

FILED
June 26, 2015
Data Center
Missouri Public
Service Commission

Exhibit No.: 137
Issue: Depreciation Study
Witness: John J. Spanos
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2014-0370
Date Testimony Prepared: October 30, 2014

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2014-0370

DIRECT TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
October 2014**

KCP&L Exhibit No. 137
Date 6-15-15 Reporter AT
File No. ER-2014-0370

DIRECT TESTIMONY

OF

JOHN J. SPANOS

Case No. ER-2014-0370

1 **Q. Please state your name and business address.**

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

3 **Q. On whose behalf are you testifying?**

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

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

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

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

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

1 **Q. Do you belong to any professional societies?**

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

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

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

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

11 A. Yes. I have 28 years of depreciation experience which includes giving expert
12 testimony in over 190 cases before 40 regulatory commissions, including this
13 Commission. Please refer to Appendix A for my qualifications.

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

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

1 **Q. What is the purpose of your testimony?**

2 A. I am sponsoring Schedule JJS-1 stating the results of my depreciation study for
3 KCP&L’s electric plant as of December 31, 2013 (the “2013 Depreciation Study” or
4 “Depreciation Study”).

5 **Q. Would you please summarize your testimony?**

6 A. My testimony will explain the methods and procedures of the Depreciation Study and
7 set forth the annual depreciation rates as of December 31, 2013. Schedule JJS-1
8 contains the report which sets forth detailed methods, procedures and results of the
9 Depreciation Study as of December 31, 2013. This report will be explained in Part II
10 of my testimony.

11 **Q. What are the principal conclusions of your study and the bases for them?**

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

15 **Q. Please describe the contents of your report.**

16 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis
17 for the depreciation study. Part II, Estimation of Survivor Curves, includes
18 descriptions of the methodology of estimating survivor curves. Parts III and IV set
19 forth the analysis for determining life and net salvage estimation. Part V, Calculation
20 of Annual and Accrued Depreciation includes the concepts of depreciation and
21 amortization using the remaining life. Part VI, Results of Study, presents a
22 description of the results and a summary of the depreciation calculations. Parts VII,
23 VIII and IX include graphs and tables that relate to the service life and net salvage
24 analyses, and the detailed depreciation calculations.

1 The table on pages VI-4 through VI-8 of the report presents the estimated
2 survivor curve, the net salvage percent, the original cost as of December 31, 2013, the
3 book reserve and the calculated annual depreciation accrual and rate for each account
4 or subaccount. The section beginning on page VII-2 of the report presents the results
5 of the retirement rate analyses prepared as the historical bases for the service life
6 estimates. The section beginning on page VIII-2 of Schedule JJS-1 presents the
7 results of the salvage analysis. The section beginning on page IX-2 of Schedule JJS-1
8 presents the depreciation calculations related to surviving original cost as of
9 December 31, 2013.

10 **II. METHODS USED IN DEPRECIATION STUDY**

11 **Q. Please define the concept of depreciation.**

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

19 **Q. In preparing the depreciation study, did you follow generally accepted practices**
20 **in the field of depreciation and valuation?**

21 A. Yes.

22 **Q. Please identify the depreciation method that you used.**

23 A. I used the straight line remaining life method of depreciation, with the average service
24 life procedure. This method reflects a change from how rates were adopted for

1 KCP&L the last time depreciation was reviewed. This method of depreciation aims
2 to distribute the unrecovered cost of fixed capital assets over the estimated remaining
3 useful life of each unit or group of assets in a systematic and rational manner.

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

5 A. My recommended annual depreciation accrual rates as of December 31, 2013 are set
6 forth on pages VI-4 through VI-8 of Schedule JJS-1.

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

8 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
9 characteristics for each depreciable group, that is, each plant account or subaccount
10 identified as having similar characteristics. In the second phase, I calculated the
11 composite remaining lives and annual depreciation accrual rates based on the service
12 life and net salvage estimates determined in the first phase.

13 **Q. Please describe the first phase of the depreciation study, in which you estimated
14 the service life and net salvage characteristics for each depreciable group.**

15 A. The service life and net salvage study consisted of compiling historic data from
16 records related to KCP&L's plant; analyzing this data to obtain historic trends of
17 survivor and net salvage characteristics; obtaining supplementary information from
18 management, and operating personnel concerning practices and plans as they relate to
19 plant operations; and interpreting the above data and the estimates used by other
20 electric utilities to form judgments of average service life and net salvage
21 characteristics.

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

3 A. I analyzed the Company's accounting entries that record plant transactions during the
4 94-year period 1920 through 2013. The transactions included additions, retirements,
5 transfers and the related balances. The Company records also included surviving
6 dollar value by year installed for each plant account as of December 31, 2013.

7 **Q. What method did you use to analyze this service life data?**

8 A. I used the retirement rate method for all accounts. This is the most appropriate
9 method when aged retirement data are available, because this method determines the
10 average rates of retirement actually experienced by the Company during the period
11 covered by the study.

12 **Q. Would you explain how you used the retirement rate method to analyze**
13 **KCP&L's service life data?**

14 A. I applied the retirement rate method to each different group of property in the study.
15 For each property group, I used the retirement rate method to form a life table which,
16 when plotted, shows an original survivor curve for that property group. Each original
17 survivor curve represents the average survivor pattern experienced by the several
18 vintage groups during the experience band studied. The survivor patterns do not
19 necessarily describe the life characteristics of the property group; therefore,
20 interpretation of the original survivor curves is required in order to use them as valid
21 considerations in estimating service life. The Iowa-type survivor curves were used to
22 perform these interpretations.

1 **Q. What is an “Iowa-type survivor curve” and how did you use such curves to**
2 **estimate the service life characteristics for each property group?**

3 A. Iowa-type curves are a widely used group of generalized survivor curves that contain
4 the range of survivor characteristics usually experienced by utilities and other
5 industrial companies. The Iowa curves were developed at the Iowa State College
6 Engineering Experiment Station through an extensive process of observing and
7 classifying the ages at which various types of property used by utilities and other
8 industrial companies had been retired.

9 Iowa-type curves are used to smooth and extrapolate original survivor curves
10 determined by the retirement rate method. The Iowa curves and truncated Iowa
11 curves were used in this study to describe the forecasted rates of retirement based on
12 the observed rates of retirement and the outlook for future retirements. As I will
13 explain, the use of truncated curves is appropriate to reflect retirements of plant
14 components that may not be fully depreciated at the time a plant is retired.

15 The estimated survivor curve designations for each depreciable property
16 group indicate the average service life, the family within the Iowa system to which
17 the property group belongs, and the relative height of the mode. For example, the
18 Iowa 55-R2.5 indicates an average service life of fifty-five years; a right-moded, or R,
19 type curve (the mode occurs after average life for right-moded curves); and a
20 moderate height, 2.5, for the mode (possible modes for R type curves range from 1 to
21 5).

1 **Q. What approach did you use to estimate the lives of significant facilities'**
2 **structures such as production plants and service centers?**

3 A. I used the life span technique to estimate the lives of significant facilities for which
4 concurrent retirement of the entire facility is anticipated. In this technique, the
5 survivor characteristics of such facilities are described by the use of interim survivor
6 curves and estimated probable retirement dates.

7 The interim survivor curves describe the rate of retirement related to the
8 replacement of elements of the facility, such as, for a building, the retirements of
9 plumbing, heating, doors, windows, roofs, etc., that occur during the life of the
10 facility. The probable retirement date provides the rate of final retirement for each
11 year of installation for the facility by truncating the interim survivor curve for each
12 installation year at its attained age at the date of probable retirement. The use of
13 interim survivor curves truncated at the date of probable retirement provides a
14 consistent method for estimating the lives of the several years of installation for a
15 particular facility inasmuch as a single concurrent retirement for all years of
16 installation will occur when it is retired.

17 **Q. Has Gannett Fleming used this approach in other proceedings?**

18 A. Yes, we have used the life span technique in performing depreciation studies
19 presented to and accepted by many public utility commissions across the United
20 States and Canada, including Missouri.

21 **Q. What is the basis for the probable retirement year that you have estimated for**
22 **each facility?**

23 A. The basis for the probable retirement years are life spans for each facility that are
24 based on judgment and incorporate consideration of the age, use, size, nature of

1 construction, management outlook and typical life spans experienced and used by
2 other electric utilities for similar facilities. Most of the life spans result in probable
3 retirement years that are many years in the future. As a result, the retirements of
4 these facilities are not yet subject to specific management plans. Such plans would be
5 premature. At the appropriate time, detailed studies of the economics of
6 rehabilitation and continued use or retirement of the structure will be performed and
7 the results incorporated in the estimation of the facility's life span.

8 **Q. Did you physically observe KCP&L's plants and equipment as part of your**
9 **depreciation study?**

10 A. Yes. Most recently, I made a field review of KCP&L's property on August 11 and
11 12, 2014 to observe representative portions of plant. Field reviews are conducted to
12 become familiar with Company operations and obtain an understanding of the
13 function of the plant and information with respect to the reasons for past retirements
14 and the expected future causes of retirements. This knowledge, as well as
15 information from other discussions with management, was incorporated in the
16 interpretation and extrapolation of the statistical analyses.

17 **Q. How did your experience in development of other depreciation studies affect**
18 **your work in this case?**

19 A. Because I customarily conduct field reviews for my depreciation studies, I have had
20 the opportunity to visit scores of similar plants and meet with operations personnel at
21 other companies. The knowledge accumulated from those visits and meetings
22 provide me useful information that I can draw on to confirm or challenge my
23 numerical analyses concerning plant condition and remaining life estimates.

1 **Q. Would you please explain the concept of “net salvage”?**

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

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

13 For example, the full recovery of the service value of a \$1000 electric pole
14 will include not only the \$1000 of original cost, but also, on average, \$550 to remove
15 the pole at the end of its life and \$50 in salvage value. In this example, the net
16 salvage component is negative \$500 ($\$50 - \550), and the net salvage percent is
17 negative 50% ($(\$50 - \$550)/\$1000$).

18 **Q. Please describe how you estimated net salvage percentages.**

19 A. I estimated the net salvage percentages based on judgment that, for most accounts,
20 incorporated analyses of the historical data for the period 1976 through 2013 and
21 considered estimates for other electric companies. In the historical analyses, the net
22 salvage, cost of removal and gross salvage amounts were expressed as percents of the
23 original cost retired. These percents were calculated on annual and three-year
24 moving average bases for the 1976 to 2013 period.

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

3 A. Yes, for interim analyses. The net salvage percentages for generating facilities were
4 based on two components, the interim net salvage percentage and the final net salvage
5 percentage. The interim net salvage percentage is determined based on the historical
6 indications from the period 1976-2013 for steam; 1987-2013 for nuclear; and 1982-
7 2013 for other production. The cost of removal and gross salvage amounts are based
8 as a percentage of the associated plant retired. The final net salvage or dismantlement
9 component was determined based on the assets anticipated to be retired at the
10 concurrent date of final retirement. The dismantlement costs (referenced as
11 retirement costs in Sega report) were determined by a Sega, Inc. study for steam,
12 other production and wind only. The amounts are set forth in Chris Roger's
13 testimony, Schedule CRR-2.

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

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

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

20 A. Yes. The dismantlement component is part of the overall net salvage for each
21 location within the production assets. Based on the Sega, Inc. report, studies for other
22 utilities and the cost estimates of KCP&L, it was determined that the dismantlement
23 or decommissioning costs for steam and other production facilities is best calculated
24 by dividing the dismantlement cost by the surviving plant at final retirement. These

1 amounts at a location basis are added to the interim net salvage percentage of the
2 assets anticipated to be retired on an interim basis to produce the weighted net salvage
3 percentage for each location. The detailed calculation for each location is set forth on
4 pages VIII-2 through VIII-5 of Schedule JJS-1.

5 **Q. Please describe the second phase of the process that you used in the depreciation**
6 **study in which you calculated composite remaining lives and annual**
7 **depreciation accrual rates.**

8 A. After I estimated the service life and net salvage characteristics for each depreciable
9 property group, I calculated the annual depreciation accrual rates for each group
10 based on the straight line remaining life method, using remaining lives weighted
11 consistent with the average service life procedure. The annual depreciation accrual
12 rates were developed as of December 31, 2013.

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

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

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

19 A. The average service life procedure defines the group for which the remaining life
20 annual accrual is determined. Under this procedure, the annual accrual rate is
21 determined for the entire group or account based on its average remaining life and
22 this rate is applied to the surviving balance of the group's cost. The average
23 remaining life of the group is calculated by first dividing the future book accruals
24 (original cost less allocated book reserve less future net salvage) by the average

1 remaining life for each vintage. The average remaining life for each vintage is
2 derived from the area under the survivor curve between the attained age of the vintage
3 and the maximum age. Then, the sum of the future book accruals is divided by the
4 sum of the annual accruals to determine the average remaining life of the entire group
5 for use in calculating the annual depreciation accrual rate.

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

8 A. I will use Account 367.00, Underground Conductors and Devices, as an example
9 because it is one of the largest depreciable groups and represents approximately five
10 percent of depreciable plant.

11 The retirement rate method was used to analyze the survivor characteristics of
12 this property group. Aged plant accounting data were compiled from 1947 through
13 2013 and analyzed for periods that best represent the overall service life of this
14 property. The life tables for the 1947-2013 and 1974-2013 experience bands are
15 presented on pages VII-148 through VII-153 of Schedule JJS-1. The life table
16 displays the retirement and surviving ratios of the aged plant data exposed to
17 retirement by age interval. For example, page VII-148 shows \$1,990,597 retired
18 during age interval 0.5-1.5 with \$476,815,265 exposed to retirement at the beginning
19 of the interval. Consequently, the retirement ratio is 0.0042
20 ($\$1,990,597/\$476,815,265$) and the surviving ratio is 0.9958 ($1-.0042$). The percent
21 surviving at age 0.5 of .9977 percent is multiplied by the survivor ratio of 99.58 to
22 derive the percent surviving at age 1.5 of 99.36 percent. This process continues for
23 the remaining age intervals for which plant was exposed to retirement during the
24 period 1947-2013. The resultant life table, along with the 1974-2013 and 1984-2013

1 life tables, or original survivor curves, are plotted along with the estimated smooth
2 survivor curve, the 51-R1.5 on page VII-147.

3 The net salvage percent is presented on pages VIII-61 and VIII-62 of
4 Schedule JJS-1. The percentage is based on the result of annual gross salvage minus
5 the cost to remove plant assets as compared to the original cost of plant retired during
6 the period 1976 through 2013. The 38-year period experienced negative \$2,280,003
7 (\$16,800,106 – \$19,080,110) in net salvage for \$46,064,481 plant retired. The result
8 is negative net salvage of 5 percent ($\$2,280,003/\$46,069,481$); however, the most
9 recent five-year period and the rolling three-year averages trend toward negative 43
10 and negative 83 percent, respectively. Therefore, based on the statistics and industry
11 averages, negative ten percent was recommended.

12 My calculation of the annual depreciation related to original cost of Account
13 367.00, Underground Conductors and Devices, as of December 31, 2013, is presented
14 on pages IX-115 and IX-116 Schedule JJS-1. The calculation is based on the 51-R1.5
15 survivor curve, ten percent negative net salvage, the attained age, and the allocated
16 book reserve. The tabulation sets forth the installation year, the original cost,
17 calculated accrued depreciation, allocated book reserve, future accruals, remaining
18 life and annual accrual. These totals are brought forward to the table on page VI-8.

19 **Q. Please describe amortization accounting.**

20 A. Amortization accounting is used for accounts with a large number of units, but small
21 asset values. In amortization accounting, units of property are capitalized in the same
22 manner as they are in depreciation accounting. However, depreciation accounting is
23 difficult for these assets because periodic inventories are required to properly reflect
24 plant in service. Consequently, retirements are recorded when a vintage is fully

1 amortized rather than as the units are removed from service. That is, there is no
2 dispersion of retirement. All units are retired when the age of the vintage reaches the
3 amortization period. Each plant account or group of assets is assigned a fixed period
4 which represents an anticipated life during which the asset will render service. For
5 example, in amortization accounting, assets that have a 20-year amortization period
6 will be fully recovered after 20 years of service and taken off the company books, but
7 not necessarily removed from service. In contrast, assets that are taken out of service
8 before 20 years remain on the books until the amortization period for that vintage has
9 expired.

10 Amortization accounting continues to be utilized for certain General Plant
11 accounts. These accounts are 391.0, 391.01, 391.02, 393.0, 394.0, 395.0, 397.0, and
12 398.0, which represents less than two percent of depreciable plant.

13 **Q. Can you discuss the recovery treatment for Account 370.1, Meters – AMR?**

14 A. Yes. The Company plans to retire all Automatic Meter Reading (“AMR”) meters by
15 the beginning of the year 2016, and replace them with new Advanced Metering
16 Infrastructure (“AMI”) technology. The AMI assets will be classified in a separate
17 subaccount than other meter related assets and depreciated based on an average
18 service life of 20 years, S2.5 survivor curve and positive 2 percent net salvage. As of
19 December 31, 2013, there is \$9,294,443 to be recovered over a period of two years
20 for AMR assets. This would require an increase in depreciation expense from
21 approximately \$275,000 to over \$4.5 million to achieve full recovery by the time the
22 assets are taken out of service. In an effort to mitigate this large increase, a separate
23 10-year amortization of the unrecovered value of the AMR meters has been
24 established. The resulting annual amortization expense is \$875,000.

1 **Q. Were there any rates developed for new assets since the last study?**

2 A. Yes. There were new asset classes for Account 344.01, Generators – Solar; Account
3 346.02, Miscellaneous Power Plant Equipment – Wind; and Account 363.00, Storage
4 Battery Equipment. The rate for Account 344.01, is 4.82 percent which is based on
5 an interim survivor curve of 45-R2, life span of June 2033 and 0 percent net salvage.
6 The rate for Account 346.02, is 7.15 percent which is based on an interim survivor
7 curve of 35-S2.5, life span of June 2030 and 17 percent negative net salvage. The
8 rate for Account 363.00, is 11.76 percent which is based on a 10-L3 survivor curve
9 and 0 percent net salvage.

10 **Q. Were there any rates developed for future assets?**

11 A. Yes. The depreciation rate for new environmental equipment at La Cygne Generating
12 facility in Account 312, Boiler Plant Equipment and Account 315, Accessory Electric
13 Equipment, were developed based on the type of assets to be installed and the
14 expected final retirement of the assets. These assets will be installed during 2014 and
15 2015. These assets will be placed in service at an approximate cost of \$320 million,
16 so future accruals will be recovered in 25 years, up to the date of probable retirement.
17 The rates are presented on page VI-8 of Schedule JJS-1.

18 **Q. Were there any other rates developed for future assets?**

19 A. Yes. The existing assets in Account 392.1, Transportation Equipment – Autos, have
20 been fully depreciated based on the life and salvage parameters. Therefore, the
21 depreciation rate for those assets is zero. In the event the assets are replaced, the new
22 assets in this account should be depreciated at a rate of 9.38 percent. This rate is
23 based on a life estimate of 8-R2 and a net salvage estimate of positive 25 percent.
24 This rate is presented on page VI-8 of Schedule JJS-1.

1 Q. **Does this conclude your testimony?**

2 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) Case No. ER-2014-0370
A General Rate Increase for Electric Service)

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 Seventeen (17) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

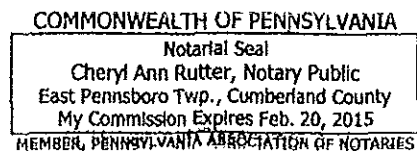
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

John J. Spanos
John J. Spanos

Subscribed and sworn before me this 26th day of September, 2014.

Cheryl Ann Rutter
Notary Public

My commission expires: February 20, 2015



APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

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; 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; 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; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; 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; Public Service Company of Oklahoma; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; Yankee Gas Service; 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; and the North Carolina Utilities Commission.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	1998	PA PUC	R-00984375	City of Bethlehem-Bureau of Water	Original Cost and Depreciation
2.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
3.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
4.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
5.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
6.	2001	PA PUC	R-00016236	The York Water Company	Depreciation
7.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
8.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp. - Cincinnati Gas and Electric Company	Depreciation
9.	2001	KY PSC	2001-092	Cinergy Corp. - Union Light, Heat and Power Company	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Co.	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GR02040245	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	Cause 42359	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	Doc. 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 Co.	Depreciation
23.	2004	Alberta Energy & Util. Board	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.	PUD 200400187	CenterPoint Energy - Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. - Cincinnati Gas and Electric Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Svcs. Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Corp. (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy - Arkla	Depreciation
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	GR-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 Svcs. Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Telcom & Energy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-0934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Cm	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A.05-12-002	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		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	SC PSC		Duke Energy Kentucky SCANA	Depreciation Depreciation
54.	2006	AK Reg Cm	U-06-6	Municipal Light and Power	Depreciation
55.	2006	DE PSC		Delmarva Power and Light	Depreciation
56.	2006	IN URC	IURC43081	Indiana American Water Co.	Depreciation
57.	2006	AK Reg Cm	U-06-134	Chugach Electric Association	Depreciation
58.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
59.	2006	FERC	ISO5-82, et.al	TransAlaska Pipeline	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>	
60.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
61.	2007	NC Util Cm	E-7	Duke Energy Carolinas, LLC	Depreciation
62.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
63.	2007	PA PUC	R-00072155	PPL Electric Utilities Corp.	Depreciation
64.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
65.	2007	PA PUC	R-00072229	Pennsylvania American Water Co.	Depreciation
66.	2007	KY PSC	2007-00008	NiSource - Columbia Gas of Kentucky	Depreciation
67.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp. (NY)	Depreciation
68.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
69.	2008	TN Reg Ath	08-00039	Tennessee American Water Company	Depreciation
70.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
71.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
72.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
73.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
74.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
75.	2008	MD PSC	9159	NiSource - Columbia Gas of Maryland	Depreciation
76.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
77.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
78.	2008	PA PUC	2008-2032689	Pennsylvania American Water Co.	Depreciation
79.	2008	NY PSC	08-E887/08-G0888	Central Hudson	Depreciation
80.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
81.	2009	IL CC	09-	Peoples Gas, Light and Coke Co.	Depreciation
82.	2009	IL CC	09-	North Shore Gas Company	Depreciation
83.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
84.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
85.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
86.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
87.	2009	NC Util Cm	E-7, Sub 909	Duke Energy Carolinas, LLC	Depreciation
88.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
89.	2009	VA	St CCPUE-2009-00059	Aqua Virginia, Inc.	Depreciation
90.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
91.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
92.	2009	AK PSC	09-084-U	Entergy Arkansas	Depreciation
93.	2009	TX PUC	37744	Entergy Texas	Depreciation
94.	2009	TX PUC	37690	El Paso Electric Co.	Depreciation
95.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
96.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
97.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
98.	2009	OH PUC		Aqua Ohio Water Company.	Depreciation
99.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
100.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
101.	2009	AK Reg Cm.	U-09-097	Chugach Electric Association	Depreciation
102.	2010	IN URC		Northern Indiana Public Service Co.	Depreciation
103.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
104.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
105.	2010	KY PSC	2010-00036	Kentucky American Water Co.	Depreciation
106.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
107.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
108.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
109.	2010	NJ Bd of PU	ER09080664	Atlantic City Electric	Depreciation
110.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
111.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
112.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
113.	2010	PA PUC	R-2010-2167797	T. W. Phillips Gas and Oil Co.	Depreciation
114.	2010	PSC SC	2009-489-E	SCANA - Electric	Depreciation
115.	2010	PA PUC	R-2010-2201702	Peoples Natural Gas, LLC	Depreciation
116.	2010	AK PSC		Oklahoma Gas and Electric Co.	Depreciation
117.	2010	IN URC		Northern Indiana Public Serv. Co. – NIFL	Depreciation
118.	2010	IN URC		Northern Indiana Public Serv. Co. – Kokomo	Depreciation
119.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. – WW	Depreciation
120.	2010	NC Util Cm.		Aqua North Carolina, Inc.	Depreciation
121.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
122.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
123.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
124.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
125.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
126.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
127.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
128.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
129.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
130.	2011	FERC		Carolina Gas Transmission	Depreciation
131.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
132.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
133.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
134.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
135.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
136.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
137.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
138.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
139.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
140.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
141.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
142.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
143.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
144.	2012	PA PUC	R-2012-	Lancaster, City of – Bureau of Water	Depreciation
145.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
146.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
147.	2012	FERC		ITC Holdings	Depreciation
148.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
149.	2012	MO PSC	ER-2012-0174	KCPL Greater Missouri Operations Co.	Depreciation
150.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
151.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
152.	2012	TX PUC		Aqua Texas	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>	
153.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
154.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
155.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
156.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
157.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
158.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
159.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
160.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
161.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
162.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
163.	2013	DC PSC	Case 1103	PHI Service Co. – PEPSCO	Depreciation
164.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
165.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
166.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
167.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
168.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
169.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
170.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
171.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
172.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
173.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
174.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
175.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
176.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
177.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
178.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
179.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
180.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
181.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
182.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
183.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
184.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
185.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
186.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
187.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
188.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
189.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
190.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
191.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
192.	2014	OR PUC	UM1679	Portland General Electric	Depreciation



2013 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2013

Prepared by:



Schedule JJS-1

Excellence Delivered As Promised

KANSAS CITY POWER AND LIGHT COMPANY
KANSAS CITY, MISSOURI

2013 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2013

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming

Excellence Delivered As Promised

October 9, 2014

Kansas City Power and Light Company
One Kansas City Place
1200 Main
Kansas City, MO 64105

Attention Mr. Tim M. Rush
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kansas City Power and Light Company as of December 31, 2013. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Kansas City Power and Light personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
Sr. Vice President

JJS:krm

059134

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KANSAS CITY POWER AND LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Kansas City Power and Light Company's ("Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2013. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

The Company's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes to the life spans of generating facilities and estimates of life and net salvage. The overall effect of these changes has created a moderate impact on rates approved in the last proceeding.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2013 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$106.6 million when applied to depreciable plant balances as of December 31, 2013. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2013	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	\$1,733,714,935.35	2.15	\$ 37,268,124
Nuclear Production Plant	849,630,014.80	1.76	14,918,043
Other Production Plant	316,676,823.60	4.16	13,184,888
Transmission Plant	221,836,729.38	2.21	4,900,031
Distribution Plant	1,070,607,355.99	2.63	28,109,323
General Plant	<u>165,706,766.97</u>	4.93	<u>8,177,023</u>
Total	<u>\$ 4,358,172,626.09</u>		<u>\$106,557,432</u>

PART I. INTRODUCTION

**KANSAS CITY POWER AND LIGHT COMPANY
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Kansas City Power and Light Company ("Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2013. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2013.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2013, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is 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 which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the

differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

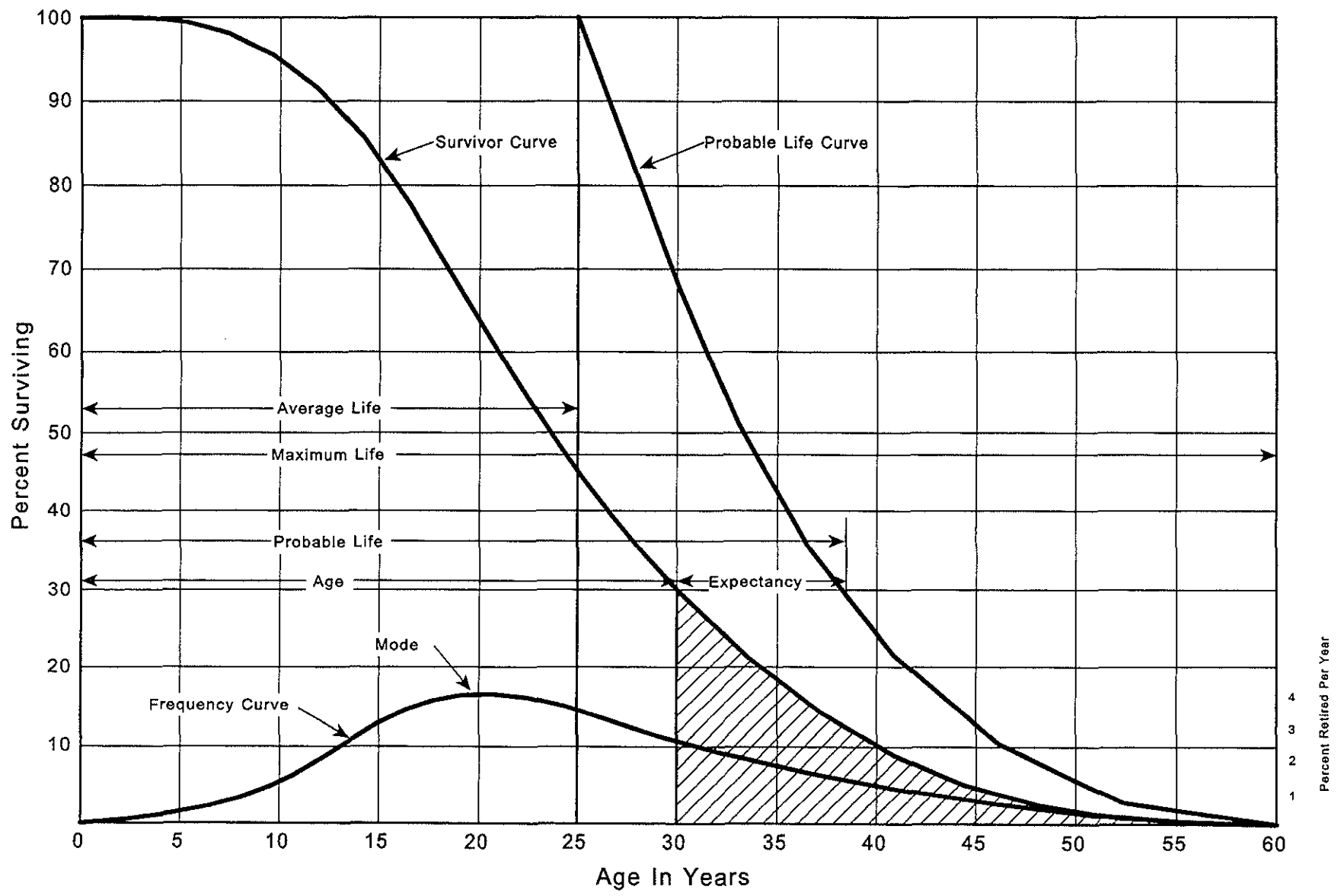


Figure 1. A Typical Survivor Curve and Derived Curves

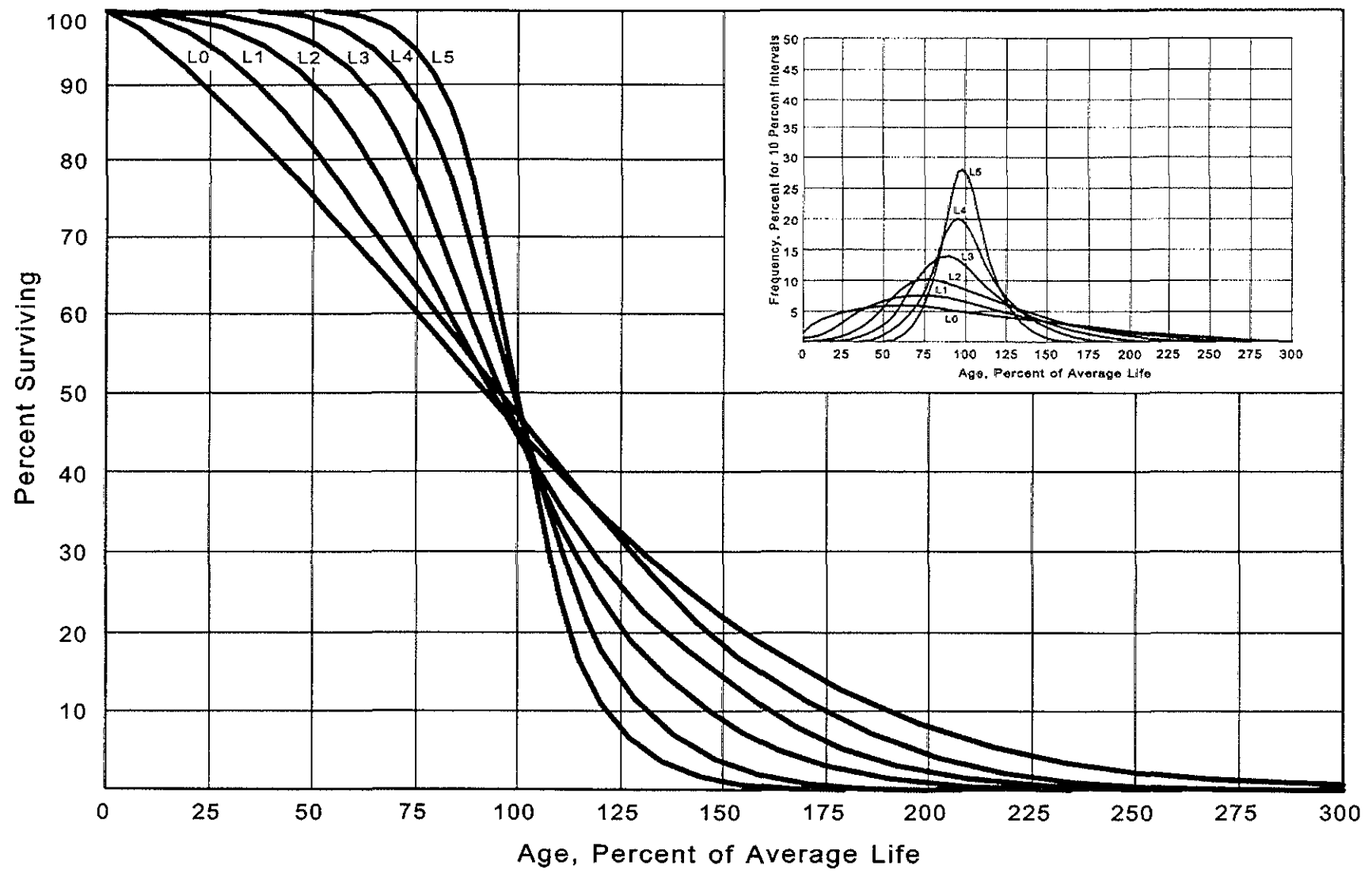


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

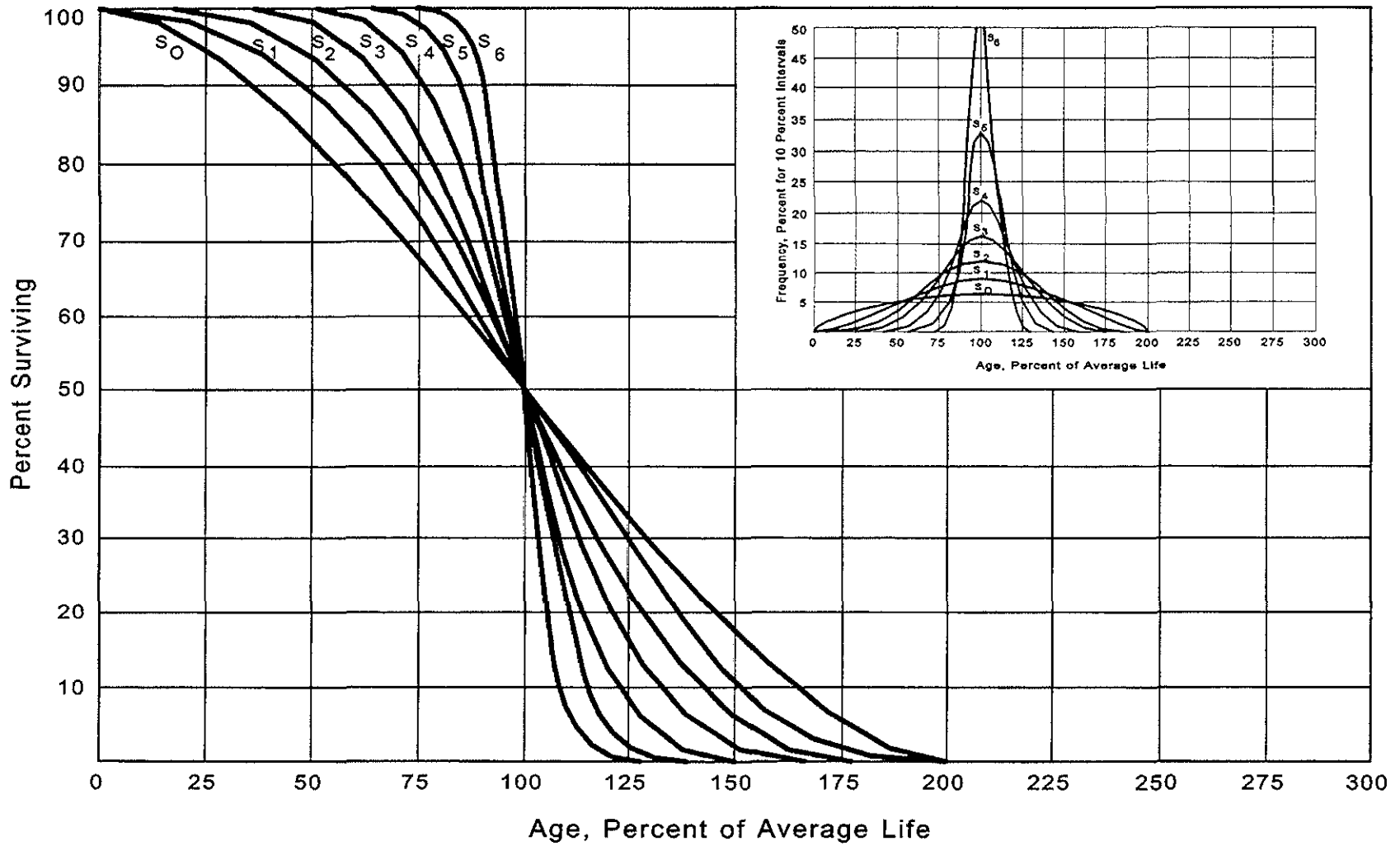


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

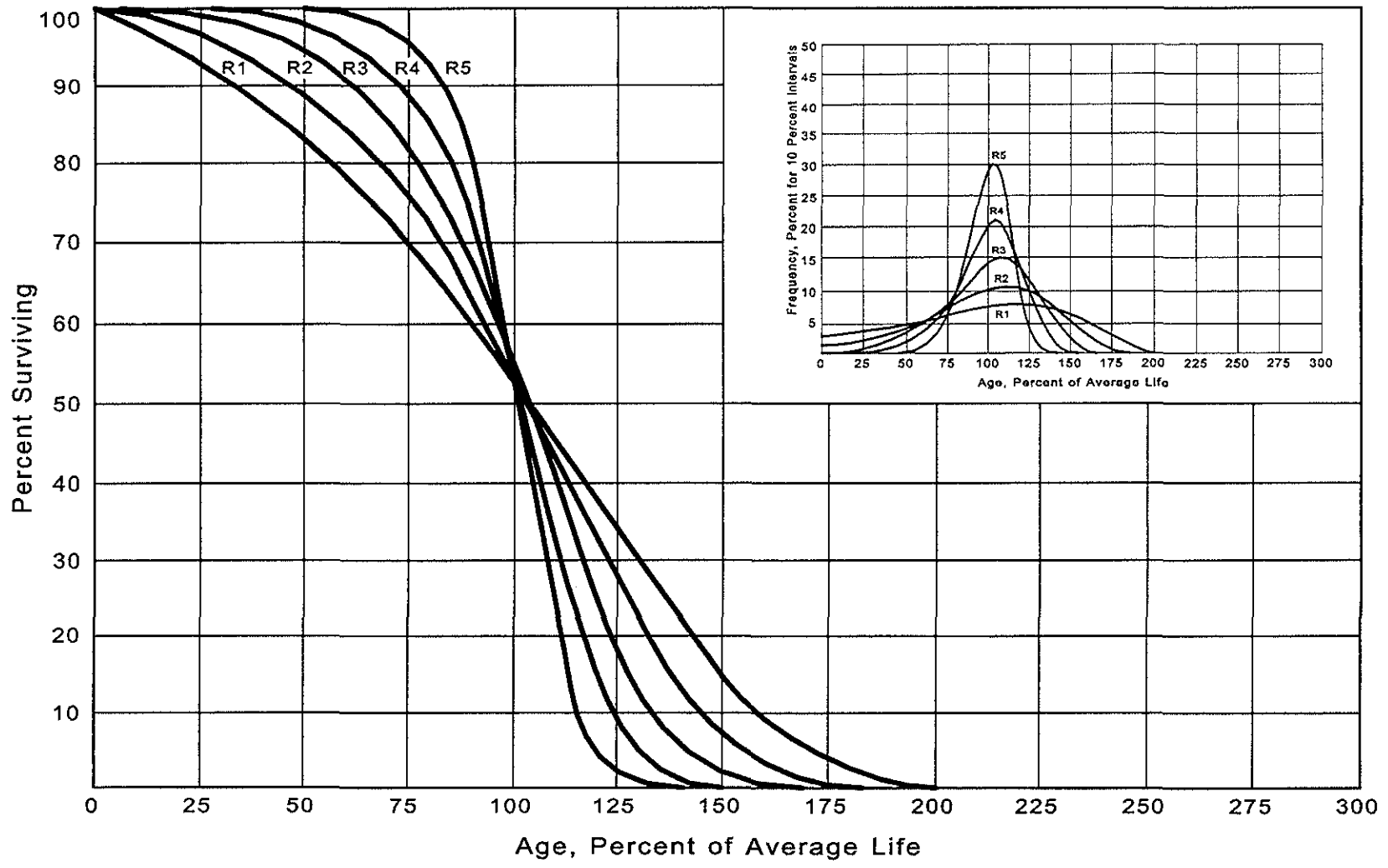


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

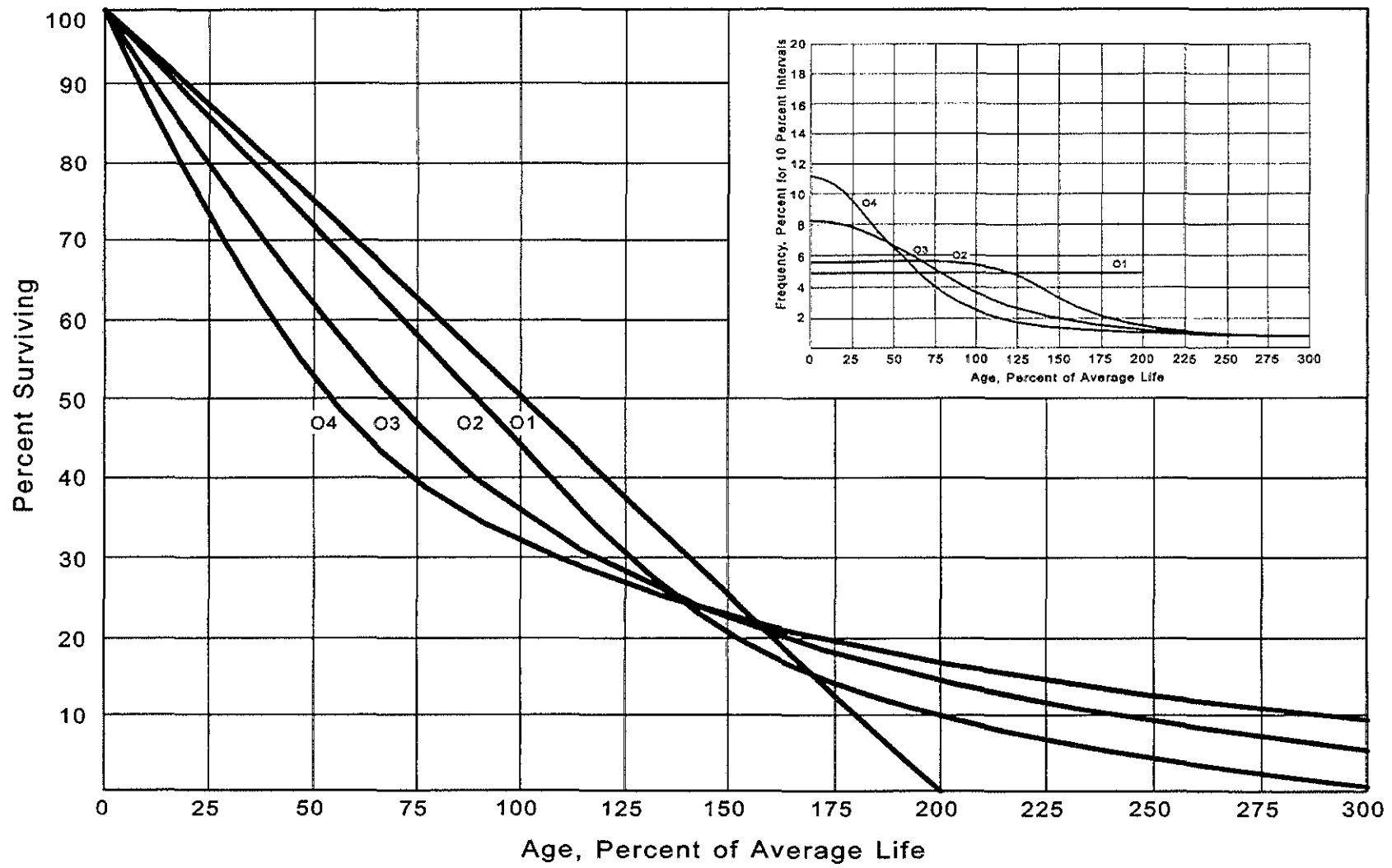


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2004-2013 during which there were placements during the years 1999-2013. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1999 were retired in 2004. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2004 retirements of 1999 installations and ending with the 2013 retirements of the 2008 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)	(12)	(13)
1999	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2000	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2001	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2002	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2003	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2004	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2005		5	11	12	13	14	15	16	18	20	113	7½-8½
2006			6	12	13	15	16	17	19	19	124	6½-7½
2007				6	13	15	16	17	19	19	131	5½-6½
2008					7	14	16	17	19	20	143	4½-5½
2009						8	18	20	22	23	146	3½-4½
2010							9	20	22	25	150	2½-3½
2011								11	23	25	151	1½-2½
2012									11	24	153	½-1½
2013										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)			
1999	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2003	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2004	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2005	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2006	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2007	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2008	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2009	-	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2010	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2011	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2012	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2013	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)		

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2004 through 2013 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2009 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)		
1999	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2000	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2001	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2002	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2003	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2004	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2005		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2006			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2007				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2008					660 ^a	653	639	623	628	609	3,789	4½-5½
2009						750 ^a	742	724	685	663	4,332	3½-4½
2010							850 ^a	841	821	799	4,955	2½-3½
2011								960 ^a	949	926	5,719	1½-2½
2012									1,080 ^a	1,069	6,579	½-1½
2013										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year

For the entire experience band 2004-2013, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2004-2013

Placement Band 1999-2013

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.



FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

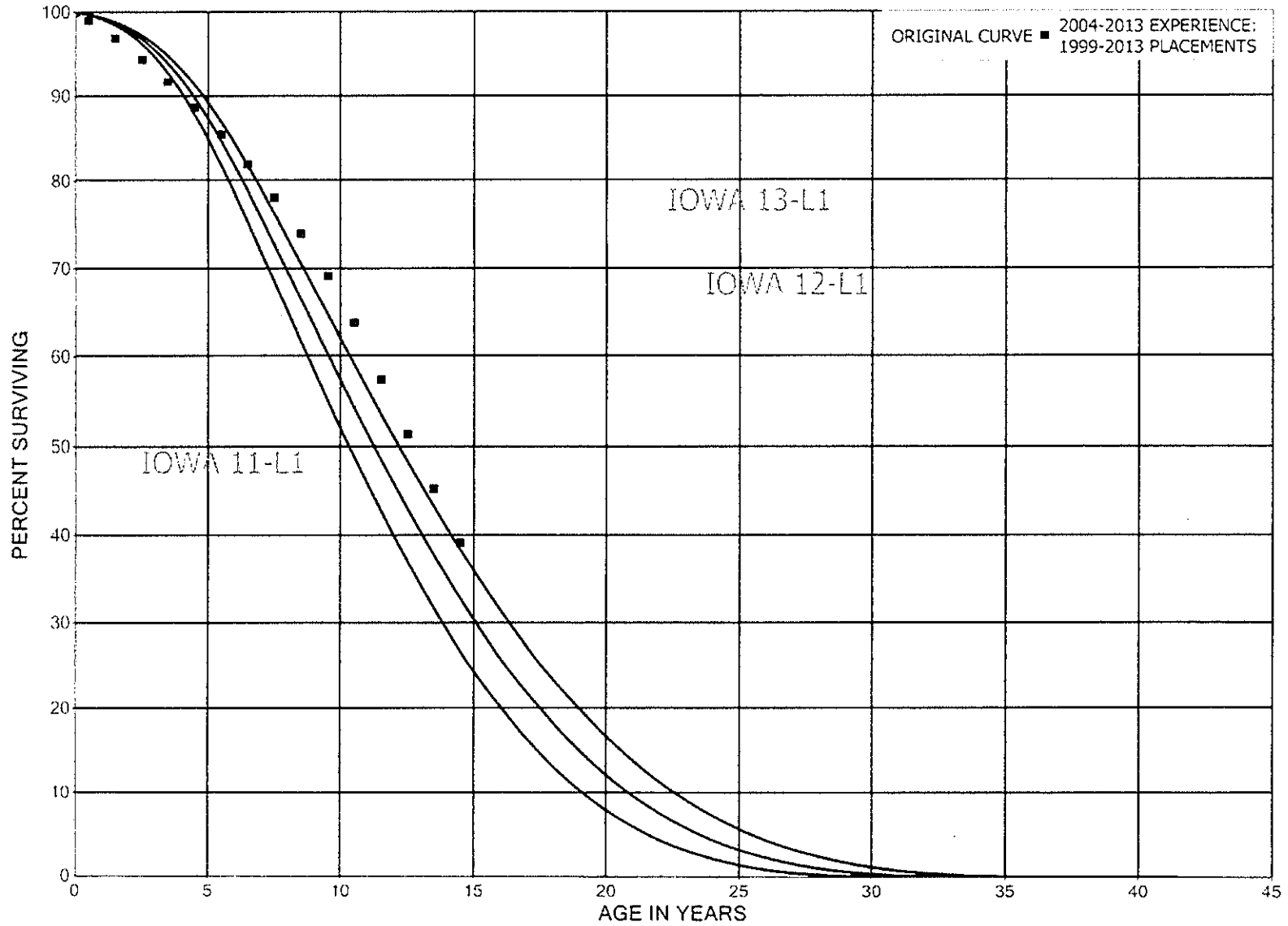




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

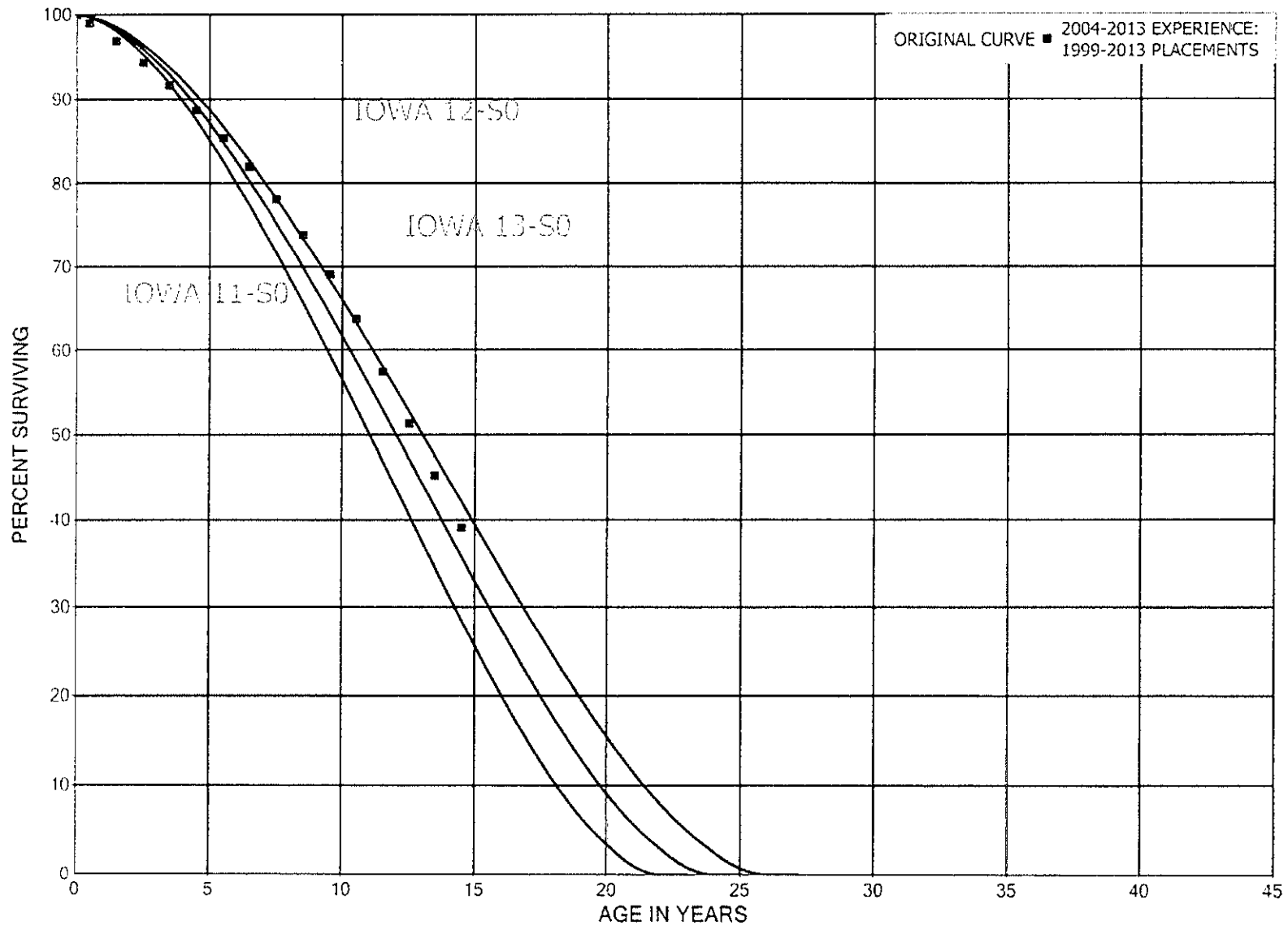


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

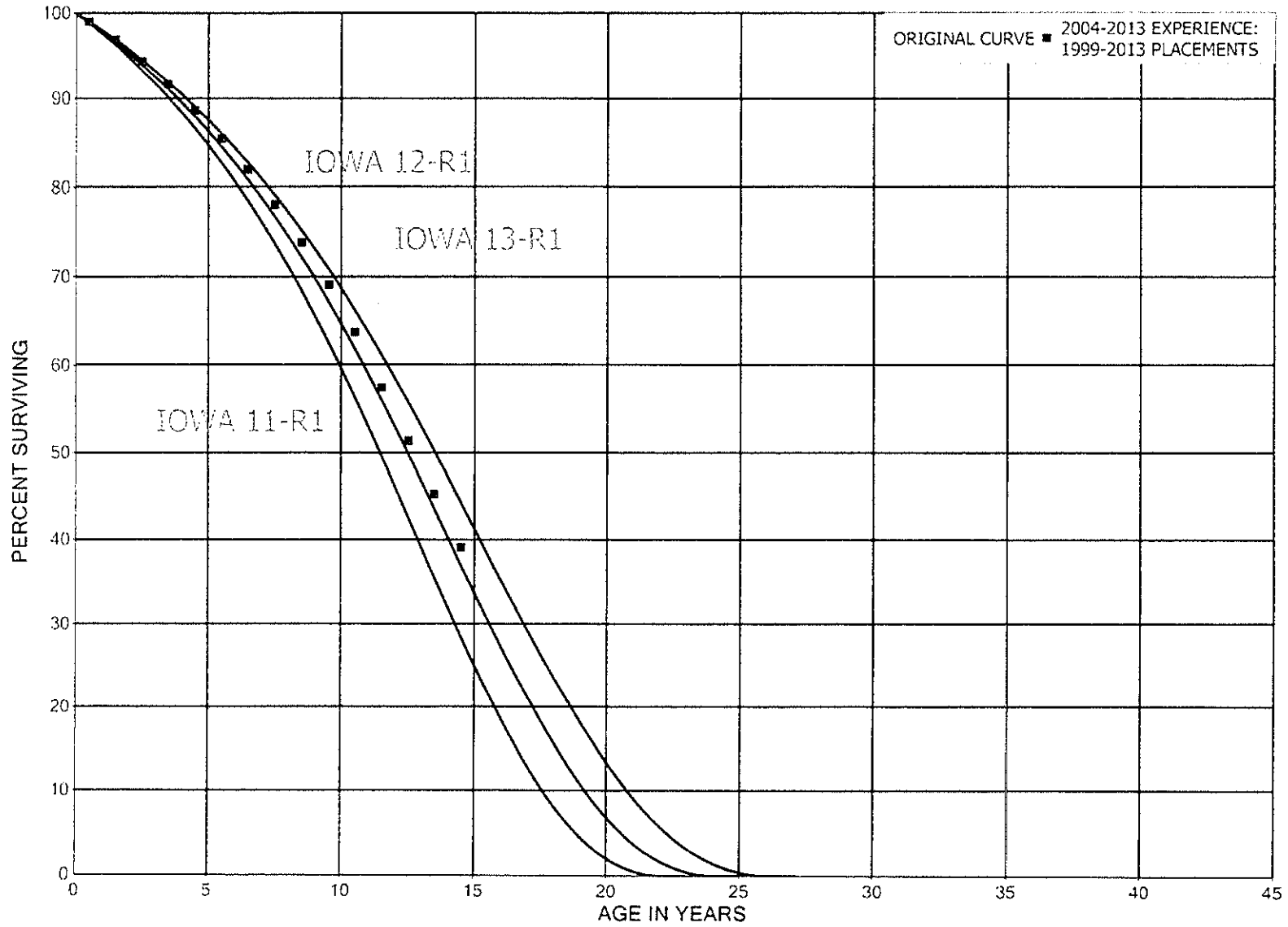
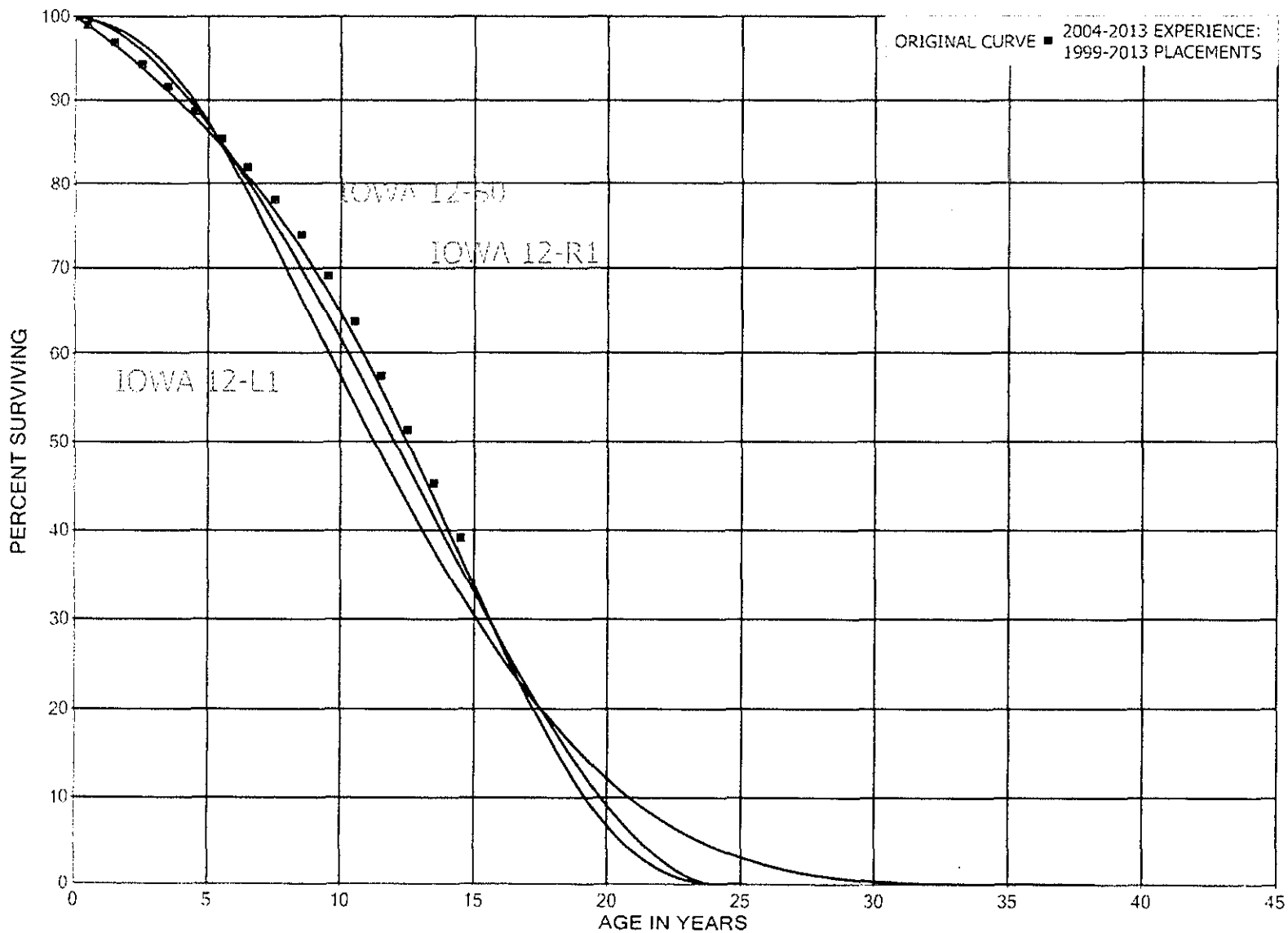


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1,
 S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

August 11 and 12, 2014

- West Gardner Generating Station
- LaCygne Generating Station
- Facilities and Maintenance Facility
- Northeast Substation Office
- Avondale Substation
- North Congress Substation
- Iatan Generating Station

August 17-19, 2009

- Hawthorn Generating Station
- Hawthorn Combustion Turbine Station
- Iatan Generating
- Northeast Combustion Turbine Station
- Chouteau Substation
- Iatan Substation
- Northeast CT Substation
- Facilities and Maintenance Facility

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 80 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
STEAM PLANT	
311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
315	Accessory Electric Equipment
316	Miscellaneous Power Plant Equipment
NUCLEAR PLANT	
321	Structures and Improvements
322	Reactor Plant Equipment
325	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
352	Structures and Improvements
353	Station Equipment
355	Poles and Fixtures
356	Overhead Conductors and Devices
DISTRIBUTION PLANT	
361	Structures and Improvements
362	Station Equipment
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
368	Line Transformers
370	Meters
370.1	Meters - AMR
371	Installations on Customers' Premises
373	Street Lighting and Signal Systems

GENERAL PLANT

392.1	Transportation Equipment – Autos
392.2	Transportation Equipment – Light Trucks
392.3	Transportation Equipment – Heavy Trucks
392.4	Transportation Equipment – Tractors
392.5	Transportation Equipment - Trailers
396	Power Operated Equipment

Account 364, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for most of the accounts. Aged retirement and other plant accounting data were compiled for the years 1920 through 2013. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-131 and the life tables for the experience bands plotted on the chart follow it.

The survivor curve estimate is based on the statistical indications for the periods 1920 through 2013 and 1974 through 2013. The Iowa 42-R2.5 is a reasonable fit of the stub original survivor curve for Poles, Towers and Fixtures. The 42-year service life is within the typical service life range of 35 to 55 years for distribution poles. The 42-year life reflects the Company's plans to replace poles at the time the equipment fails or requires an upgrade due to growth in the service territory, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curve through age 55.

For Account 367, Underground Conductors and Devices, the estimate of survivor characteristics is based on the 1947-2013 and 1974-2013 experience bands. Most

retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for underground conductors and devices range from 40 to 55 years. The Iowa 51-R1.5 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves through age 55 and reflects the outlook of management.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each unit were estimated based on discussions with management regarding future outlook, age and condition of the plant, life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for production plants are as follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Hawthorn Unit 5	1969,2001	2055	86,54
Hawthorn Unit 9	1955,2000	2045	90,45
Montrose Unit 1	1958	2016	58
Montrose Unit 2	1960	2021	61
Montrose Unit 3	1964	2021	57
Iatan Unit 1	1980	2040	60
LaCygne Unit 1	1973	2040	67
LaCygne Unit 2	1977	2040	63
Iatan Unit 2	2010	2070	60
Nuclear Production			
Wolf Creek	1985	2045	60

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Other Production Plant			
Northeast	1972,1977	2040	68,63
West Gardner	2003	2048	45
Miami County	2003	2048	45
Hawthorn Unit 6	2001	2045	44
Hawthorn Unit 7	2000	2045	45
Hawthorn Unit 8	2000	2045	45
Spearville Unit 1	2006	2026	20
Spearville Unit 2	2010	2030	20
Solar	2013	2033	20

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years. For example, Units 1, 2 & 3 at Montrose were completed in 1958, 1960 and 1964, respectively. The estimated probable retirement date for Montrose Unit 1 is 2016 and Montrose Units 2 and 3 is 2021. Thus, the life spans estimated for the Montrose power plant are 58 years for Unit 1, 61 years for Unit 2 and 57 years for Unit 3, which is within the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

The life span for the Wolf Creek Nuclear Power Plant is based on the length of the operating license as established by the Nuclear Regulatory Commission (NRC). The Company's current operating license is valid for 60 years from the date of issue. The probable retirement date estimated for the Wolf Creek Nuclear Plant is June 2045.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1976 through 2013. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1976 through 2013 contributed significantly toward the net salvage estimates for 35 plant accounts, representing 89 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

NUCLEAR PLANT

321.00	Structures and Improvements
322.00	Reactor Plant Equipment
323.00	Turbogenerator Units
324.00	Accessory Electric Equipment
325.00	Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
344.00	Generators
346.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
353.03	Station Equipment – Communication Equipment
355.00	Poles and Fixtures

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.03	Station Equipment – Communication Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
370.01	Meters - AMR
371.00	Installations on Customers' Premises

GENERAL PLANT

390.00	Structures and Improvements
392.10	Transportation Equipment – Autos
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Heavy Trucks
392.40	Transportation Equipment – Tractors
392.50	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1976 through 2013 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is

expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1976-1978 through 2011-2013 periods were computed to smooth the annual amounts.

Cost of removal was high during the entire thirty-eight year period. The primary cause of the high levels of cost of removal was the required effort needed to take out the poles and towers. Cost of removal for the most recent five years averaged 237 percent.

Gross salvage has varied widely throughout the period but relatively high in comparison to most utilities for poles. The most recent five-year average of 88 percent gross salvage reflects recent trends and the reuse value of poles for Kansas City Power and Light Company.

The net salvage percent based on the overall period 1976 through 2013 is 50 percent negative net salvage and based on the most recent five-year period is 149 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 60 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the overall history of negative net salvage related to retirements.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on a decommissioning study performed by

Sega, Inc. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate was established for each production account and applied to the original cost.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and the final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-2.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-2.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2013, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2013, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.00,	Office Furniture and Equipment	20
391.02,	Computer Equipment	8
393.00,	Stores Equipment	25
394.00,	Tools, Shop and Garage Equipment	30
395.00,	Laboratory Equipment	30
397.00,	Communication Equipment	35
398.00,	Miscellaneous Equipment	30

For the purpose of calculating annual amortization amounts as of December 31, 2013, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2013. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2013, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant at December 31, 2013 presented on pages VI-4 through VI-8 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2013 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.



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 (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS								
	06-2055	100-S0.5	(8)	7,130,374.02	1,843,177	5,715,019	145,402	2.04	39.3
	06-2055	100-S0.5	(8)	9,190,590.94	4,851,568	5,274,270	137,894	1.50	38.2
	06-2045	100-S0.5	(5)	1,301,510.94	528,542	838,044	27,714	2.13	30.2
	06-2021	100-S0.5	(3)	7,419,945.03	5,738,772	903,771	120,833	1.63	7.5
	06-2016	100-S0.5	(2)	2,000,602.20	2,040,614	0	0	-	-
	06-2021	100-S0.5	(3)	83,261.15	85,759	0	0	-	-
	06-2021	100-S0.5	(3)	199,149.65	205,124	0	0	-	-
	06-2070	100-S0.5	(8)	52,322,363.23	9,043,771	47,464,381	913,605	1.75	52.0
	06-2040	100-S0.5	(3)	3,970,664.07	1,880,218	2,209,566	85,731	2.16	25.8
	06-2040	100-S0.5	(14)	5,879,466.76	1,894,408	4,808,184	185,573	3.16	25.9
	06-2040	100-S0.5	(15)	10,607,702.68	8,097,118	4,101,740	161,101	1.52	25.5
	06-2040	100-S0.5	(14)	2,262,833.12	1,363,251	1,216,379	47,315	2.09	25.7
		100-S0.5	(20)	5,097.32	134	5,983	61	1.20	98.1
	TOTAL STRUCTURES AND IMPROVEMENTS			102,373,561.11	38,372,456	72,537,337	1,825,229	1.78	39.7
312.00	BOILER PLANT EQUIPMENT								
	06-2055	55-R1	(8)	1,880,015.03	116,945	1,913,471	53,554	2.85	35.7
	06-2055	55-R1	(9)	44,969,777.70	9,945,776	39,071,282	1,127,282	2.51	34.7
	06-2045	55-R1	(7)	23,240,675.86	8,857,212	16,010,311	583,483	2.51	27.4
	06-2021	55-R1	(3)	15,556,405.15	10,519,112	5,503,985	750,035	4.82	7.3
	06-2016	55-R1	(2)	23,794,383.37	24,270,271	0	0	-	-
	06-2021	55-R1	(3)	23,305,108.29	16,282,940	7,721,322	1,051,385	4.51	7.3
	06-2021	55-R1	(3)	24,882,921.15	17,707,374	7,922,035	1,078,939	4.34	7.3
	06-2070	55-R1	(12)	110,228,541.03	15,996,197	107,459,769	2,493,961	2.25	43.1
	06-2040	55-R1	(5)	209,379,983.77	86,251,562	153,597,421	6,413,819	3.05	23.9
	06-2040	55-R1	(14)	4,769,093.56	1,826,263	3,610,504	151,175	3.17	23.9
	06-2040	55-R1	(14)	98,627,889.89	36,830,154	75,605,640	3,166,786	3.21	23.9
	06-2040	55-R1	(15)	68,879,216.33	40,143,386	39,067,713	1,691,918	2.46	23.1
	TOTAL BOILER PLANT EQUIPMENT			649,514,011.13	248,747,192	457,483,453	18,562,337	2.86	24.6
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS		25	11,431,415.78	2,825,979	5,747,583	316,497	2.77	18.2
312.02	BOILER PLANT EQUIPMENT - AQC								
	06-2055	55-R1	(9)	410.13	75	372	11	2.68	33.8
	06-2040	55-R1	(15)	18,377,159.76	13,371,609	7,762,125	349,013	1.90	22.2
	TOTAL BOILER PLANT EQUIPMENT - AQC			18,377,569.89	13,371,684	7,762,497	349,024	1.90	22.2
314.00	TURBOGENERATOR UNITS								
	06-2055	60-R1.5	(6)	417,041.96	31,235	410,829	11,040	2.65	37.2
	06-2055	60-R1.5	(8)	42,816,005.78	16,612,944	29,628,342	858,495	2.01	34.5
	06-2045	60-R1.5	(5)	9,517,533.66	3,371,784	6,621,626	232,403	2.44	28.5
	06-2021	60-R1.5	(3)	491,854.97	118,903	387,708	52,326	10.64	7.4
	06-2016	60-R1.5	(2)	6,521,373.22	6,521,801	0	0	-	-
	06-2021	60-R1.5	(3)	8,402,454.49	6,318,213	2,336,315	316,166	3.78	7.4
	06-2021	60-R1.5	(3)	11,037,895.65	8,494,018	2,875,015	389,029	3.52	7.4
	06-2070	60-R1.5	(8)	3,210,689.01	335,969	3,131,575	67,489	2.10	46.4
	06-2040	60-R1.5	(4)	32,067,894.30	16,140,974	17,209,636	718,065	2.24	24.0
	06-2040	60-R1.5	(13)	39,840.49	19,304	25,716	1,058	2.66	24.3
	06-2040	60-R1.5	(13)	18,085,806.48	10,433,951	10,003,010	419,236	2.32	23.9
	06-2040	60-R1.5	(13)	12,673,716.88	8,542,557	5,778,743	247,829	1.96	23.3
	TOTAL TURBOGENERATOR UNITS			145,282,106.89	77,071,653	78,408,515	3,313,136	2.28	23.7

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
315.00 ACCESSORY ELECTRIC EQUIPMENT									
HAWTHORN COMMON	06-2055	55-S0.5	(7)	795,980.71	112,735	738,964	21,000	2.64	35.2
HAWTHORN UNIT 5	06-2055	55-S0.5	(8)	6,825,239.00	1,397,279	5,973,979	174,559	2.56	34.2
HAWTHORN UNIT 9	06-2045	55-S0.5	(6)	8,851,364.37	2,468,552	6,913,894	251,986	2.85	27.4
MONTROSE COMMON	06-2021	55-S0.5	(3)	1,984,797.88	1,207,472	836,870	114,002	5.74	7.3
MONTROSE UNIT 1	06-2016	55-S0.5	(2)	4,421,393.92	3,489,111	1,020,711	410,869	9.29	2.5
MONTROSE UNIT 2	06-2021	55-S0.5	(3)	2,795,871.43	1,912,121	967,627	133,048	4.76	7.3
MONTROSE UNIT 3	06-2021	55-S0.5	(3)	3,930,040.20	2,629,523	1,418,418	194,540	4.95	7.3
IATAN COMMON	06-2070	55-S0.5	(9)	14,059,093.24	1,319,299	14,004,023	321,013	2.28	43.6
IATAN UNIT 1	06-2040	55-S0.5	(5)	26,885,687.00	8,940,556	19,289,394	819,567	3.05	23.5
LACYGNE COMMON	06-2040	55-S0.5	(13)	868,253.15	366,993	614,133	26,485	3.05	23.2
LACYGNE UNIT 1	06-2040	55-S0.5	(13)	10,807,065.09	4,643,157	7,568,827	330,160	3.06	22.9
LACYGNE UNIT 2	06-2040	55-S0.5	(13)	14,463,012.51	4,594,206	11,748,998	495,008	3.42	23.7
MISCELLANEOUS		55-S0.5	(10)	25,137.84	3,214	24,438	504	2.00	48.5
TOTAL ACCESSORY ELECTRIC EQUIPMENT				96,711,916.44	33,084,218	71,120,276	3,292,741	3.40	21.6
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
HAWTHORN COMMON	06-2055	55-S0.5	(1)	1,944,755.85	370,761	1,593,442	45,361	2.33	35.1
HAWTHORN UNIT 5	06-2055	55-S0.5	(1)	3,141,562.08	1,443,721	1,729,257	55,777	1.78	31.0
HAWTHORN UNIT 9	06-2045	55-S0.5	(2)	98,635.05	39,845	60,763	2,243	2.27	27.1
MONTROSE COMMON	06-2021	55-S0.5	(2)	2,839,159.17	2,152,651	743,291	100,441	3.54	7.4
MONTROSE UNIT 1	06-2016	55-S0.5	(2)	98,655.06	100,628	0	0	-	-
MONTROSE UNIT 2	06-2021	55-S0.5	(2)	23,405.99	23,874	0	0	-	-
MONTROSE UNIT 3	06-2021	55-S0.5	(2)	32,219.83	32,864	0	0	-	-
IATAN COMMON	06-2070	55-S0.5	(1)	2,261,536.71	451,132	1,833,020	43,909	1.94	41.7
IATAN UNIT 1	06-2040	55-S0.5	(1)	3,287,440.14	1,147,688	2,172,627	90,013	2.74	24.1
LACYGNE COMMON	06-2040	55-S0.5	(10)	2,905,530.22	908,700	2,287,383	93,788	3.23	24.4
LACYGNE UNIT 1	06-2040	55-S0.5	(9)	1,690,996.52	740,095	1,103,091	48,260	2.74	23.8
LACYGNE UNIT 2	06-2040	55-S0.5	(8)	814,819.68	539,305	340,700	15,321	1.88	22.2
MISCELLANEOUS		55-S0.5	0	4,346,049.64	682,118	3,663,932	75,615	1.74	48.5
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				23,484,765.94	8,633,382	15,527,508	568,738	2.42	27.3
SUBTOTAL STEAM PRODUCTION PLANT				1,047,175,347.18	422,106,564	708,587,167	28,227,702	2.70	25.1
HAWTHORN UNIT 5 REBUILD									
311.02 STRUCTURES AND IMPROVEMENTS	06-2055	100-S0.5	(7)	4,879,609.13	4,541,945	679,237	17,470	0.36	38.9
312.03 BOILER PLANT EQUIPMENT	06-2055	55-R1	(10)	121,393,809.76	108,469,424	25,063,767	737,600	0.61	34.0
315.01 ACCESSORY ELECTRIC EQUIPMENT	06-2055	55-S0.5	(10)	21,543,841.62	19,145,833	4,552,393	136,791	0.63	33.3
316.01 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	55-S0.5	(1)	1,280,554.04	1,116,069	157,091	4,720	0.37	33.3
TOTAL HAWTHORN 5 REBUILD				149,077,814.55	133,273,271	30,452,488	896,581	0.60	34.0
IATAN UNIT 2									
311.04 STRUCTURES AND IMPROVEMENTS	06-2070	100-S0.5	(7)	49,890,165.59	22,566,741	30,815,736	587,959	1.18	52.4
312.04 BOILER PLANT EQUIPMENT	06-2070	55-R1	(11)	332,739,223.76	164,823,450	204,517,088	4,640,426	1.39	44.1
314.04 TURBOGENERATOR UNITS	06-2070	60-R1.5	(8)	122,381,744.39	24,029,350	108,142,934	2,315,103	1.89	46.7
315.04 ACCESSORY ELECTRIC EQUIPMENT	06-2070	55-S0.5	(9)	30,383,897.59	7,909,939	25,208,509	571,989	1.88	44.1
316.04 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2070	55-S0.5	(1)	2,066,742.29	835,772	1,251,838	28,364	1.37	44.1
TOTAL IATAN UNIT 2				537,461,773.62	220,165,252	369,935,905	8,143,841	1.52	45.4
TOTAL STEAM PRODUCTION PLANT				1,733,714,935.35	775,545,087	1,108,975,560	37,268,124	2.15	29.8

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 (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NUCLEAR PRODUCTION PLANT									
321.00	06-2045	100-S0.5	(1)	240,676,336.58	151,133,314	91,949,786	3,135,526	1.30	29.3
322.00	06-2045	60-R2	(2)	351,971,992.82	207,672,810	151,338,623	5,544,854	1.58	27.3
323.00	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	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	06-2045	40-R0.5	0	61,214,757.92	14,975,912	46,238,845	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									
	06-2040	70-R2.5	(8)	839,276.76	248,238	658,181	25,869	3.08	25.4
	06-2048	70-R2.5	(2)	1,917,989.17	314,322	1,642,027	49,741	2.59	33.0
	06-2048	70-R2.5	(3)	868,867.45	181,494	713,439	21,740	2.50	32.8
	06-2045	70-R2.5	(3)	84,238.35	21,981	64,785	2,158	2.56	30.0
	06-2045	50-R2.5	(2)	384,850.96	104,209	288,339	9,627	2.50	30.0
	06-2045	70-R2.5	(2)	46,352.81	12,657	34,623	1,156	2.49	30.0
TOTAL STRUCTURES AND IMPROVEMENTS				4,141,575.50	882,901	3,401,394	110,291	2.66	30.8
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
NORTHEAST COMMON									
	06-2040	50-R2.5	(9)	1,132,922.84	633,646	601,240	24,627	2.17	24.4
	06-2048	50-R2.5	(4)	1,775,903.39	612,778	1,234,162	40,168	2.26	30.7
	06-2048	50-R2.5	(5)	1,097,400.42	393,908	758,362	24,754	2.26	30.6
	06-2045	50-R2.5	(5)	583,826.34	254,384	358,634	12,783	2.19	28.1
	06-2045	50-R2.5	(5)	1,568,141.16	721,292	925,256	33,184	2.12	27.9
	06-2045	50-R2.5	(5)	310,671.94	143,351	182,855	6,561	2.11	27.9
TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				6,468,866.09	2,759,359	4,060,509	142,057	2.20	28.6
344.00	GENERATORS								
NORTHEAST COMMON									
	06-2040	50-R1.5	(9)	22,340,125.19	20,347,200	4,003,536	179,497	0.80	22.3
	06-2048	50-R1.5	(4)	60,918,019.59	22,455,288	40,899,452	1,381,070	2.27	29.6
	06-2048	50-R1.5	(5)	14,495,866.32	5,437,040	9,783,641	330,577	2.28	29.6
	06-2045	50-R1.5	(5)	25,304,205.14	8,931,311	17,638,104	634,672	2.51	27.8
	06-2045	50-R1.5	(5)	12,402,071.63	5,944,422	7,077,753	261,243	2.11	27.1
	06-2045	50-R1.5	(5)	13,133,825.77	6,312,407	7,476,110	276,108	2.10	27.1
TOTAL GENERATORS				146,594,133.64	69,427,668	86,880,596	3,063,167	2.06	28.4
345.00	ACCESSORY ELECTRIC EQUIPMENT								
NORTHEAST COMMON									
	06-2040	45-R3	(10)	3,973,032.02	3,673,620	696,715	37,213	0.94	18.7
	06-2048	45-R3	(5)	3,771,461.53	1,283,011	2,677,024	89,448	2.37	29.9
	06-2048	45-R3	(6)	982,776.76	339,908	701,835	23,474	2.39	29.9
	06-2045	45-R3	(5)	1,401,579.38	580,825	890,833	32,487	2.32	27.4
	06-2045	45-R3	(5)	1,230,531.59	504,312	787,746	28,736	2.34	27.4
	06-2045	45-R3	(5)	783,768.83	312,829	510,128	18,527	2.36	27.5
TOTAL ACCESSORY ELECTRIC EQUIPMENT				12,143,150.11	6,694,505	6,264,281	229,885	1.89	27.2
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
NORTHEAST COMMON									
	06-2040	45-R2.5	(6)	146,852.89	1,607	154,057	6,623	4.51	23.3
	06-2048	45-R2.5	0	7,863.24	17	7,846	247	3.14	31.8
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				154,715.93	1,624	161,903	6,870	4.44	23.6
SUBTOTAL OTHER PRODUCTION PLANT				171,502,441.27	79,766,057	100,768,663	3,552,270	2.07	28.4

