,987	3,524	157	7.05	22
1980	7,214.86	6,876	8,112	401	7.06	57
1981	24,880.77	23,587	27,829	1,531	7.08	216
1983	16,832.34	15,776	18,613	1,249	7.11	176
1984	13,566.18	12,637	14,909	1,099	7.12	154
1985	13,080.13	12,101	14,277	1,157	7.14	162
1986	16,822.73	15,455	18,234	1,617	7.15	226
1987	19,602.96	17,875	21,089	2,042	7.16	285
1988	42,699.61	38,609	45,552	4,834	7.18	673
1989	425,452.78	381,350	449,927	52,107	7.19	7,247
1990	21,561.57	19,148	22,591	2,851	7.20	396
1991	63,382.38	55,716	65,735	9,056	7.21	1,256
1992	119,699.09	104,030	122,737	18,508	7.23	2,560
1993	47,241.09	40,566	47,861	7,884	7.24	1,089
1994	87,451.59	74,116	87,444	15,749	7.25	2,172
1995	57,723.53	48,222	56,894	11,220	7.26	1,545
1996	78,196.56	64,271	75,829	16,443	7.28	2,259
1997	49,621.77	40,075	47,282	11,272	7.29	1,546
1998	73,357.08	58,110	68,560	18,002	7.30	2,466
1999	65,399.42	50,687	59,802	17,369	7.31	2,376
2000	17,390.21	13,154	15,519	5,001	7.32	683

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -18						
2001	89,899.25	66,090	77,975	28,106	7.34	3,829
2002	139,494.65	99,383	117,255	47,349	7.35	6,442
2003	71,418.20	49,052	57,873	26,401	7.36	3,587
2004	46,853.61	30,844	36,391	18,897	7.37	2,564
2005	246,017.94	154,101	181,812	108,489	7.38	14,700
2006	177,576.35	104,699	123,527	86,013	7.39	11,639
2007	40,193.26	22,014	25,973	21,455	7.40	2,899
2008	126,962.20	63,424	74,829	74,986	7.41	10,120
2009	101,366.42	44,905	52,980	66,632	7.42	8,980
2010	148,322.84	55,826	65,865	109,156	7.43	14,691
2011	43,872.80	12,982	15,317	36,453	7.44	4,900
2012	78,223.00	15,470	18,252	74,051	7.45	9,940
2013	141,774.74	10,508	12,398	154,897	7.46	20,764
	2,839,159.17	1,944,526	2,294,065	1,056,143		143,151
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -15						
1960	20,668.44	20,431	23,769			
1991	2,737.55	2,345	3,101	47	7.21	7
	23,405.99	22,776	26,870	47		7
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -15						
1964	28,290.63	27,734	32,534			
1985	3,322.25	2,995	3,692	129	7.14	18
1993	606.95	508	626	72	7.24	10
	32,219.83	31,237	36,852	201		28

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -4						
1978	1,131.46	562	663	514	28.55	18
1980	147,556.19	70,376	83,026	70,432	29.49	2,388
1981	6,001.79	2,805	3,309	2,933	29.95	98
1982	3,783.92	1,731	2,042	1,893	30.42	62
1983	18,802.44	8,412	9,924	9,630	30.89	312
1984	2,595.49	1,134	1,338	1,361	31.37	43
1985	3,863.26	1,648	1,944	2,074	31.84	65
1986	7,486.37	3,115	3,675	4,111	32.31	127
1987	11,834.50	4,797	5,659	6,649	32.79	203
1988	3,540.36	1,396	1,647	2,035	33.27	61
1989	8,829.56	3,385	3,993	5,189	33.74	154
1990	24,372.58	9,065	10,694	14,653	34.22	428
1991	10,349.24	3,730	4,400	6,363	34.70	183
1992	24,531.73	8,549	10,086	15,427	35.18	439
1993	33,196.20	11,165	13,172	21,352	35.67	599
1994	57,455.59	18,617	21,963	37,790	36.15	1,045
1995	3,145.72	980	1,156	2,115	36.63	58
1996	74,931.30	22,364	26,384	51,545	37.12	1,389
1997	19,402.95	5,531	6,525	13,654	37.61	363
1998	791.58	215	254	570	38.10	15
1999	8,533.30	2,197	2,592	6,283	38.59	163
2000	94,160.22	22,903	27,020	70,907	39.08	1,814
2001	11,819.04	2,700	3,185	9,106	39.57	230
2002	56,889.10	12,126	14,306	44,859	40.07	1,120
2003	57,948.21	11,457	13,516	46,750	40.56	1,153
2004	49,354.80	8,957	10,567	40,762	41.06	993
2005	25,030.39	4,131	4,874	21,158	41.56	509
2006	69,806.96	10,321	12,176	60,423	42.06	1,437
2007	13,149.30	1,712	2,020	11,656	42.56	274
2008	69,526.41	7,791	9,191	63,116	43.06	1,466
2009	689,528.95	64,432	76,014	641,096	43.56	14,718
2010	295,404.89	21,825	25,748	281,473	44.07	6,387
2011	153,847.14	8,272	9,759	150,242	44.57	3,371
2012	56,259.34	1,848	2,180	56,330	45.08	1,250
2013	146,676.43	1,655	1,952	150,591	45.59	3,303
	2,261,536.71	361,904	426,958	1,925,040		46,238

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -4						
1980	806,191.37	474,364	559,633	278,806	20.60	13,534
1994	5,625.84	2,536	2,992	2,859	22.68	126
1995	192,901.35	84,372	99,538	101,079	22.83	4,427
2001	1,828.98	627	740	1,162	23.66	49
2003	47,204.66	14,346	16,925	32,168	23.93	1,344
2005	3,243.99	846	998	2,376	24.19	98
2007	16,507.01	3,498	4,127	13,041	24.46	533
2008	139,452.67	25,797	30,434	114,597	24.59	4,660
2009	1,944,390.14	304,376	359,089	1,663,077	24.72	67,277
2010	56,725.61	7,137	8,420	50,575	24.85	2,035
2011	7,915.62	738	871	7,362	24.98	295
2012	18,947.55	1,104	1,302	18,403	25.10	733
2013	46,505.35	940	1,109	47,257	25.23	1,873
	3,287,440.14	920,681	1,086,178	2,332,760		96,984
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1975	148.65	107	126	52	19.80	3
1977	8,537.47	6,006	7,086	3,159	20.13	157
1978	1,923.12	1,337	1,577	730	20.29	36
1979	3,187.48	2,191	2,585	1,240	20.45	61
1980	5,483.32	3,723	4,392	2,188	20.60	106
1981	7,836.47	5,250	6,194	3,210	20.76	155
1982	10,805.12	7,142	8,426	4,540	20.91	217
1983	26,528.26	17,281	20,387	11,447	21.07	543
1984	7,107.06	4,561	5,381	3,148	21.22	148
1985	20,060.00	12,671	14,949	9,123	21.37	427
1986	12,319.04	7,652	9,027	5,755	21.52	267
1987	8,132.24	4,962	5,854	3,905	21.67	180
1988	57,070.95	34,172	40,315	28,171	21.82	1,291
1989	16,240.56	9,536	11,250	8,239	21.96	375
1990	23,237.07	13,358	15,759	12,125	22.11	548
1991	12,462.58	7,002	8,261	6,694	22.26	301
1992	55,867.32	30,644	36,152	30,888	22.40	1,379
1993	103,820.47	55,504	65,481	59,103	22.54	2,622

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1994	10,846.02	5,641	6,655	6,360	22.68	280
1995	30,499.90	15,392	18,159	18,441	22.83	808
1996	154,512.70	75,477	89,044	96,371	22.97	4,196
1997	26,590.90	12,544	14,799	17,110	23.11	740
1998	17,563.82	7,974	9,407	11,669	23.25	502
1999	64,333.72	28,033	33,072	44,128	23.38	1,887
2000	91,295.15	37,999	44,830	64,725	23.52	2,752
2001	130,841.61	51,744	61,045	95,965	23.66	4,056
2002	67,572.83	25,269	29,811	51,276	23.79	2,155
2003	81,764.58	28,672	33,826	64,292	23.93	2,687
2004	100,320.93	32,772	38,663	81,722	24.06	3,397
2005	38,001.28	11,439	13,495	32,106	24.19	1,327
2006	86,235.34	23,580	27,819	75,664	24.33	3,110
2007	77,196.41	18,877	22,270	70,365	24.46	2,877
2008	62,827.86	13,410	15,821	59,573	24.59	2,423
2009	39,913.65	7,209	8,505	39,392	24.72	1,594
2010	70,165.07	10,186	12,017	72,181	24.85	2,905
2011	1,254,355.86	134,944	159,201	1,346,026	24.98	53,884
2012	119,141.33	8,012	9,452	133,517	25.10	5,319
2013	784.08	18	21	920	25.23	36
	2,905,530.22	772,291	911,114	2,575,522		105,751
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -19						
1973	197,537.68	143,679	169,506	65,564	19.47	3,367
1975	8,840.84	6,304	7,437	3,083	19.80	156
1976	9,596.02	6,770	7,987	3,432	19.96	172
1977	24,898.42	17,369	20,491	9,138	20.13	454
1978	10,335.80	7,128	8,409	3,890	20.29	192
1979	18,307.24	12,477	14,720	7,066	20.45	346
1980	7,304.83	4,918	5,802	2,891	20.60	140
1981	7,922.85	5,264	6,210	3,218	20.76	155
1982	1,150.46	754	890	480	20.91	23
1984	20,933.97	13,321	15,716	9,196	21.22	433
1985	18,163.10	11,377	13,422	8,192	21.37	383

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -19						
1986	18,486.18	11,386	13,433	8,566	21.52	398
1987	12,241.05	7,407	8,738	5,828	21.67	269
1988	27,338.37	16,233	19,151	13,382	21.82	613
1989	4,382.76	2,552	3,011	2,205	21.96	100
1990	24,013.50	13,689	16,150	12,426	22.11	562
1991	17,258.89	9,617	11,346	9,192	22.26	413
1992	41,008.25	22,306	26,316	22,484	22.40	1,004
1993	886.82	470	554	501	22.54	22
1994	3,444.53	1,777	2,096	2,003	22.68	88
1995	1,255.66	628	741	753	22.83	33
1996	15,210.91	7,368	8,692	9,409	22.97	410
1997	7,730.92	3,617	4,267	4,933	23.11	213
1999	67,886.84	29,335	34,608	46,177	23.38	1,975
2000	31,000.98	12,796	15,096	21,795	23.52	927
2003	17,460.05	6,072	7,163	13,614	23.93	569
2007	997,705.46	241,942	285,432	901,837	24.46	36,870
2008	23,176.10	4,906	5,788	21,792	24.59	886
2009	43,159.87	7,731	9,121	42,240	24.72	1,709
2013	12,358.17	286	337	14,369	25.23	570
	1,690,996.52	629,479	742,631	1,269,655		53,452
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -16						
1977	322,775.76	219,496	258,952	115,468	20.13	5,736
1979	4,822.64	3,204	3,780	1,814	20.45	89
1982	8,982.60	5,739	6,771	3,649	20.91	175
1983	19,133.88	12,049	14,215	7,980	21.07	379
1984	3,795.65	2,354	2,777	1,626	21.22	77
1985	1,133.70	692	816	499	21.37	23
1986	3,232.58	1,941	2,290	1,460	21.52	68
1987	5,246.42	3,095	3,651	2,435	21.67	112
1988	238,541.50	138,069	162,888	113,820	21.82	5,216
1989	9,720.32	5,517	6,509	4,767	21.96	217
1990	10,161.60	5,647	6,662	5,125	22.11	232
1991	5,549.69	3,014	3,556	2,882	22.26	129