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 (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT	RATE (9)=(8)/(5)	
344.01 SOLAR PRODUCTION PLANT GENERATORS - SOLAR	06-2033	45-R2	0	485,417.39	46,597	448,820	23,896	4.82	18.8
TOTAL SOLAR PRODUCTION PLANT				495,417.39	46,597	448,820	23,896	4.82	18.8
341.02 WIND PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS									
SPEARVILLE COMMON	06-2030	70-R2.5	(19)	1,993,133.46	652,081	1,719,748	105,679	5.30	16.3
SPEARVILLE UNIT 2	06-2030	70-R2.5	(19)	556,207.30	104,384	557,503	34,161	6.14	16.3
TOTAL STRUCTURES AND IMPROVEMENTS				2,549,340.76	756,465	2,277,251	139,840	5.49	16.3
344.02 GENERATORS									
SPEARVILLE COMMON	06-2030	45-R2	(19)	483,555.82	89,034	486,397	30,560	6.32	15.9
SPEARVILLE UNIT 1	06-2026	45-R2	(17)	85,428,943.24	29,392,017	70,559,847	5,820,522	6.81	12.1
SPEARVILLE UNIT 2	06-2030	45-R2	(19)	55,638,968.36	9,170,071	57,040,301	3,576,149	6.43	16.0
TOTAL GENERATORS				141,551,467.42	38,651,122	128,086,545	9,427,231	6.66	13.6
345.02 ACCESSORY ELECTRIC EQUIPMENT									
SPEARVILLE COMMON	06-2030	40-R2.5	(18)	316,563.78	6,652	366,893	22,732	7.18	16.1
SPEARVILLE UNIT 1	06-2026	40-R2.5	(17)	70,171.22	18,577	63,523	5,228	7.45	12.2
TOTAL ACCESSORY ELECTRIC EQUIPMENT				386,735.00	25,229	430,416	27,960	7.23	15.4
346.02 MISCELLANEOUS POWER PLANT EQUIPMENT									
SPEARVILLE COMMON	06-2030	35-S2.5	(17)	191,421.76	0	223,963	13,691	7.15	16.4
TOTAL WIND PRODUCTION PLANT				144,676,964.94	39,432,816	131,018,175	9,608,722	6.64	13.6
TOTAL OTHER PRODUCTION PLANT				316,676,823.60	119,245,470	232,235,678	13,184,888	4.16	17.6
TOTAL PRODUCTION PLANT				2,900,021,773.75	1,358,026,889	1,738,236,492	65,371,055	2.25	26.6
TRANSMISSION PLANT									
352.00 STRUCTURES AND IMPROVEMENTS		60-R3	(5)	3,169,498.40	951,315	2,366,658	62,623	1.98	37.8
353.00 STATION EQUIPMENT		55-R1	(10)	87,728,536.24	24,070,292	72,432,198	1,637,267	1.87	44.2
353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT		25-S2.5	0	4,383,416.25	1,796,376	2,587,040	436,491	9.96	5.9
354.00 TOWERS AND FIXTURES		70-R4	(20)	2,344,801.04	2,025,452	788,309	20,545	0.88	38.4
355.00 POLES AND FIXTURES		52-R2	(50)	64,690,364.84	32,046,646	64,988,901	1,711,055	2.64	38.0
356.00 OVERHEAD CONDUCTORS AND DEVICES		55-R2.5	(25)	55,817,565.39	28,483,496	41,288,461	992,220	1.78	41.6
357.00 UNDERGROUND CONDUIT		65-R4	0	1,995,353.61	1,093,363	901,991	28,185	1.41	32.0
358.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R4	0	1,706,193.61	1,370,735	335,459	11,645	0.68	28.8
TOTAL TRANSMISSION PLANT				221,836,729.38	91,647,675	185,689,017	4,900,031	2.21	37.9

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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 (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)	
							AMOUNT (8)	RATE (9)=(8)/(5)		
DISTRIBUTION PLANT										
361.00		STRUCTURES AND IMPROVEMENTS	55-R2	(5)	6,225,938.90	3,138,157	3,399,079	82,304	1.32	41.3
362.00		STATION EQUIPMENT	52-R2	(5)	113,960,345.53	38,845,190	80,813,173	2,068,279	1.81	39.1
362.03		STATION EQUIPMENT - COMMUNICATION EQUIPMENT	25-S2.5	0	2,257,961.11	1,296,617	961,344	100,375	4.45	9.6
363.00		STORAGE BATTERY EQUIPMENT	10-L3	0	2,500,987.28	0	2,500,987	294,234	11.76	8.5
364.00		POLES, TOWERS AND FIXTURES	42-R2.5	(50)	158,042,922.09	89,974,721	147,089,662	5,020,353	3.18	29.3
365.00		OVERHEAD CONDUCTORS AND DEVICES	44-R1	(25)	123,536,825.75	34,798,970	119,622,062	3,807,682	3.08	31.4
366.00		UNDERGROUND CONDUIT	55-R2.5	(30)	144,383,689.28	28,169,808	159,528,988	4,196,583	2.91	38.0
367.00		UNDERGROUND CONDUCTORS AND DEVICES	51-R1.5	(10)	231,936,379.43	41,023,771	214,106,246	5,519,704	2.38	38.8
368.00		LINE TRANSFORMERS	37-R2	10	155,634,713.07	70,575,253	69,495,989	2,533,491	1.63	27.4
369.00		SERVICES	50-R2.5	(100)	59,792,440.21	29,350,419	90,234,461	2,653,043	4.44	34.0
370.00		METERS	40-R1.5	2	23,204,568.32	17,856,171	4,684,306	141,119	0.61	34.6
370.10		METERS - AMR	40-R1.5	2	27,201,732.44	17,383,255	9,294,443	274,686	1.01	33.8
		UNRECOVERED AMR METER COSTS (AFTER 2015)					8,745,071	874,507	***	10.0
370.20		METERS - AMI	20-S2.5	2	1,848,429.58	40,300	1,771,161	90,829	4.91	19.5
371.00		INSTALLATIONS ON CUSTOMERS' PREMISES	21-S1	(15)	8,108,205.99	9,246,893	77,544	3,783	0.05	20.5
373.00		STREET LIGHTING AND SIGNAL SYSTEMS	25-L0.5	(5)	11,972,217.01	4,320,032	8,250,796	448,351	3.74	18.4
TOTAL DISTRIBUTION PLANT					1,070,607,355.99	385,999,557	920,775,312	28,109,323	2.63	32.8
GENERAL PLANT										
390.00		STRUCTURES AND IMPROVEMENTS	45-R1.5	(20)	40,734,362.35	11,957,004	36,924,231	1,120,112	2.75	33.0
391.00		OFFICE FURNITURE AND EQUIPMENT								
		FURNITURE AND EQUIPMENT	20-SQ	0	5,157,772.14	1,452,827	3,704,945	257,889	5.00 **	11.9
		FURNITURE AND EQUIPMENT - WOLF CREEK	20-SQ	0	4,093,468.59	1,088,242	3,005,227	204,673	5.00 **	13.5
		COMPUTER EQUIPMENT	8-SQ	0	7,144,484.11	964,198	6,180,286	893,061	12.50 **	5.3
		TOTAL OFFICE FURNITURE AND EQUIPMENT			11,237,552.70	2,052,440	9,185,513	1,097,734		
392.00		TRANSPORTATION EQUIPMENT								
		AUTOS	8-R2	25	375,629.06	281,722	0	0	****	-
		LIGHT TRUCKS	7.5-L0.5	25	4,961,421.99	782,942	2,838,124	582,061	11.73	5.0
		HEAVY TRUCKS	10-L2.5	25	20,343,616.94	2,935,259	12,322,454	2,021,774	9.64	6.1
		TRACTORS	12-R2	25	321,916.77	152,051	69,387	18,279	5.68	4.9
		TRAILERS	26-S0	25	1,045,042.83	478,478	305,304	14,224	1.36	21.5
		TOTAL TRANSPORTATION EQUIPMENT			27,047,627.59	4,630,452	15,655,269	2,636,338	9.75	5.9
393.00		STORES EQUIPMENT	25-SQ	0	452,972.47	228,709	224,263	18,119	4.00 **	14.1
394.00		TOOLS, SHOP AND GARAGE EQUIPMENT	30-SQ	0	2,761,780.96	908,570	1,853,211	91,967	3.33 **	17.9
395.00		LABORATORY EQUIPMENT	30-SQ	0	3,745,868.73	1,569,597	2,176,272	124,737	3.33 **	17.8
396.00		POWER OPERATED EQUIPMENT	12-L2	15	13,706,788.04	3,365,356	8,285,414	1,088,045	7.94	7.6
397.00		COMMUNICATION EQUIPMENT	35-SQ	0	60,555,514.63	13,602,386	46,953,129	1,731,888	2.86 **	22.1
398.00		MISCELLANEOUS EQUIPMENT	30-SQ	0	306,127.36	66,588	239,541	10,194	3.33 **	17.0
TOTAL GENERAL PLANT					165,706,766.97	39,833,927	125,201,788	8,177,023	4.93	15.3
TOTAL DEPRECIABLE PLANT					4,358,172,626.09	1,875,710,048	2,969,902,609	106,557,432	2.45	27.9

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

** AMORTIZATION ACCOUNT. AMORTIZATION RATE IS EQUAL TO 1/ASL.

*** AMR METERS ARE EXPECTED TO BE RETIRED BY THE END OF 2015. UNRECOVERED AMR METER COSTS AS OF 12/31/2015 WILL BE RECOVERED UTILIZING A 10 YEAR AMORTIZATION BEGINNING 1/1/2016.

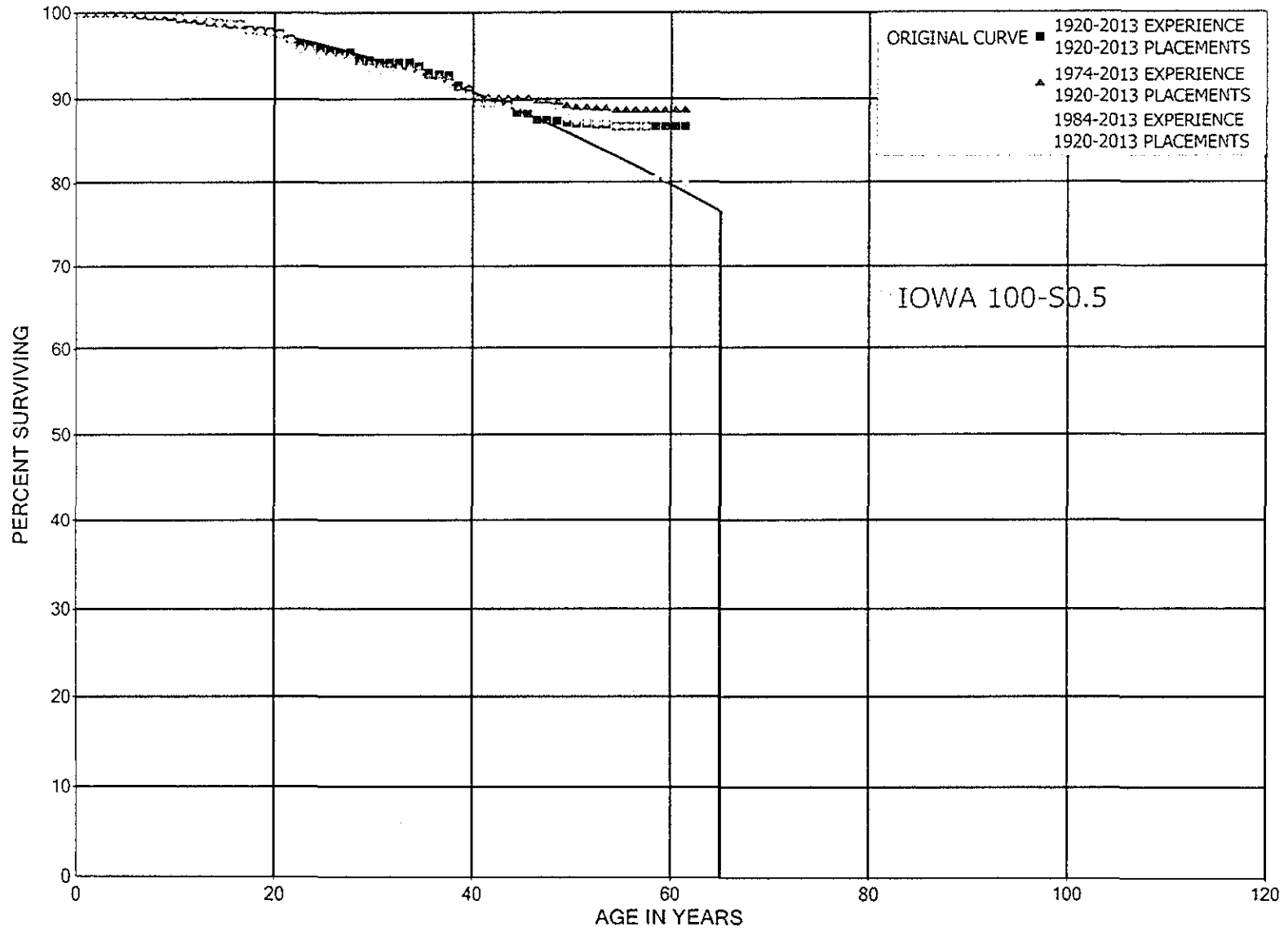
**** ANNUAL ACCRUAL RATE TO BE USED FOR NEW ADDITIONS AS OF JANUARY 1, 2014 WILL BE 9.38%.

NOTE: FOR LACYGNE ENVIRONMENTAL EQUIPMENT INSTALLED IN 2014 AND 2015, THE FOLLOWING DEPRECIATION RATES SHOULD BE USED:

ACCOUNT	RATE
312	4.37
315	4.10

PART VII. SERVICE LIFE STATISTICS

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,727,634	58,394	0.0002	0.9998	100.00
0.5	307,364,458	4,131	0.0000	1.0000	99.98
1.5	286,516,512	9,617	0.0000	1.0000	99.98
2.5	275,669,443	14,716	0.0001	0.9999	99.98
3.5	177,739,477	59,755	0.0003	0.9997	99.97
4.5	123,080,940	133,258	0.0011	0.9989	99.94
5.5	122,066,608	148,230	0.0012	0.9988	99.83
6.5	120,119,774	102,279	0.0009	0.9991	99.71
7.5	116,441,944	45,529	0.0004	0.9996	99.62
8.5	115,761,630	149,617	0.0013	0.9987	99.58
9.5	114,869,761	233,439	0.0020	0.9980	99.46
10.5	110,688,887	70,253	0.0006	0.9994	99.25
11.5	108,691,097	86,652	0.0008	0.9992	99.19
12.5	93,616,427	220,537	0.0024	0.9976	99.11
13.5	90,991,304	170,708	0.0019	0.9981	98.88
14.5	90,472,233	64,068	0.0007	0.9993	98.69
15.5	89,087,919	52,580	0.0006	0.9994	98.62
16.5	84,913,911	537,422	0.0063	0.9937	98.56
17.5	79,289,237	104,485	0.0013	0.9987	97.94
18.5	78,440,971	45,478	0.0006	0.9994	97.81
19.5	73,356,278	172,416	0.0024	0.9976	97.76
20.5	68,038,426	392,918	0.0058	0.9942	97.53
21.5	65,690,099	439,300	0.0067	0.9933	96.96
22.5	63,670,514	69,592	0.0011	0.9989	96.31
23.5	62,764,664	273,677	0.0044	0.9956	96.21
24.5	61,868,160	107,317	0.0017	0.9983	95.79
25.5	61,385,803	150,199	0.0024	0.9976	95.62
26.5	60,879,108	20,496	0.0003	0.9997	95.39
27.5	56,704,312	420,737	0.0074	0.9926	95.36
28.5	55,889,712	57,028	0.0010	0.9990	94.65
29.5	53,629,218	120,573	0.0022	0.9978	94.55
30.5	51,428,496	23,640	0.0005	0.9995	94.34
31.5	47,869,664	26,824	0.0006	0.9994	94.30
32.5	45,945,629	5,281	0.0001	0.9999	94.24
33.5	22,351,064	94,397	0.0042	0.9958	94.23
34.5	21,874,854	182,307	0.0083	0.9917	93.83
35.5	20,364,232	36,750	0.0018	0.9982	93.05
36.5	18,427,182	31,747	0.0017	0.9983	92.88
37.5	17,958,495	240,674	0.0134	0.9866	92.72
38.5	17,668,465	114,230	0.0065	0.9935	91.48

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,533,460	268,688	0.0153	0.9847	90.89
40.5	9,689,824	5,901	0.0006	0.9994	89.50
41.5	9,608,477	4,861	0.0005	0.9995	89.44
42.5	9,336,855	1,079	0.0001	0.9999	89.40
43.5	9,159,280	113,641	0.0124	0.9876	89.39
44.5	8,570,467	15,207	0.0018	0.9982	88.28
45.5	8,579,282	70,898	0.0083	0.9917	88.12
46.5	8,374,729	3,289	0.0004	0.9996	87.39
47.5	8,335,240	3,281	0.0004	0.9996	87.36
48.5	8,307,352	26,813	0.0032	0.9968	87.33
49.5	8,044,803	9,372	0.0012	0.9988	87.04
50.5	8,000,635	3,865	0.0005	0.9995	86.94
51.5	7,992,184	1,703	0.0002	0.9998	86.90
52.5	7,968,764		0.0000	1.0000	86.88
53.5	7,681,150	19,216	0.0025	0.9975	86.88
54.5	7,414,701		0.0000	1.0000	86.66
55.5	4,449,820	181	0.0000	1.0000	86.66
56.5	3,493,809		0.0000	1.0000	86.66
57.5	3,380,865	1,058	0.0003	0.9997	86.66
58.5	3,360,597		0.0000	1.0000	86.63
59.5	3,413,222		0.0000	1.0000	86.63
60.5	2,104,037	933	0.0004	0.9996	86.63
61.5	2,059,713		0.0000	1.0000	86.60
62.5	149,542		0.0000	1.0000	86.60
63.5	149,542		0.0000	1.0000	86.60
64.5	149,542		0.0000	1.0000	86.60
65.5	149,542		0.0000	1.0000	86.60
66.5	149,542		0.0000	1.0000	86.60
67.5	150,052	3,884	0.0259	0.9741	86.60
68.5	146,168		0.0000	1.0000	84.35
69.5	141,817		0.0000	1.0000	84.35
70.5	141,817		0.0000	1.0000	84.35
71.5	141,817		0.0000	1.0000	84.35
72.5	141,817	659	0.0046	0.9954	84.35
73.5	141,158		0.0000	1.0000	83.96
74.5	141,158		0.0000	1.0000	83.96
75.5	141,158		0.0000	1.0000	83.96
76.5					83.96

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	284,976,577		0.0000	1.0000	100.00
0.5	283,020,208		0.0000	1.0000	100.00
1.5	262,476,870	1,766	0.0000	1.0000	100.00
2.5	251,946,939	12,158	0.0000	1.0000	100.00
3.5	154,129,430	54,964	0.0004	0.9996	99.99
4.5	100,220,943	106,858	0.0011	0.9989	99.96
5.5	99,557,091	132,450	0.0013	0.9987	99.85
6.5	97,668,099	52,218	0.0005	0.9995	99.72
7.5	94,082,809	38,854	0.0004	0.9996	99.67
8.5	93,507,902	32,652	0.0003	0.9997	99.62
9.5	93,085,780	210,672	0.0023	0.9977	99.59
10.5	88,943,347	57,174	0.0006	0.9994	99.36
11.5	86,971,477	77,788	0.0009	0.9991	99.30
12.5	71,888,352	216,240	0.0030	0.9970	99.21
13.5	69,400,390	164,138	0.0024	0.9976	98.91
14.5	68,918,038	49,037	0.0007	0.9993	98.68
15.5	70,337,815	18,628	0.0003	0.9997	98.61
16.5	66,233,746	515,569	0.0078	0.9922	98.58
17.5	60,801,431	92,223	0.0015	0.9985	97.82
18.5	61,533,388	26,211	0.0004	0.9996	97.67
19.5	56,538,038	151,873	0.0027	0.9973	97.63
20.5	53,957,324	286,024	0.0053	0.9947	97.36
21.5	51,832,196	427,802	0.0083	0.9917	96.85
22.5	55,721,572	63,387	0.0011	0.9989	96.05
23.5	55,530,548	263,850	0.0048	0.9952	95.94
24.5	54,672,197	93,207	0.0017	0.9983	95.48
25.5	54,490,412	116,605	0.0021	0.9979	95.32
26.5	54,038,102	18,090	0.0003	0.9997	95.12
27.5	49,916,347	415,290	0.0083	0.9917	95.08
28.5	49,273,209	49,529	0.0010	0.9990	94.29
29.5	47,026,682	107,231	0.0023	0.9977	94.20
30.5	44,850,414	23,607	0.0005	0.9995	93.98
31.5	41,296,456	24,704	0.0006	0.9994	93.93
32.5	39,422,729	5,122	0.0001	0.9999	93.88
33.5	15,864,979	42,227	0.0027	0.9973	93.87
34.5	15,654,243	163,156	0.0104	0.9896	93.62
35.5	14,308,676	6,114	0.0004	0.9996	92.64
36.5	12,434,773	28,743	0.0023	0.9977	92.60
37.5	12,001,777	160,439	0.0134	0.9866	92.39
38.5	11,815,376		0.0000	1.0000	91.15

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,794,970	144,345	0.0122	0.9878	91.15
40.5	4,092,023		0.0000	1.0000	90.04
41.5	4,035,312	4,223	0.0010	0.9990	90.04
42.5	3,980,968	1,079	0.0003	0.9997	89.94
43.5	4,433,344	776	0.0002	0.9998	89.92
44.5	5,061,938	559	0.0001	0.9999	89.90
45.5	5,104,541	16,429	0.0032	0.9968	89.89
46.5	4,963,014	1,831	0.0004	0.9996	89.60
47.5	4,932,395	3,281	0.0007	0.9993	89.57
48.5	5,014,876	26,813	0.0053	0.9947	89.51
49.5	4,688,706	9,372	0.0020	0.9980	89.03
50.5	4,734,004	3,865	0.0008	0.9992	88.85
51.5	6,034,738	1,703	0.0003	0.9997	88.78
52.5	6,054,709		0.0000	1.0000	88.76
53.5	7,681,150	19,216	0.0025	0.9975	88.76
54.5	7,414,701		0.0000	1.0000	88.53
55.5	4,449,820	181	0.0000	1.0000	88.53
56.5	3,493,809		0.0000	1.0000	88.53
57.5	3,380,865	1,058	0.0003	0.9997	88.53
58.5	3,360,597		0.0000	1.0000	88.50
59.5	3,413,222		0.0000	1.0000	88.50
60.5	2,104,037	933	0.0004	0.9996	88.50
61.5	2,059,713		0.0000	1.0000	88.46
62.5	149,542		0.0000	1.0000	88.46
63.5	149,542		0.0000	1.0000	88.46
64.5	149,542		0.0000	1.0000	88.46
65.5	149,542		0.0000	1.0000	88.46
66.5	149,542		0.0000	1.0000	88.46
67.5	150,052	3,884	0.0259	0.9741	88.46
68.5	146,168		0.0000	1.0000	86.17
69.5	141,817		0.0000	1.0000	86.17
70.5	141,817		0.0000	1.0000	86.17
71.5	141,817		0.0000	1.0000	86.17
72.5	141,817	659	0.0046	0.9954	86.17
73.5	141,158		0.0000	1.0000	85.77
74.5	141,158		0.0000	1.0000	85.77
75.5	141,158		0.0000	1.0000	85.77
76.5					85.77

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	257,708,091		0.0000	1.0000	100.00
0.5	249,607,694		0.0000	1.0000	100.00
1.5	229,081,983	1,766	0.0000	1.0000	100.00
2.5	218,622,417	7,379	0.0000	1.0000	100.00
3.5	141,362,393	54,964	0.0004	0.9996	100.00
4.5	87,069,695	106,858	0.0012	0.9988	99.96
5.5	86,975,060	5,026	0.0001	0.9999	99.83
6.5	87,174,561	52,218	0.0006	0.9994	99.83
7.5	83,804,588	35,524	0.0004	0.9996	99.77
8.5	83,251,498	32,652	0.0004	0.9996	99.73
9.5	82,508,814	201,318	0.0024	0.9976	99.69
10.5	86,961,737	56,144	0.0006	0.9994	99.44
11.5	85,188,032	77,788	0.0009	0.9991	99.38
12.5	70,499,503	212,873	0.0030	0.9970	99.29
13.5	67,994,097	164,138	0.0024	0.9976	98.99
14.5	68,033,634	49,037	0.0007	0.9993	98.75
15.5	66,792,903	18,628	0.0003	0.9997	98.68
16.5	62,674,777	514,389	0.0082	0.9918	98.65
17.5	57,115,673	92,138	0.0016	0.9984	97.84
18.5	56,220,346	23,737	0.0004	0.9996	97.68
19.5	51,547,074	120,351	0.0023	0.9977	97.64
20.5	46,295,003	286,024	0.0062	0.9938	97.41
21.5	44,078,843	424,187	0.0096	0.9904	96.81
22.5	42,096,643	63,387	0.0015	0.9985	95.88
23.5	41,334,958	227,738	0.0055	0.9945	95.74
24.5	40,519,367	93,207	0.0023	0.9977	95.21
25.5	42,848,260	93,340	0.0022	0.9978	94.99
26.5	42,449,926	18,090	0.0004	0.9996	94.78
27.5	38,441,386	415,290	0.0108	0.9892	94.74
28.5	39,324,698	44,248	0.0011	0.9989	93.72
29.5	37,097,393	96,721	0.0026	0.9974	93.61
30.5	37,641,897	23,285	0.0006	0.9994	93.37
31.5	34,793,797	24,704	0.0007	0.9993	93.31
32.5	38,132,395	3,093	0.0001	0.9999	93.25
33.5	15,213,051	42,227	0.0028	0.9972	93.24
34.5	14,829,283	163,156	0.0110	0.9890	92.98
35.5	13,618,685	6,114	0.0004	0.9996	91.96
36.5	11,735,924	28,743	0.0024	0.9976	91.92
37.5	11,344,915	160,439	0.0141	0.9859	91.69
38.5	11,255,088		0.0000	1.0000	90.39

KANSAS CITY POWER AND LIGHT COMPANY

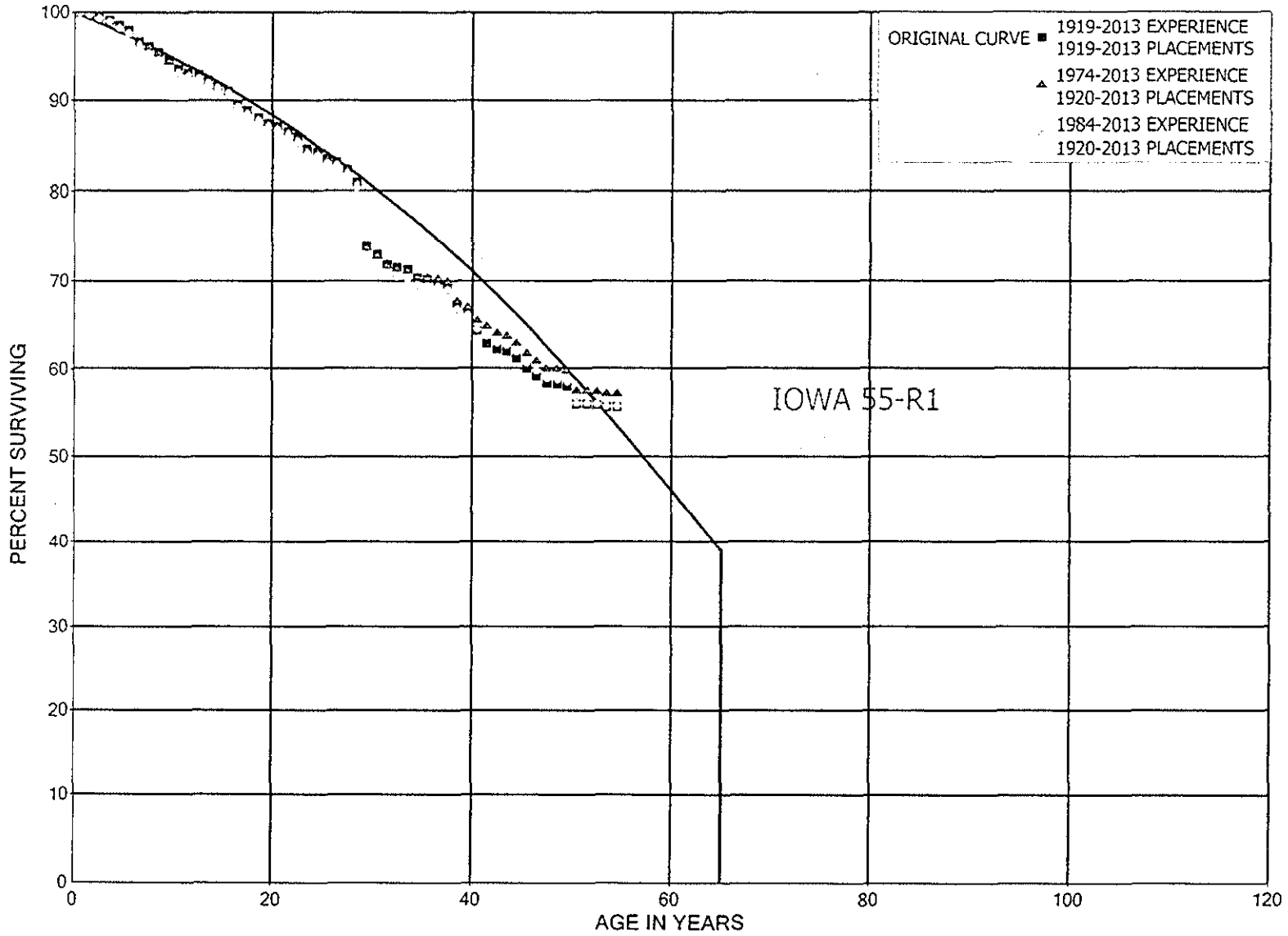
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,236,869	144,345	0.0128	0.9872	90.39
40.5	3,523,096		0.0000	1.0000	89.23
41.5	3,486,209	4,223	0.0012	0.9988	89.23
42.5	3,259,846	1,079	0.0003	0.9997	89.12
43.5	3,182,350	776	0.0002	0.9998	89.09
44.5	2,961,510	559	0.0002	0.9998	89.07
45.5	3,009,727	16,429	0.0055	0.9945	89.06
46.5	2,890,713	837	0.0003	0.9997	88.57
47.5	2,884,722	3,281	0.0011	0.9989	88.54
48.5	2,868,995	26,813	0.0093	0.9907	88.44
49.5	2,550,260	9,372	0.0037	0.9963	87.62
50.5	2,527,296	3,865	0.0015	0.9985	87.30
51.5	2,525,928	1,373	0.0005	0.9995	87.16
52.5	2,724,239		0.0000	1.0000	87.11
53.5	3,297,282	19,216	0.0058	0.9942	87.11
54.5	3,915,568		0.0000	1.0000	86.61
55.5	959,244	181	0.0002	0.9998	86.61
56.5	14,984		0.0000	1.0000	86.59
57.5	14,984	1,058	0.0706	0.9294	86.59
58.5	4,500		0.0000	1.0000	80.48
59.5	146,591		0.0000	1.0000	80.48
60.5	146,591	933	0.0064	0.9936	80.48
61.5	145,658		0.0000	1.0000	79.97
62.5	149,542		0.0000	1.0000	79.97
63.5	149,542		0.0000	1.0000	79.97
64.5	149,542		0.0000	1.0000	79.97
65.5	149,542		0.0000	1.0000	79.97
66.5	149,542		0.0000	1.0000	79.97
67.5	150,052	3,884	0.0259	0.9741	79.97
68.5	146,168		0.0000	1.0000	77.90
69.5	141,817		0.0000	1.0000	77.90
70.5	141,817		0.0000	1.0000	77.90
71.5	141,817		0.0000	1.0000	77.90
72.5	141,817	659	0.0046	0.9954	77.90
73.5	141,158		0.0000	1.0000	77.54
74.5	141,158		0.0000	1.0000	77.54
75.5	141,158		0.0000	1.0000	77.54
76.5					77.54



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1919-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,418,824,418	136,296	0.0001	0.9999	100.00
0.5	2,327,432,811	6,002,476	0.0026	0.9974	99.99
1.5	2,268,104,645	6,695,665	0.0030	0.9970	99.74
2.5	2,174,142,493	7,109,877	0.0033	0.9967	99.44
3.5	1,552,730,279	9,852,970	0.0063	0.9937	99.12
4.5	1,114,991,083	6,275,935	0.0056	0.9944	98.49
5.5	1,087,703,379	14,055,021	0.0129	0.9871	97.93
6.5	1,017,972,764	6,566,230	0.0065	0.9935	96.67
7.5	985,922,226	6,710,692	0.0068	0.9932	96.04
8.5	969,125,698	8,759,575	0.0090	0.9910	95.39
9.5	946,506,940	10,188,846	0.0108	0.9892	94.53
10.5	924,735,600	4,272,106	0.0046	0.9954	93.51
11.5	896,309,556	2,786,970	0.0031	0.9969	93.08
12.5	643,685,690	4,287,849	0.0067	0.9933	92.79
13.5	587,684,306	3,916,613	0.0067	0.9933	92.17
14.5	576,670,226	3,666,870	0.0064	0.9936	91.56
15.5	566,089,055	9,134,083	0.0161	0.9839	90.98
16.5	536,087,843	4,126,691	0.0077	0.9923	89.51
17.5	518,531,144	4,133,779	0.0080	0.9920	88.82
18.5	506,549,966	4,034,969	0.0080	0.9920	88.11
19.5	494,855,018	1,770,817	0.0036	0.9964	87.41
20.5	467,668,657	2,982,482	0.0064	0.9936	87.10
21.5	435,514,701	3,021,229	0.0069	0.9931	86.54
22.5	425,209,089	6,198,187	0.0146	0.9854	85.94
23.5	410,762,136	1,471,650	0.0036	0.9964	84.69
24.5	402,658,036	3,575,847	0.0089	0.9911	84.38
25.5	396,682,297	1,631,869	0.0041	0.9959	83.63
26.5	387,345,083	4,309,965	0.0111	0.9889	83.29
27.5	378,792,352	6,375,813	0.0168	0.9832	82.36
28.5	371,414,116	32,752,464	0.0882	0.9118	80.98
29.5	332,480,726	3,836,643	0.0115	0.9885	73.84
30.5	296,728,514	4,775,753	0.0161	0.9839	72.98
31.5	281,930,691	1,137,892	0.0040	0.9960	71.81
32.5	275,896,196	1,102,759	0.0040	0.9960	71.52
33.5	164,603,874	2,110,631	0.0128	0.9872	71.23
34.5	162,101,000	299,976	0.0019	0.9981	70.32
35.5	159,763,268	1,037,760	0.0065	0.9935	70.19
36.5	84,705,647	396,330	0.0047	0.9953	69.73
37.5	82,746,413	2,529,927	0.0306	0.9694	69.41
38.5	79,647,095	1,054,413	0.0132	0.9868	67.29

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1919-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,910,224	2,345,814	0.0313	0.9687	66.40
40.5	35,910,713	838,871	0.0234	0.9766	64.32
41.5	33,796,628	354,621	0.0105	0.9895	62.81
42.5	33,270,221	131,471	0.0040	0.9960	62.15
43.5	33,014,710	399,998	0.0121	0.9879	61.91
44.5	30,679,432	532,828	0.0174	0.9826	61.16
45.5	29,764,741	473,286	0.0159	0.9841	60.10
46.5	29,247,710	388,310	0.0133	0.9867	59.14
47.5	28,828,967	29,494	0.0010	0.9990	58.36
48.5	28,703,019	116,311	0.0041	0.9959	58.30
49.5	17,377,035	588,534	0.0339	0.9661	58.06
50.5	16,253,451	4,525	0.0003	0.9997	56.09
51.5	16,201,713	44,737	0.0028	0.9972	56.08
52.5	16,115,482	48,991	0.0030	0.9970	55.92
53.5	8,921,051		0.0000	1.0000	55.75
54.5	8,432,448		0.0000	1.0000	55.75
55.5	1,446,070		0.0000	1.0000	55.75
56.5	1,128,454		0.0000	1.0000	55.75
57.5	1,118,931		0.0000	1.0000	55.75
58.5	1,119,239		0.0000	1.0000	55.75
59.5	350,427		0.0000	1.0000	55.75
60.5	103,860		0.0000	1.0000	55.75
61.5	96,294		0.0000	1.0000	55.75
62.5					55.75
63.5	120,443		0.0000		
64.5	120,443		0.0000		
65.5	120,443		0.0000		
66.5	120,443		0.0000		
67.5	120,443		0.0000		
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,234,254,980	79,912	0.0000	1.0000	100.00
0.5	2,203,112,592	5,936,633	0.0027	0.9973	100.00
1.5	2,150,077,305	6,655,708	0.0031	0.9969	99.73
2.5	2,057,882,083	7,092,003	0.0034	0.9966	99.42
3.5	1,437,417,943	9,587,659	0.0067	0.9933	99.08
4.5	1,034,947,209	5,737,879	0.0055	0.9945	98.41
5.5	1,010,013,162	13,728,878	0.0136	0.9864	97.87
6.5	941,149,453	6,197,577	0.0066	0.9934	96.54
7.5	909,768,013	6,564,185	0.0072	0.9928	95.90
8.5	893,426,010	8,511,146	0.0095	0.9905	95.21
9.5	884,706,584	9,897,342	0.0112	0.9888	94.30
10.5	864,145,894	4,016,300	0.0046	0.9954	93.25
11.5	836,224,683	2,483,041	0.0030	0.9970	92.82
12.5	584,119,923	3,438,780	0.0059	0.9941	92.54
13.5	538,015,838	3,463,515	0.0064	0.9936	92.00
14.5	527,527,617	3,430,144	0.0065	0.9935	91.40
15.5	529,263,027	8,533,332	0.0161	0.9839	90.81
16.5	500,170,541	3,616,902	0.0072	0.9928	89.34
17.5	483,399,834	3,766,946	0.0078	0.9922	88.70
18.5	476,872,922	3,545,563	0.0074	0.9926	88.01
19.5	465,837,993	1,704,911	0.0037	0.9963	87.35
20.5	444,147,525	2,860,619	0.0064	0.9936	87.03
21.5	412,544,358	2,937,132	0.0071	0.9929	86.47
22.5	411,307,722	6,100,273	0.0148	0.9852	85.86
23.5	400,242,229	1,406,831	0.0035	0.9965	84.58
24.5	393,589,838	3,493,952	0.0089	0.9911	84.29
25.5	387,541,470	1,537,836	0.0040	0.9960	83.54
26.5	378,500,850	4,220,688	0.0112	0.9888	83.21
27.5	370,117,808	6,220,010	0.0168	0.9832	82.28
28.5	363,901,968	32,684,277	0.0898	0.9102	80.90
29.5	325,093,367	3,781,709	0.0116	0.9884	73.63
30.5	289,401,050	4,735,352	0.0164	0.9836	72.77
31.5	274,662,102	1,107,607	0.0040	0.9960	71.58
32.5	268,703,897	950,848	0.0035	0.9965	71.29
33.5	157,735,582	1,425,414	0.0090	0.9910	71.04
34.5	155,999,350	250,160	0.0016	0.9984	70.40
35.5	154,022,385	352,202	0.0023	0.9977	70.29
36.5	80,048,235	355,026	0.0044	0.9956	70.13
37.5	78,145,743	2,414,541	0.0309	0.9691	69.82
38.5	75,218,047	832,203	0.0111	0.9889	67.66

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,705,620	1,596,887	0.0226	0.9774	66.91
40.5	32,504,117	357,911	0.0110	0.9890	65.40
41.5	30,889,808	353,149	0.0114	0.9886	64.68
42.5	30,395,604	130,228	0.0043	0.9957	63.94
43.5	30,463,108	382,651	0.0126	0.9874	63.67
44.5	28,992,929	528,711	0.0182	0.9818	62.87
45.5	28,520,460	415,696	0.0146	0.9854	61.72
46.5	28,084,371	388,310	0.0138	0.9862	60.82
47.5	27,696,482	29,494	0.0011	0.9989	59.98
48.5	27,583,275	104,370	0.0038	0.9962	59.91
49.5	16,269,991	588,480	0.0362	0.9638	59.69
50.5	15,925,054	3,443	0.0002	0.9998	57.53
51.5	16,097,567	44,737	0.0028	0.9972	57.52
52.5	16,018,902	48,991	0.0031	0.9969	57.36
53.5	8,921,051		0.0000	1.0000	57.18
54.5	8,432,448		0.0000	1.0000	57.18
55.5	1,446,070		0.0000	1.0000	57.18
56.5	1,128,454		0.0000	1.0000	57.18
57.5	1,118,931		0.0000	1.0000	57.18
58.5	1,119,239		0.0000	1.0000	57.18
59.5	350,427		0.0000	1.0000	57.18
60.5	103,860		0.0000	1.0000	57.18
61.5	96,294		0.0000	1.0000	57.18
62.5					57.18
63.5	120,443		0.0000		
64.5	120,443		0.0000		
65.5	120,443		0.0000		
66.5	120,443		0.0000		
67.5	120,443		0.0000		
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,917,573,053	79,912	0.0000	1.0000	100.00
0.5	1,854,202,190	5,726,051	0.0031	0.9969	100.00
1.5	1,801,740,920	6,482,931	0.0036	0.9964	99.69
2.5	1,710,736,961	7,061,460	0.0041	0.9959	99.33
3.5	1,225,143,418	9,222,438	0.0075	0.9925	98.92
4.5	793,520,014	5,546,403	0.0070	0.9930	98.17
5.5	795,077,260	12,169,182	0.0153	0.9847	97.49
6.5	822,123,080	5,978,544	0.0073	0.9927	96.00
7.5	793,993,245	6,247,820	0.0079	0.9921	95.30
8.5	781,273,849	8,484,997	0.0109	0.9891	94.55
9.5	763,491,049	3,355,403	0.0044	0.9956	93.52
10.5	807,105,627	3,825,809	0.0047	0.9953	93.11
11.5	785,463,522	2,261,834	0.0029	0.9971	92.67
12.5	532,865,267	3,428,342	0.0064	0.9936	92.40
13.5	478,470,376	2,489,146	0.0052	0.9948	91.81
14.5	500,859,212	3,427,850	0.0068	0.9932	91.33
15.5	492,431,368	8,533,332	0.0173	0.9827	90.70
16.5	463,518,227	3,616,902	0.0078	0.9922	89.13
17.5	446,773,328	3,766,946	0.0084	0.9916	88.44
18.5	435,025,179	3,431,038	0.0079	0.9921	87.69
19.5	437,610,320	1,689,540	0.0039	0.9961	87.00
20.5	411,476,078	2,681,239	0.0065	0.9935	86.66
21.5	380,034,223	2,890,873	0.0076	0.9924	86.10
22.5	369,907,659	5,674,282	0.0153	0.9847	85.44
23.5	364,819,847	996,401	0.0027	0.9973	84.13
24.5	357,270,173	3,388,443	0.0095	0.9905	83.90
25.5	362,929,014	1,293,552	0.0036	0.9964	83.11
26.5	354,100,063	4,157,165	0.0117	0.9883	82.81
27.5	345,950,205	6,153,449	0.0178	0.9822	81.84
28.5	344,022,335	32,346,019	0.0940	0.9060	80.38
29.5	305,550,910	3,642,071	0.0119	0.9881	72.83
30.5	274,862,455	4,731,070	0.0172	0.9828	71.96
31.5	260,784,243	1,041,151	0.0040	0.9960	70.72
32.5	264,049,094	950,848	0.0036	0.9964	70.44
33.5	154,772,609	1,425,414	0.0092	0.9908	70.18
34.5	154,399,023	250,160	0.0016	0.9984	69.54
35.5	152,287,887	352,202	0.0023	0.9977	69.42
36.5	77,986,292	355,009	0.0046	0.9954	69.26
37.5	76,127,143	2,414,541	0.0317	0.9683	68.95
38.5	74,066,790	832,203	0.0112	0.9888	66.76

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

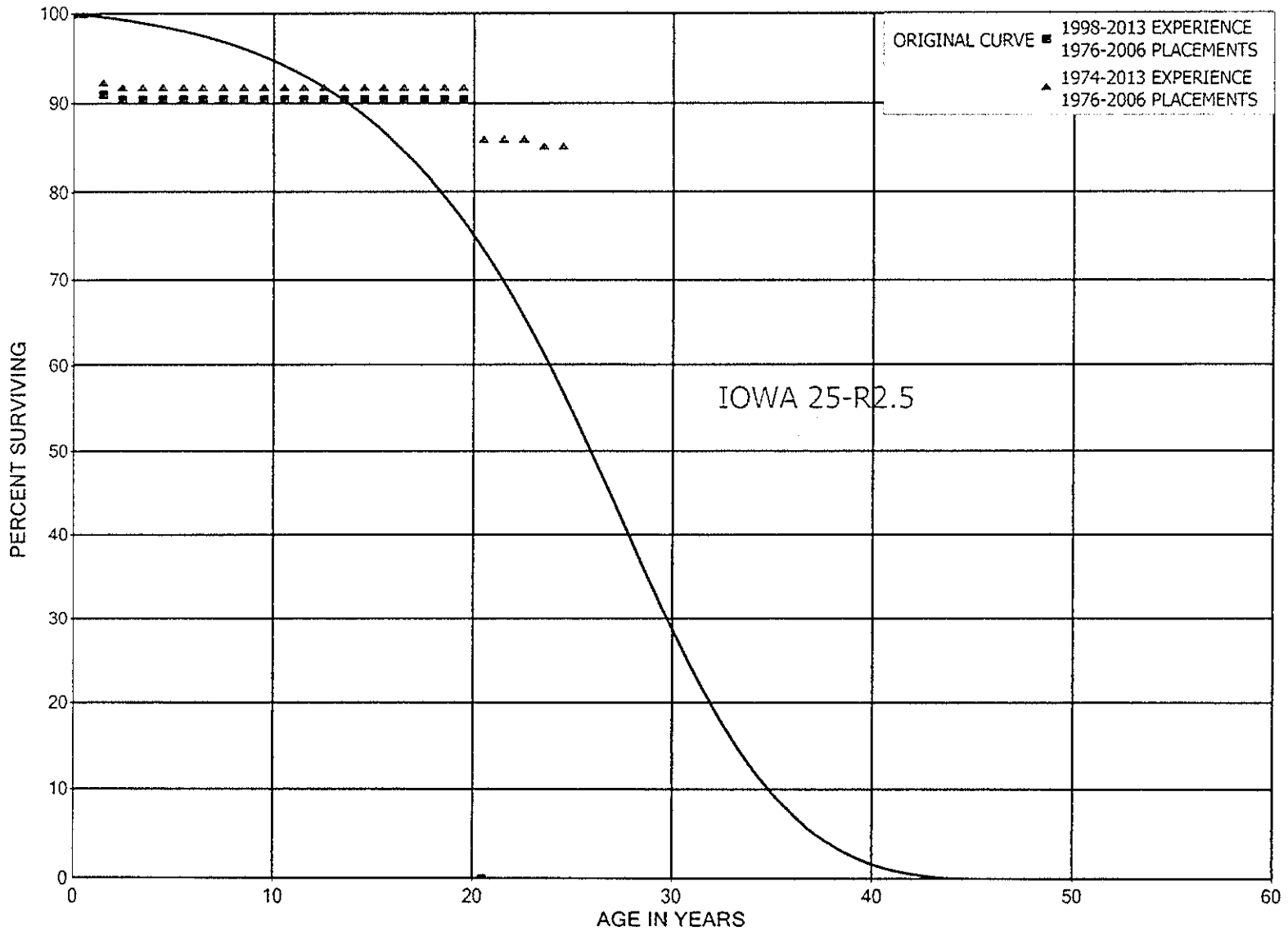
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,596,588	1,596,887	0.0229	0.9771	66.01
40.5	31,364,106	357,911	0.0114	0.9886	64.50
41.5	29,777,876	353,149	0.0119	0.9881	63.76
42.5	29,418,962	130,228	0.0044	0.9956	63.00
43.5	29,244,835	382,651	0.0131	0.9869	62.73
44.5	27,236,880	518,376	0.0190	0.9810	61.90
45.5	26,721,106	415,696	0.0156	0.9844	60.73
46.5	26,275,498	388,310	0.0148	0.9852	59.78
47.5	25,871,673	29,494	0.0011	0.9989	58.90
48.5	25,796,800	104,370	0.0040	0.9960	58.83
49.5	14,532,608	588,480	0.0405	0.9595	58.59
50.5	13,413,159	3,443	0.0003	0.9997	56.22
51.5	13,401,104	44,737	0.0033	0.9967	56.21
52.5	13,342,676	48,991	0.0037	0.9963	56.02
53.5	7,013,251		0.0000	1.0000	55.81
54.5	7,258,872		0.0000	1.0000	55.81
55.5	295,846		0.0000	1.0000	55.81
56.5	9,084		0.0000	1.0000	55.81
57.5	12,302		0.0000	1.0000	55.81
58.5	13,370		0.0000	1.0000	55.81
59.5	16,002		0.0000	1.0000	55.81
60.5	1		0.0000	1.0000	55.81
61.5	1		0.0000	1.0000	55.81
62.5					55.81
63.5	120,443		0.0000		
64.5	120,443		0.0000		
65.5	120,443		0.0000		
66.5	120,443		0.0000		
67.5	120,443		0.0000		
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2006

EXPERIENCE BAND 1998-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,368,260		0.0000	1.0000	100.00
0.5	23,368,260	2,107,060	0.0902	0.9098	100.00
1.5	21,261,201	140,471	0.0066	0.9934	90.98
2.5	21,120,730		0.0000	1.0000	90.38
3.5	21,120,730		0.0000	1.0000	90.38
4.5	21,120,730		0.0000	1.0000	90.38
5.5	21,120,730		0.0000	1.0000	90.38
6.5	21,033,544		0.0000	1.0000	90.38
7.5	129,045		0.0000	1.0000	90.38
8.5	129,045		0.0000	1.0000	90.38
9.5	129,045		0.0000	1.0000	90.38
10.5	129,045		0.0000	1.0000	90.38
11.5	1,701,676		0.0000	1.0000	90.38
12.5	1,701,676		0.0000	1.0000	90.38
13.5	1,701,676		0.0000	1.0000	90.38
14.5	129,045		0.0000	1.0000	90.38
15.5	129,045		0.0000	1.0000	90.38
16.5	129,045		0.0000	1.0000	90.38
17.5	129,045		0.0000	1.0000	90.38
18.5	129,045		0.0000	1.0000	90.38
19.5	129,045	129,045	1.0000		90.38
20.5	169		0.0000	1.0000	
21.5	1,887,157		0.0000		
22.5	1,887,157	14,977	0.0079		
23.5	1,872,010		0.0000		
24.5					

KANSAS CITY POWER AND LIGHT COMPANY

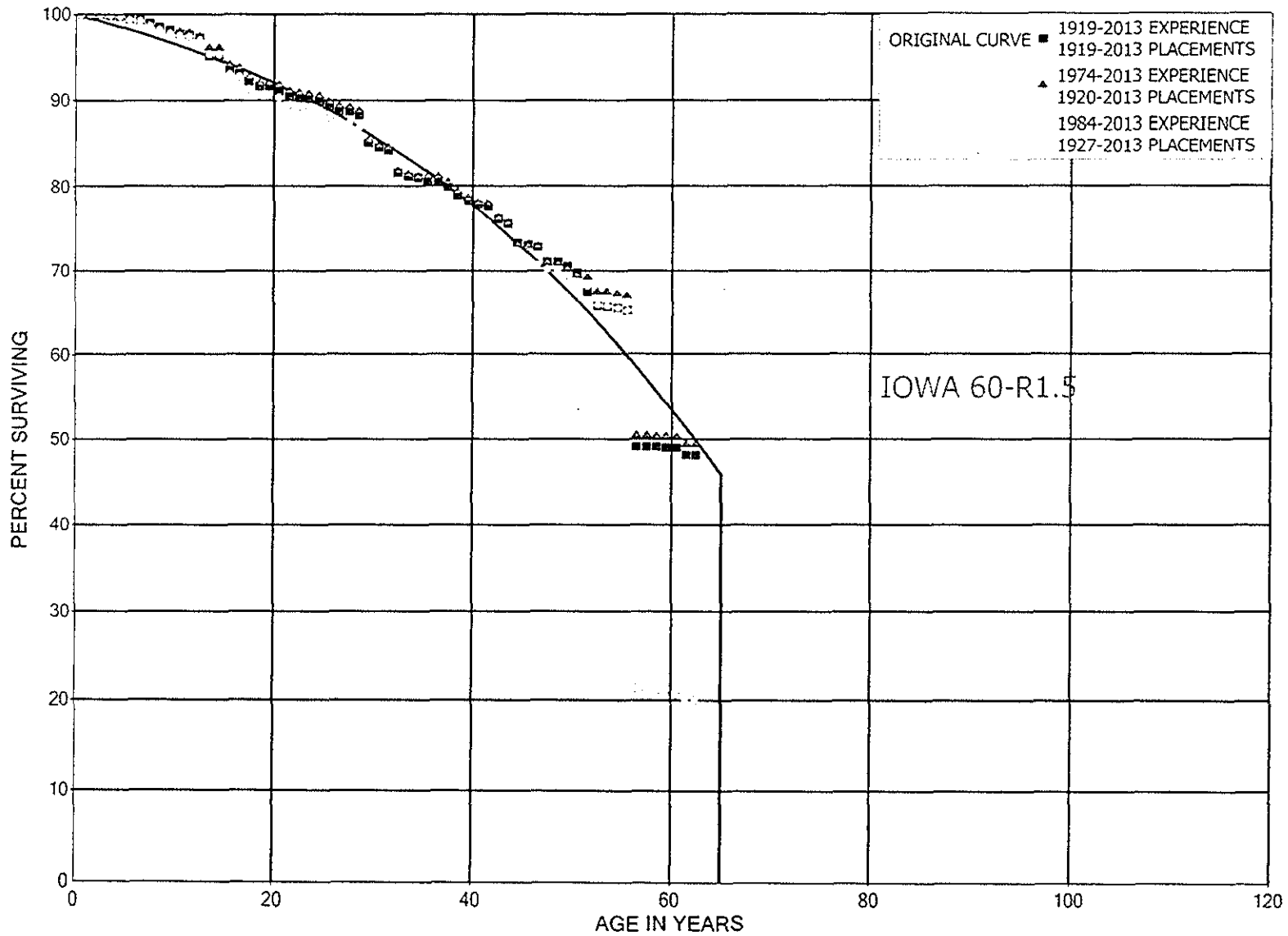
ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2006			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,957,093		0.0000	1.0000	100.00
0.5	26,957,093	2,107,060	0.0782	0.9218	100.00
1.5	24,850,033	140,471	0.0057	0.9943	92.18
2.5	24,709,563		0.0000	1.0000	91.66
3.5	24,709,563		0.0000	1.0000	91.66
4.5	24,709,563		0.0000	1.0000	91.66
5.5	24,709,563		0.0000	1.0000	91.66
6.5	24,493,331		0.0000	1.0000	91.66
7.5	3,588,833		0.0000	1.0000	91.66
8.5	3,588,833		0.0000	1.0000	91.66
9.5	3,588,833		0.0000	1.0000	91.66
10.5	3,588,833		0.0000	1.0000	91.66
11.5	3,588,833		0.0000	1.0000	91.66
12.5	3,588,833		0.0000	1.0000	91.66
13.5	3,588,833		0.0000	1.0000	91.66
14.5	2,016,202		0.0000	1.0000	91.66
15.5	2,016,202		0.0000	1.0000	91.66
16.5	2,016,202		0.0000	1.0000	91.66
17.5	2,016,202		0.0000	1.0000	91.66
18.5	2,016,202		0.0000	1.0000	91.66
19.5	2,016,202	129,045	0.0640	0.9360	91.66
20.5	1,887,157		0.0000	1.0000	85.80
21.5	1,887,157		0.0000	1.0000	85.80
22.5	1,887,157	14,977	0.0079	0.9921	85.80
23.5	1,872,010		0.0000	1.0000	85.11
24.5					85.11



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1919-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	548,549,481	140,579	0.0003	0.9997	100.00
0.5	546,169,038	21,018	0.0000	1.0000	99.97
1.5	541,118,577	261,352	0.0005	0.9995	99.97
2.5	532,537,392	330,924	0.0006	0.9994	99.92
3.5	306,963,815	305,755	0.0010	0.9990	99.86
4.5	285,935,956	942,859	0.0033	0.9967	99.76
5.5	280,075,692	309,138	0.0011	0.9989	99.43
6.5	275,070,247	1,068,070	0.0039	0.9961	99.32
7.5	264,618,413	1,195,212	0.0045	0.9955	98.94
8.5	246,662,952	839,324	0.0034	0.9966	98.49
9.5	243,877,130	1,074,460	0.0044	0.9956	98.15
10.5	236,298,918	332,540	0.0014	0.9986	97.72
11.5	231,028,064	771,071	0.0033	0.9967	97.58
12.5	177,295,671	3,825,413	0.0216	0.9784	97.26
13.5	156,878,595	36,276	0.0002	0.9998	95.16
14.5	157,633,031	2,772,164	0.0176	0.9824	95.14
15.5	153,617,468	495,855	0.0032	0.9968	93.47
16.5	149,928,941	1,608,137	0.0107	0.9893	93.16
17.5	147,677,870	807,823	0.0055	0.9945	92.16
18.5	145,796,362	95,932	0.0007	0.9993	91.66
19.5	144,768,811	836,181	0.0058	0.9942	91.60
20.5	142,743,698	927,369	0.0065	0.9935	91.07
21.5	139,624,570	263,947	0.0019	0.9981	90.48
22.5	135,008,552	195,721	0.0014	0.9986	90.31
23.5	133,948,876	367,720	0.0027	0.9973	90.18
24.5	129,313,316	990,422	0.0077	0.9923	89.93
25.5	128,523,796	680,449	0.0053	0.9947	89.24
26.5	127,794,471	132,853	0.0010	0.9990	88.77
27.5	124,976,791	604,895	0.0048	0.9952	88.68
28.5	123,644,366	4,271,233	0.0345	0.9655	88.25
29.5	117,446,806	831,812	0.0071	0.9929	85.20
30.5	112,870,834	463,391	0.0041	0.9959	84.59
31.5	108,332,343	3,401,538	0.0314	0.9686	84.25
32.5	104,844,467	521,721	0.0050	0.9950	81.60
33.5	66,280,358	147,193	0.0022	0.9978	81.20
34.5	66,013,634	383,127	0.0058	0.9942	81.02
35.5	65,109,370	37,746	0.0006	0.9994	80.55
36.5	51,056,252	327,708	0.0064	0.9936	80.50
37.5	50,639,957	626,119	0.0124	0.9876	79.98
38.5	49,938,809	451,722	0.0090	0.9910	78.99

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1919-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,497,273	317,021	0.0063	0.9937	78.28
40.5	39,615,459	72,040	0.0018	0.9982	77.79
41.5	39,511,761	759,511	0.0192	0.9808	77.65
42.5	37,957,682	248,113	0.0065	0.9935	76.15
43.5	37,494,897	1,124,572	0.0300	0.9700	75.66
44.5	22,428,298	68,978	0.0031	0.9969	73.39
45.5	22,341,264	88,692	0.0040	0.9960	73.16
46.5	22,145,356	536,593	0.0242	0.9758	72.87
47.5	21,583,466	22,324	0.0010	0.9990	71.10
48.5	21,371,009	173,733	0.0081	0.9919	71.03
49.5	16,182,995	155,932	0.0096	0.9904	70.45
50.5	15,973,678	544,146	0.0341	0.9659	69.77
51.5	15,401,865	390,643	0.0254	0.9746	67.40
52.5	15,057,567	10,555	0.0007	0.9993	65.69
53.5	11,202,374	30,543	0.0027	0.9973	65.64
54.5	11,142,636	41,615	0.0037	0.9963	65.46
55.5	4,113,777	1,017,717	0.2474	0.7526	65.22
56.5	2,671,032	165	0.0001	0.9999	49.08
57.5	1,938,701	1,730	0.0009	0.9991	49.08
58.5	2,700,702	3,665	0.0014	0.9986	49.04
59.5	2,693,935	955	0.0004	0.9996	48.97
60.5	1,614,655	28,386	0.0176	0.9824	48.95
61.5	1,584,788	26	0.0000	1.0000	48.09
62.5	784,224		0.0000	1.0000	48.09
63.5	784,224	64	0.0001	0.9999	48.09
64.5	784,160	1,033	0.0013	0.9987	48.09
65.5	783,127	1,084	0.0014	0.9986	48.02
66.5	782,043		0.0000	1.0000	47.96
67.5	782,043		0.0000	1.0000	47.96
68.5	782,043	8,128	0.0104	0.9896	47.96
69.5	773,915		0.0000	1.0000	47.46
70.5	773,915		0.0000	1.0000	47.46
71.5	773,915	245	0.0003	0.9997	47.46
72.5	773,670		0.0000	1.0000	47.44
73.5	773,670	1,784	0.0023	0.9977	47.44
74.5	771,885	762,841	0.9883	0.0117	47.34
75.5	9,044	4,507	0.4983	0.5017	0.55
76.5	4,537		0.0000	1.0000	0.28
77.5	4,537	4,537	1.0000		0.28
78.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	471,017,044	84,084	0.0002	0.9998	100.00
0.5	482,746,428	6,979	0.0000	1.0000	99.98
1.5	477,140,886	186,744	0.0004	0.9996	99.98
2.5	468,646,666	318,363	0.0007	0.9993	99.94
3.5	243,281,230	152,398	0.0006	0.9994	99.87
4.5	237,655,106	852,965	0.0036	0.9964	99.81
5.5	233,289,468	260,079	0.0011	0.9989	99.45
6.5	228,582,619	1,061,160	0.0046	0.9954	99.34
7.5	218,263,023	975,372	0.0045	0.9955	98.88
8.5	200,703,841	709,919	0.0035	0.9965	98.44
9.5	204,737,297	364,393	0.0018	0.9982	98.09
10.5	197,822,020	200,441	0.0010	0.9990	97.92
11.5	192,700,973	760,703	0.0039	0.9961	97.82
12.5	138,986,476	1,896,883	0.0136	0.9864	97.43
13.5	126,329,938	7,757	0.0001	0.9999	96.10
14.5	127,154,246	2,739,758	0.0215	0.9785	96.10
15.5	129,754,190	384,523	0.0030	0.9970	94.02
16.5	126,367,339	1,554,298	0.0123	0.9877	93.75
17.5	124,759,037	788,023	0.0063	0.9937	92.59
18.5	125,963,165	43,654	0.0003	0.9997	92.01
19.5	124,819,365	384,143	0.0031	0.9969	91.98
20.5	127,432,660	912,273	0.0072	0.9928	91.69
21.5	124,615,985	244,543	0.0020	0.9980	91.04
22.5	125,504,306	192,374	0.0015	0.9985	90.86
23.5	124,960,294	355,365	0.0028	0.9972	90.72
24.5	121,415,204	980,953	0.0081	0.9919	90.46
25.5	120,735,793	604,570	0.0050	0.9950	89.73
26.5	120,134,212	129,061	0.0011	0.9989	89.28
27.5	117,325,009	574,172	0.0049	0.9951	89.18
28.5	116,060,644	4,266,349	0.0368	0.9632	88.75
29.5	109,874,167	825,640	0.0075	0.9925	85.49
30.5	105,318,688	228,267	0.0022	0.9978	84.84
31.5	101,023,113	3,396,406	0.0336	0.9664	84.66
32.5	97,559,547	516,127	0.0053	0.9947	81.81
33.5	59,783,362	134,162	0.0022	0.9978	81.38
34.5	59,756,464	8,946	0.0001	0.9999	81.20
35.5	59,678,165	37,090	0.0006	0.9994	81.19
36.5	45,637,991	327,438	0.0072	0.9928	81.14
37.5	45,683,412	626,119	0.0137	0.9863	80.55
38.5	45,004,444	451,473	0.0100	0.9900	79.45

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,567,578	313,181	0.0069	0.9931	78.65
40.5	34,690,167	72,036	0.0021	0.9979	78.11
41.5	34,586,661	758,276	0.0219	0.9781	77.95
42.5	33,069,515	246,734	0.0075	0.9925	76.24
43.5	33,836,902	1,124,567	0.0332	0.9668	75.67
44.5	19,194,799	47,387	0.0025	0.9975	73.16
45.5	19,135,170	5,208	0.0003	0.9997	72.98
46.5	19,027,284	532,170	0.0280	0.9720	72.96
47.5	18,472,734	22,324	0.0012	0.9988	70.92
48.5	19,005,352	170,388	0.0090	0.9910	70.83
49.5	13,904,421	148,976	0.0107	0.9893	70.19
50.5	13,703,313	43,634	0.0032	0.9968	69.44
51.5	14,650,309	387,243	0.0264	0.9736	69.22
52.5	14,310,891	10,555	0.0007	0.9993	67.39
53.5	11,202,374	30,543	0.0027	0.9973	67.34
54.5	11,142,636	41,615	0.0037	0.9963	67.16
55.5	4,113,777	1,017,717	0.2474	0.7526	66.91
56.5	2,671,032	165	0.0001	0.9999	50.36
57.5	1,938,701	1,730	0.0009	0.9991	50.35
58.5	2,700,702	3,665	0.0014	0.9986	50.31
59.5	2,693,935	955	0.0004	0.9996	50.24
60.5	1,614,655	28,386	0.0176	0.9824	50.22
61.5	1,584,788	26	0.0000	1.0000	49.34
62.5	784,224		0.0000	1.0000	49.34
63.5	784,224	64	0.0001	0.9999	49.34
64.5	784,160	1,033	0.0013	0.9987	49.33
65.5	783,127	1,084	0.0014	0.9986	49.27
66.5	782,043		0.0000	1.0000	49.20
67.5	782,043		0.0000	1.0000	49.20
68.5	782,043	8,128	0.0104	0.9896	49.20
69.5	773,915		0.0000	1.0000	48.69
70.5	773,915		0.0000	1.0000	48.69
71.5	773,915	245	0.0003	0.9997	48.69
72.5	773,670		0.0000	1.0000	48.67
73.5	773,670	1,784	0.0023	0.9977	48.67
74.5	771,885	762,841	0.9883	0.0117	48.56
75.5	9,044	4,507	0.4983	0.5017	0.57
76.5	4,537		0.0000	1.0000	0.29
77.5	4,537	4,537	1.0000		0.29
78.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	407,306,134	84,084	0.0002	0.9998	100.00
0.5	408,019,581	6,979	0.0000	1.0000	99.98
1.5	403,395,915	186,744	0.0005	0.9995	99.98
2.5	395,216,657	318,363	0.0008	0.9992	99.93
3.5	208,674,955	152,398	0.0007	0.9993	99.85
4.5	187,808,132	852,965	0.0045	0.9955	99.78
5.5	182,444,966	260,079	0.0014	0.9986	99.32
6.5	195,672,745	1,061,160	0.0054	0.9946	99.18
7.5	185,507,110	975,372	0.0053	0.9947	98.65
8.5	167,831,768	709,919	0.0042	0.9958	98.13
9.5	165,261,723	352,457	0.0021	0.9979	97.71
10.5	173,492,469	200,441	0.0012	0.9988	97.50
11.5	168,371,951	760,703	0.0045	0.9955	97.39
12.5	114,676,364	1,896,883	0.0165	0.9835	96.95
13.5	96,407,131	2,840	0.0000	1.0000	95.35
14.5	111,323,718	2,739,758	0.0246	0.9754	95.34
15.5	110,146,703	384,523	0.0035	0.9965	93.00
16.5	106,830,186	1,554,298	0.0145	0.9855	92.67
17.5	104,660,370	788,023	0.0075	0.9925	91.32
18.5	102,639,962	42,700	0.0004	0.9996	90.64
19.5	108,692,428	384,143	0.0035	0.9965	90.60
20.5	107,143,826	912,273	0.0085	0.9915	90.28
21.5	104,235,422	244,543	0.0023	0.9977	89.51
22.5	99,644,626	189,801	0.0019	0.9981	89.30
23.5	104,173,411	355,365	0.0034	0.9966	89.13
24.5	99,850,285	980,934	0.0098	0.9902	88.83
25.5	105,384,005	604,570	0.0057	0.9943	87.95
26.5	104,901,913	129,061	0.0012	0.9988	87.45
27.5	104,057,234	573,934	0.0055	0.9945	87.34
28.5	104,508,682	4,181,716	0.0400	0.9600	86.86
29.5	98,447,771	803,584	0.0082	0.9918	83.38
30.5	97,964,841	141,630	0.0014	0.9986	82.70
31.5	93,850,722	3,396,406	0.0362	0.9638	82.58
32.5	95,760,698	515,732	0.0054	0.9946	79.60
33.5	57,691,912	134,162	0.0023	0.9977	79.17
34.5	58,610,373	8,946	0.0002	0.9998	78.98
35.5	58,094,900	37,090	0.0006	0.9994	78.97
36.5	44,083,870	327,319	0.0074	0.9926	78.92
37.5	43,704,095	625,902	0.0143	0.9857	78.33
38.5	43,006,687	451,428	0.0105	0.9895	77.21

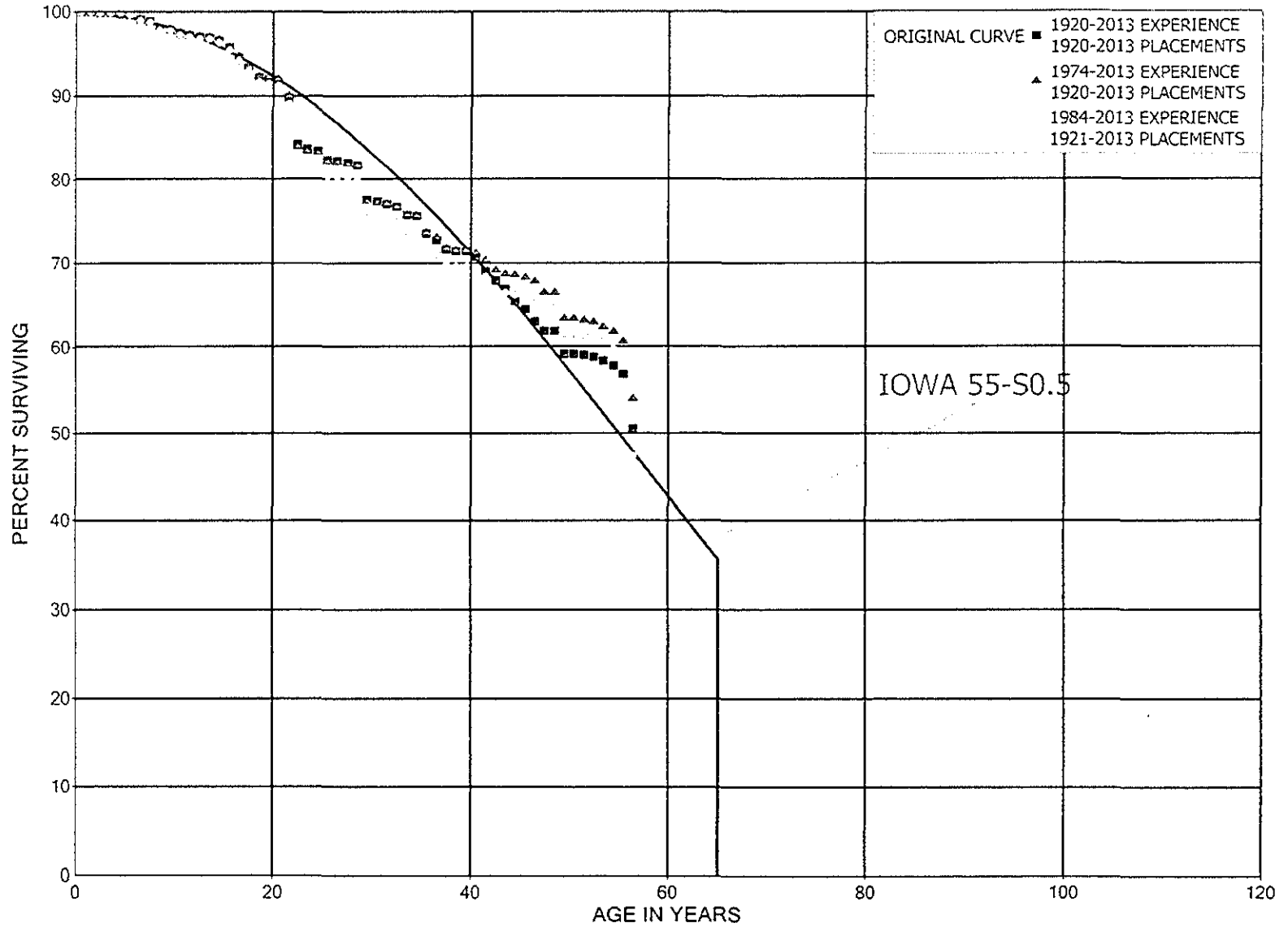
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,580,023	312,623	0.0072	0.9928	76.40
40.5	32,710,186	72,036	0.0022	0.9978	75.85
41.5	32,625,336	758,276	0.0232	0.9768	75.69
42.5	31,849,784	246,734	0.0077	0.9923	73.93
43.5	31,397,631	1,011,651	0.0322	0.9678	73.35
44.5	17,004,636	47,269	0.0028	0.9972	70.99
45.5	16,952,336	5,208	0.0003	0.9997	70.79
46.5	16,853,372	146,789	0.0087	0.9913	70.77
47.5	16,766,087	22,324	0.0013	0.9987	70.16
48.5	16,556,922	170,388	0.0103	0.9897	70.06
49.5	11,376,249	147,746	0.0130	0.9870	69.34
50.5	11,175,869	43,634	0.0039	0.9961	68.44
51.5	11,114,901	387,243	0.0348	0.9652	68.17
52.5	10,801,105	10,555	0.0010	0.9990	65.80
53.5	8,170,198	30,543	0.0037	0.9963	65.73
54.5	8,538,412	41,615	0.0049	0.9951	65.49
55.5	1,509,554	1,017,717	0.6742	0.3258	65.17
56.5	74,236	165	0.0022	0.9978	21.23
57.5	87,256	1,730	0.0198	0.9802	21.19
58.5	932,995	3,665	0.0039	0.9961	20.77
59.5	927,482	955	0.0010	0.9990	20.68
60.5	866,499	28,386	0.0328	0.9672	20.66
61.5	838,113	26	0.0000	1.0000	19.99
62.5	784,224		0.0000	1.0000	19.99
63.5	784,224	64	0.0001	0.9999	19.99
64.5	784,160	1,033	0.0013	0.9987	19.98
65.5	783,127	1,084	0.0014	0.9986	19.96
66.5	782,043		0.0000	1.0000	19.93
67.5	782,043		0.0000	1.0000	19.93
68.5	782,043	8,128	0.0104	0.9896	19.93
69.5	773,915		0.0000	1.0000	19.72
70.5	773,915		0.0000	1.0000	19.72
71.5	773,915	245	0.0003	0.9997	19.72
72.5	773,670		0.0000	1.0000	19.72
73.5	773,670	1,784	0.0023	0.9977	19.72
74.5	771,885	762,841	0.9883	0.0117	19.67
75.5	9,044	4,507	0.4983	0.5017	0.23
76.5	4,537		0.0000	1.0000	0.12
77.5	4,537	4,537	1.0000		0.12
78.5					

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	288,110,033	89,584	0.0003	0.9997	100.00
0.5	274,823,118	26,472	0.0001	0.9999	99.97
1.5	277,324,191	283,923	0.0010	0.9990	99.96
2.5	270,077,751	97,140	0.0004	0.9996	99.86
3.5	213,410,600	138,957	0.0007	0.9993	99.82
4.5	178,184,542	268,490	0.0015	0.9985	99.76
5.5	171,083,042	941,639	0.0055	0.9945	99.61
6.5	166,221,374	430,493	0.0026	0.9974	99.06
7.5	158,341,508	1,249,187	0.0079	0.9921	98.80
8.5	153,364,193	255,347	0.0017	0.9983	98.02
9.5	151,647,806	636,089	0.0042	0.9958	97.86
10.5	149,418,257	407,596	0.0027	0.9973	97.45
11.5	139,720,540	290,289	0.0021	0.9979	97.18
12.5	97,369,526	116,148	0.0012	0.9988	96.98
13.5	80,083,594	272,202	0.0034	0.9966	96.86
14.5	77,817,443	675,060	0.0087	0.9913	96.54
15.5	72,577,652	870,664	0.0120	0.9880	95.70
16.5	66,527,795	810,617	0.0122	0.9878	94.55
17.5	64,934,637	844,928	0.0130	0.9870	93.40
18.5	63,645,410	198,306	0.0031	0.9969	92.18
19.5	61,791,504	245,189	0.0040	0.9960	91.90
20.5	53,226,536	1,068,287	0.0201	0.9799	91.53
21.5	50,965,531	3,101,497	0.0609	0.9391	89.69
22.5	46,671,921	286,156	0.0061	0.9939	84.24
23.5	45,814,187	112,470	0.0025	0.9975	83.72
24.5	44,892,146	578,735	0.0129	0.9871	83.51
25.5	44,166,148	85,465	0.0019	0.9981	82.44
26.5	43,644,372	135,741	0.0031	0.9969	82.28
27.5	43,244,291	169,270	0.0039	0.9961	82.02
28.5	42,891,867	2,150,402	0.0501	0.9499	81.70
29.5	39,616,006	111,240	0.0028	0.9972	77.60
30.5	40,156,100	171,057	0.0043	0.9957	77.39
31.5	38,881,935	146,086	0.0038	0.9962	77.06
32.5	36,869,586	489,442	0.0133	0.9867	76.77
33.5	21,734,866	23,764	0.0011	0.9989	75.75
34.5	20,025,368	574,723	0.0287	0.9713	75.67
35.5	19,304,510	202,018	0.0105	0.9895	73.49
36.5	11,350,006	168,099	0.0148	0.9852	72.72
37.5	11,103,293	39,556	0.0036	0.9964	71.65
38.5	11,092,341	338	0.0000	1.0000	71.39

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,144,330	110,288	0.0099	0.9901	71.39
40.5	5,842,376	138,370	0.0237	0.9763	70.68
41.5	5,690,243	93,813	0.0165	0.9835	69.01
42.5	5,306,373	79,178	0.0149	0.9851	67.87
43.5	5,194,297	115,804	0.0223	0.9777	66.86
44.5	4,210,649	61,734	0.0147	0.9853	65.37
45.5	4,198,576	98,679	0.0235	0.9765	64.41
46.5	4,085,358	70,254	0.0172	0.9828	62.90
47.5	4,009,798	458	0.0001	0.9999	61.81
48.5	3,989,013	170,120	0.0426	0.9574	61.81
49.5	2,847,976		0.0000	1.0000	59.17
50.5	2,839,294	5,458	0.0019	0.9981	59.17
51.5	3,066,262	12,440	0.0041	0.9959	59.06
52.5	3,086,038	23,108	0.0075	0.9925	58.82
53.5	2,144,400	18,662	0.0087	0.9913	58.38
54.5	2,498,904	46,016	0.0184	0.9816	57.87
55.5	1,170,308	129,231	0.1104	0.8896	56.80
56.5	973,712	2,327	0.0024	0.9976	50.53
57.5	893,716	2,841	0.0032	0.9968	50.41
58.5	632,438	727	0.0012	0.9988	50.25
59.5	691,821	24,812	0.0359	0.9641	50.19
60.5	547,567	38,198	0.0698	0.9302	48.39
61.5	455,242	11,990	0.0263	0.9737	45.02
62.5	205,186		0.0000	1.0000	43.83
63.5	205,186		0.0000	1.0000	43.83
64.5	205,186	1,772	0.0086	0.9914	43.83
65.5	203,413		0.0000	1.0000	43.45
66.5	203,413	3,235	0.0159	0.9841	43.45
67.5	200,179	1,114	0.0056	0.9944	42.76
68.5	199,065	35,751	0.1796	0.8204	42.52
69.5	163,314	126	0.0008	0.9992	34.89
70.5	163,188		0.0000	1.0000	34.86
71.5	163,188	43	0.0003	0.9997	34.86
72.5	163,145	10,208	0.0626	0.9374	34.85
73.5	152,937	91	0.0006	0.9994	32.67
74.5	152,846	131,627	0.8612	0.1388	32.65
75.5	21,219	20,692	0.9752	0.0248	4.53
76.5	527		0.0000	1.0000	0.11
77.5	527		0.0000	1.0000	0.11
78.5	527		0.0000	1.0000	0.11

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.11
80.5	527		0.0000	1.0000	0.11
81.5	527		0.0000	1.0000	0.11
82.5	527		0.0000	1.0000	0.11
83.5	527		0.0000	1.0000	0.11
84.5	527		0.0000	1.0000	0.11
85.5	527		0.0000	1.0000	0.11
86.5	527		0.0000	1.0000	0.11
87.5	527		0.0000	1.0000	0.11
88.5	527		0.0000	1.0000	0.11
89.5	527		0.0000	1.0000	0.11
90.5	527		0.0000	1.0000	0.11
91.5	527		0.0000	1.0000	0.11
92.5					0.11

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	262,236,390	29,383	0.0001	0.9999	100.00
0.5	256,453,861	9,893	0.0000	1.0000	99.99
1.5	259,061,820	254,938	0.0010	0.9990	99.98
2.5	251,848,308	78,267	0.0003	0.9997	99.89
3.5	195,455,548	86,628	0.0004	0.9996	99.86
4.5	164,330,951	245,718	0.0015	0.9985	99.81
5.5	157,202,975	894,854	0.0057	0.9943	99.66
6.5	152,421,439	391,952	0.0026	0.9974	99.09
7.5	144,852,641	1,201,324	0.0083	0.9917	98.84
8.5	140,498,411	117,770	0.0008	0.9992	98.02
9.5	140,848,675	599,634	0.0043	0.9957	97.94
10.5	138,682,185	356,292	0.0026	0.9974	97.52
11.5	129,102,706	241,820	0.0019	0.9981	97.27
12.5	86,810,506	80,564	0.0009	0.9991	97.09
13.5	70,727,223	257,582	0.0036	0.9964	97.00
14.5	68,503,434	631,213	0.0092	0.9908	96.64
15.5	64,721,672	718,932	0.0111	0.9889	95.75
16.5	58,834,746	731,993	0.0124	0.9876	94.69
17.5	57,630,819	741,818	0.0129	0.9871	93.51
18.5	57,263,172	92,580	0.0016	0.9984	92.31
19.5	55,535,672	126,887	0.0023	0.9977	92.16
20.5	48,132,270	1,023,538	0.0213	0.9787	91.95
21.5	45,901,278	3,078,201	0.0671	0.9329	89.99
22.5	42,838,764	270,130	0.0063	0.9937	83.96
23.5	42,177,565	98,027	0.0023	0.9977	83.43
24.5	42,137,219	542,727	0.0129	0.9871	83.24
25.5	41,475,037	44,777	0.0011	0.9989	82.16
26.5	41,006,930	113,017	0.0028	0.9972	82.07
27.5	40,642,397	68,798	0.0017	0.9983	81.85
28.5	40,420,782	2,147,361	0.0531	0.9469	81.71
29.5	37,161,120	107,918	0.0029	0.9971	77.37
30.5	37,783,806	45,918	0.0012	0.9988	77.14
31.5	36,676,068	141,386	0.0039	0.9961	77.05
32.5	34,671,729	462,268	0.0133	0.9867	76.75
33.5	19,806,270	18,066	0.0009	0.9991	75.73
34.5	18,102,929	496,699	0.0274	0.9726	75.66
35.5	17,635,981	131,485	0.0075	0.9925	73.59
36.5	9,754,805	167,905	0.0172	0.9828	73.04
37.5	9,604,970	32,048	0.0033	0.9967	71.78
38.5	9,602,358		0.0000	1.0000	71.54

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,654,873	56,389	0.0058	0.9942	71.54
40.5	4,407,048	50,018	0.0113	0.9887	71.12
41.5	4,383,204	79,994	0.0183	0.9817	70.31
42.5	4,022,562	25,461	0.0063	0.9937	69.03
43.5	4,305,959	8,620	0.0020	0.9980	68.59
44.5	3,564,813	16,991	0.0048	0.9952	68.46
45.5	3,631,956	21,810	0.0060	0.9940	68.13
46.5	3,595,606	70,254	0.0195	0.9805	67.72
47.5	3,520,046	458	0.0001	0.9999	66.40
48.5	3,583,229	170,120	0.0475	0.9525	66.39
49.5	2,444,157		0.0000	1.0000	63.24
50.5	2,436,440	5,458	0.0022	0.9978	63.24
51.5	2,791,341	12,440	0.0045	0.9955	63.10
52.5	2,859,784	23,108	0.0081	0.9919	62.82
53.5	2,144,400	18,662	0.0087	0.9913	62.31
54.5	2,498,904	46,016	0.0184	0.9816	61.77
55.5	1,170,308	129,231	0.1104	0.8896	60.63
56.5	973,712	2,327	0.0024	0.9976	53.93
57.5	893,716	2,841	0.0032	0.9968	53.80
58.5	632,438	727	0.0012	0.9988	53.63
59.5	691,821	24,812	0.0359	0.9641	53.57
60.5	547,567	38,198	0.0698	0.9302	51.65
61.5	455,242	11,990	0.0263	0.9737	48.05
62.5	205,186		0.0000	1.0000	46.78
63.5	205,186		0.0000	1.0000	46.78
64.5	205,186	1,772	0.0086	0.9914	46.78
65.5	203,413		0.0000	1.0000	46.38
66.5	203,413	3,235	0.0159	0.9841	46.38
67.5	200,179	1,114	0.0056	0.9944	45.64
68.5	199,065	35,751	0.1796	0.8204	45.39
69.5	163,314	126	0.0008	0.9992	37.24
70.5	163,188		0.0000	1.0000	37.21
71.5	163,188	43	0.0003	0.9997	37.21
72.5	163,145	10,208	0.0626	0.9374	37.20
73.5	152,937	91	0.0006	0.9994	34.87
74.5	152,846	131,627	0.8612	0.1388	34.85
75.5	21,219	20,692	0.9752	0.0248	4.84
76.5	527		0.0000	1.0000	0.12
77.5	527		0.0000	1.0000	0.12
78.5	527		0.0000	1.0000	0.12