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -16						
1992	4,109.84	2,179	2,571	2,197	22.40	98
1994	808.16	406	479	458	22.68	20
1996	28,493.59	13,455	15,874	17,179	22.97	748
1997	23,408.42	10,675	12,594	14,560	23.11	630
1999	7,426.75	3,128	3,690	4,925	23.38	211
2000	13,344.59	5,369	6,334	9,146	23.52	389
2001	2,054.33	785	926	1,457	23.66	62
2003	1,404.87	476	562	1,068	23.93	45
2006	16,562.72	4,378	5,165	14,048	24.33	577
2009	12,152.80	2,122	2,503	11,594	24.72	469
2011	71,957.27	7,483	8,828	74,642	24.98	2,988
	814,819.68	451,273	532,392	412,799		18,690
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1988	3,797.69	1,389	1,639	2,159	34.88	62
1989	1,899.33	673	794	1,105	35.51	31
1991	22,862.72	7,561	8,920	13,943	36.81	379
1993	9,764.42	2,991	3,529	6,236	38.15	163
1995	20,275.80	5,699	6,723	13,552	39.54	343
1997	42,214.04	10,768	12,704	29,510	40.97	720
1998	688,536.09	166,378	196,285	492,251	41.71	11,802
1999	256,491.24	58,480	68,992	187,499	42.46	4,416
2000	157,669.56	33,770	39,840	117,829	43.22	2,726
2001	240,598.49	48,120	56,770	183,829	44.00	4,178
2002	150,713.48	27,978	33,007	117,706	44.79	2,628
2003	88,269.41	15,102	17,817	70,453	45.59	1,545
2004	122,721.14	19,167	22,612	100,109	46.41	2,157
2005	22,242.60	3,134	3,697	18,545	47.25	392
2006	71,907.48	9,021	10,643	61,265	48.10	1,274
2007	279,640.84	30,710	36,230	243,411	48.96	4,972
2008	295,279.35	27,703	32,683	262,597	49.84	5,269
2009	245,511.23	19,015	22,433	223,078	50.74	4,396
2010	197,967.59	12,058	14,225	183,742	51.65	3,557

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
2011	473,280.34	20,824	24,567	448,713	52.58	8,534
2012	132,949.52	3,554	4,193	128,757	53.53	2,405
2013	821,457.28	7,319	8,635	812,823	54.51	14,911
	4,346,049.64	531,414	626,939	3,719,111		76,860
	23,386,110.88	7,234,320	8,534,727	17,143,588		659,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.82

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -10						
2001	1,260,554.04	352,171	1,116,069	270,540	33.28	8,129
	1,260,554.04	352,171	1,116,069	270,540		8,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 0.64

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -4						
2010	1,906,852.99	140,881	791,447	1,191,680	44.07	27,041
2011	136,488.02	7,339	41,229	100,718	44.57	2,260
2012	13,346.29	438	2,461	11,420	45.08	253
2013	10,054.99	113	635	9,822	45.59	215
	2,066,742.29	148,771	835,772	1,313,640		29,769

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 1.44

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -1						
1985	221,509,896.03	106,674,315	142,980,494	80,744,501	29.22	2,763,330
1986	117,197.47	55,411	74,270	44,100	29.28	1,506
1987	2,555,689.52	1,184,508	1,587,651	993,596	29.35	33,853
1988	389,745.22	176,966	237,196	156,447	29.41	5,320
1989	161,834.88	71,893	96,361	67,092	29.47	2,277
1990	538,672.36	233,782	313,349	230,710	29.53	7,813
1991	791,792.72	335,263	449,368	350,342	29.59	11,840
1992	245,696.87	101,321	135,805	112,349	29.65	3,789
1993	553,499.40	221,937	297,472	261,562	29.71	8,804
1994	3,211,811.88	1,249,465	1,674,715	1,569,215	29.77	52,711
1995	1,063,917.40	400,724	537,109	537,448	29.83	18,017
1996	1,584,576.44	576,648	772,908	827,514	29.88	27,695
1997	168,110.07	58,894	78,938	90,853	29.94	3,035
1998	182,650.91	61,411	82,312	102,165	30.00	3,406
1999	158,532.03	50,951	68,292	91,825	30.06	3,055
2000	8,359.88	2,558	3,429	5,015	30.12	167
2001	599,280.58	173,877	233,055	372,218	30.17	12,337
2002	992,441.32	271,150	363,435	638,931	30.23	21,136
2003	613,299.63	156,617	209,921	409,512	30.29	13,520
2004	782,937.92	185,522	248,664	542,104	30.34	17,868
2005	677,209.71	147,111	197,180	486,802	30.40	16,013
2006	69,667.42	13,712	18,379	51,985	30.45	1,707
2007	122,258.48	21,410	28,697	94,784	30.51	3,107
2008	750,641.68	114,177	153,037	605,111	30.57	19,794
2009	763,994.28	97,913	131,237	640,397	30.62	20,914
2010	141,513.07	14,486	19,416	123,512	30.68	4,026
2011	1,011,898.91	76,324	102,301	919,717	30.73	29,929
2012	457,013.55	21,307	28,559	433,025	30.79	14,064
2013	452,196.95	7,285	9,764	446,954	30.84	14,493
	240,676,336.58	112,756,938	151,133,314	91,949,786		3,135,526