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.12
80.5	527		0.0000	1.0000	0.12
81.5	527		0.0000	1.0000	0.12
82.5	527		0.0000	1.0000	0.12
83.5	527		0.0000	1.0000	0.12
84.5	527		0.0000	1.0000	0.12
85.5	527		0.0000	1.0000	0.12
86.5	527		0.0000	1.0000	0.12
87.5	527		0.0000	1.0000	0.12
88.5	527		0.0000	1.0000	0.12
89.5	527		0.0000	1.0000	0.12
90.5	527		0.0000	1.0000	0.12
91.5	527		0.0000	1.0000	0.12
92.5					0.12

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	233,724,345	29,383	0.0001	0.9999	100.00
0.5	220,559,330	9,893	0.0000	1.0000	99.99
1.5	223,141,296	254,938	0.0011	0.9989	99.98
2.5	215,981,406	78,267	0.0004	0.9996	99.87
3.5	176,697,293	86,628	0.0005	0.9995	99.83
4.5	141,610,277	245,718	0.0017	0.9983	99.78
5.5	134,884,543	894,854	0.0066	0.9934	99.61
6.5	139,303,216	391,952	0.0028	0.9972	98.95
7.5	131,554,406	1,201,324	0.0091	0.9909	98.67
8.5	127,010,257	117,770	0.0009	0.9991	97.77
9.5	125,610,794	599,634	0.0048	0.9952	97.68
10.5	131,487,474	352,201	0.0027	0.9973	97.21
11.5	121,966,641	219,112	0.0018	0.9982	96.95
12.5	79,698,749	76,764	0.0010	0.9990	96.78
13.5	62,698,554	256,065	0.0041	0.9959	96.69
14.5	64,481,416	622,967	0.0097	0.9903	96.29
15.5	59,372,409	718,932	0.0121	0.9879	95.36
16.5	53,515,329	731,993	0.0137	0.9863	94.21
17.5	52,292,992	741,215	0.0142	0.9858	92.92
18.5	51,639,781	92,580	0.0018	0.9982	91.60
19.5	51,820,579	118,778	0.0023	0.9977	91.44
20.5	43,415,272	1,023,538	0.0236	0.9764	91.23
21.5	41,148,735	3,071,501	0.0746	0.9254	89.08
22.5	36,933,152	270,130	0.0073	0.9927	82.43
23.5	37,225,417	85,884	0.0023	0.9977	81.82
24.5	36,268,580	542,727	0.0150	0.9850	81.63
25.5	36,986,039	44,777	0.0012	0.9988	80.41
26.5	36,530,160	96,786	0.0026	0.9974	80.32
27.5	36,413,056	50,761	0.0014	0.9986	80.10
28.5	36,954,004	2,147,361	0.0581	0.9419	79.99
29.5	33,772,146	76,326	0.0023	0.9977	75.34
30.5	35,238,776	44,203	0.0013	0.9987	75.17
31.5	34,159,386	119,102	0.0035	0.9965	75.08
32.5	33,356,297	461,330	0.0138	0.9862	74.82
33.5	18,458,453	14,274	0.0008	0.9992	73.78
34.5	17,672,961	496,699	0.0281	0.9719	73.73
35.5	17,035,007	131,485	0.0077	0.9923	71.65
36.5	9,167,497	163,936	0.0179	0.9821	71.10
37.5	8,957,690	32,048	0.0036	0.9964	69.83
38.5	8,968,053		0.0000	1.0000	69.58

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

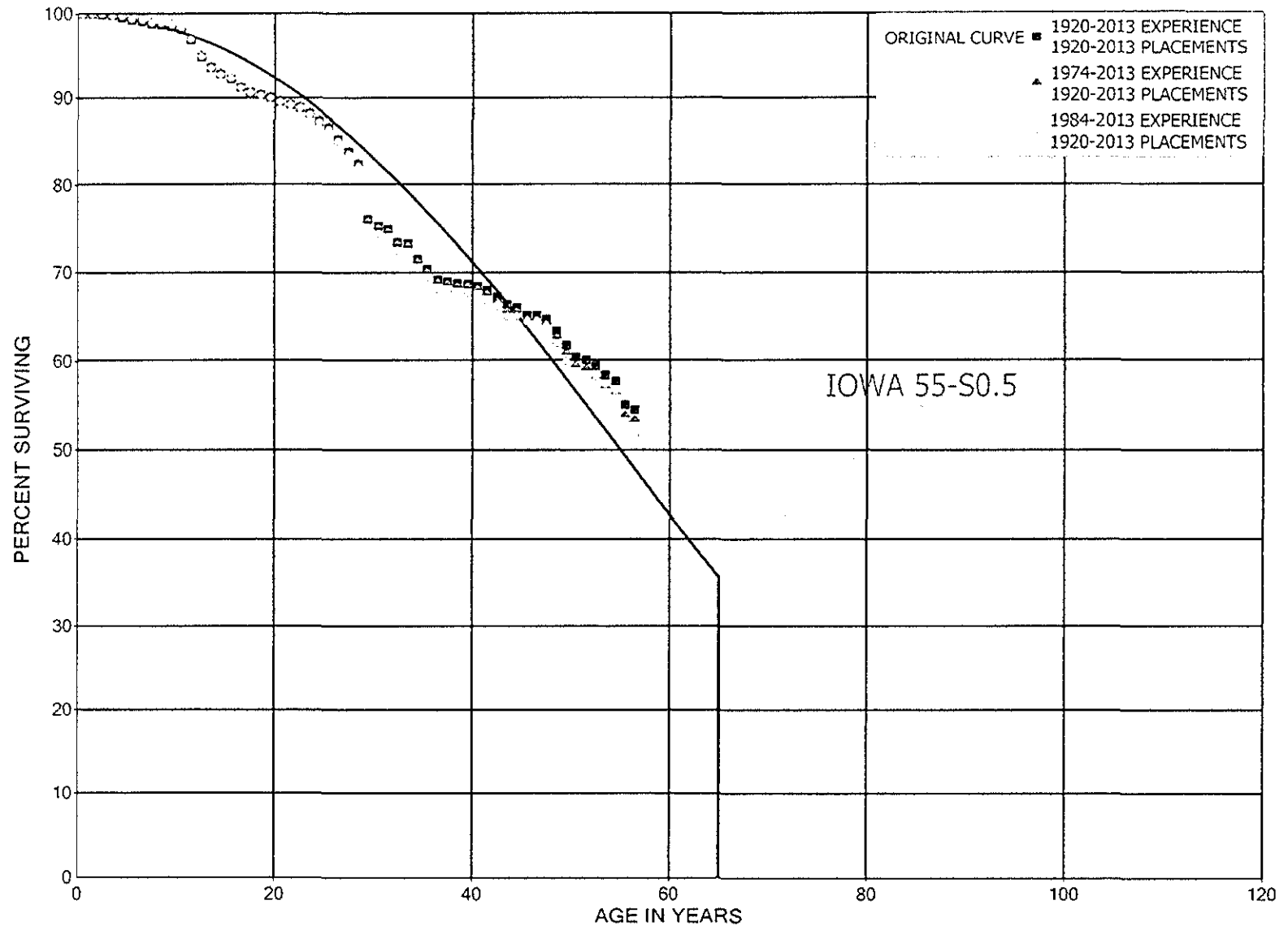
PLACEMENT BAND 1921-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,029,018	55,432	0.0061	0.9939	69.58
40.5	3,896,247	50,018	0.0128	0.9872	69.15
41.5	3,835,375	79,994	0.0209	0.9791	68.26
42.5	3,700,820	25,461	0.0069	0.9931	66.84
43.5	3,645,962	8,620	0.0024	0.9976	66.38
44.5	2,927,846	731	0.0002	0.9998	66.22
45.5	2,980,491	10,038	0.0034	0.9966	66.21
46.5	2,958,076	30,075	0.0102	0.9898	65.98
47.5	3,006,755	458	0.0002	0.9998	65.31
48.5	2,986,990	170,120	0.0570	0.9430	65.30
49.5	1,845,878		0.0000	1.0000	61.58
50.5	1,845,993	5,458	0.0030	0.9970	61.58
51.5	2,095,270	4,889	0.0023	0.9977	61.40
52.5	2,133,515	23,108	0.0108	0.9892	61.26
53.5	1,539,783	18,662	0.0121	0.9879	60.59
54.5	2,008,285	46,016	0.0229	0.9771	59.86
55.5	679,690	129,231	0.1901	0.8099	58.49
56.5	483,093	2,327	0.0048	0.9952	47.37
57.5	487,329	2,841	0.0058	0.9942	47.14
58.5	227,696	727	0.0032	0.9968	46.87
59.5	288,364	24,812	0.0860	0.9140	46.72
60.5	271,201	38,198	0.1408	0.8592	42.70
61.5	227,212	11,990	0.0528	0.9472	36.68
62.5	205,186		0.0000	1.0000	34.75
63.5	205,186		0.0000	1.0000	34.75
64.5	205,186	1,772	0.0086	0.9914	34.75
65.5	203,413		0.0000	1.0000	34.45
66.5	203,413	3,235	0.0159	0.9841	34.45
67.5	200,179	1,114	0.0056	0.9944	33.90
68.5	199,065	35,751	0.1796	0.8204	33.71
69.5	163,314	126	0.0008	0.9992	27.66
70.5	163,188		0.0000	1.0000	27.63
71.5	163,188	43	0.0003	0.9997	27.63
72.5	163,145	10,208	0.0626	0.9374	27.63
73.5	152,937	91	0.0006	0.9994	25.90
74.5	152,846	131,627	0.8612	0.1388	25.88
75.5	21,219	20,692	0.9752	0.0248	3.59
76.5	527		0.0000	1.0000	0.09
77.5	527		0.0000	1.0000	0.09
78.5	527		0.0000	1.0000	0.09

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.09
80.5	527		0.0000	1.0000	0.09
81.5	527		0.0000	1.0000	0.09
82.5	527		0.0000	1.0000	0.09
83.5	527		0.0000	1.0000	0.09
84.5	527		0.0000	1.0000	0.09
85.5	527		0.0000	1.0000	0.09
86.5	527		0.0000	1.0000	0.09
87.5	527		0.0000	1.0000	0.09
88.5	527		0.0000	1.0000	0.09
89.5	527		0.0000	1.0000	0.09
90.5	527		0.0000	1.0000	0.09
91.5	527		0.0000	1.0000	0.09
92.5					0.09

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,460,000	1,388	0.0000	1.0000	100.00
0.5	45,055,721	33,712	0.0007	0.9993	100.00
1.5	43,947,629	25,245	0.0006	0.9994	99.92
2.5	40,549,055	60,784	0.0015	0.9985	99.86
3.5	35,719,726	55,684	0.0016	0.9984	99.72
4.5	30,217,458	116,320	0.0038	0.9962	99.56
5.5	28,841,767	43,336	0.0015	0.9985	99.18
6.5	26,378,245	84,713	0.0032	0.9968	99.03
7.5	24,918,036	25,517	0.0010	0.9990	98.71
8.5	24,284,952	46,749	0.0019	0.9981	98.61
9.5	23,652,249	79,552	0.0034	0.9966	98.42
10.5	22,593,644	311,676	0.0138	0.9862	98.09
11.5	21,321,453	431,154	0.0202	0.9798	96.73
12.5	17,762,945	247,755	0.0139	0.9861	94.78
13.5	16,550,349	136,599	0.0083	0.9917	93.46
14.5	15,742,381	77,594	0.0049	0.9951	92.68
15.5	15,419,541	184,707	0.0120	0.9880	92.23
16.5	14,713,285	88,137	0.0060	0.9940	91.12
17.5	13,561,637	36,766	0.0027	0.9973	90.58
18.5	12,714,141	52,717	0.0041	0.9959	90.33
19.5	11,542,920	52,088	0.0045	0.9955	89.96
20.5	10,845,549	39,730	0.0037	0.9963	89.55
21.5	9,922,590	42,014	0.0042	0.9958	89.22
22.5	9,277,506	71,781	0.0077	0.9923	88.85
23.5	8,888,227	92,886	0.0105	0.9895	88.16
24.5	7,541,868	64,876	0.0086	0.9914	87.24
25.5	6,605,062	104,299	0.0158	0.9842	86.49
26.5	6,189,410	102,248	0.0165	0.9835	85.12
27.5	5,884,024	90,416	0.0154	0.9846	83.71
28.5	5,518,310	428,932	0.0777	0.9223	82.43
29.5	4,879,490	49,764	0.0102	0.9898	76.02
30.5	4,592,210	21,409	0.0047	0.9953	75.25
31.5	4,419,096	88,866	0.0201	0.9799	74.90
32.5	4,134,826	7,893	0.0019	0.9981	73.39
33.5	2,195,126	52,535	0.0239	0.9761	73.25
34.5	2,032,698	31,501	0.0155	0.9845	71.50
35.5	1,785,930	30,646	0.0172	0.9828	70.39
36.5	989,135	3,333	0.0034	0.9966	69.18
37.5	898,965	2,224	0.0025	0.9975	68.95
38.5	773,647	1,699	0.0022	0.9978	68.78

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	765,334	2,687	0.0035	0.9965	68.63	
40.5	369,549	2,572	0.0070	0.9930	68.38	
41.5	367,529	3,934	0.0107	0.9893	67.91	
42.5	350,646	4,565	0.0130	0.9870	67.18	
43.5	346,722	2,139	0.0062	0.9938	66.31	
44.5	338,445	4,000	0.0118	0.9882	65.90	
45.5	338,461	407	0.0012	0.9988	65.12	
46.5	335,304	2,075	0.0062	0.9938	65.04	
47.5	332,786	6,994	0.0210	0.9790	64.64	
48.5	312,860	7,862	0.0251	0.9749	63.28	
49.5	251,477	5,349	0.0213	0.9787	61.69	
50.5	244,631	1,174	0.0048	0.9952	60.38	
51.5	238,174	2,878	0.0121	0.9879	60.09	
52.5	237,562	4,081	0.0172	0.9828	59.36	
53.5	180,641	1,973	0.0109	0.9891	58.34	
54.5	175,618	7,886	0.0449	0.9551	57.70	
55.5	61,275	707	0.0115	0.9885	55.11	
56.5	54,946	1,094	0.0199	0.9801	54.48	
57.5	53,382	41	0.0008	0.9992	53.39	
58.5	52,167	1,532	0.0294	0.9706	53.35	
59.5	52,583	4,484	0.0853	0.9147	51.79	
60.5	50,323	2,675	0.0532	0.9468	47.37	
61.5	43,366	606	0.0140	0.9860	44.85	
62.5	11,976	5,262	0.4394	0.5606	44.22	
63.5	7,204	64	0.0088	0.9912	24.79	
64.5	7,140	200	0.0280	0.9720	24.57	
65.5	6,940	916	0.1319	0.8681	23.88	
66.5	6,024		0.0000	1.0000	20.73	
67.5	6,173		0.0000	1.0000	20.73	
68.5	6,173	108	0.0174	0.9826	20.73	
69.5	6,173		0.0000	1.0000	20.37	
70.5	6,173		0.0000	1.0000	20.37	
71.5	6,173		0.0000	1.0000	20.37	
72.5	6,173		0.0000	1.0000	20.37	
73.5	6,173		0.0000	1.0000	20.37	
74.5	6,173	2,649	0.4292	0.5708	20.37	
75.5	3,524	3,375	0.9579	0.0421	11.63	
76.5	149		0.0000	1.0000	0.49	
77.5	149	149	1.0000		0.49	
78.5						

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,551,085		0.0000	1.0000	100.00
0.5	43,514,217	31,981	0.0007	0.9993	100.00
1.5	42,419,244	13,147	0.0003	0.9997	99.93
2.5	39,109,725	55,318	0.0014	0.9986	99.90
3.5	34,383,602	22,921	0.0007	0.9993	99.75
4.5	29,134,035	85,522	0.0029	0.9971	99.69
5.5	27,794,214	40,979	0.0015	0.9985	99.40
6.5	25,356,250	74,338	0.0029	0.9971	99.25
7.5	23,966,175	23,501	0.0010	0.9990	98.96
8.5	23,360,353	44,560	0.0019	0.9981	98.86
9.5	22,814,422	76,524	0.0034	0.9966	98.67
10.5	21,777,904	308,887	0.0142	0.9858	98.34
11.5	20,535,628	429,567	0.0209	0.9791	96.95
12.5	16,974,294	239,095	0.0141	0.9859	94.92
13.5	15,839,053	133,410	0.0084	0.9916	93.58
14.5	15,033,038	76,944	0.0051	0.9949	92.79
15.5	14,906,101	179,787	0.0121	0.9879	92.32
16.5	14,212,985	83,512	0.0059	0.9941	91.20
17.5	13,092,989	35,344	0.0027	0.9973	90.67
18.5	12,349,990	51,961	0.0042	0.9958	90.42
19.5	11,169,070	50,182	0.0045	0.9955	90.04
20.5	10,537,047	36,590	0.0035	0.9965	89.64
21.5	9,623,323	38,844	0.0040	0.9960	89.33
22.5	9,116,934	70,483	0.0077	0.9923	88.97
23.5	8,754,175	91,181	0.0104	0.9896	88.28
24.5	7,418,258	63,576	0.0086	0.9914	87.36
25.5	6,487,962	102,121	0.0157	0.9843	86.61
26.5	6,088,118	100,640	0.0165	0.9835	85.25
27.5	5,785,760	89,614	0.0155	0.9845	83.84
28.5	5,420,025	428,431	0.0790	0.9210	82.54
29.5	4,783,531	49,190	0.0103	0.9897	76.02
30.5	4,498,124	21,234	0.0047	0.9953	75.23
31.5	4,326,662	88,776	0.0205	0.9795	74.88
32.5	4,044,055	7,267	0.0018	0.9982	73.34
33.5	2,106,021	52,535	0.0249	0.9751	73.21
34.5	1,944,446	31,470	0.0162	0.9838	71.38
35.5	1,698,675	30,495	0.0180	0.9820	70.23
36.5	908,572	3,286	0.0036	0.9964	68.97
37.5	820,563	2,224	0.0027	0.9973	68.72
38.5	697,004	560	0.0008	0.9992	68.53

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	692,156	2,665	0.0039	0.9961	68.48
40.5	296,546	2,521	0.0085	0.9915	68.21
41.5	294,951	3,873	0.0131	0.9869	67.63
42.5	279,300	4,565	0.0163	0.9837	66.75
43.5	296,302	57	0.0002	0.9998	65.66
44.5	302,991	4,000	0.0132	0.9868	65.64
45.5	303,247	407	0.0013	0.9987	64.78
46.5	299,874	2,075	0.0069	0.9931	64.69
47.5	297,631	6,994	0.0235	0.9765	64.24
48.5	277,918	7,862	0.0283	0.9717	62.73
49.5	216,825	5,349	0.0247	0.9753	60.96
50.5	209,978	1,174	0.0056	0.9944	59.45
51.5	203,522	2,878	0.0141	0.9859	59.12
52.5	207,209	4,081	0.0197	0.9803	58.28
53.5	180,641	1,973	0.0109	0.9891	57.14
54.5	175,618	7,886	0.0449	0.9551	56.51
55.5	61,275	707	0.0115	0.9885	53.98
56.5	54,946	1,094	0.0199	0.9801	53.35
57.5	53,382	41	0.0008	0.9992	52.29
58.5	52,167	1,532	0.0294	0.9706	52.25
59.5	52,583	4,484	0.0853	0.9147	50.72
60.5	50,323	2,675	0.0532	0.9468	46.39
61.5	43,366	606	0.0140	0.9860	43.93
62.5	11,976	5,262	0.4394	0.5606	43.31
63.5	7,204	64	0.0088	0.9912	24.28
64.5	7,140	200	0.0280	0.9720	24.06
65.5	6,940	916	0.1319	0.8681	23.39
66.5	6,024		0.0000	1.0000	20.31
67.5	6,173		0.0000	1.0000	20.31
68.5	6,173	108	0.0174	0.9826	20.31
69.5	6,173		0.0000	1.0000	19.95
70.5	6,173		0.0000	1.0000	19.95
71.5	6,173		0.0000	1.0000	19.95
72.5	6,173		0.0000	1.0000	19.95
73.5	6,173		0.0000	1.0000	19.95
74.5	6,173	2,649	0.4292	0.5708	19.95
75.5	3,524	3,375	0.9579	0.0421	11.39
76.5	149		0.0000	1.0000	0.48
77.5	149	149	1.0000		0.48
78.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,169,877		0.0000	1.0000	100.00
0.5	37,911,287	31,639	0.0008	0.9992	100.00
1.5	36,947,776	8,763	0.0002	0.9998	99.92
2.5	33,846,607	50,538	0.0015	0.9985	99.89
3.5	31,602,447	22,599	0.0007	0.9993	99.74
4.5	26,334,173	81,008	0.0031	0.9969	99.67
5.5	25,268,657	32,164	0.0013	0.9987	99.37
6.5	23,954,203	62,826	0.0026	0.9974	99.24
7.5	22,742,163	18,337	0.0008	0.9992	98.98
8.5	22,271,949	44,241	0.0020	0.9980	98.90
9.5	21,678,211	76,283	0.0035	0.9965	98.70
10.5	21,186,028	307,750	0.0145	0.9855	98.36
11.5	19,952,939	429,567	0.0215	0.9785	96.93
12.5	16,460,475	222,479	0.0135	0.9865	94.84
13.5	15,367,425	132,816	0.0086	0.9914	93.56
14.5	14,777,351	76,445	0.0052	0.9948	92.75
15.5	14,481,360	179,746	0.0124	0.9876	92.27
16.5	13,787,095	81,789	0.0059	0.9941	91.12
17.5	12,648,149	35,344	0.0028	0.9972	90.58
18.5	11,826,451	51,334	0.0043	0.9957	90.33
19.5	10,800,083	49,833	0.0046	0.9954	89.94
20.5	10,120,479	36,219	0.0036	0.9964	89.52
21.5	9,205,490	38,558	0.0042	0.9958	89.20
22.5	8,559,474	69,416	0.0081	0.9919	88.83
23.5	8,245,076	91,099	0.0110	0.9890	88.11
24.5	6,900,301	63,388	0.0092	0.9908	87.14
25.5	6,149,498	101,311	0.0165	0.9835	86.34
26.5	5,757,151	100,350	0.0174	0.9826	84.91
27.5	5,456,419	88,604	0.0162	0.9838	83.43
28.5	5,099,524	427,807	0.0839	0.9161	82.08
29.5	4,466,230	46,068	0.0103	0.9897	75.19
30.5	4,244,683	20,400	0.0048	0.9952	74.42
31.5	4,085,170	87,244	0.0214	0.9786	74.06
32.5	3,951,422	6,441	0.0016	0.9984	72.48
33.5	2,025,584	51,857	0.0256	0.9744	72.36
34.5	1,880,853	30,989	0.0165	0.9835	70.51
35.5	1,647,282	29,878	0.0181	0.9819	69.35
36.5	863,482	3,286	0.0038	0.9962	68.09
37.5	795,569	2,224	0.0028	0.9972	67.83
38.5	673,441	560	0.0008	0.9992	67.64

KANSAS CITY POWER AND LIGHT COMPANY

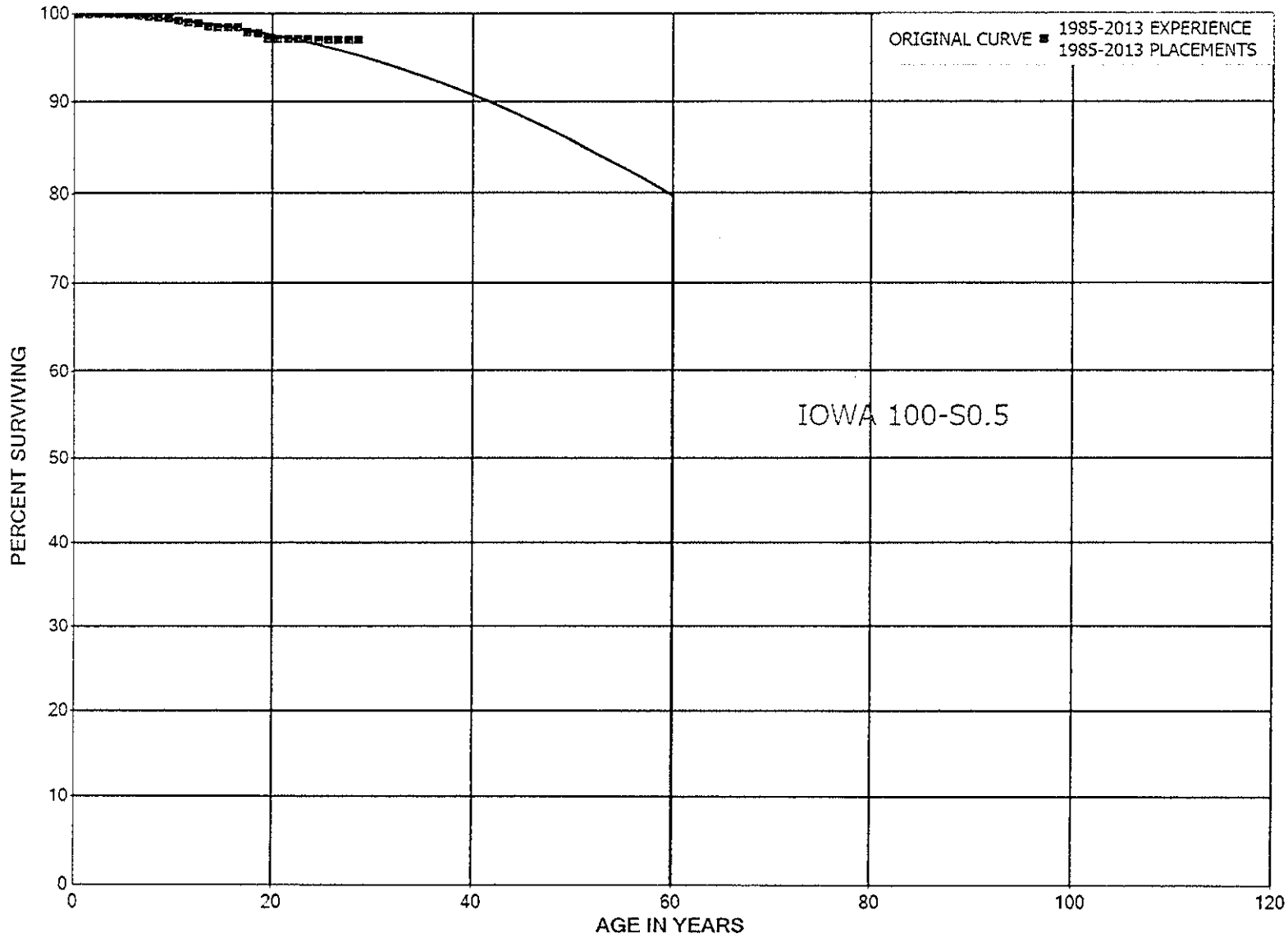
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	667,534	2,665	0.0040	0.9960	67.58
40.5	270,500	2,348	0.0087	0.9913	67.31
41.5	268,549	2,294	0.0085	0.9915	66.73
42.5	252,996	4,565	0.0180	0.9820	66.16
43.5	244,963		0.0000	1.0000	64.96
44.5	237,844	1,995	0.0084	0.9916	64.96
45.5	236,476	191	0.0008	0.9992	64.42
46.5	236,280	1,793	0.0076	0.9924	64.37
47.5	236,349	6,994	0.0296	0.9704	63.88
48.5	218,197	7,110	0.0326	0.9674	61.99
49.5	160,209	4,087	0.0255	0.9745	59.97
50.5	154,911	142	0.0009	0.9991	58.44
51.5	150,460	315	0.0021	0.9979	58.39
52.5	155,222	2,296	0.0148	0.9852	58.26
53.5	134,677	1,973	0.0147	0.9853	57.40
54.5	134,956	7,886	0.0584	0.9416	56.56
55.5	20,935	707	0.0338	0.9662	53.26
56.5	14,922	1,094	0.0733	0.9267	51.46
57.5	13,828	41	0.0029	0.9971	47.69
58.5	14,100	1,522	0.1079	0.8921	47.54
59.5	15,517	4,484	0.2890	0.7110	42.41
60.5	15,092	2,675	0.1773	0.8227	30.16
61.5	12,518	606	0.0484	0.9516	24.81
62.5	11,976	5,262	0.4394	0.5606	23.61
63.5	7,204	64	0.0088	0.9912	13.24
64.5	7,140	200	0.0280	0.9720	13.12
65.5	6,940	916	0.1319	0.8681	12.75
66.5	6,024		0.0000	1.0000	11.07
67.5	6,173		0.0000	1.0000	11.07
68.5	6,173	108	0.0174	0.9826	11.07
69.5	6,173		0.0000	1.0000	10.88
70.5	6,173		0.0000	1.0000	10.88
71.5	6,173		0.0000	1.0000	10.88
72.5	6,173		0.0000	1.0000	10.88
73.5	6,173		0.0000	1.0000	10.88
74.5	6,173	2,649	0.4292	0.5708	10.88
75.5	3,524	3,375	0.9579	0.0421	6.21
76.5	149		0.0000	1.0000	0.26
77.5	149	149	1.0000		0.26
78.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KANSAS CITY POWER AND LIGHT COMPANY

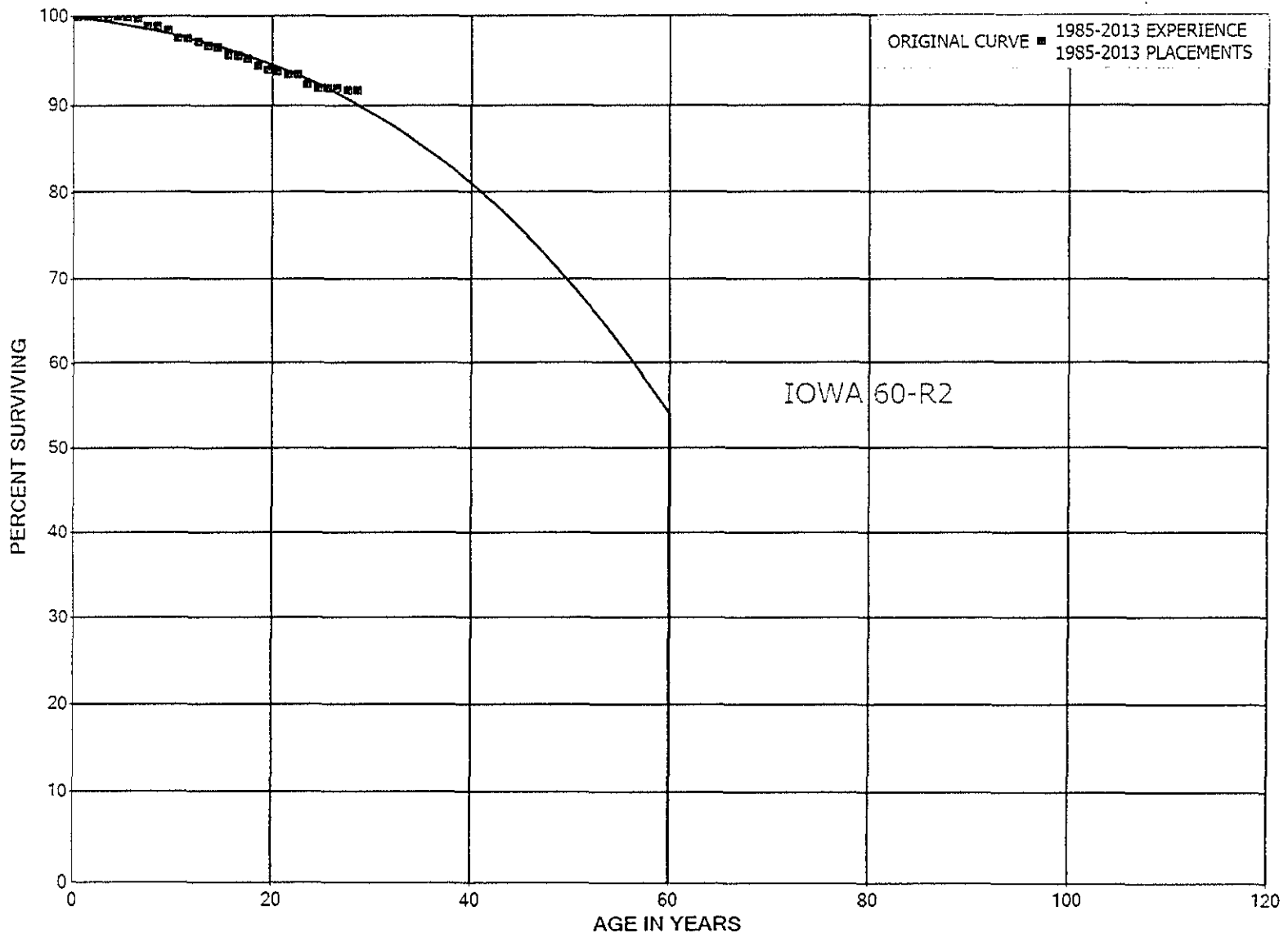
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2013			EXPERIENCE BAND 1985-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	362,144,401		0.0000	1.0000	100.00
0.5	361,317,474		0.0000	1.0000	100.00
1.5	360,328,888	42,848	0.0001	0.9999	100.00
2.5	358,415,841	152,420	0.0004	0.9996	99.99
3.5	357,971,372	11,724	0.0000	1.0000	99.95
4.5	423,991,179	468,591	0.0011	0.9989	99.94
5.5	430,254,078	276,189	0.0006	0.9994	99.83
6.5	429,754,554	826,909	0.0019	0.9981	99.77
7.5	428,800,245	275,089	0.0006	0.9994	99.58
8.5	427,286,750	306,352	0.0007	0.9993	99.51
9.5	425,548,648	940,389	0.0022	0.9978	99.44
10.5	423,486,725	1,392,207	0.0033	0.9967	99.22
11.5	420,279,651	19,770	0.0000	1.0000	98.89
12.5	418,790,937	1,631,473	0.0039	0.9961	98.89
13.5	417,144,177	348,342	0.0008	0.9992	98.50
14.5	416,505,930	212,704	0.0005	0.9995	98.42
15.5	415,959,214	26,060	0.0001	0.9999	98.37
16.5	415,625,733	2,128,764	0.0051	0.9949	98.37
17.5	410,599,273	426,534	0.0010	0.9990	97.86
18.5	408,227,165	2,924,979	0.0072	0.9928	97.76
19.5	399,428,783	14,406	0.0000	1.0000	97.06
20.5	398,402,198	25,242	0.0001	0.9999	97.06
21.5	397,927,654	100,799	0.0003	0.9997	97.05
22.5	396,378,912		0.0000	1.0000	97.03
23.5	395,393,848	256,055	0.0006	0.9994	97.03
24.5	394,841,848	16,240	0.0000	1.0000	96.96
25.5	394,112,885	17,628	0.0000	1.0000	96.96
26.5	389,427,447		0.0000	1.0000	96.95
27.5	389,213,129	7,190	0.0000	1.0000	96.95
28.5					96.95



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 60-R2

KANSAS CITY POWER AND LIGHT COMPANY

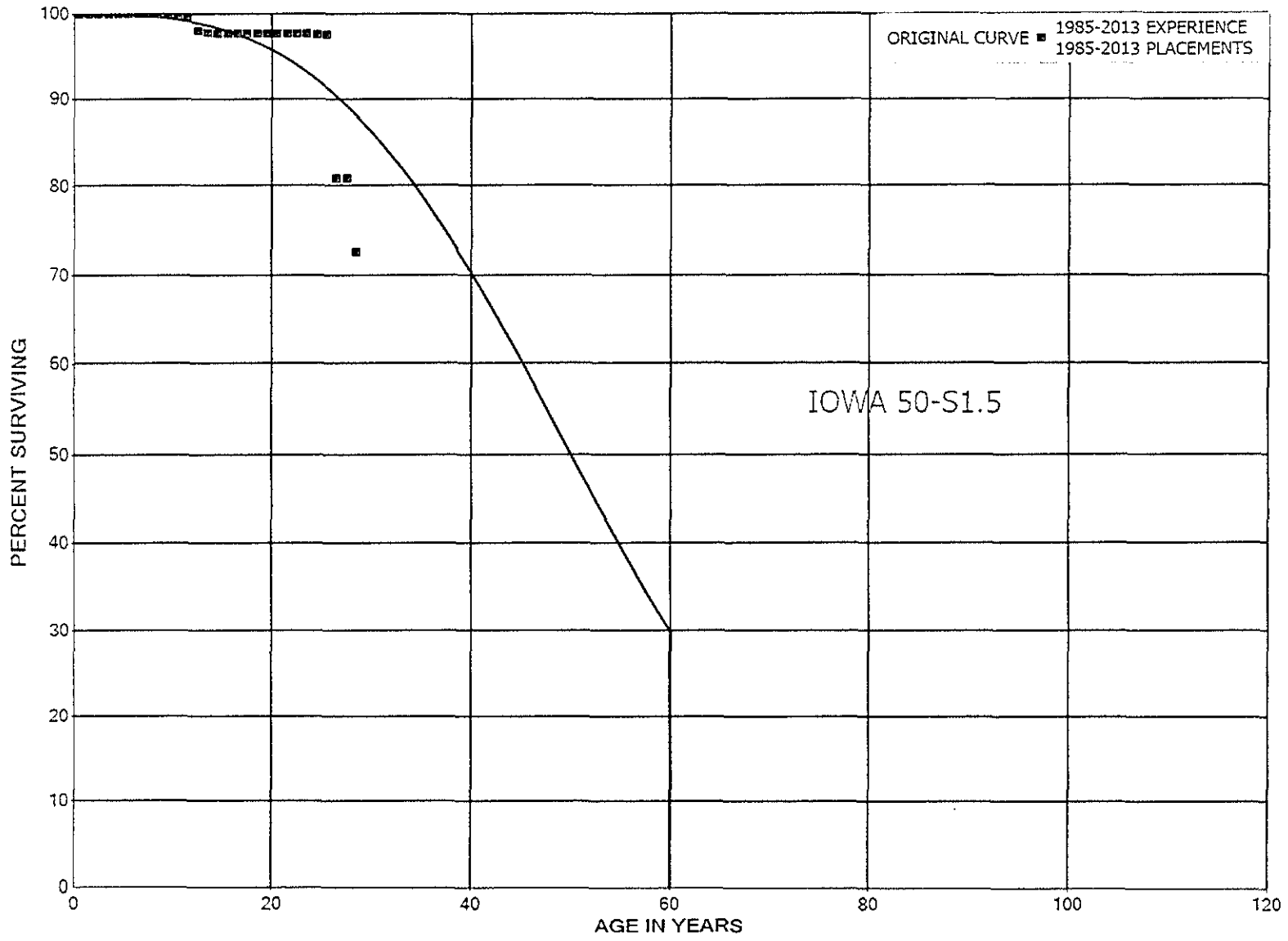
ACCOUNT 322 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2013			EXPERIENCE BAND 1985-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	960,569,085		0.0000	1.0000	100.00
0.5	931,743,233		0.0000	1.0000	100.00
1.5	929,941,304	28,739	0.0000	1.0000	100.00
2.5	922,981,538	174,129	0.0002	0.9998	100.00
3.5	920,047,931	12,096	0.0000	1.0000	99.98
4.5	758,446,589	1,158,710	0.0015	0.9985	99.98
5.5	744,969,705	1,004,290	0.0013	0.9987	99.82
6.5	732,584,090	6,492,449	0.0089	0.9911	99.69
7.5	719,426,494	25,810	0.0000	1.0000	98.81
8.5	717,203,895	3,089,860	0.0043	0.9957	98.80
9.5	710,781,244	6,253,896	0.0088	0.9912	98.38
10.5	698,799,531	940,562	0.0013	0.9987	97.51
11.5	694,135,034	1,889,666	0.0027	0.9973	97.38
12.5	691,329,430	3,891,267	0.0056	0.9944	97.11
13.5	679,641,112	1,425,072	0.0021	0.9979	96.57
14.5	677,443,126	5,559,579	0.0082	0.9918	96.37
15.5	671,598,618	214,742	0.0003	0.9997	95.57
16.5	669,473,557	2,801,177	0.0042	0.9958	95.54
17.5	663,214,943	4,906,571	0.0074	0.9926	95.14
18.5	656,666,933	3,643,242	0.0055	0.9945	94.44
19.5	648,047,230	1,407,517	0.0022	0.9978	93.92
20.5	640,738,773	2,077,221	0.0032	0.9968	93.71
21.5	636,902,034	4,305	0.0000	1.0000	93.41
22.5	631,779,163	7,812,964	0.0124	0.9876	93.41
23.5	621,685,350	2,451,474	0.0039	0.9961	92.25
24.5	618,001,463	370,809	0.0006	0.9994	91.89
25.5	615,421,506	238,218	0.0004	0.9996	91.83
26.5	612,667,027	1,116,771	0.0018	0.9982	91.80
27.5	606,897,761	461,588	0.0008	0.9992	91.63
28.5					91.56



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 323 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 50-S1.5

KANSAS CITY POWER AND LIGHT COMPANY

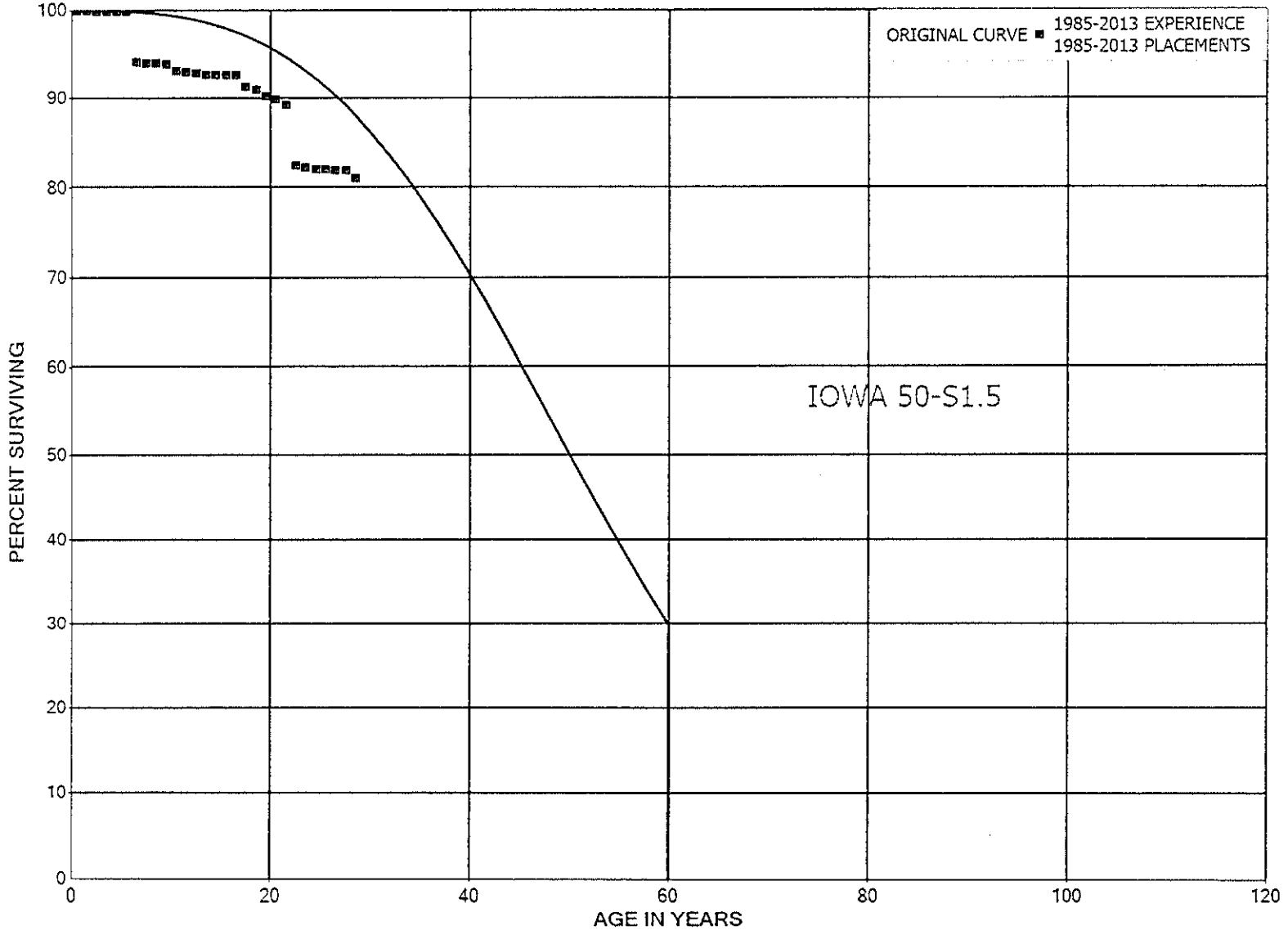
ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2013			EXPERIENCE BAND 1985-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,525,117		0.0000	1.0000	100.00
0.5	175,903,488		0.0000	1.0000	100.00
1.5	175,810,062		0.0000	1.0000	100.00
2.5	112,262,333		0.0000	1.0000	100.00
3.5	112,223,222	1,196	0.0000	1.0000	100.00
4.5	188,685,001	101,790	0.0005	0.9995	100.00
5.5	176,060,988		0.0000	1.0000	99.94
6.5	176,033,113	67	0.0000	1.0000	99.94
7.5	175,880,385	168	0.0000	1.0000	99.94
8.5	175,787,695	208,633	0.0012	0.9988	99.94
9.5	175,579,062	345,609	0.0020	0.9980	99.83
10.5	175,218,523		0.0000	1.0000	99.63
11.5	175,187,361	3,051,298	0.0174	0.9826	99.63
12.5	171,691,149	340,638	0.0020	0.9980	97.89
13.5	170,626,520	117,500	0.0007	0.9993	97.70
14.5	170,346,670	3,988	0.0000	1.0000	97.63
15.5	170,317,870		0.0000	1.0000	97.63
16.5	170,317,870	14,158	0.0001	0.9999	97.63
17.5	167,503,743	27,989	0.0002	0.9998	97.62
18.5	167,464,330	17,307	0.0001	0.9999	97.61
19.5	166,220,002	5,522	0.0000	1.0000	97.60
20.5	166,070,899	2,090	0.0000	1.0000	97.59
21.5	165,931,932		0.0000	1.0000	97.59
22.5	165,482,521		0.0000	1.0000	97.59
23.5	165,283,490	222,930	0.0013	0.9987	97.59
24.5	164,990,322		0.0000	1.0000	97.46
25.5	164,951,457	28,196,360	0.1709	0.8291	97.46
26.5	136,569,077	10,522	0.0001	0.9999	80.80
27.5	136,516,138	13,761,745	0.1008	0.8992	80.79
28.5					72.65



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

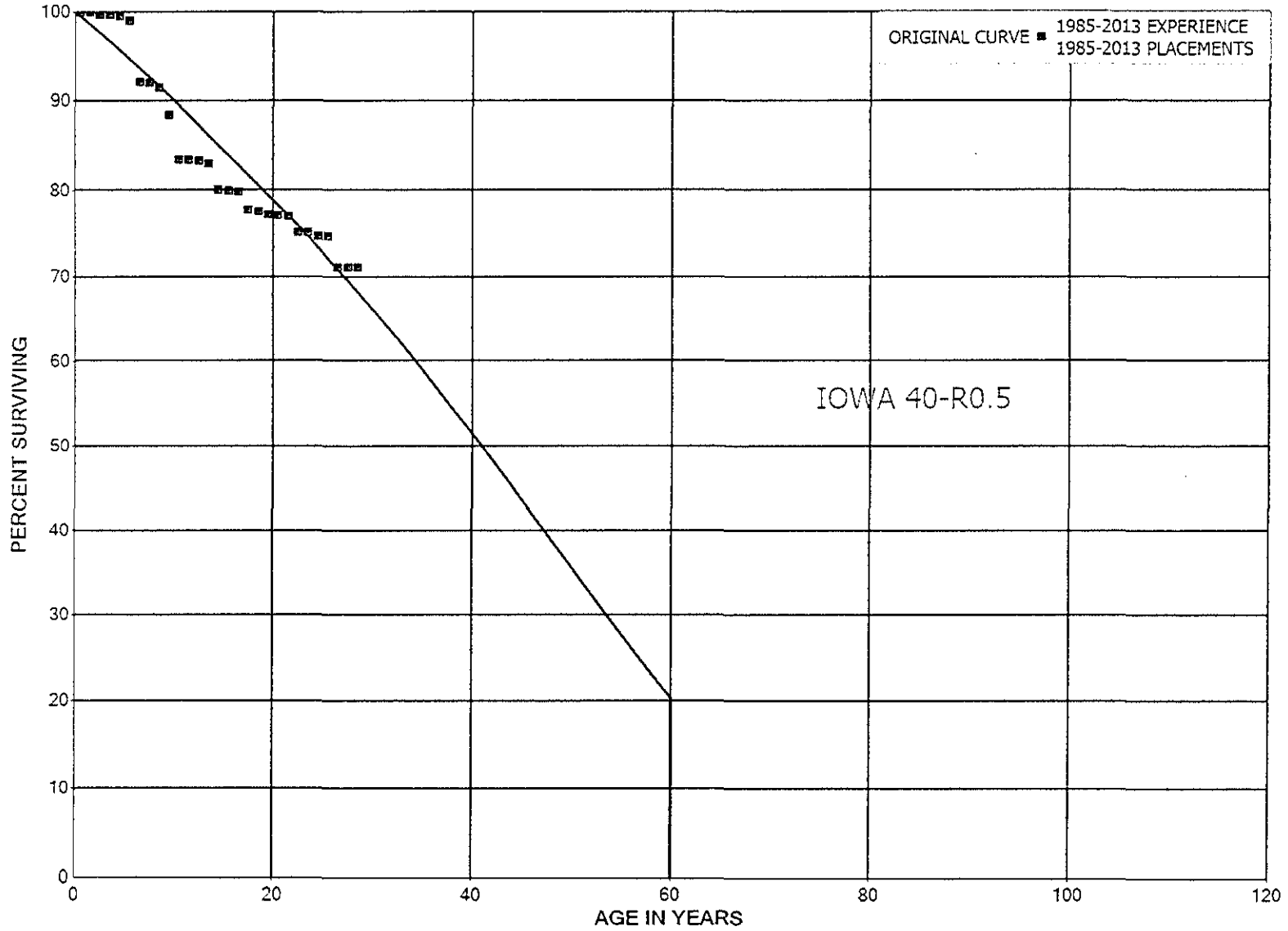
PLACEMENT BAND 1985-2013

EXPERIENCE BAND 1985-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,844,973		0.0000	1.0000	100.00
0.5	140,488,345		0.0000	1.0000	100.00
1.5	140,379,156	155,437	0.0011	0.9989	100.00
2.5	138,296,935	15,263	0.0001	0.9999	99.89
3.5	138,270,862	43,176	0.0003	0.9997	99.88
4.5	157,997,290	1,061	0.0000	1.0000	99.85
5.5	157,445,199	9,175,346	0.0583	0.9417	99.85
6.5	148,222,865	159,076	0.0011	0.9989	94.03
7.5	144,803,361	36,143	0.0002	0.9998	93.93
8.5	143,415,081	68,118	0.0005	0.9995	93.90
9.5	142,360,750	1,191,005	0.0084	0.9916	93.86
10.5	141,141,825	163,144	0.0012	0.9988	93.07
11.5	139,994,775	258,063	0.0018	0.9982	92.97
12.5	139,455,620	294,346	0.0021	0.9979	92.79
13.5	138,540,911		0.0000	1.0000	92.60
14.5	138,034,958	29,632	0.0002	0.9998	92.60
15.5	137,824,312		0.0000	1.0000	92.58
16.5	137,197,139	1,906,899	0.0139	0.9861	92.58
17.5	134,443,485	462,224	0.0034	0.9966	91.29
18.5	133,543,250	1,229,673	0.0092	0.9908	90.98
19.5	131,061,812	493,048	0.0038	0.9962	90.14
20.5	130,176,078	832,212	0.0064	0.9936	89.80
21.5	129,186,967	9,692,117	0.0750	0.9250	89.23
22.5	117,000,739	320,761	0.0027	0.9973	82.53
23.5	116,257,230	336,874	0.0029	0.9971	82.31
24.5	115,856,300		0.0000	1.0000	82.07
25.5	115,658,946	196,313	0.0017	0.9983	82.07
26.5	114,414,295		0.0000	1.0000	81.93
27.5	114,203,273	1,232,224	0.0108	0.9892	81.93
28.5					81.05



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

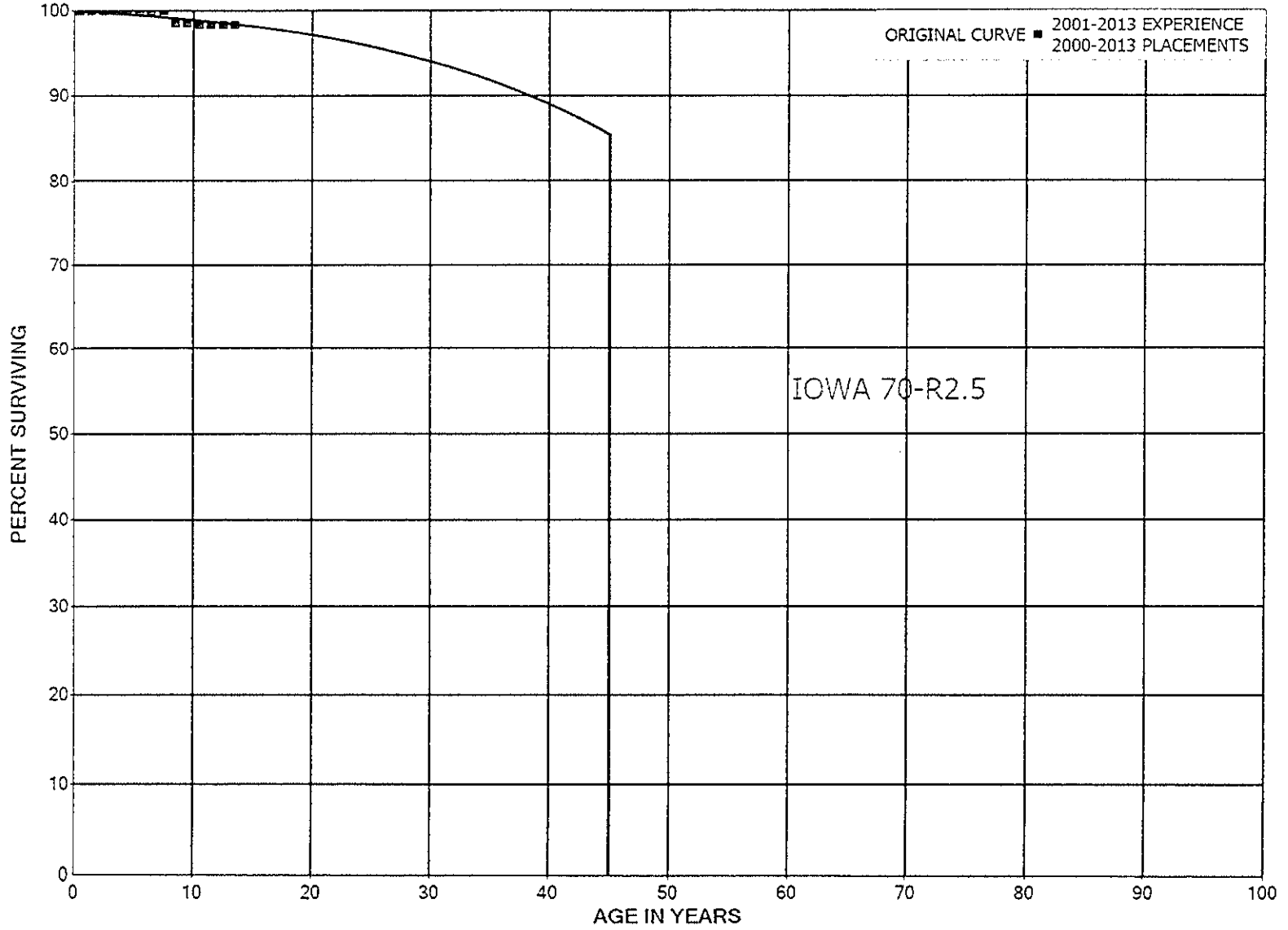
PLACEMENT BAND 1985-2013

EXPERIENCE BAND 1985-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,021,454		0.0000	1.0000	100.00
0.5	114,940,744	17,008	0.0001	0.9999	100.00
1.5	112,753,318	413,685	0.0037	0.9963	99.99
2.5	108,391,412	50,746	0.0005	0.9995	99.62
3.5	101,983,070	69,302	0.0007	0.9993	99.57
4.5	91,969,359	561,482	0.0061	0.9939	99.50
5.5	89,583,452	6,215,139	0.0694	0.9306	98.90
6.5	81,616,577	98,762	0.0012	0.9988	92.04
7.5	81,056,044	479,267	0.0059	0.9941	91.92
8.5	79,782,438	2,584,750	0.0324	0.9676	91.38
9.5	72,088,034	3,972,955	0.0551	0.9449	88.42
10.5	67,417,826	14,914	0.0002	0.9998	83.55
11.5	65,362,054	139,717	0.0021	0.9979	83.53
12.5	64,337,619	253,918	0.0039	0.9961	83.35
13.5	62,946,284	2,274,243	0.0361	0.9639	83.02
14.5	57,680,319	85,145	0.0015	0.9985	80.02
15.5	56,399,745	48,498	0.0009	0.9991	79.90
16.5	56,180,062	1,451,140	0.0258	0.9742	79.83
17.5	52,345,889	182,491	0.0035	0.9965	77.77
18.5	49,914,843	211,572	0.0042	0.9958	77.50
19.5	46,022,226	59,599	0.0013	0.9987	77.17
20.5	43,948,230	60,585	0.0014	0.9986	77.07
21.5	42,909,621	1,067,582	0.0249	0.9751	76.97
22.5	40,458,135	7,047	0.0002	0.9998	75.05
23.5	38,677,883	227,183	0.0059	0.9941	75.04
24.5	35,884,378	6,043	0.0002	0.9998	74.60
25.5	34,888,687	1,626,871	0.0466	0.9534	74.59
26.5	31,551,170	6,079	0.0002	0.9998	71.11
27.5	31,205,209		0.0000	1.0000	71.09
28.5					71.09



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

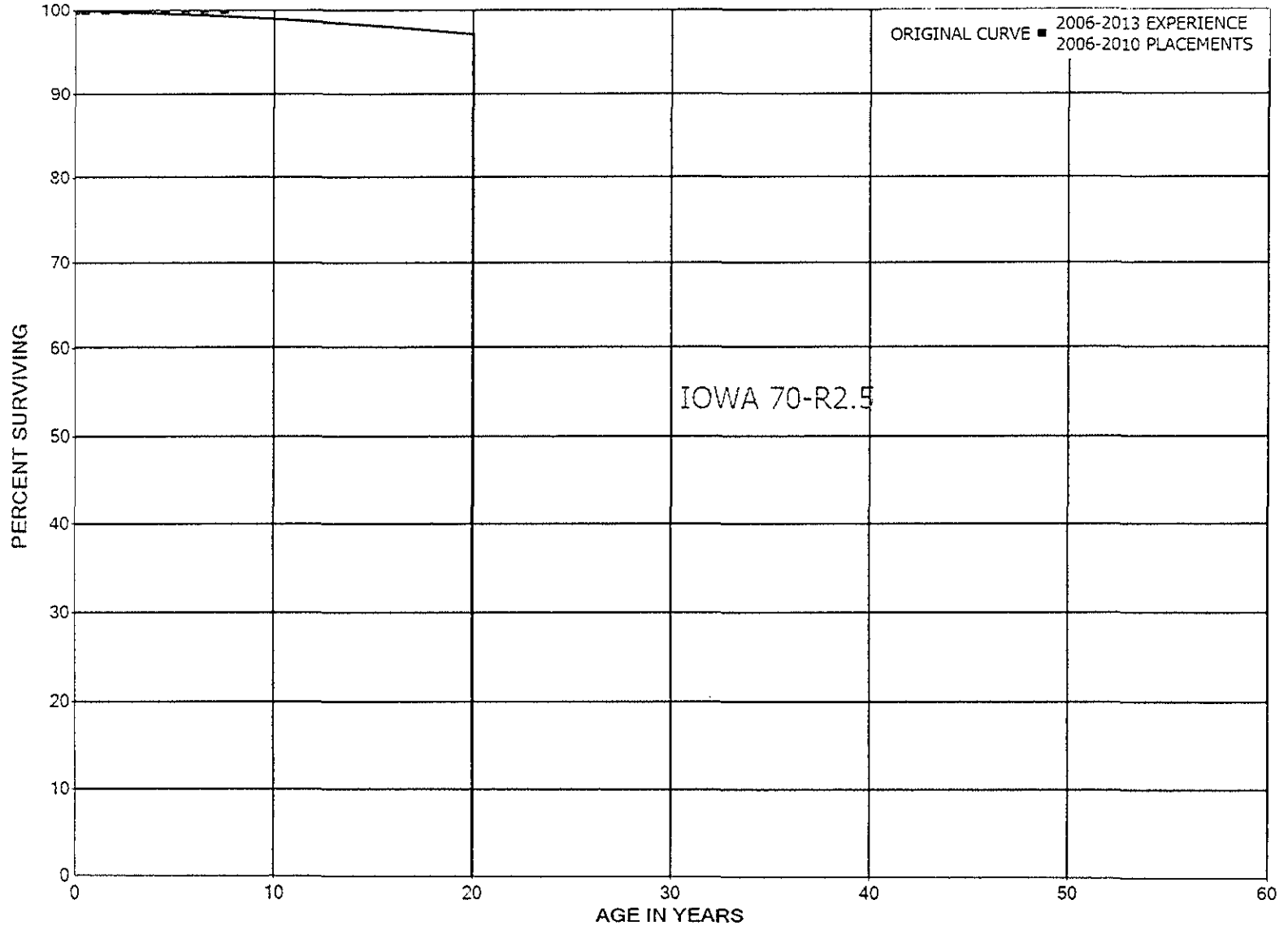
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2013			EXPERIENCE BAND 2001-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,109,673		0.0000	1.0000	100.00
0.5	9,333,146		0.0000	1.0000	100.00
1.5	5,772,954		0.0000	1.0000	100.00
2.5	5,633,880		0.0000	1.0000	100.00
3.5	5,290,994		0.0000	1.0000	100.00
4.5	4,525,584		0.0000	1.0000	100.00
5.5	4,525,584		0.0000	1.0000	100.00
6.5	4,541,964		0.0000	1.0000	100.00
7.5	4,485,643	67,575	0.0151	0.9849	100.00
8.5	4,418,067		0.0000	1.0000	98.49
9.5	4,411,510	11,497	0.0026	0.9974	98.49
10.5	917,454		0.0000	1.0000	98.24
11.5	917,454		0.0000	1.0000	98.24
12.5	772,158		0.0000	1.0000	98.24
13.5					98.24



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

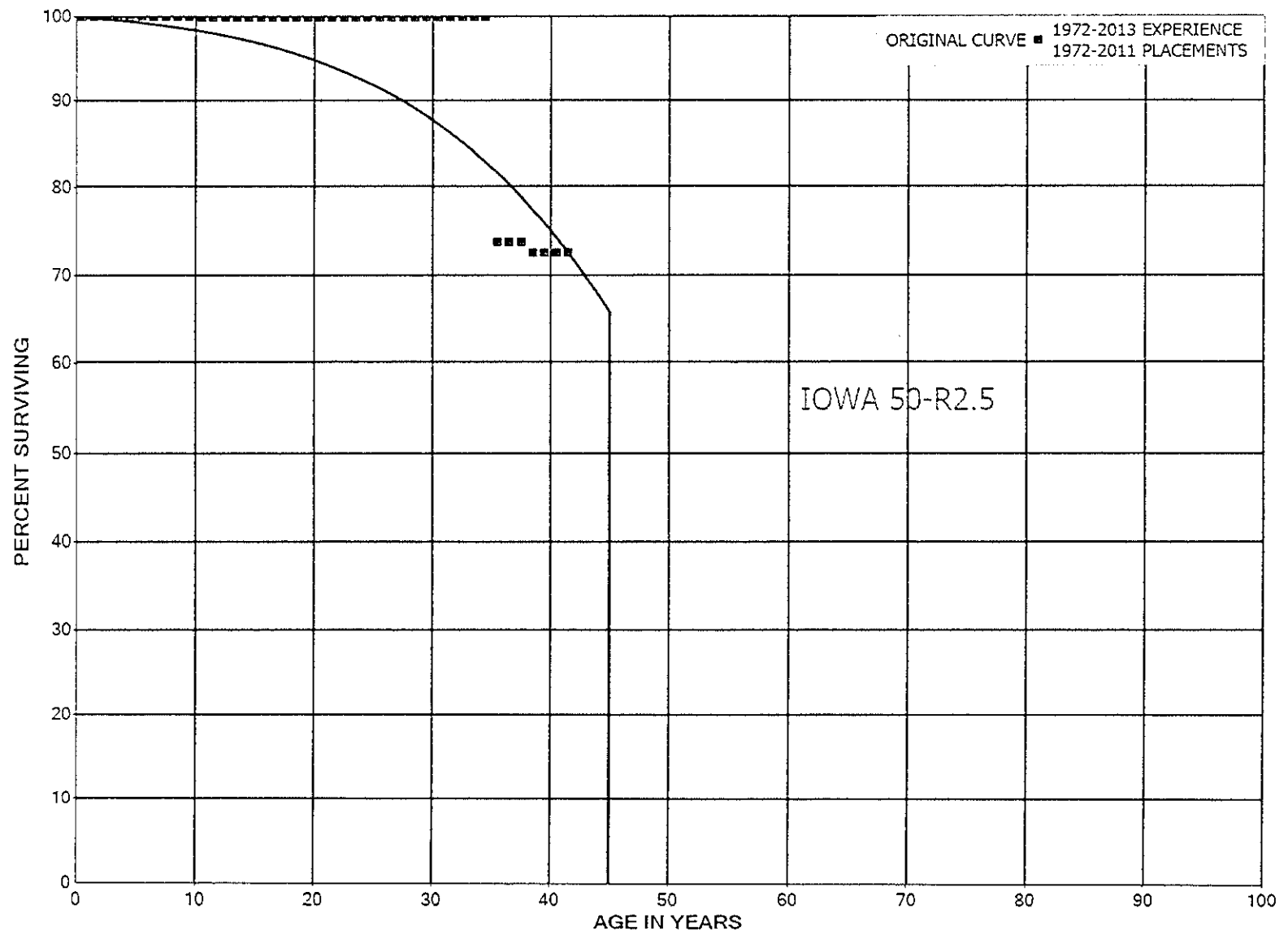
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2010			EXPERIENCE BAND 2006-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,661,950		0.0000	1.0000	100.00
0.5	4,661,950		0.0000	1.0000	100.00
1.5	4,661,950		0.0000	1.0000	100.00
2.5	4,661,950		0.0000	1.0000	100.00
3.5	3,433,088		0.0000	1.0000	100.00
4.5	3,433,088		0.0000	1.0000	100.00
5.5	3,433,088		0.0000	1.0000	100.00
6.5	3,433,088		0.0000	1.0000	100.00
7.5					100.00



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1972-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,434,598		0.0000	1.0000	100.00
0.5	17,817,100		0.0000	1.0000	100.00
1.5	12,099,710		0.0000	1.0000	100.00
2.5	12,052,011		0.0000	1.0000	100.00
3.5	11,971,058		0.0000	1.0000	100.00
4.5	10,927,857		0.0000	1.0000	100.00
5.5	10,927,857		0.0000	1.0000	100.00
6.5	10,927,857		0.0000	1.0000	100.00
7.5	10,765,958		0.0000	1.0000	100.00
8.5	10,765,958		0.0000	1.0000	100.00
9.5	10,765,958	16,072	0.0015	0.9985	100.00
10.5	5,734,490		0.0000	1.0000	99.85
11.5	5,734,490		0.0000	1.0000	99.85
12.5	4,666,853		0.0000	1.0000	99.85
13.5	1,283,424		0.0000	1.0000	99.85
14.5	1,283,424		0.0000	1.0000	99.85
15.5	1,159,002		0.0000	1.0000	99.85
16.5	1,159,002		0.0000	1.0000	99.85
17.5	1,159,002		0.0000	1.0000	99.85
18.5	1,159,002		0.0000	1.0000	99.85
19.5	1,159,002		0.0000	1.0000	99.85
20.5	1,159,002		0.0000	1.0000	99.85
21.5	957,408		0.0000	1.0000	99.85
22.5	957,408		0.0000	1.0000	99.85
23.5	957,408		0.0000	1.0000	99.85
24.5	957,408		0.0000	1.0000	99.85
25.5	957,408		0.0000	1.0000	99.85
26.5	957,408		0.0000	1.0000	99.85
27.5	953,299		0.0000	1.0000	99.85
28.5	953,299		0.0000	1.0000	99.85
29.5	953,299		0.0000	1.0000	99.85
30.5	953,299		0.0000	1.0000	99.85
31.5	953,299		0.0000	1.0000	99.85
32.5	947,379		0.0000	1.0000	99.85
33.5	947,379		0.0000	1.0000	99.85
34.5	947,379	248,217	0.2620	0.7380	99.85
35.5	699,162		0.0000	1.0000	73.69
36.5	541,631		0.0000	1.0000	73.69
37.5	403,679	6,644	0.0165	0.9835	73.69
38.5	171,827		0.0000	1.0000	72.48

KANSAS CITY POWER AND LIGHT COMPANY

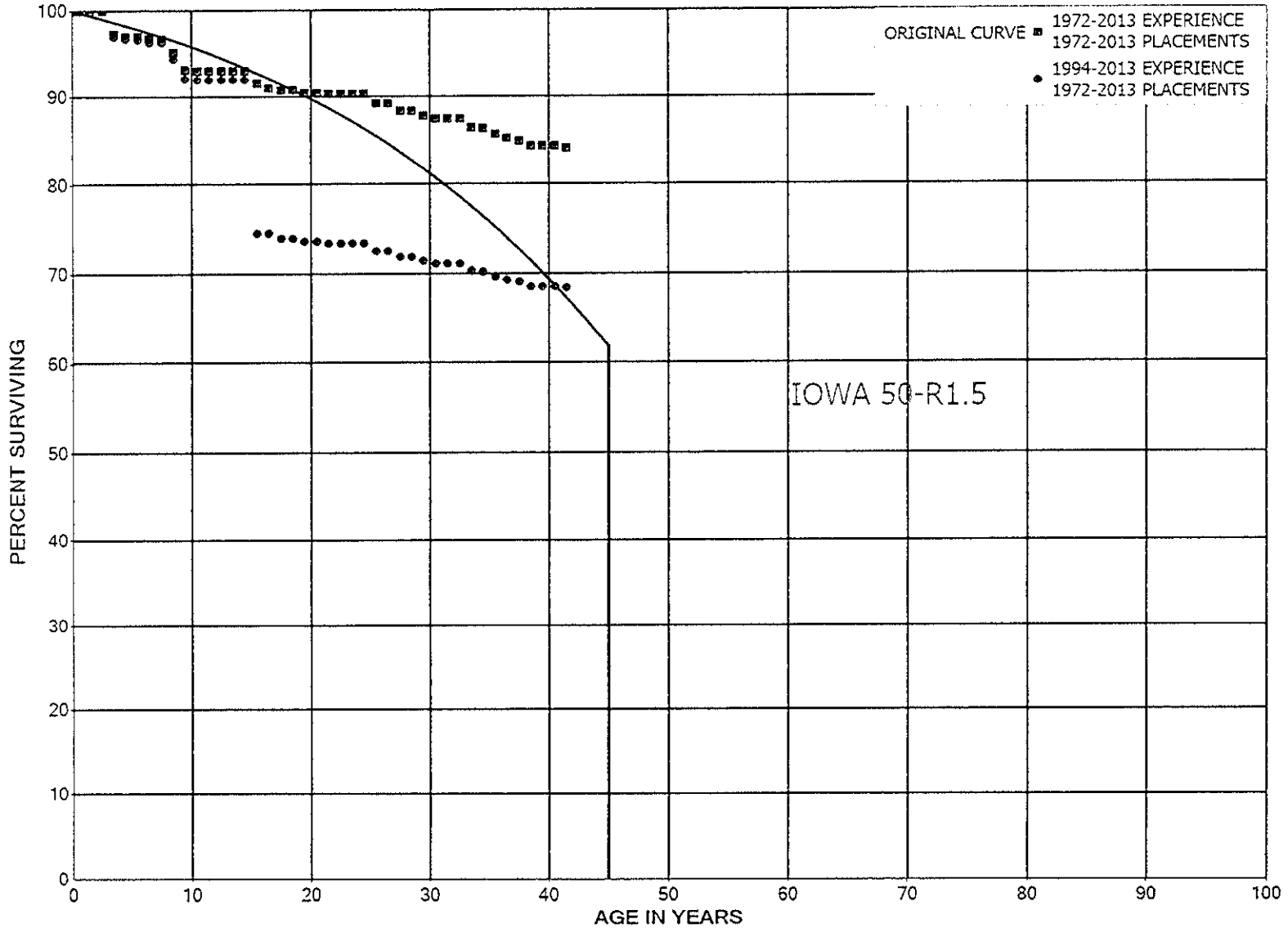
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1972-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,827		0.0000	1.0000	72.48
40.5	171,827		0.0000	1.0000	72.48
41.5					72.48



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 50-R1.5

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2013

EXPERIENCE BAND 1972-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	251,027,264		0.0000	1.0000	100.00
0.5	274,740,952		0.0000	1.0000	100.00
1.5	289,702,640	26,037	0.0001	0.9999	100.00
2.5	281,983,712	7,655,727	0.0271	0.9729	99.99
3.5	274,031,290	775,107	0.0028	0.9972	97.28
4.5	266,090,138	76,273	0.0003	0.9997	97.00
5.5	262,746,932	795,268	0.0030	0.9970	96.97
6.5	261,590,128	130,642	0.0005	0.9995	96.68
7.5	260,915,085	4,281,993	0.0164	0.9836	96.63
8.5	256,001,427	5,289,355	0.0207	0.9793	95.05
9.5	246,951,846	233,854	0.0009	0.9991	93.08
10.5	111,534,521	4,860	0.0000	1.0000	92.99
11.5	111,489,053		0.0000	1.0000	92.99
12.5	84,743,515	35,677	0.0004	0.9996	92.99
13.5	37,903,349		0.0000	1.0000	92.95
14.5	37,903,349	586,977	0.0155	0.9845	92.95
15.5	36,419,280	209,373	0.0057	0.9943	91.51
16.5	36,209,907	89,445	0.0025	0.9975	90.99
17.5	35,478,216		0.0000	1.0000	90.76
18.5	35,478,216	131,771	0.0037	0.9963	90.76
19.5	35,346,445		0.0000	1.0000	90.42
20.5	34,894,300	65,122	0.0019	0.9981	90.42
21.5	34,829,178	3,474	0.0001	0.9999	90.25
22.5	34,825,703		0.0000	1.0000	90.25
23.5	34,321,765		0.0000	1.0000	90.25
24.5	34,321,765	416,626	0.0121	0.9879	90.25
25.5	33,905,138	2,851	0.0001	0.9999	89.15
26.5	33,902,287	312,828	0.0092	0.9908	89.14
27.5	33,588,025	2,312	0.0001	0.9999	88.32
28.5	33,585,713	218,803	0.0065	0.9935	88.31
29.5	33,366,910	110,716	0.0033	0.9967	87.74
30.5	33,256,194	14,986	0.0005	0.9995	87.45
31.5	33,241,208	1,954	0.0001	0.9999	87.41
32.5	33,239,255	386,928	0.0116	0.9884	87.40
33.5	32,852,327	43,600	0.0013	0.9987	86.39
34.5	32,802,571	239,918	0.0073	0.9927	86.27
35.5	32,562,653	167,795	0.0052	0.9948	85.64
36.5	22,521,861	88,700	0.0039	0.9961	85.20
37.5	14,235,408	105,794	0.0074	0.9926	84.86
38.5	7,076,733		0.0000	1.0000	84.23

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2013			EXPERIENCE BAND 1972-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,076,733		0.0000	1.0000	84.23
40.5	7,076,014	10,295	0.0015	0.9985	84.23
41.5					84.11

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2013

EXPERIENCE BAND 1994-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	214,525,173		0.0000	1.0000	100.00
0.5	238,691,007		0.0000	1.0000	100.00
1.5	254,239,671	26,037	0.0001	0.9999	100.00
2.5	246,520,743	7,655,727	0.0311	0.9689	99.99
3.5	239,072,260	775,107	0.0032	0.9968	96.88
4.5	231,131,108	76,273	0.0003	0.9997	96.57
5.5	227,831,032	795,268	0.0035	0.9965	96.54
6.5	226,707,156	130,642	0.0006	0.9994	96.20
7.5	226,062,396	4,281,993	0.0189	0.9811	96.15
8.5	221,148,738	5,288,452	0.0239	0.9761	94.33
9.5	212,100,060	233,854	0.0011	0.9989	92.07
10.5	76,711,816	4,860	0.0001	0.9999	91.97
11.5	76,666,348		0.0000	1.0000	91.96
12.5	49,927,473	35,677	0.0007	0.9993	91.96
13.5	3,087,308		0.0000	1.0000	91.90
14.5	3,093,464	586,977	0.1897	0.8103	91.90
15.5	1,609,395		0.0000	1.0000	74.46
16.5	12,381,478	89,445	0.0072	0.9928	74.46
17.5	20,464,509		0.0000	1.0000	73.92
18.5	28,133,552	131,771	0.0047	0.9953	73.92
19.5	28,001,781		0.0000	1.0000	73.58
20.5	27,550,354	65,122	0.0024	0.9976	73.58
21.5	34,829,178	3,474	0.0001	0.9999	73.40
22.5	34,825,703		0.0000	1.0000	73.39
23.5	34,321,765		0.0000	1.0000	73.39
24.5	34,321,765	416,626	0.0121	0.9879	73.39
25.5	33,905,138	2,851	0.0001	0.9999	72.50
26.5	33,902,287	312,828	0.0092	0.9908	72.50
27.5	33,588,025	2,312	0.0001	0.9999	71.83
28.5	33,585,713	218,803	0.0065	0.9935	71.82
29.5	33,366,910	110,716	0.0033	0.9967	71.36
30.5	33,256,194	14,986	0.0005	0.9995	71.12
31.5	33,241,208	1,954	0.0001	0.9999	71.09
32.5	33,239,255	386,928	0.0116	0.9884	71.08
33.5	32,852,327	43,600	0.0013	0.9987	70.25
34.5	32,802,571	239,918	0.0073	0.9927	70.16
35.5	32,562,653	167,795	0.0052	0.9948	69.65
36.5	22,521,861	88,700	0.0039	0.9961	69.29
37.5	14,235,408	105,794	0.0074	0.9926	69.02
38.5	7,076,733		0.0000	1.0000	68.50

KANSAS CITY POWER AND LIGHT COMPANY

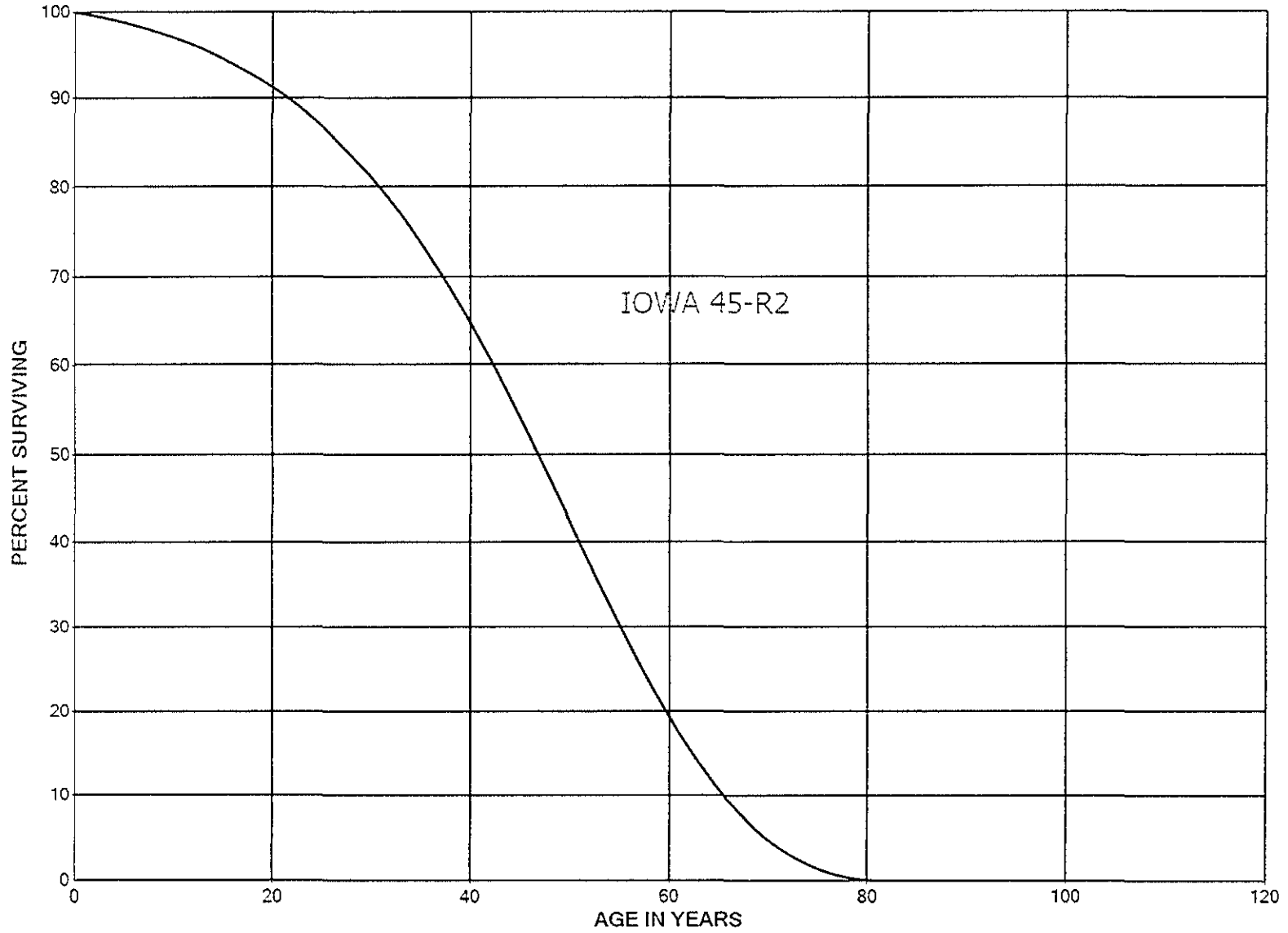
ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2013			EXPERIENCE BAND 1994-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,076,733		0.0000	1.0000	68.50
40.5	7,076,014	10,295	0.0015	0.9985	68.50
41.5					68.40