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 1.30

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -2						
1985	274,866,469.77	136,197,930	185,141,258	95,222,541	26.24	3,628,908
1986	2,544,416.98	1,235,443	1,679,405	915,900	26.45	34,628
1987	1,376,865.17	654,381	889,536	514,867	26.66	19,312
1988	1,208,050.73	561,408	763,152	469,059	26.86	17,463
1989	673,932.54	305,905	415,833	271,578	27.05	10,040
1990	1,247,259.32	552,035	750,411	521,793	27.24	19,155
1991	2,799,036.64	1,206,930	1,640,646	1,214,372	27.42	44,288
1992	962,174.58	403,255	548,166	433,252	27.60	15,698
1993	3,226,870.06	1,313,272	1,785,202	1,506,205	27.76	54,258
1994	2,721,327.93	1,073,218	1,458,884	1,316,871	27.92	47,166
1995	897,604.52	342,079	465,007	450,550	28.08	16,045
1996	1,890,664.70	694,831	944,522	983,956	28.23	34,855
1997	1,044,639.10	369,324	502,042	563,490	28.37	19,862
1998	155,810.51	52,789	71,759	87,168	28.51	3,057
1999	422,660.10	136,784	185,938	245,175	28.64	8,561
2000	4,285,933.60	1,318,927	1,792,889	2,578,763	28.77	89,634
2001	500,871.59	145,915	198,350	312,539	28.89	10,818
2002	2,036,396.31	557,770	758,207	1,318,917	29.01	45,464
2003	3,132,199.46	802,002	1,090,205	2,104,638	29.12	72,275
2004	1,822,503.17	432,039	587,294	1,271,659	29.23	43,505
2005	1,250,277.34	271,610	369,214	906,069	29.34	30,882
2006	3,644,769.22	715,799	973,025	2,744,640	29.44	93,228
2007	6,226,995.54	1,088,907	1,480,211	4,871,325	29.53	164,962
2008	8,907,442.07	1,349,755	1,834,795	7,250,795	29.63	244,711
2009	2,029,114.17	259,023	352,104	1,717,592	29.71	57,812
2010	1,475,966.21	150,503	204,587	1,300,899	29.80	43,654
2011	3,787,095.94	283,880	385,894	3,476,944	29.88	116,364
2012	1,071,516.68	49,795	67,689	1,025,258	29.96	34,221
2013	15,763,128.87	247,607	336,586	15,741,806	30.04	524,028
	351,971,992.82	152,773,116	207,672,810	151,338,623		5,544,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 1.58

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -1						
1985	69,090,052.43	37,283,963	44,338,455	25,442,498	21.79	1,167,623
1986	23,195.07	12,263	14,583	8,844	22.15	399
1987	101,732.70	52,621	62,577	40,173	22.52	1,784
1988	21,253.31	10,740	12,772	8,694	22.89	380
1989	38,409.02	18,944	22,528	16,265	23.25	700
1990	108,838.19	52,328	62,229	47,698	23.61	2,020
1991	245,755.67	114,962	136,714	111,499	23.97	4,652
1992	74,849.67	34,021	40,458	35,140	24.32	1,445
1993	78,516.29	34,615	41,164	38,137	24.67	1,546
1994	670,983.56	286,190	340,340	337,353	25.02	13,483
1995	6,247.20	2,573	3,060	3,250	25.36	128
1996	1,531,135.21	607,104	721,974	824,473	25.70	32,081
1998	13,568.59	4,944	5,879	7,825	26.35	297
1999	88,779.60	30,838	36,673	52,995	26.67	1,987
2000	395,906.82	130,560	155,263	244,603	26.98	9,066
2001	243,296.59	75,763	90,098	155,631	27.28	5,705
2002	17,040.49	4,980	5,922	11,289	27.58	409
2003	8,164.47	2,226	2,647	5,599	27.86	201
2005	50,594.77	11,654	13,859	37,242	28.40	1,311
2006	83,481.35	17,340	20,621	63,695	28.66	2,222
2007	15,242.92	2,809	3,340	12,055	28.90	417
2008	234,538.72	37,449	44,535	192,349	29.13	6,603
2009	1,678,886.21	224,490	266,966	1,428,709	29.36	48,662
2010	20,875.02	2,232	2,654	18,429	29.56	623
2011	34,757,252.91	2,720,624	3,235,393	31,869,433	29.76	1,070,881
2012	48,796.10	2,350	2,795	46,489	29.95	1,552
2013	9,089,371.61	149,914	178,279	9,001,986	30.12	298,871
	118,736,764.49	41,928,497	49,861,780	70,062,352		2,675,048