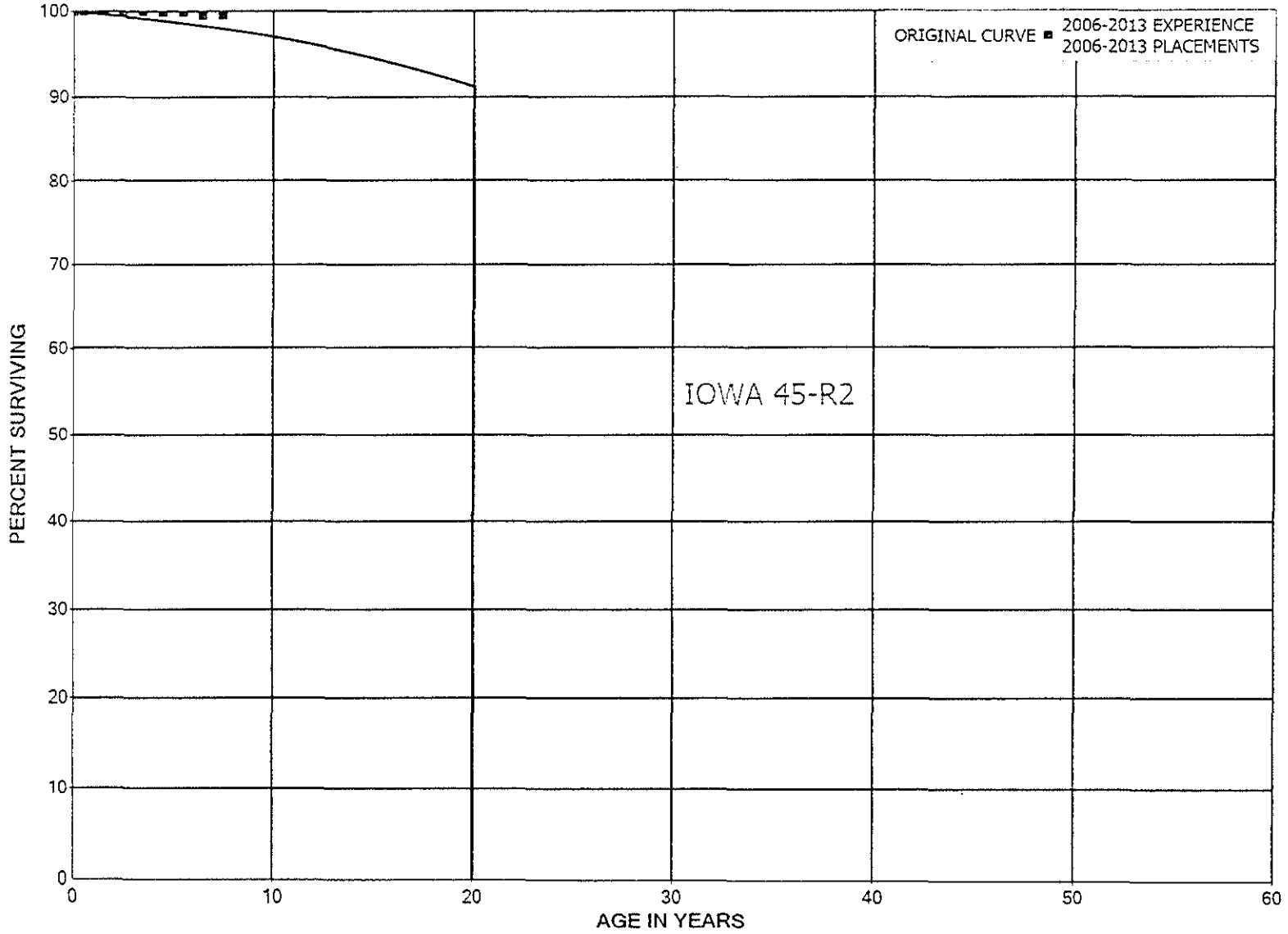


KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 344 GENERATORS - SOLAR
SMOOTH SURVIVOR CURVE





KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 344 GENERATORS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

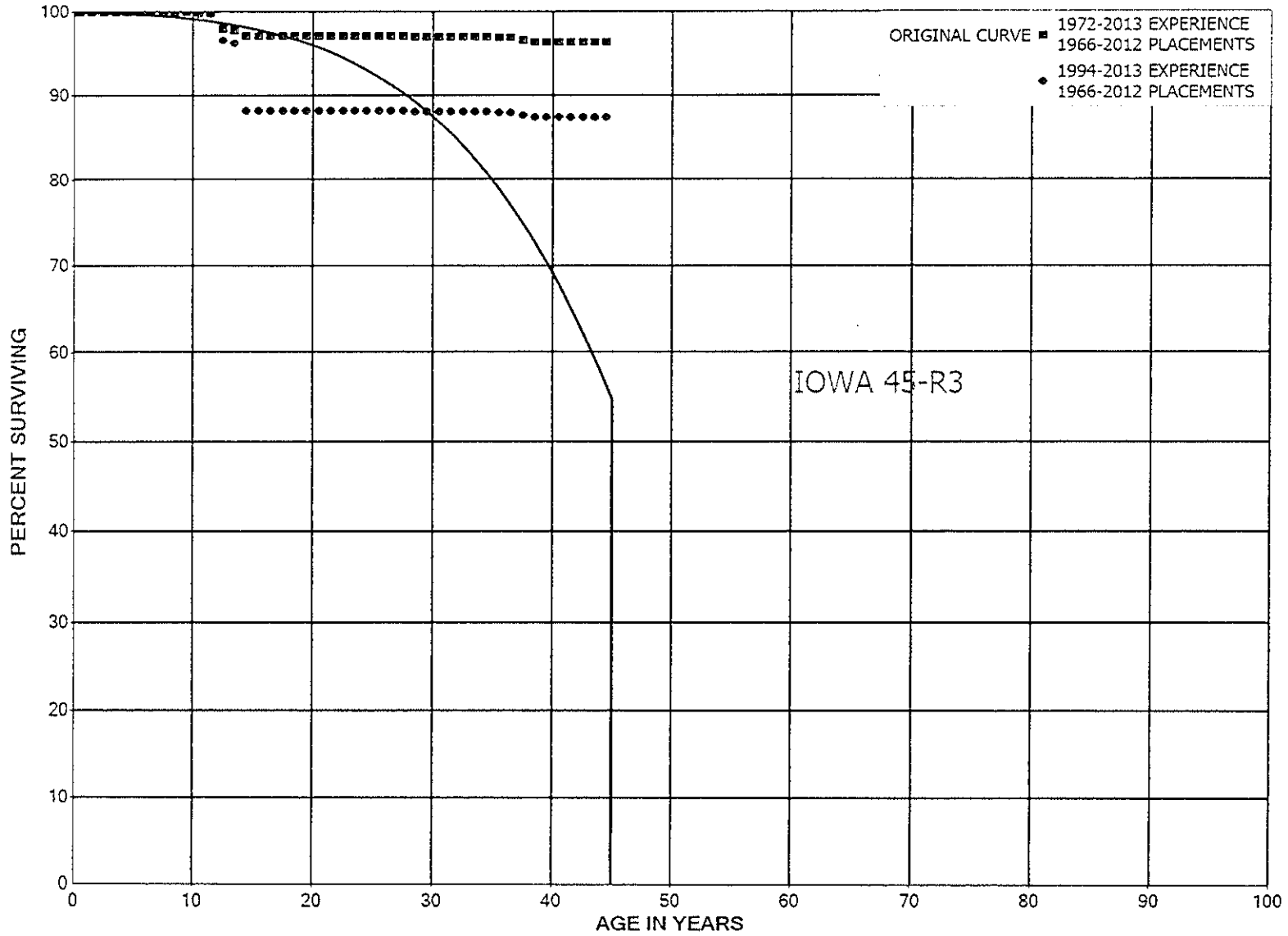
ACCOUNT 344 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2013			EXPERIENCE BAND 2006-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,007,379		0.0000	1.0000	100.00
0.5	244,312,499		0.0000	1.0000	100.00
1.5	244,470,643		0.0000	1.0000	100.00
2.5	243,913,565	2,422	0.0000	1.0000	100.00
3.5	154,282,799	292,602	0.0019	0.9981	100.00
4.5	153,990,197	12,027	0.0001	0.9999	99.81
5.5	153,978,170	399,714	0.0026	0.9974	99.80
6.5	153,578,456	18,652	0.0001	0.9999	99.54
7.5					99.53



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 45-R3

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 1972-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,174,344		0.0000	1.0000	100.00
0.5	23,220,219		0.0000	1.0000	100.00
1.5	15,085,566		0.0000	1.0000	100.00
2.5	14,835,303		0.0000	1.0000	100.00
3.5	14,450,672		0.0000	1.0000	100.00
4.5	14,036,691		0.0000	1.0000	100.00
5.5	14,036,691		0.0000	1.0000	100.00
6.5	17,004,614		0.0000	1.0000	100.00
7.5	16,879,414	8,714	0.0005	0.9995	100.00
8.5	18,157,424		0.0000	1.0000	99.95
9.5	19,511,353	23,944	0.0012	0.9988	99.95
10.5	11,055,988		0.0000	1.0000	99.83
11.5	11,055,988	213,314	0.0193	0.9807	99.83
12.5	8,188,391	10,137	0.0012	0.9988	97.90
13.5	4,953,003	35,207	0.0071	0.9929	97.78
14.5	4,917,797		0.0000	1.0000	97.08
15.5	5,234,663		0.0000	1.0000	97.08
16.5	5,237,927		0.0000	1.0000	97.08
17.5	5,237,927		0.0000	1.0000	97.08
18.5	5,238,014		0.0000	1.0000	97.08
19.5	5,127,365		0.0000	1.0000	97.08
20.5	5,124,101		0.0000	1.0000	97.08
21.5	5,071,972		0.0000	1.0000	97.08
22.5	5,071,972		0.0000	1.0000	97.08
23.5	5,030,529		0.0000	1.0000	97.08
24.5	5,030,529		0.0000	1.0000	97.08
25.5	5,030,529		0.0000	1.0000	97.08
26.5	5,023,746		0.0000	1.0000	97.08
27.5	5,023,746	4,104	0.0008	0.9992	97.08
28.5	4,836,433		0.0000	1.0000	97.00
29.5	4,834,061		0.0000	1.0000	97.00
30.5	4,826,629		0.0000	1.0000	97.00
31.5	4,774,377		0.0000	1.0000	97.00
32.5	5,128,767		0.0000	1.0000	97.00
33.5	5,477,202		0.0000	1.0000	97.00
34.5	5,651,661	12,128	0.0021	0.9979	97.00
35.5	5,639,532		0.0000	1.0000	96.80
36.5	3,850,881	13,274	0.0034	0.9966	96.80
37.5	2,529,694	5,368	0.0021	0.9979	96.46
38.5	1,300,723		0.0000	1.0000	96.26

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 1972-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,300,723		0.0000	1.0000	96.26
40.5	1,277,307		0.0000	1.0000	96.26
41.5	206,304		0.0000	1.0000	96.26
42.5	206,304		0.0000	1.0000	96.26
43.5	206,304		0.0000	1.0000	96.26
44.5	206,304		0.0000	1.0000	96.26
45.5	206,304		0.0000	1.0000	96.26
46.5	206,218	14,975	0.0726	0.9274	96.26
47.5					89.27

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 1994-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,244,940		0.0000	1.0000	100.00
0.5	18,290,816		0.0000	1.0000	100.00
1.5	10,208,251		0.0000	1.0000	100.00
2.5	9,950,596		0.0000	1.0000	100.00
3.5	9,607,407		0.0000	1.0000	100.00
4.5	9,193,426		0.0000	1.0000	100.00
5.5	9,193,426		0.0000	1.0000	100.00
6.5	12,168,133		0.0000	1.0000	100.00
7.5	12,042,932	8,714	0.0007	0.9993	100.00
8.5	13,504,151		0.0000	1.0000	99.93
9.5	14,860,452	23,944	0.0016	0.9984	99.93
10.5	6,412,519		0.0000	1.0000	99.77
11.5	6,491,088	213,314	0.0329	0.9671	99.77
12.5	3,640,139	10,137	0.0028	0.9972	96.49
13.5	420,253	35,207	0.0838	0.9162	96.22
14.5	423,220		0.0000	1.0000	88.16
15.5	740,086		0.0000	1.0000	88.16
16.5	2,160,976		0.0000	1.0000	88.16
17.5	3,275,976		0.0000	1.0000	88.16
18.5	4,292,315		0.0000	1.0000	88.16
19.5	3,975,449		0.0000	1.0000	88.16
20.5	3,992,415		0.0000	1.0000	88.16
21.5	4,865,668		0.0000	1.0000	88.16
22.5	4,865,668		0.0000	1.0000	88.16
23.5	4,824,225		0.0000	1.0000	88.16
24.5	4,824,225		0.0000	1.0000	88.16
25.5	4,824,225		0.0000	1.0000	88.16
26.5	4,817,528		0.0000	1.0000	88.16
27.5	5,023,746	4,104	0.0008	0.9992	88.16
28.5	4,836,433		0.0000	1.0000	88.09
29.5	4,834,061		0.0000	1.0000	88.09
30.5	4,826,629		0.0000	1.0000	88.09
31.5	4,774,377		0.0000	1.0000	88.09
32.5	5,128,767		0.0000	1.0000	88.09
33.5	5,477,202		0.0000	1.0000	88.09
34.5	5,651,661	12,128	0.0021	0.9979	88.09
35.5	5,639,532		0.0000	1.0000	87.90
36.5	3,850,881	13,274	0.0034	0.9966	87.90
37.5	2,529,694	5,368	0.0021	0.9979	87.59
38.5	1,300,723		0.0000	1.0000	87.41

KANSAS CITY POWER AND LIGHT COMPANY

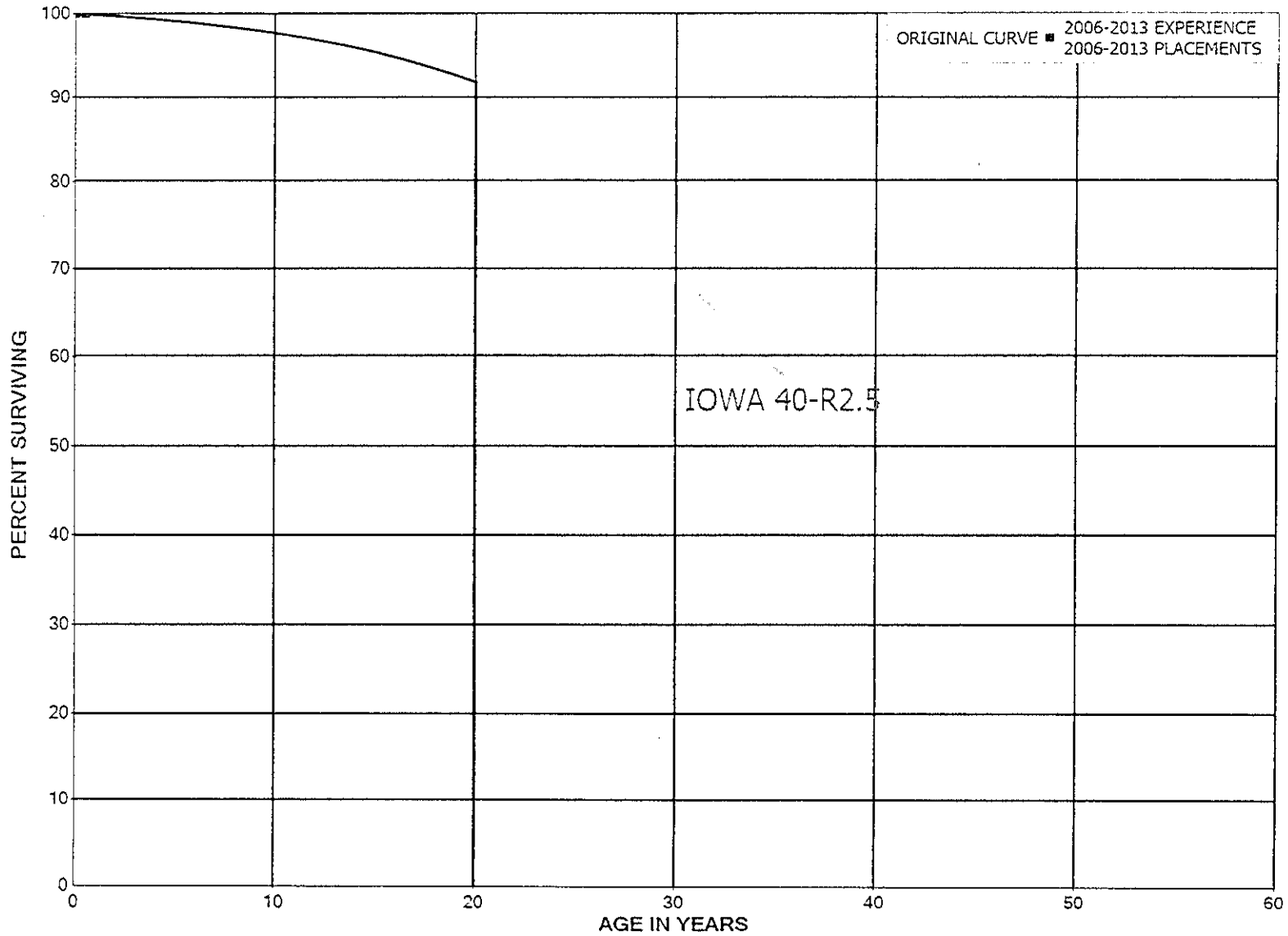
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 1994-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,300,723		0.0000	1.0000	87.41
40.5	1,277,307		0.0000	1.0000	87.41
41.5	206,304		0.0000	1.0000	87.41
42.5	206,304		0.0000	1.0000	87.41
43.5	206,304		0.0000	1.0000	87.41
44.5	206,304		0.0000	1.0000	87.41
45.5	206,304		0.0000	1.0000	87.41
46.5	206,218	14,975	0.0726	0.9274	87.41
47.5					81.06



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

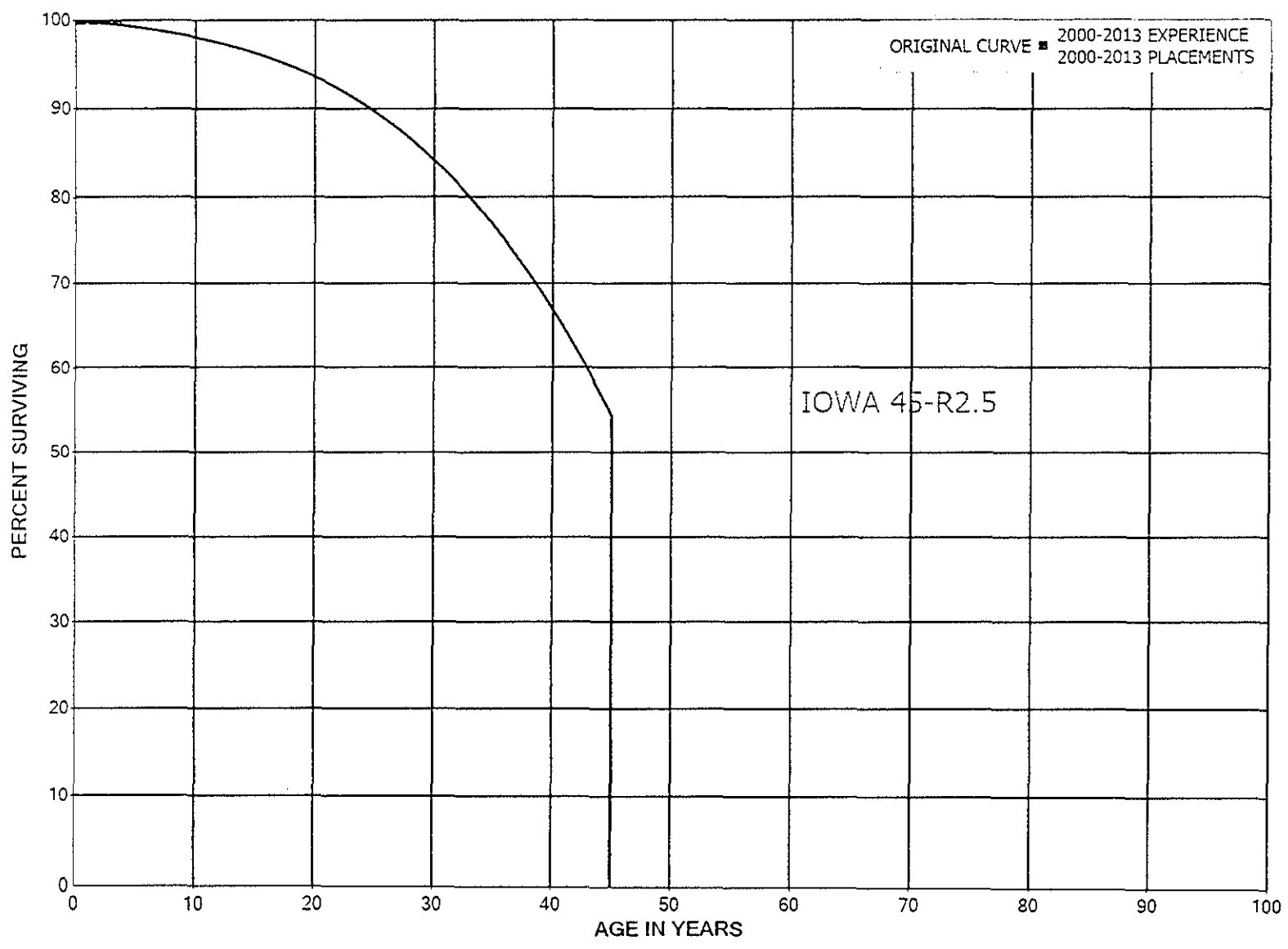
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2013			EXPERIENCE BAND 2006-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	707,218		0.0000	1.0000	100.00
0.5	128,321		0.0000	1.0000	100.00
1.5	128,321		0.0000	1.0000	100.00
2.5	128,321		0.0000	1.0000	100.00
3.5	128,321		0.0000	1.0000	100.00
4.5	128,321		0.0000	1.0000	100.00
5.5	128,321		0.0000	1.0000	100.00
6.5	128,321		0.0000	1.0000	100.00
7.5					100.00



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

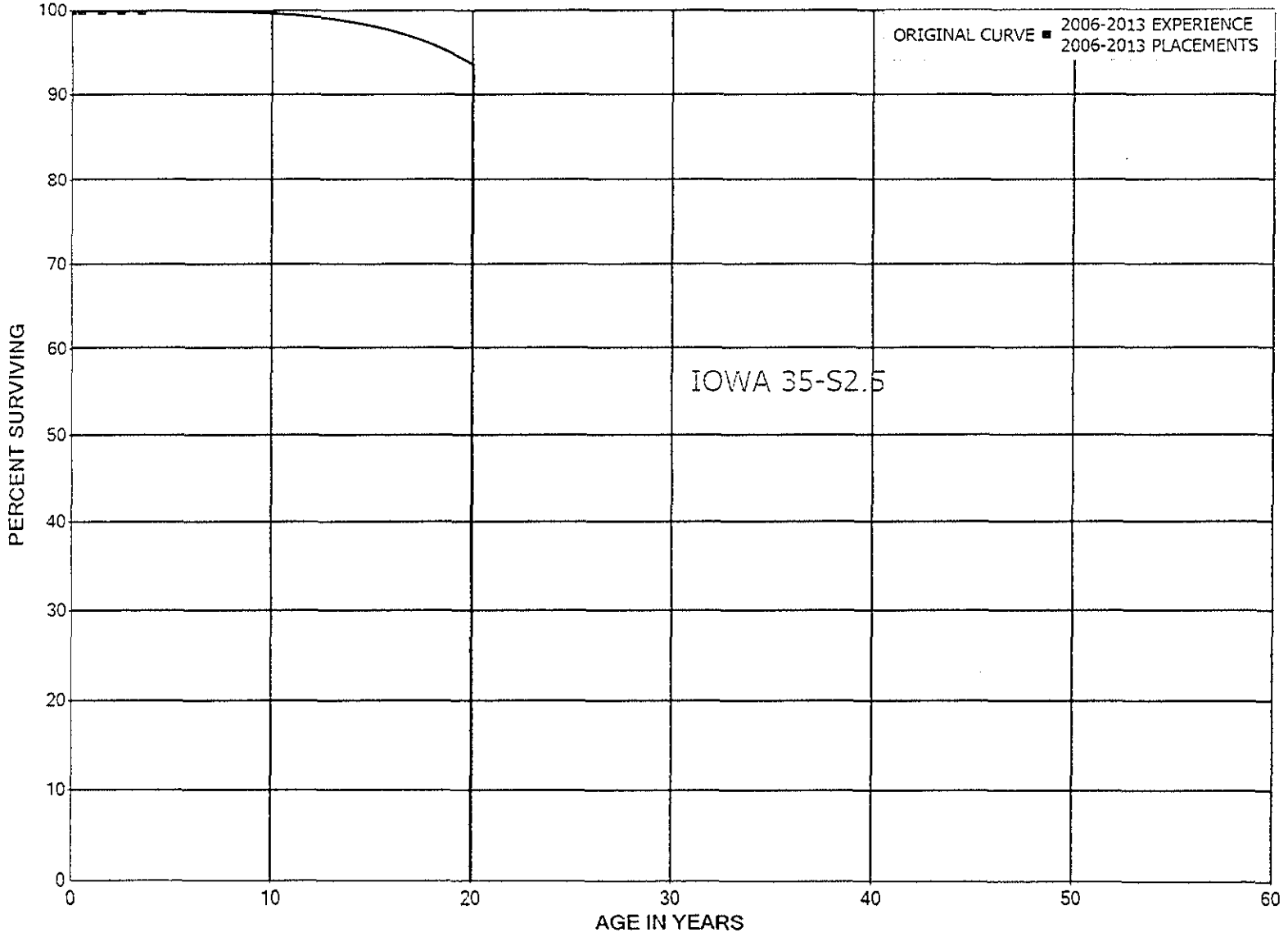
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2013			EXPERIENCE BAND 2000-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,145		0.0000	1.0000	100.00
0.5	87,303		0.0000	1.0000	100.00
1.5	52,635		0.0000	1.0000	100.00
2.5	37,313		0.0000	1.0000	100.00
3.5					100.00
4.5					
5.5					
6.5					
7.5					
8.5					
9.5	8,842		0.0000		
10.5	8,842	8,842	1.0000		
11.5	8,113		0.0000		
12.5	8,113		0.0000		
13.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ORIGINAL CURVE ■ 2006-2013 EXPERIENCE
2006-2013 PLACEMENTS

KANSAS CITY POWER AND LIGHT COMPANY

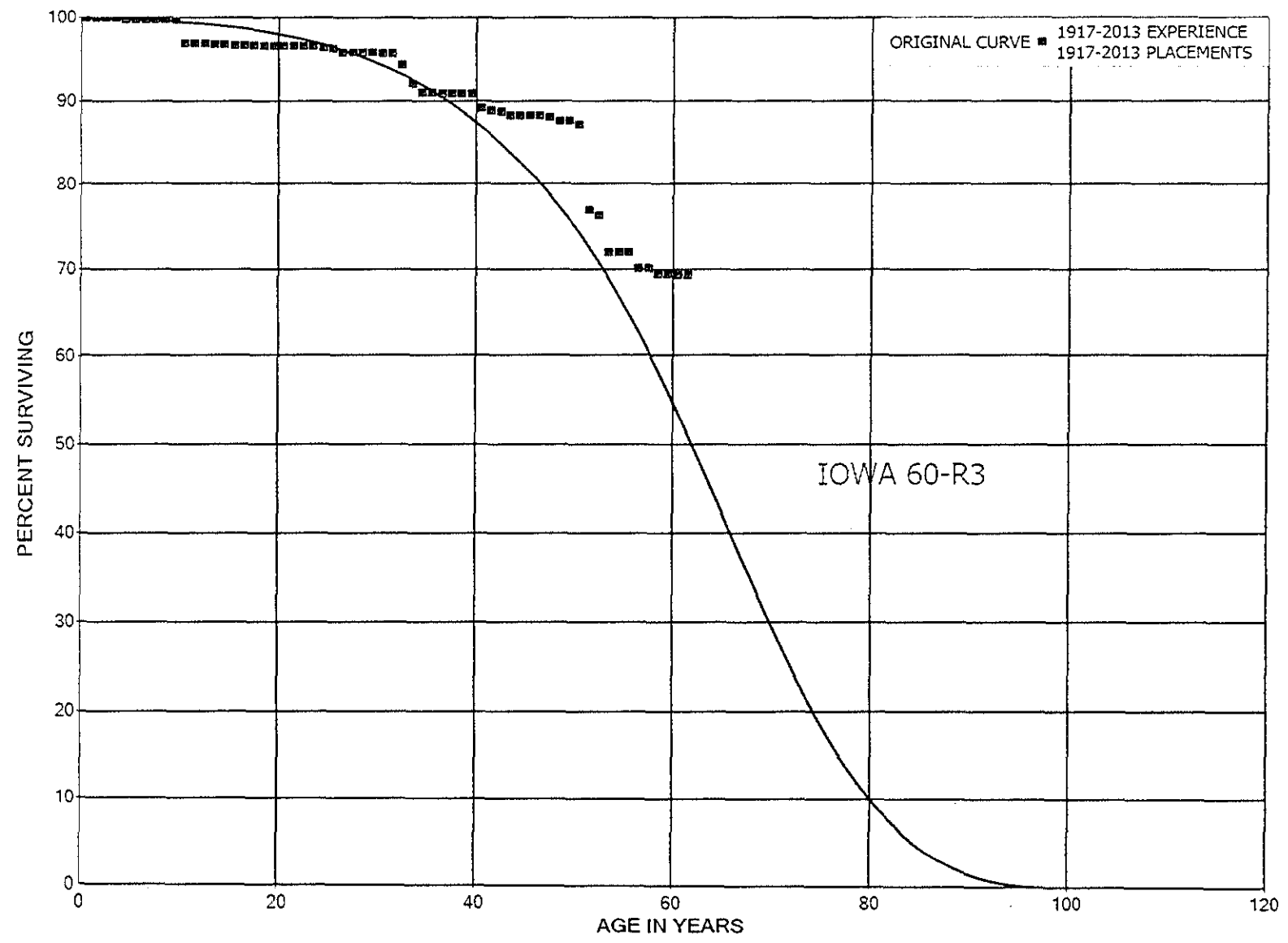
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2013			EXPERIENCE BAND 2006-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	724,462		0.0000	1.0000	100.00
0.5	687,542		0.0000	1.0000	100.00
1.5	47,297		0.0000	1.0000	100.00
2.5	23,691		0.0000	1.0000	100.00
3.5					100.00



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 60-R3

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2013			EXPERIENCE BAND 1917-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,039,709	717	0.0001	0.9999	100.00	
0.5	6,088,456	236	0.0000	1.0000	99.99	
1.5	6,078,415	4,243	0.0007	0.9993	99.98	
2.5	6,050,811	326	0.0001	0.9999	99.91	
3.5	5,388,410	7,000	0.0013	0.9987	99.91	
4.5	5,329,915		0.0000	1.0000	99.78	
5.5	5,052,273	738	0.0001	0.9999	99.78	
6.5	5,053,677	521	0.0001	0.9999	99.76	
7.5	4,830,031	146	0.0000	1.0000	99.75	
8.5	4,742,692		0.0000	1.0000	99.75	
9.5	4,725,381	139,507	0.0295	0.9705	99.75	
10.5	4,226,334	143	0.0000	1.0000	96.81	
11.5	3,918,636		0.0000	1.0000	96.80	
12.5	3,490,197	1,126	0.0003	0.9997	96.80	
13.5	3,266,079	930	0.0003	0.9997	96.77	
14.5	3,264,006	5,013	0.0015	0.9985	96.74	
15.5	3,164,303	483	0.0002	0.9998	96.60	
16.5	3,141,888		0.0000	1.0000	96.58	
17.5	3,141,888	1,914	0.0006	0.9994	96.58	
18.5	3,146,491		0.0000	1.0000	96.52	
19.5	3,036,347		0.0000	1.0000	96.52	
20.5	2,880,056		0.0000	1.0000	96.52	
21.5	2,912,634	25	0.0000	1.0000	96.52	
22.5	2,814,452	31	0.0000	1.0000	96.52	
23.5	2,855,376	7,851	0.0027	0.9973	96.52	
24.5	2,845,183	869	0.0003	0.9997	96.25	
25.5	2,844,314	14,577	0.0051	0.9949	96.23	
26.5	2,828,636	303	0.0001	0.9999	95.73	
27.5	2,359,232	52	0.0000	1.0000	95.72	
28.5	2,092,157		0.0000	1.0000	95.72	
29.5	2,092,157	2,312	0.0011	0.9989	95.72	
30.5	2,084,774		0.0000	1.0000	95.61	
31.5	2,084,774	29,836	0.0143	0.9857	95.61	
32.5	2,052,860	51,143	0.0249	0.9751	94.25	
33.5	1,985,008	20,468	0.0103	0.9897	91.90	
34.5	1,769,105		0.0000	1.0000	90.95	
35.5	1,769,105	1,308	0.0007	0.9993	90.95	
36.5	1,565,169		0.0000	1.0000	90.88	
37.5	1,125,294		0.0000	1.0000	90.88	
38.5	1,115,793		0.0000	1.0000	90.88	

KANSAS CITY POWER AND LIGHT COMPANY

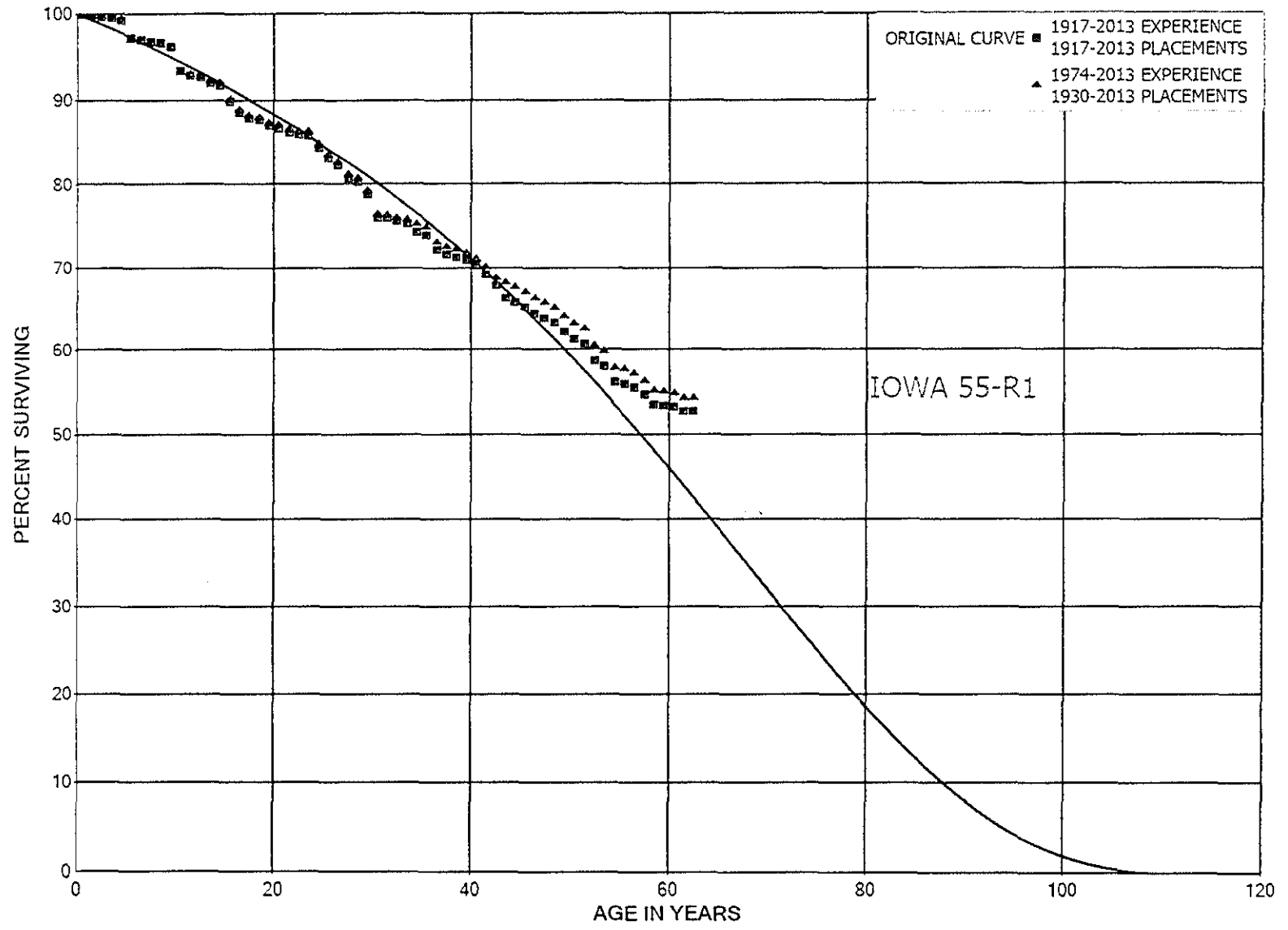
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2013			EXPERIENCE BAND 1917-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,116,622	20,873	0.0187	0.9813	90.88
40.5	1,000,049	3,579	0.0036	0.9964	89.18
41.5	995,204	956	0.0010	0.9990	88.86
42.5	975,819	4,945	0.0051	0.9949	88.78
43.5	820,181		0.0000	1.0000	88.33
44.5	780,358		0.0000	1.0000	88.33
45.5	596,018	130	0.0002	0.9998	88.33
46.5	520,377	1,502	0.0029	0.9971	88.31
47.5	481,273	2,381	0.0049	0.9951	88.06
48.5	393,900		0.0000	1.0000	87.62
49.5	376,449	1,749	0.0046	0.9954	87.62
50.5	355,499	41,674	0.1172	0.8828	87.21
51.5	302,978	2,855	0.0094	0.9906	76.99
52.5	300,123	17,073	0.0569	0.9431	76.26
53.5	279,326		0.0000	1.0000	71.93
54.5	237,188	115	0.0005	0.9995	71.93
55.5	231,885	6,057	0.0261	0.9739	71.89
56.5	222,681		0.0000	1.0000	70.01
57.5	221,913	1,786	0.0080	0.9920	70.01
58.5	155,184		0.0000	1.0000	69.45
59.5	144,618	321	0.0022	0.9978	69.45
60.5	76,818		0.0000	1.0000	69.30
61.5	76,134		0.0000	1.0000	69.30
62.5	17,843		0.0000	1.0000	69.30
63.5	17,843		0.0000	1.0000	69.30
64.5	982		0.0000	1.0000	69.30
65.5					69.30



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ORIGINAL CURVE ■ 1917-2013 EXPERIENCE
 1917-2013 PLACEMENTS
 ▲ 1974-2013 EXPERIENCE
 ◆ 1930-2013 PLACEMENTS

IOWA 55-R1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2013

EXPERIENCE BAND 1917-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,204,025	30,343	0.0001	0.9999	100.00
0.5	195,329,412	558,471	0.0029	0.9971	99.99
1.5	186,263,585	137,048	0.0007	0.9993	99.70
2.5	180,127,698	122,825	0.0007	0.9993	99.63
3.5	141,055,956	547,006	0.0039	0.9961	99.56
4.5	136,413,039	2,790,101	0.0205	0.9795	99.17
5.5	128,876,878	282,578	0.0022	0.9978	97.14
6.5	116,297,813	254,982	0.0022	0.9978	96.93
7.5	111,444,588	178,978	0.0016	0.9984	96.72
8.5	106,992,112	414,249	0.0039	0.9961	96.56
9.5	101,998,306	2,952,740	0.0289	0.9711	96.19
10.5	91,483,674	523,579	0.0057	0.9943	93.40
11.5	90,350,142	218,688	0.0024	0.9976	92.87
12.5	86,073,938	692,101	0.0080	0.9920	92.64
13.5	80,242,287	226,847	0.0028	0.9972	91.90
14.5	76,634,841	1,546,925	0.0202	0.9798	91.64
15.5	72,516,896	1,081,601	0.0149	0.9851	89.79
16.5	69,428,916	479,861	0.0069	0.9931	88.45
17.5	67,766,630	200,146	0.0030	0.9970	87.84
18.5	66,527,889	501,389	0.0075	0.9925	87.58
19.5	64,857,072	229,767	0.0035	0.9965	86.92
20.5	60,336,479	326,725	0.0054	0.9946	86.61
21.5	57,433,438	164,218	0.0029	0.9971	86.14
22.5	52,035,674	53,036	0.0010	0.9990	85.90
23.5	49,935,555	821,669	0.0165	0.9835	85.81
24.5	47,246,233	680,836	0.0144	0.9856	84.40
25.5	47,176,228	512,251	0.0109	0.9891	83.18
26.5	47,043,686	874,658	0.0186	0.9814	82.28
27.5	44,103,585	269,570	0.0061	0.9939	80.75
28.5	32,971,450	583,103	0.0177	0.9823	80.25
29.5	31,882,820	1,151,504	0.0361	0.9639	78.84
30.5	28,816,691	36,695	0.0013	0.9987	75.99
31.5	29,072,967	117,134	0.0040	0.9960	75.89
32.5	28,957,313	112,051	0.0039	0.9961	75.59
33.5	26,977,050	365,845	0.0136	0.9864	75.29
34.5	25,695,698	127,673	0.0050	0.9950	74.27
35.5	25,667,856	594,265	0.0232	0.9768	73.90
36.5	21,678,016	183,342	0.0085	0.9915	72.19
37.5	21,847,173	86,364	0.0040	0.9960	71.58
38.5	21,791,618	121,949	0.0056	0.9944	71.30