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 2.25

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	64,443,803.87	34,432,324	36,097,371	28,346,433	21.79	1,300,892
1986	115,395.58	60,404	63,325	52,071	22.15	2,351
1987	573,820.20	293,871	308,082	265,738	22.52	11,800
1988	107,920.85	53,996	56,607	51,314	22.89	2,242
1989	35,028.42	17,106	17,933	17,095	23.25	735
1990	231,175.07	110,046	115,368	115,808	23.61	4,905
1991	1,363,879.46	631,694	662,241	701,639	23.97	29,272
1992	85,799.03	38,611	40,478	45,321	24.32	1,864
1993	214,736.59	93,733	98,266	116,471	24.67	4,721
1994	684,515.10	289,071	303,050	381,465	25.02	15,246
1995	239,522.14	97,665	102,388	137,134	25.36	5,407
1996	463,039.13	181,780	190,570	272,469	25.70	10,602
1997	342,963.22	129,287	135,539	207,424	26.03	7,969
1998	98,986.09	35,709	37,436	61,550	26.35	2,336
1999	276,674.96	95,151	99,752	176,923	26.67	6,634
2000	317,045.07	103,518	108,524	208,521	26.98	7,729
2001	153,712.33	47,393	49,685	104,028	27.28	3,813
2002	538,039.03	155,687	163,216	374,823	27.58	13,590
2003	15,268.18	4,121	4,320	10,948	27.86	393
2004	539,300.44	134,394	140,893	398,408	28.14	14,158
2005	739,402.85	168,621	176,775	562,628	28.40	19,811
2006	1,782,932.91	366,660	384,391	1,398,542	28.66	48,798
2007	25,694.98	4,688	4,915	20,780	28.90	719
2008	637,358.49	100,760	105,632	531,726	29.13	18,254
2009	50,142.24	6,638	6,959	43,183	29.36	1,471
2010	12,200.50	1,292	1,354	10,846	29.56	367
2011	1,046,830.17	81,129	85,052	961,778	29.76	32,318
2012	59,437.30	2,835	2,972	56,465	29.95	1,885
2013	1,835,538.79	29,974	31,423	1,804,115	30.12	59,898
	77,030,162.99	37,768,158	39,594,516	37,435,647		1,630,180

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 2.12

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	17,549,503.37	8,100,149	7,860,200	9,689,303	20.59	470,583
1986	185,860.97	83,816	81,333	104,528	20.88	5,006
1987	936,651.43	412,220	400,009	536,643	21.17	25,349
1988	541,178.90	232,204	225,325	315,853	21.45	14,725
1989	1,403,367.42	586,622	569,245	834,123	21.72	38,403
1990	969,659.54	394,147	382,471	587,188	21.99	26,703
1991	756,774.21	298,714	289,865	466,909	22.25	20,985
1992	534,823.15	204,778	198,712	336,111	22.50	14,938
1993	1,101,552.80	408,324	396,228	705,324	22.75	31,003
1994	2,012,942.34	721,559	700,184	1,312,758	22.98	57,126
1995	1,229,599.78	424,999	412,409	817,190	23.21	35,209
1996	1,303,138.20	433,515	420,673	882,465	23.43	37,664
1997	93,610.56	29,865	28,980	64,630	23.65	2,733
1998	653,708.04	199,557	193,646	460,062	23.85	19,290
1999	1,635,993.56	476,041	461,939	1,174,054	24.05	48,817
2000	621,984.84	171,792	166,703	455,282	24.24	18,782
2001	687,796.52	179,597	174,277	513,520	24.42	21,029
2002	1,116,022.73	273,615	265,510	850,513	24.60	34,574
2003	381,285.77	87,158	84,576	296,710	24.77	11,979
2004	2,794,163.31	591,161	573,649	2,220,514	24.93	89,070
2005	434,376.27	84,056	81,566	352,810	25.09	14,062
2006	252,514.90	44,162	42,854	209,661	25.24	8,307
2007	954,557.59	148,615	144,213	810,345	25.38	31,928
2008	652,985.05	88,101	85,491	567,494	25.52	22,237
2009	242,257.33	27,467	26,653	215,604	25.65	8,406
2010	3,557,211.27	322,461	312,909	3,244,302	25.78	125,846
2011	2,171,875.94	144,017	139,751	2,032,125	25.91	78,430
2012	1,083,706.76	44,324	43,011	1,040,696	26.03	39,981
2013	15,355,655.37	220,047	213,529	15,142,127	26.14	579,270
	61,214,757.92	15,433,083	14,975,912	46,238,846		1,932,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.16

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -9						
1983	41,871.98	24,616	21,765	23,876	24.18	987
1986	15,135.80	8,453	7,474	9,024	24.49	368
1987	509.78	279	247	309	24.58	13
1988	35,347.77	18,995	16,795	21,734	24.67	881
1989	15,477.75	8,143	7,200	9,671	24.76	391
1990	33,216.76	17,091	15,111	21,095	24.84	849
1991	59,374.63	29,833	26,378	38,341	24.92	1,539
1992	160,443.04	78,582	69,480	105,403	25.00	4,216
1995	58,633.73	26,327	23,278	40,633	25.21	1,612
1996	28,972.55	12,584	11,126	20,454	25.27	809
1997	43,128.91	18,073	15,980	31,031	25.33	1,225
1999	1,040.37	401	355	779	25.45	31
2001	15,743.90	5,503	4,866	12,295	25.55	481
2002	23,177.79	7,646	6,760	18,503	25.60	723
2004	11,516.66	3,313	2,929	9,624	25.69	375
2006	11,062.14	2,659	2,351	9,707	25.77	377
2010	14,312.56	1,814	1,604	13,997	25.92	540
2011	61,365.48	5,749	5,083	61,805	25.95	2,382
2012	208,945.16	12,196	10,783	216,967	25.98	8,351
	839,276.76	282,257	249,564	665,248		26,150
WEST GARDNER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -2						
2003	1,089,879.14	261,389	231,113	880,563	32.79	26,855
2006	9,569.05	1,752	1,549	8,211	33.04	249
2009	616,912.70	72,949	64,500	564,751	33.25	16,985
2010	177,206.08	16,692	14,759	165,992	33.32	4,982
2011	14,393.43	996	881	13,801	33.38	413
2012	6,821.83	291	257	6,701	33.44	200
2013	3,206.94	47	42	3,230	33.49	96
	1,917,989.17	354,116	313,100	1,643,249		49,780

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -3						
2003	814,523.33	197,264	174,415	664,544	32.79	20,267
2004	3,585.76	803	710	2,983	32.88	91
2006	12,272.63	2,270	2,007	10,634	33.04	322
2009	29,186.15	3,485	3,081	26,980	33.25	811
2011	9,299.58	650	575	9,004	33.38	270
	868,867.45	204,472	180,788	714,145		21,761
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -3						
2001	84,238.35	24,764	21,896	64,870	30.02	2,161
	84,238.35	24,764	21,896	64,870		2,161
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -3						
2000	375,893.81	116,775	103,249	283,922	29.94	9,483
2006	8,957.15	1,778	1,572	7,654	30.36	252
	384,850.96	118,553	104,821	291,575		9,735
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -3						
2000	46,352.81	14,400	12,732	35,011	29.94	1,169
	46,352.81	14,400	12,732	35,011		1,169
	4,141,575.50	998,562	882,901	3,414,098		110,756

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 2.67

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -23						
2006	1,877,349.94	719,228	630,352	1,678,789	16.27	103,183
2010	115,783.52	24,793	21,729	120,684	16.32	7,395
	1,993,133.46	744,021	652,081	1,799,473		110,578
SPEARVILLE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -23						
2010	556,207.30	119,101	104,384	579,751	16.32	35,524
	556,207.30	119,101	104,384	579,751		35,524
	2,549,340.76	863,122	756,465	2,379,224		146,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.3	5.73

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1972	93,962.04	70,997	99,891	3,468	15.42	225
1975	123,152.64	88,914	125,099	10,369	16.77	618
1976	75,437.37	53,602	75,416	7,565	17.21	440
1977	86,144.46	60,230	84,742	10,017	17.64	568
1981	3,236.95	2,111	2,970	591	19.28	31
1982	0.05		0			
1986	2,246.84	1,328	1,868	603	21.05	29
1992	110,239.55	56,238	79,125	42,138	22.72	1,855
1998	68,038.98	28,239	39,731	35,112	23.93	1,467
2009	570,463.96	91,880	129,272	498,238	25.30	19,693
	1,132,922.84	453,539	638,115	608,100		24,926
WEST GARDNER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -4						
2003	1,626,152.09	412,246	580,018	1,111,181	30.62	36,289
2006	88,532.85	17,035	23,968	68,106	31.32	2,175
2010	35,134.87	3,455	4,861	31,679	32.08	988
2011	26,083.58	1,879	2,644	24,483	32.24	759
	1,775,903.39	434,615	611,490	1,235,450		40,211
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2003	1,087,848.88	278,433	391,746	750,495	30.62	24,510
2010	9,551.54	948	1,334	8,695	32.08	271
	1,097,400.42	279,381	393,080	759,190		24,781

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2001	583,826.34	180,423	253,849	359,169	28.10	12,782
	583,826.34	180,423	253,849	359,169		12,782
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	1,539,522.81	503,830	708,873	907,626	27.87	32,566
2003	28,618.35	7,749	10,903	19,147	28.52	671
	1,568,141.16	511,579	719,776	926,772		33,237
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	310,671.94	101,672	143,049	183,157	27.87	6,572
	310,671.94	101,672	143,049	183,157		6,572
	6,468,866.09	1,961,209	2,759,359	4,071,838		142,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.6	2.20

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1972	3,881,271.06	2,708,890	4,194,124	75,274	17.57	4,284
1973	670.26	462	715	22	17.87	1
1975	3,864,198.31	2,593,812	4,015,951	234,667	18.46	12,712
1976	4,485,923.60	2,969,740	4,597,993	336,522	18.75	17,948
1977	5,494,501.61	3,586,844	5,553,444	490,508	19.03	25,776
1979	3,366.65	2,133	3,302	401	19.58	20
1980	13,453.67	8,394	12,996	1,803	19.84	91
1983	5,178.80	3,074	4,759	937	20.58	46
1986	10,883.68	6,107	9,455	2,517	21.26	118
1987	8,534.12	4,693	7,266	2,121	21.47	99
1990	376,427.13	193,487	299,572	114,498	22.06	5,190
1993	247,251.26	117,401	181,770	90,207	22.58	3,995
1996	102,048.42	44,025	68,163	44,090	23.03	1,914
1998	490,565.92	195,851	303,232	236,390	23.31	10,141
1999	59,299.52	22,682	35,118	30,111	23.43	1,285
2000	556,499.58	202,891	314,132	298,017	23.56	12,649
2001	662,192.01	229,238	354,925	373,486	23.67	15,779
2002	16,351.89	5,340	8,268	9,719	23.78	409
2006	266,058.31	63,201	97,853	194,811	24.18	8,057
2008	673,876.61	124,807	193,236	548,028	24.35	22,506
2009	617,143.41	96,296	149,093	529,764	24.44	21,676
2010	26,384.81	3,314	5,131	23,892	24.51	975
2011	257,634.57	23,854	36,933	246,465	24.59	10,023
2012	159,712.80	9,246	14,315	161,369	24.66	6,544
2013	60,697.19	1,219	1,887	64,880	24.73	2,624
	22,340,125.19	13,217,001	20,463,638	4,110,500		184,862
WEST GARDNER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -4						
2003	59,604,866.59	14,403,158	22,300,143	39,688,919	29.57	1,342,202
2005	2,359.60	482	746	1,708	29.94	57
2006	281.78	52	81	213	30.12	7
2007	4,329.46	707	1,095	3,408	30.28	113
2009	35,251.10	4,182	6,475	30,186	30.60	986
2010	96,278.10	9,089	14,072	86,057	30.75	2,799

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST GARDNER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -4						
2011	270,268.96	18,689	28,936	252,144	30.89	8,163
2012	153,868.15	6,529	10,109	149,914	31.03	4,831
2013	750,515.85	10,865	16,822	763,714	31.16	24,509
	60,918,019.59	14,453,753	22,378,478	40,976,262		1,383,667
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2003	14,302,960.26	3,522,690	5,454,115	9,707,023	29.57	328,273
2005	8,042.20	1,673	2,590	5,934	29.94	198
2007	4,329.46	721	1,116	3,473	30.28	115
2010	10,337.95	995	1,541	9,418	30.75	306
2011	10,217.21	720	1,115	9,715	30.89	315
2012	134,078.79	5,799	8,978	133,145	31.03	4,291
2013	25,920.45	382	591	26,884	31.16	863
	14,495,886.32	3,532,980	5,470,047	9,895,592		334,361
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
1996	261,435.45	97,952	151,657	122,850	26.28	4,675
2000	2,496.32	780	1,208	1,413	27.05	52
2001	13,959,694.02	4,123,791	6,384,790	8,272,889	27.23	303,815
2002	5,854.50	1,627	2,519	3,628	27.39	132
2004	2,322,866.73	557,460	863,105	1,575,905	27.71	56,871
2005	333,645.13	73,464	113,743	236,584	27.85	8,495
2006	15,584.67	3,103	4,804	11,560	27.99	413
2007	48,180.96	8,511	13,177	37,413	28.13	1,330
2008	970,760.21	148,787	230,364	788,934	28.26	27,917
2009	3,280,705.35	422,739	654,519	2,790,222	28.38	98,316

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2010	20,041.35	2,064	3,196	17,848	28.50	626
2011	4,058,228.41	308,123	477,061	3,784,079	28.61	132,264
2013	24,712.04	399	618	25,330	28.83	879
	25,304,205.14	5,748,800	8,900,761	17,668,654		635,785
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	12,127,186.48	3,791,668	5,870,570	6,862,976	27.05	253,714
2007	122,856.01	21,703	33,602	95,396	28.13	3,391
2009	13,570.91	1,749	2,708	11,542	28.38	407
2010	30,917.03	3,185	4,931	27,532	28.50	966
2011	99,484.24	7,553	11,694	92,764	28.61	3,242
2012	8,056.96	377	584	7,876	28.72	274
	12,402,071.63	3,826,235	5,924,089	7,098,086		261,994
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	12,908,384.35	4,035,916	6,248,733	7,305,070	27.05	270,058
2005	1,373.09	302	468	974	27.85	35
2008	120,167.26	18,418	28,516	97,659	28.26	3,456
2009	13,570.87	1,749	2,708	11,541	28.38	407
2010	5,362.76	552	855	4,776	28.50	168
2011	74,898.03	5,687	8,805	69,838	28.61	2,441
2012	10,069.41	471	729	9,844	28.72	343
	13,133,825.77	4,063,095	6,290,814	7,499,703		276,908
	148,594,133.64	44,841,864	69,427,827	87,248,797		3,077,577
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.3	2.07

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2012	381,018.04	27,148	42,033	338,985	18.77	18,060
2013	114,399.35	2,845	4,405	109,994	18.82	5,845
	495,417.39	29,993	46,438	448,979		23,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 4.83

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -22						
2006	201,192.38	76,167	58,975	186,479	15.78	11,817
2010	121,284.81	25,684	19,887	128,081	15.95	8,030
2011	16,332.57	2,611	2,022	17,904	15.98	1,120
2012	71,127.56	7,156	5,541	81,235	16.02	5,071
2013	73,618.50	2,608	2,019	87,795	16.05	5,470
	483,555.82	114,226	88,444	501,494		31,508
SPEARVILLE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -21						
2006	83,771,451.40	37,709,233	29,197,871	72,165,586	12.12	5,954,256
2010	910,633.10	239,447	185,401	916,465	12.21	75,059
2011	232,532.25	46,639	36,112	245,252	12.23	20,053
2012	244,104.91	31,454	24,355	271,012	12.25	22,123
2013	270,221.58	12,310	9,532	317,437	12.27	25,871
	85,428,943.24	38,039,083	29,453,270	73,915,751		6,097,362
SPEARVILLE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -22						
2010	55,453,219.89	11,743,195	9,092,635	58,560,293	15.95	3,671,492
2011	89,932.09	14,378	11,133	98,584	15.98	6,169
2012	59,668.39	6,003	4,648	68,147	16.02	4,254
2013	36,147.99	1,281	992	43,109	16.05	2,686
	55,638,968.36	11,764,857	9,109,408	58,770,133		3,684,601
	141,551,467.42	49,918,166	38,651,122	133,187,378		9,813,471
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.6	6.93

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1966	104,579.05	94,663	115,037			
1967	47.22	42	52			
1972	585,667.22	489,263	635,686	8,548	10.82	790
1973	12,804.98	10,530	13,681	404	11.35	36
1975	669,114.91	531,985	691,193	44,833	12.45	3,601
1976	808,741.40	631,529	820,528	69,087	13.02	5,306
1977	979,848.24	751,088	975,868	101,965	13.59	7,503
1979	20,874.73	15,384	19,988	2,974	14.75	202
1980	8,476.62	6,119	7,950	1,374	15.33	90
1981	10,839.35	7,660	9,952	1,971	15.91	124
1982	28,573.05	19,756	25,668	5,762	16.48	350
1983	4,064.53	2,748	3,570	901	17.04	53
1984	1,296.95	857	1,113	313	17.59	18
1985	100,185.83	64,619	83,958	26,247	18.13	1,448
1986	6,778.58	4,267	5,544	1,912	18.65	103
1987	3,709.42	2,276	2,957	1,123	19.16	59
1988	4,794.67	2,867	3,725	1,549	19.64	79
1990	24,731.30	13,997	18,186	9,019	20.56	439
1992	28,506.28	15,203	19,753	11,604	21.39	542
1993	1,785.26	923	1,199	765	21.77	35
1994	173,274.96	86,608	112,527	78,075	22.13	3,528
2001	77,208.49	28,419	36,924	48,005	24.10	1,992
2006	42,880.17	10,725	13,935	33,233	25.01	1,329
2007	78,227.26	17,429	22,645	63,405	25.16	2,520
2009	49,683.06	8,129	10,562	44,090	25.41	1,735
2011	146,338.49	14,149	18,383	142,589	25.63	5,563
	3,973,032.02	2,831,235	3,670,587	699,748		37,445
WEST GARDNER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2003	3,649,019.12	974,381	1,263,248	2,568,222	29.85	86,038
2009	98,303.70	12,625	16,368	86,851	31.79	2,732
2011	24,138.71	1,802	2,336	23,009	32.27	713
	3,771,461.53	988,808	1,281,952	2,678,083		89,483

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2003	961,619.42	259,222	336,072	683,245	29.85	22,889
2009	21,157.34	2,743	3,556	18,871	31.79	594
	982,776.76	261,965	339,628	702,115		23,483
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -6						
2001	1,375,994.99	446,405	578,747	879,808	27.39	32,122
2006	25,584.39	5,496	7,125	19,994	28.88	692
	1,401,579.38	451,901	585,872	899,802		32,814
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	1,094,940.91	373,373	484,064	665,624	27.03	24,625
2009	28,618.58	3,919	5,081	24,969	29.54	845
2010	101,915.91	11,127	14,426	92,586	29.73	3,114
2012	5,056.19	251	325	4,984	30.06	166
	1,230,531.59	388,670	503,896	788,162		28,750

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2000	668,755.12	228,044	295,650	406,543	27.03	15,040
2009	28,618.55	3,919	5,081	24,969	29.54	845
2010	81,338.99	8,881	11,514	73,892	29.73	2,485
2012	5,056.17	251	325	4,984	30.06	166
	783,768.83	241,095	312,570	510,387		18,536
	12,143,150.11	5,163,674	6,694,505	6,278,297		230,511
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.2	1.90

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -22						
2013	316,563.78	11,378	6,691	379,517	16.14	23,514
	316,563.78	11,378	6,691	379,517		23,514
SPEARVILLE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -20						
2006	70,171.22	31,523	18,538	65,667	12.15	5,405
	70,171.22	31,523	18,538	65,667		5,405
	386,735.00	42,901	25,229	445,184		28,919

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 7.48

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -7						
1983	914.86	583	22	957	17.63	54
1986	1,389.94	828	31	1,456	19.00	77
1987	783.39	456	17	821	19.42	42
1988	7,465.91	4,238	160	7,829	19.84	395
1989	8,015.12	4,435	167	8,409	20.23	416
1991	20,401.58	10,687	403	21,427	20.98	1,021
1994	1,604.36	766	29	1,688	21.97	77
1996	11,351.55	5,050	190	11,956	22.55	530
1999	861.97	338	13	910	23.30	39
2000	5,160.07	1,925	73	5,449	23.52	232
2002	22,118.32	7,366	278	23,389	23.92	978
2006	342.05	82	3	363	24.59	15
2010	18,629.03	2,359	89	19,844	25.10	791
2011	29,619.83	2,766	104	31,589	25.21	1,253
2012	10,775.75	625	24	11,507	25.31	455
2013	7,418.96	150	6	7,933	25.40	312
	146,852.69	42,654	1,607	155,525		6,687
WEST GARDNER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -1						
2010	1,775.26	172	7	1,786	31.39	57
2012	6,087.98	266	10	6,139	31.83	193
	7,863.24	438	17	7,925		250
	154,715.93	43,092	1,624	163,450		6,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 4.48

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -23						
2010	12,955.44	2,823		15,935	16.26	980
2012	158,277.10	16,351		194,681	16.36	11,900
2013	20,189.22	735		24,833	16.40	1,514
	191,421.76	19,909		235,449		14,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 7.52

EXHIBIT JJS-2

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371.10 ELECTRIC VEHICLE CHARGING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	500,000.00			500,000	10.00	50,000
	500,000.00			500,000		50,000
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.0	10.00