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2013

EXPERIENCE BAND 1917-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,635,874	199,015	0.0092	0.9908	70.90
40.5	19,342,241	282,568	0.0146	0.9854	70.25
41.5	18,257,302	380,024	0.0208	0.9792	69.22
42.5	16,738,938	371,233	0.0222	0.9778	67.78
43.5	14,912,482	115,408	0.0077	0.9923	66.28
44.5	12,777,899	121,497	0.0095	0.9905	65.76
45.5	11,043,686	131,585	0.0119	0.9881	65.14
46.5	9,982,375	79,408	0.0080	0.9920	64.36
47.5	9,069,131	87,878	0.0097	0.9903	63.85
48.5	7,773,319	131,015	0.0169	0.9831	63.23
49.5	6,796,868	94,320	0.0139	0.9861	62.17
50.5	6,103,667	60,903	0.0100	0.9900	61.30
51.5	5,232,379	164,859	0.0315	0.9685	60.69
52.5	5,134,815	60,895	0.0119	0.9881	58.78
53.5	4,643,377	149,368	0.0322	0.9678	58.08
54.5	3,856,405	18,280	0.0047	0.9953	56.21
55.5	3,469,111	28,431	0.0082	0.9918	55.95
56.5	3,364,368	49,142	0.0146	0.9854	55.49
57.5	3,027,718	62,412	0.0206	0.9794	54.68
58.5	2,809,259	6,207	0.0022	0.9978	53.55
59.5	2,705,692	8,842	0.0033	0.9967	53.43
60.5	2,051,080	19,111	0.0093	0.9907	53.26
61.5	949,783	5	0.0000	1.0000	52.76
62.5	526,283	10,407	0.0198	0.9802	52.76
63.5	311,037		0.0000	1.0000	51.72
64.5	305,133	1,452	0.0048	0.9952	51.72
65.5	20,321	11,051	0.5438	0.4562	51.47
66.5	16,468		0.0000	1.0000	23.48
67.5	12,667		0.0000	1.0000	23.48
68.5	12,667		0.0000	1.0000	23.48
69.5	12,667		0.0000	1.0000	23.48
70.5	9,843		0.0000	1.0000	23.48
71.5	9,172	33	0.0036	0.9964	23.48
72.5	41,257	7,197	0.1744	0.8256	23.40
73.5	34,060		0.0000	1.0000	19.31
74.5	34,060		0.0000	1.0000	19.31
75.5	34,060		0.0000	1.0000	19.31
76.5	34,060	1,941	0.0570	0.9430	19.31
77.5	32,118		0.0000	1.0000	18.21
78.5	32,118	32,118	1.0000		18.21
79.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	178,021,594	1,102	0.0000	1.0000	100.00
0.5	171,306,995	522,311	0.0030	0.9970	100.00
1.5	162,699,396	9,629	0.0001	0.9999	99.69
2.5	157,643,555	94,247	0.0006	0.9994	99.69
3.5	120,082,411	465,616	0.0039	0.9961	99.63
4.5	118,436,944	2,694,352	0.0227	0.9773	99.24
5.5	113,692,172	213,518	0.0019	0.9981	96.98
6.5	102,785,022	208,304	0.0020	0.9980	96.80
7.5	99,185,443	67,331	0.0007	0.9993	96.61
8.5	96,856,862	372,462	0.0038	0.9962	96.54
9.5	92,874,190	2,843,418	0.0306	0.9694	96.17
10.5	83,039,278	293,644	0.0035	0.9965	93.23
11.5	82,093,041	180,986	0.0022	0.9978	92.90
12.5	77,802,933	474,649	0.0061	0.9939	92.69
13.5	72,779,906	161,809	0.0022	0.9978	92.13
14.5	69,478,238	1,390,855	0.0200	0.9800	91.92
15.5	66,102,944	933,112	0.0141	0.9859	90.08
16.5	63,409,118	470,567	0.0074	0.9926	88.81
17.5	61,760,693	149,225	0.0024	0.9976	88.15
18.5	61,103,845	457,080	0.0075	0.9925	87.94
19.5	59,580,784	181,762	0.0031	0.9969	87.28
20.5	56,108,738	304,395	0.0054	0.9946	87.01
21.5	54,488,767	128,169	0.0024	0.9976	86.54
22.5	50,213,106	43,325	0.0009	0.9991	86.34
23.5	48,166,557	790,275	0.0164	0.9836	86.26
24.5	45,643,511	643,983	0.0141	0.9859	84.85
25.5	45,805,644	511,928	0.0112	0.9888	83.65
26.5	45,655,446	822,388	0.0180	0.9820	82.72
27.5	42,792,133	256,026	0.0060	0.9940	81.23
28.5	31,691,138	580,765	0.0183	0.9817	80.74
29.5	30,650,856	1,116,641	0.0364	0.9636	79.26
30.5	28,230,848	35,193	0.0012	0.9988	76.37
31.5	28,492,271	112,755	0.0040	0.9960	76.28
32.5	28,456,174	110,378	0.0039	0.9961	75.98
33.5	26,479,260	168,820	0.0064	0.9936	75.68
34.5	25,389,063	123,480	0.0049	0.9951	75.20
35.5	25,365,413	593,369	0.0234	0.9766	74.83
36.5	21,372,038	183,065	0.0086	0.9914	73.08
37.5	21,541,472	86,324	0.0040	0.9960	72.46
38.5	21,496,537	121,731	0.0057	0.9943	72.17

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

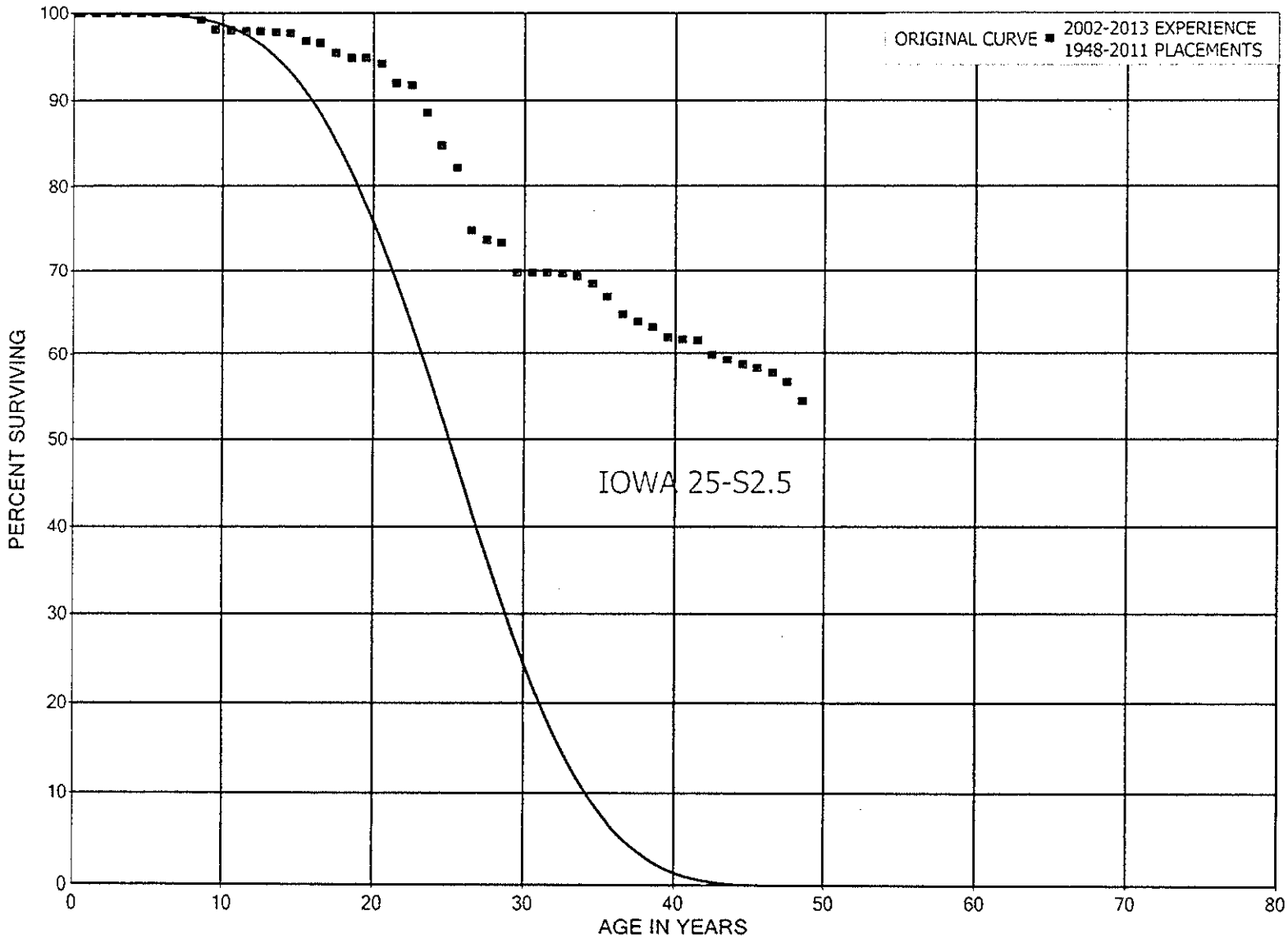
PLACEMENT BAND 1930-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,341,011	196,940	0.0092	0.9908	71.76
40.5	19,049,669	272,692	0.0143	0.9857	71.09
41.5	17,974,781	351,406	0.0195	0.9805	70.08
42.5	16,485,110	129,465	0.0079	0.9921	68.71
43.5	14,900,422	111,000	0.0074	0.9926	68.17
44.5	12,770,247	121,368	0.0095	0.9905	67.66
45.5	11,036,163	128,289	0.0116	0.9884	67.02
46.5	9,978,147	79,408	0.0080	0.9920	66.24
47.5	9,064,903	87,824	0.0097	0.9903	65.71
48.5	7,769,146	126,842	0.0163	0.9837	65.07
49.5	6,796,868	94,320	0.0139	0.9861	64.01
50.5	6,103,667	60,903	0.0100	0.9900	63.12
51.5	5,232,379	164,859	0.0315	0.9685	62.49
52.5	5,134,815	60,895	0.0119	0.9881	60.52
53.5	4,643,377	149,368	0.0322	0.9678	59.81
54.5	3,856,405	18,280	0.0047	0.9953	57.88
55.5	3,469,111	28,431	0.0082	0.9918	57.61
56.5	3,364,368	49,142	0.0146	0.9854	57.14
57.5	3,027,718	62,412	0.0206	0.9794	56.30
58.5	2,809,259	6,207	0.0022	0.9978	55.14
59.5	2,705,692	8,842	0.0033	0.9967	55.02
60.5	2,051,080	19,111	0.0093	0.9907	54.84
61.5	949,783	5	0.0000	1.0000	54.33
62.5	526,283	10,407	0.0198	0.9802	54.33
63.5	311,037		0.0000	1.0000	53.25
64.5	305,133	1,452	0.0048	0.9952	53.25
65.5	20,321	11,051	0.5438	0.4562	53.00
66.5	16,468		0.0000	1.0000	24.18
67.5	12,667		0.0000	1.0000	24.18
68.5	12,667		0.0000	1.0000	24.18
69.5	12,667		0.0000	1.0000	24.18
70.5	9,843		0.0000	1.0000	24.18
71.5	9,172	33	0.0036	0.9964	24.18
72.5	41,257	7,197	0.1744	0.8256	24.09
73.5	34,060		0.0000	1.0000	19.89
74.5	34,060		0.0000	1.0000	19.89
75.5	34,060		0.0000	1.0000	19.89
76.5	34,060	1,941	0.0570	0.9430	19.89
77.5	32,118		0.0000	1.0000	18.75
78.5	32,118	32,118	1.0000		18.75
79.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 2002-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,027,865		0.0000	1.0000	100.00
0.5	5,166,414		0.0000	1.0000	100.00
1.5	5,416,968		0.0000	1.0000	100.00
2.5	5,354,085		0.0000	1.0000	100.00
3.5	3,601,559		0.0000	1.0000	100.00
4.5	3,616,928		0.0000	1.0000	100.00
5.5	3,175,334		0.0000	1.0000	100.00
6.5	2,793,858	5,224	0.0019	0.9981	100.00
7.5	2,777,361	18,840	0.0068	0.9932	99.81
8.5	2,618,043	28,601	0.0109	0.9891	99.14
9.5	2,427,800	2,403	0.0010	0.9990	98.05
10.5	1,608,733	2,738	0.0017	0.9983	97.96
11.5	1,810,081		0.0000	1.0000	97.79
12.5	1,687,046	1,758	0.0010	0.9990	97.79
13.5	1,704,021	2,069	0.0012	0.9988	97.69
14.5	1,670,668	15,328	0.0092	0.9908	97.57
15.5	1,572,394	1,952	0.0012	0.9988	96.67
16.5	1,728,824	21,257	0.0123	0.9877	96.55
17.5	1,929,325	9,928	0.0051	0.9949	95.37
18.5	1,838,493	775	0.0004	0.9996	94.88
19.5	1,893,788	13,612	0.0072	0.9928	94.84
20.5	1,678,866	38,981	0.0232	0.9768	94.15
21.5	1,495,353	3,579	0.0024	0.9976	91.97
22.5	1,267,664	44,503	0.0351	0.9649	91.75
23.5	1,329,599	55,199	0.0415	0.9585	88.53
24.5	1,118,916	35,076	0.0313	0.9687	84.85
25.5	1,441,987	130,068	0.0902	0.9098	82.19
26.5	1,309,164	20,071	0.0153	0.9847	74.78
27.5	1,105,343	5,949	0.0054	0.9946	73.63
28.5	969,056	46,822	0.0483	0.9517	73.24
29.5	998,219		0.0000	1.0000	69.70
30.5	859,649		0.0000	1.0000	69.70
31.5	872,143	370	0.0004	0.9996	69.70
32.5	1,064,104	5,638	0.0053	0.9947	69.67
33.5	1,106,719	14,247	0.0129	0.9871	69.30
34.5	1,185,919	26,917	0.0227	0.9773	68.41
35.5	1,309,353	41,597	0.0318	0.9682	66.85
36.5	1,044,851	14,887	0.0142	0.9858	64.73
37.5	1,114,445	11,636	0.0104	0.9896	63.81
38.5	1,191,082	23,086	0.0194	0.9806	63.14

KANSAS CITY POWER AND LIGHT COMPANY

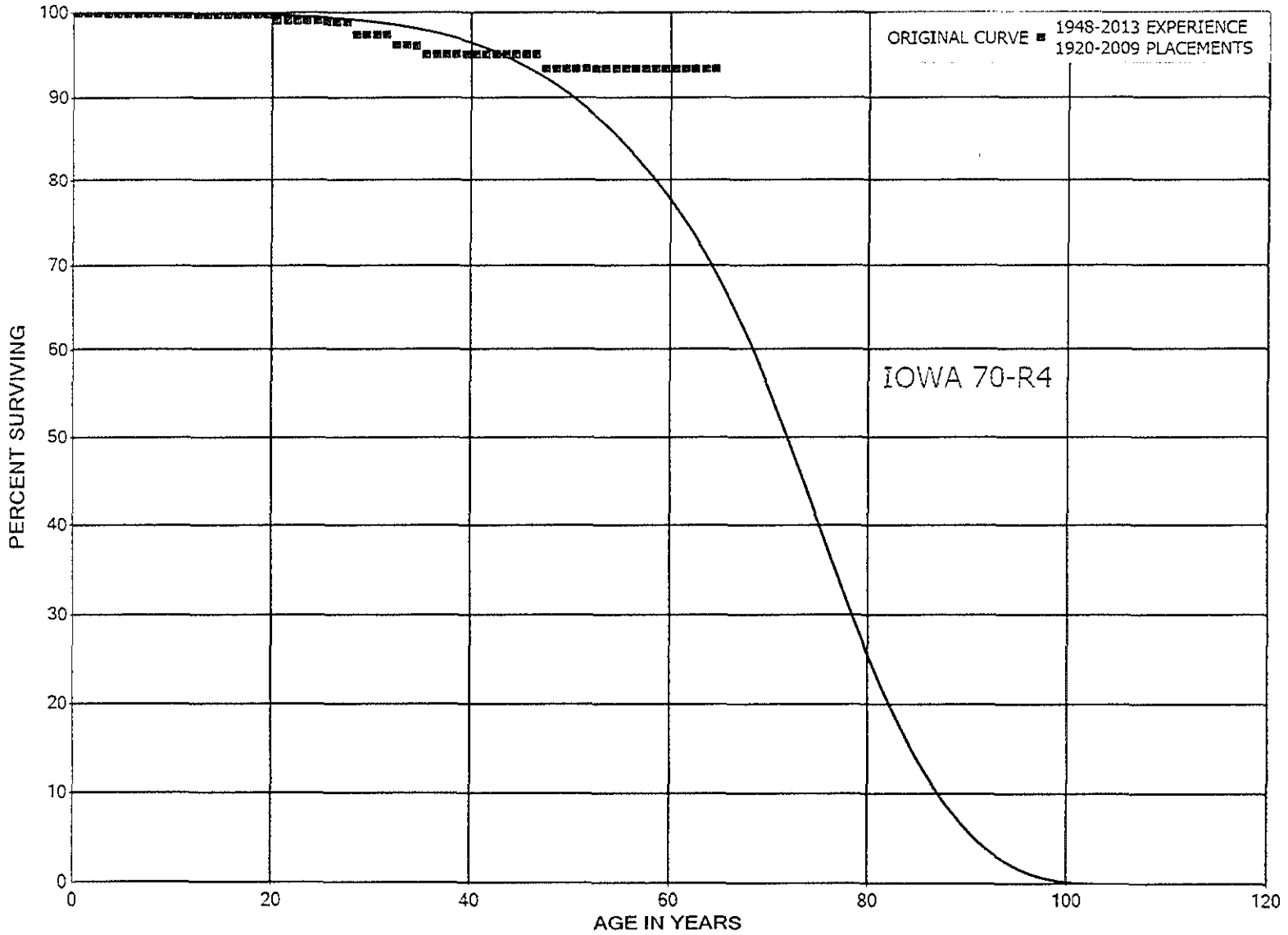
ACCOUNT 353.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 2002-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,134,841	2,649	0.0023	0.9977	61.92
40.5	1,080,991	3,690	0.0034	0.9966	61.77
41.5	1,069,447	29,337	0.0274	0.9726	61.56
42.5	1,069,807	10,501	0.0098	0.9902	59.87
43.5	869,093	8,293	0.0095	0.9905	59.29
44.5	782,641	5,928	0.0076	0.9924	58.72
45.5	643,767	5,535	0.0086	0.9914	58.27
46.5	467,595	8,979	0.0192	0.9808	57.77
47.5	389,494	15,831	0.0406	0.9594	56.66
48.5	287,039	3,175	0.0111	0.9889	54.36
49.5	210,378		0.0000	1.0000	53.76
50.5	198,131	4,514	0.0228	0.9772	53.76
51.5	172,688		0.0000	1.0000	52.54
52.5	162,679		0.0000	1.0000	52.54
53.5	119,029		0.0000	1.0000	52.54
54.5	110,307		0.0000	1.0000	52.54
55.5	91,309	1,933	0.0212	0.9788	52.54
56.5	63,427		0.0000	1.0000	51.42
57.5	63,427		0.0000	1.0000	51.42
58.5	60,628		0.0000	1.0000	51.42
59.5	41,272		0.0000	1.0000	51.42
60.5	31,329		0.0000	1.0000	51.42
61.5	9,826		0.0000	1.0000	51.42
62.5	9,683		0.0000	1.0000	51.42
63.5	9,683		0.0000	1.0000	51.42
64.5	1,111		0.0000	1.0000	51.42
65.5					51.42



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2009			EXPERIENCE BAND 1948-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,638,449		0.0000	1.0000	100.00
0.5	5,640,710		0.0000	1.0000	100.00
1.5	5,705,369	4,536	0.0008	0.9992	100.00
2.5	5,652,713	2,584	0.0005	0.9995	99.92
3.5	5,626,123	267	0.0000	1.0000	99.87
4.5	5,366,140		0.0000	1.0000	99.87
5.5	4,117,409		0.0000	1.0000	99.87
6.5	4,117,409		0.0000	1.0000	99.87
7.5	4,100,950		0.0000	1.0000	99.87
8.5	4,100,950		0.0000	1.0000	99.87
9.5	4,103,028	5,287	0.0013	0.9987	99.87
10.5	4,097,740		0.0000	1.0000	99.74
11.5	4,068,124		0.0000	1.0000	99.74
12.5	4,068,124		0.0000	1.0000	99.74
13.5	4,068,124		0.0000	1.0000	99.74
14.5	4,068,124		0.0000	1.0000	99.74
15.5	3,992,348		0.0000	1.0000	99.74
16.5	3,992,348		0.0000	1.0000	99.74
17.5	3,992,348		0.0000	1.0000	99.74
18.5	3,992,348		0.0000	1.0000	99.74
19.5	3,992,348	25,892	0.0065	0.9935	99.74
20.5	3,966,456		0.0000	1.0000	99.09
21.5	3,966,456		0.0000	1.0000	99.09
22.5	3,966,456		0.0000	1.0000	99.09
23.5	3,861,047		0.0000	1.0000	99.09
24.5	3,876,030	5,368	0.0014	0.9986	99.09
25.5	3,870,662	3,439	0.0009	0.9991	98.96
26.5	3,867,223		0.0000	1.0000	98.87
27.5	3,867,223	56,010	0.0145	0.9855	98.87
28.5	3,811,212		0.0000	1.0000	97.44
29.5	3,811,212		0.0000	1.0000	97.44
30.5	3,811,212		0.0000	1.0000	97.44
31.5	3,861,122	49,275	0.0128	0.9872	97.44
32.5	3,829,587		0.0000	1.0000	96.19
33.5	3,868,660	4,944	0.0013	0.9987	96.19
34.5	2,228,998	23,362	0.0105	0.9895	96.07
35.5	2,205,636		0.0000	1.0000	95.06
36.5	1,872,739		0.0000	1.0000	95.06
37.5	1,872,739		0.0000	1.0000	95.06
38.5	1,872,739		0.0000	1.0000	95.06

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2009			EXPERIENCE BAND 1948-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,872,535		0.0000	1.0000	95.06
40.5	1,872,535		0.0000	1.0000	95.06
41.5	1,872,535		0.0000	1.0000	95.06
42.5	1,872,535		0.0000	1.0000	95.06
43.5	1,802,093		0.0000	1.0000	95.06
44.5	1,000,981		0.0000	1.0000	95.06
45.5	1,000,981		0.0000	1.0000	95.06
46.5	1,000,701	17,739	0.0177	0.9823	95.06
47.5	958,997		0.0000	1.0000	93.38
48.5	927,523		0.0000	1.0000	93.38
49.5	877,188		0.0000	1.0000	93.38
50.5	842,565		0.0000	1.0000	93.38
51.5	838,937		0.0000	1.0000	93.38
52.5	838,937		0.0000	1.0000	93.38
53.5	838,937		0.0000	1.0000	93.38
54.5	838,937		0.0000	1.0000	93.38
55.5	838,937		0.0000	1.0000	93.38
56.5	874,512		0.0000	1.0000	93.38
57.5	815,021		0.0000	1.0000	93.38
58.5	537,065		0.0000	1.0000	93.38
59.5	526,660		0.0000	1.0000	93.38
60.5	185,059		0.0000	1.0000	93.38
61.5	116,475		0.0000	1.0000	93.38
62.5	116,475		0.0000	1.0000	93.38
63.5	116,475		0.0000	1.0000	93.38
64.5	116,329		0.0000	1.0000	93.38
65.5	51,401		0.0000	1.0000	93.38
66.5	51,401		0.0000	1.0000	93.38
67.5	51,401		0.0000	1.0000	93.38
68.5	51,401		0.0000	1.0000	93.38
69.5	49,323		0.0000	1.0000	93.38
70.5	49,323		0.0000	1.0000	93.38
71.5	49,323		0.0000	1.0000	93.38
72.5	49,323		0.0000	1.0000	93.38
73.5	49,323		0.0000	1.0000	93.38
74.5	49,323		0.0000	1.0000	93.38
75.5	49,323		0.0000	1.0000	93.38
76.5	49,323		0.0000	1.0000	93.38
77.5	49,323		0.0000	1.0000	93.38
78.5	49,323		0.0000	1.0000	93.38

KANSAS CITY POWER AND LIGHT COMPANY

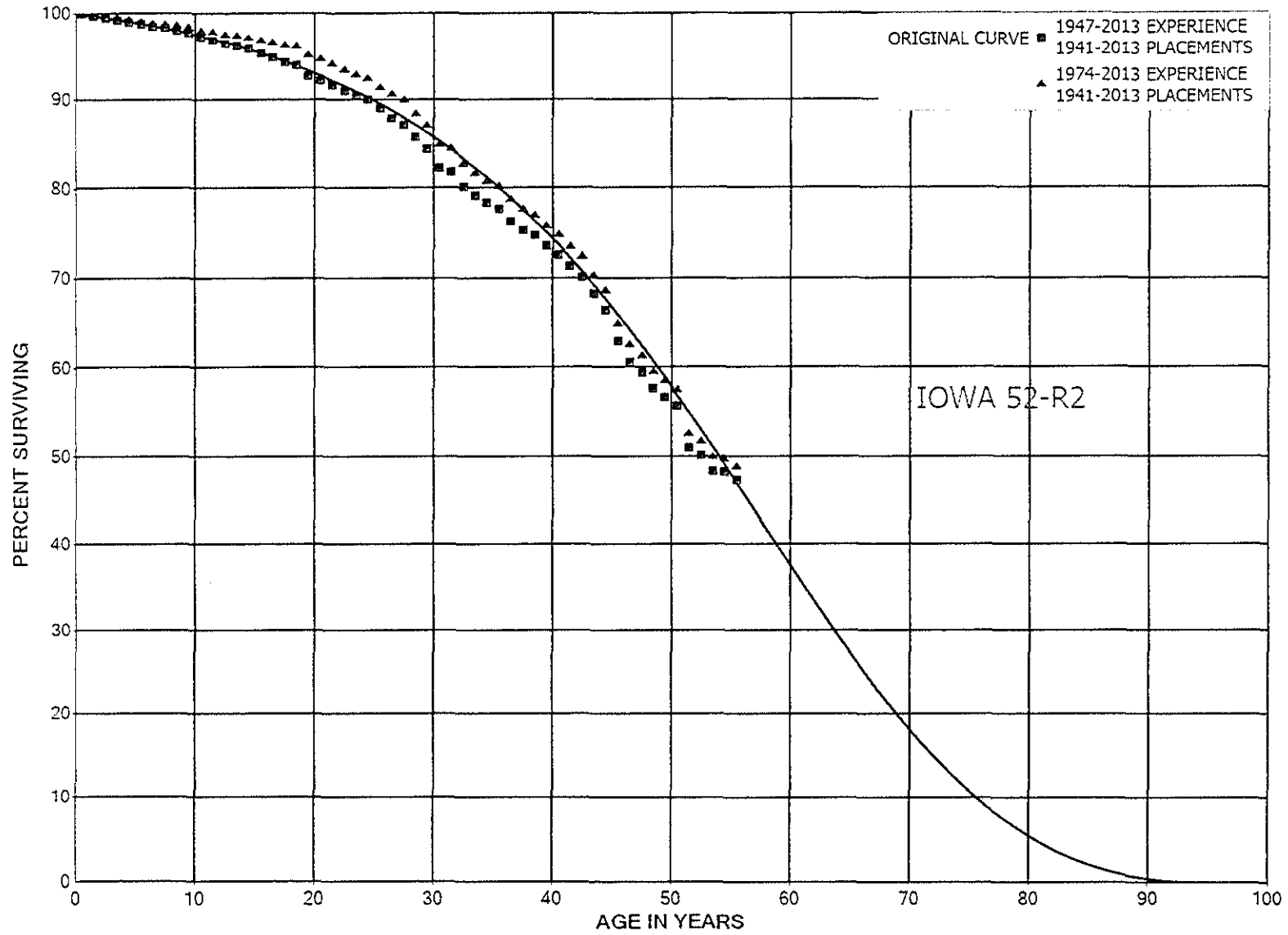
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2009			EXPERIENCE BAND 1948-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	49,323		0.0000	1.0000	93.38
80.5	49,323		0.0000	1.0000	93.38
81.5	49,323		0.0000	1.0000	93.38
82.5	49,323		0.0000	1.0000	93.38
83.5	49,323		0.0000	1.0000	93.38
84.5	39,709		0.0000	1.0000	93.38
85.5	39,709		0.0000	1.0000	93.38
86.5	39,709		0.0000	1.0000	93.38
87.5	39,709		0.0000	1.0000	93.38
88.5	39,709		0.0000	1.0000	93.38
89.5	39,709		0.0000	1.0000	93.38
90.5	39,709		0.0000	1.0000	93.38
91.5	39,073		0.0000	1.0000	93.38
92.5	39,073		0.0000	1.0000	93.38
93.5					93.38



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2013			EXPERIENCE BAND 1947-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,111,587	116,846	0.0009	0.9991	100.00
0.5	124,162,167	386,125	0.0031	0.9969	99.91
1.5	124,301,440	318,320	0.0026	0.9974	99.60
2.5	123,765,134	216,422	0.0017	0.9983	99.34
3.5	121,427,615	219,661	0.0018	0.9982	99.17
4.5	111,746,926	286,781	0.0026	0.9974	98.99
5.5	109,034,242	354,844	0.0033	0.9967	98.73
6.5	104,577,077	173,075	0.0017	0.9983	98.41
7.5	100,102,796	263,200	0.0026	0.9974	98.25
8.5	95,205,304	349,905	0.0037	0.9963	97.99
9.5	92,105,259	481,221	0.0052	0.9948	97.63
10.5	84,335,912	218,942	0.0026	0.9974	97.12
11.5	80,534,549	357,265	0.0044	0.9956	96.87
12.5	75,882,316	196,574	0.0026	0.9974	96.44
13.5	74,547,439	237,651	0.0032	0.9968	96.19
14.5	73,140,708	471,027	0.0064	0.9936	95.88
15.5	72,344,462	349,717	0.0048	0.9952	95.27
16.5	70,403,097	372,229	0.0053	0.9947	94.80
17.5	68,621,034	260,315	0.0038	0.9962	94.30
18.5	61,473,204	768,882	0.0125	0.9875	93.95
19.5	56,358,546	364,952	0.0065	0.9935	92.77
20.5	53,320,019	296,037	0.0056	0.9944	92.17
21.5	48,714,878	361,988	0.0074	0.9926	91.66
22.5	45,587,340	268,065	0.0059	0.9941	90.98
23.5	42,361,057	228,626	0.0054	0.9946	90.44
24.5	37,122,884	421,765	0.0114	0.9886	89.95
25.5	34,976,872	427,531	0.0122	0.9878	88.93
26.5	33,764,294	283,244	0.0084	0.9916	87.84
27.5	32,460,087	527,921	0.0163	0.9837	87.11
28.5	30,291,712	476,182	0.0157	0.9843	85.69
29.5	27,141,393	654,793	0.0241	0.9759	84.34
30.5	25,979,957	144,555	0.0056	0.9944	82.31
31.5	24,550,360	487,562	0.0199	0.9801	81.85
32.5	23,585,187	296,143	0.0126	0.9874	80.23
33.5	22,412,109	247,281	0.0110	0.9890	79.22
34.5	18,636,240	140,019	0.0075	0.9925	78.34
35.5	18,025,109	334,091	0.0185	0.9815	77.76
36.5	13,945,562	196,285	0.0141	0.9859	76.31
37.5	13,435,565	100,003	0.0074	0.9926	75.24
38.5	12,947,460	208,558	0.0161	0.9839	74.68

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2013			EXPERIENCE BAND 1947-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,556,432	173,615	0.0138	0.9862	73.48
40.5	11,821,527	199,411	0.0169	0.9831	72.46
41.5	11,172,387	176,677	0.0158	0.9842	71.24
42.5	9,909,870	281,290	0.0284	0.9716	70.11
43.5	8,914,476	224,899	0.0252	0.9748	68.12
44.5	7,145,542	378,061	0.0529	0.9471	66.40
45.5	5,283,494	186,929	0.0354	0.9646	62.89
46.5	4,739,431	97,086	0.0205	0.9795	60.67
47.5	4,188,963	117,945	0.0282	0.9718	59.42
48.5	3,708,653	64,700	0.0174	0.9826	57.75
49.5	2,989,950	50,926	0.0170	0.9830	56.74
50.5	2,702,827	234,186	0.0866	0.9134	55.78
51.5	2,411,377	40,123	0.0166	0.9834	50.94
52.5	2,291,200	80,387	0.0351	0.9649	50.10
53.5	1,856,961	6,126	0.0033	0.9967	48.34
54.5	1,777,241	34,435	0.0194	0.9806	48.18
55.5	964,094	15,918	0.0165	0.9835	47.24
56.5	872,831	13,357	0.0153	0.9847	46.46
57.5	648,298	4,202	0.0065	0.9935	45.75
58.5	603,207	15,231	0.0253	0.9747	45.46
59.5	572,713	13,099	0.0229	0.9771	44.31
60.5	243,552	13,178	0.0541	0.9459	43.30
61.5	230,374	998	0.0043	0.9957	40.95
62.5	198,129	144	0.0007	0.9993	40.78
63.5	180,366	403	0.0022	0.9978	40.75
64.5	133,684	77	0.0006	0.9994	40.66
65.5					40.63

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,049,753	75,921	0.0007	0.9993	100.00
0.5	104,556,569	308,979	0.0030	0.9970	99.93
1.5	105,459,105	199,111	0.0019	0.9981	99.63
2.5	106,307,410	102,733	0.0010	0.9990	99.44
3.5	105,128,615	169,114	0.0016	0.9984	99.35
4.5	97,528,188	180,838	0.0019	0.9981	99.19
5.5	95,643,479	260,212	0.0027	0.9973	99.01
6.5	92,075,061	61,701	0.0007	0.9993	98.74
7.5	88,679,396	123,966	0.0014	0.9986	98.67
8.5	84,798,972	238,777	0.0028	0.9972	98.53
9.5	83,262,006	357,345	0.0043	0.9957	98.25
10.5	76,417,792	110,932	0.0015	0.9985	97.83
11.5	73,000,566	231,195	0.0032	0.9968	97.69
12.5	68,726,522	93,190	0.0014	0.9986	97.38
13.5	68,162,681	153,997	0.0023	0.9977	97.25
14.5	67,095,051	203,334	0.0030	0.9970	97.03
15.5	67,608,619	180,402	0.0027	0.9973	96.74
16.5	66,108,798	205,305	0.0031	0.9969	96.48
17.5	64,658,448	109,904	0.0017	0.9983	96.18
18.5	57,985,206	605,499	0.0104	0.9896	96.01
19.5	53,198,797	230,698	0.0043	0.9957	95.01
20.5	52,050,175	288,465	0.0055	0.9945	94.60
21.5	47,683,419	339,725	0.0071	0.9929	94.08
22.5	44,640,011	263,387	0.0059	0.9941	93.40
23.5	41,444,536	210,120	0.0051	0.9949	92.85
24.5	36,226,747	421,765	0.0116	0.9884	92.38
25.5	34,854,067	285,376	0.0082	0.9918	91.31
26.5	33,763,296	283,244	0.0084	0.9916	90.56
27.5	32,459,089	527,921	0.0163	0.9837	89.80
28.5	30,290,714	476,182	0.0157	0.9843	88.34
29.5	27,140,395	654,793	0.0241	0.9759	86.95
30.5	25,978,959	144,555	0.0056	0.9944	84.85
31.5	24,549,362	487,562	0.0199	0.9801	84.38
32.5	23,585,187	296,143	0.0126	0.9874	82.71
33.5	22,412,109	247,281	0.0110	0.9890	81.67
34.5	18,636,240	140,019	0.0075	0.9925	80.77
35.5	18,025,109	334,091	0.0185	0.9815	80.16
36.5	13,945,562	196,285	0.0141	0.9859	78.67
37.5	13,435,565	100,003	0.0074	0.9926	77.57
38.5	12,947,460	208,558	0.0161	0.9839	76.99

KANSAS CITY POWER AND LIGHT COMPANY

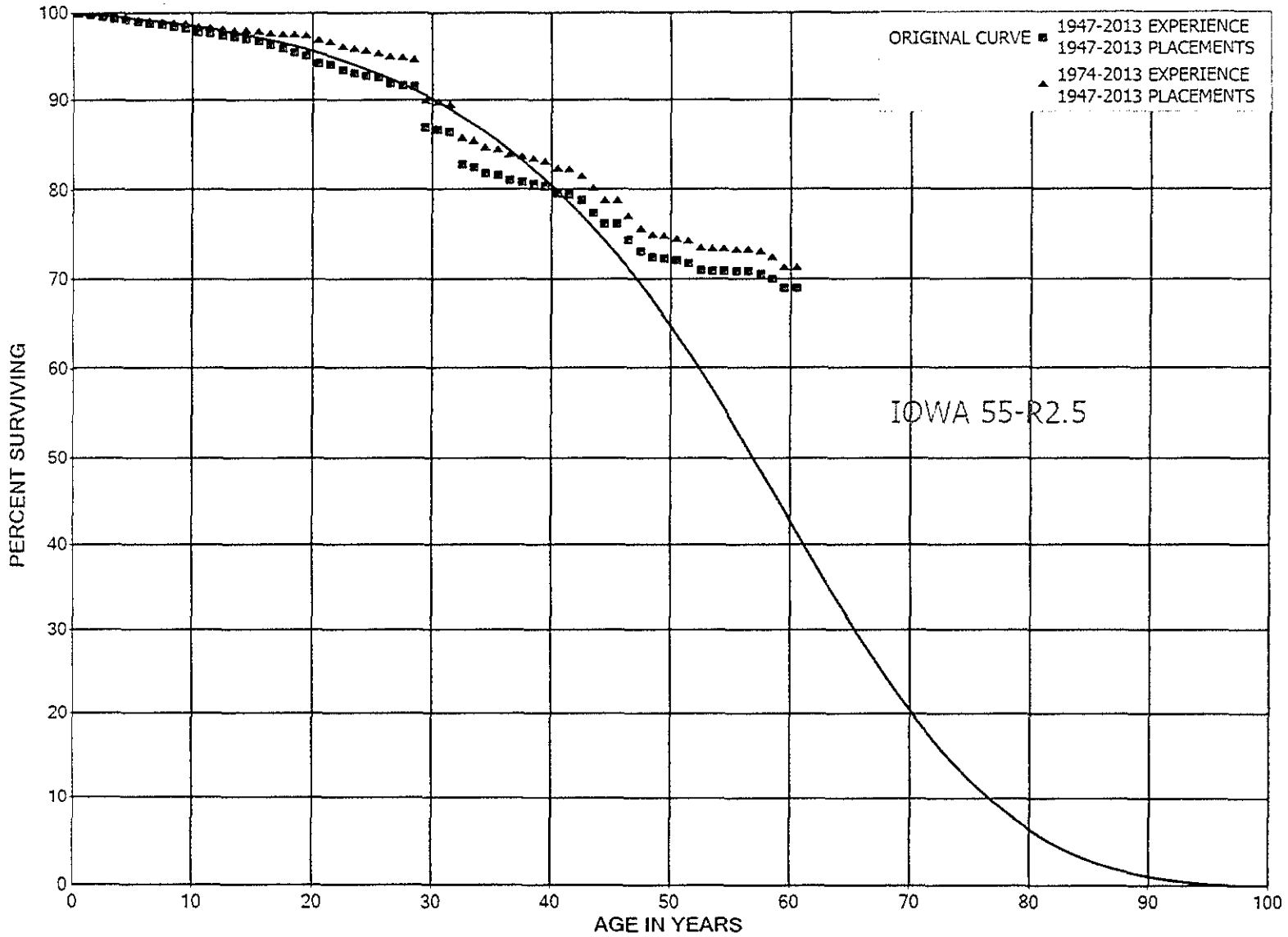
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,556,432	173,615	0.0138	0.9862	75.75
40.5	11,821,527	199,411	0.0169	0.9831	74.70
41.5	11,172,387	176,677	0.0158	0.9842	73.44
42.5	9,909,870	281,290	0.0284	0.9716	72.28
43.5	8,914,476	224,899	0.0252	0.9748	70.23
44.5	7,145,542	378,061	0.0529	0.9471	68.46
45.5	5,283,494	186,929	0.0354	0.9646	64.83
46.5	4,739,431	97,086	0.0205	0.9795	62.54
47.5	4,188,963	117,945	0.0282	0.9718	61.26
48.5	3,708,653	64,700	0.0174	0.9826	59.53
49.5	2,989,950	50,926	0.0170	0.9830	58.50
50.5	2,702,827	234,186	0.0866	0.9134	57.50
51.5	2,411,377	40,123	0.0166	0.9834	52.52
52.5	2,291,200	80,387	0.0351	0.9649	51.64
53.5	1,856,961	6,126	0.0033	0.9967	49.83
54.5	1,777,241	34,435	0.0194	0.9806	49.67
55.5	964,094	15,918	0.0165	0.9835	48.70
56.5	872,831	13,357	0.0153	0.9847	47.90
57.5	648,298	4,202	0.0065	0.9935	47.17
58.5	603,207	15,231	0.0253	0.9747	46.86
59.5	572,713	13,099	0.0229	0.9771	45.68
60.5	243,552	13,178	0.0541	0.9459	44.63
61.5	230,374	998	0.0043	0.9957	42.22
62.5	198,129	144	0.0007	0.9993	42.04
63.5	180,366	403	0.0022	0.9978	42.01
64.5	133,684	77	0.0006	0.9994	41.91
65.5					41.89



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013

EXPERIENCE BAND 1947-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,138,801	46,980	0.0005	0.9995	100.00
0.5	103,049,459	200,631	0.0019	0.9981	99.95
1.5	101,498,996	290,122	0.0029	0.9971	99.76
2.5	100,960,969	166,367	0.0016	0.9984	99.47
3.5	100,049,901	83,181	0.0008	0.9992	99.31
4.5	97,792,320	319,933	0.0033	0.9967	99.23
5.5	96,247,270	195,957	0.0020	0.9980	98.90
6.5	92,843,751	97,200	0.0010	0.9990	98.70
7.5	81,957,810	209,683	0.0026	0.9974	98.60
8.5	80,439,934	183,756	0.0023	0.9977	98.35
9.5	78,255,740	288,315	0.0037	0.9963	98.12
10.5	64,936,637	123,203	0.0019	0.9981	97.76
11.5	63,664,994	195,474	0.0031	0.9969	97.57
12.5	61,319,198	49,355	0.0008	0.9992	97.27
13.5	60,068,059	132,641	0.0022	0.9978	97.20
14.5	58,196,130	126,265	0.0022	0.9978	96.98
15.5	57,983,481	321,036	0.0055	0.9945	96.77
16.5	56,451,748	230,685	0.0041	0.9959	96.24
17.5	55,001,027	238,065	0.0043	0.9957	95.84
18.5	51,308,031	190,811	0.0037	0.9963	95.43
19.5	48,381,154	432,760	0.0089	0.9911	95.07
20.5	45,990,400	94,266	0.0020	0.9980	94.22
21.5	42,145,478	289,055	0.0069	0.9931	94.03
22.5	40,319,734	154,015	0.0038	0.9962	93.38
23.5	37,422,220	105,894	0.0028	0.9972	93.03
24.5	32,480,037	95,452	0.0029	0.9971	92.76
25.5	31,652,364	235,637	0.0074	0.9926	92.49
26.5	31,173,371	45,880	0.0015	0.9985	91.80
27.5	30,678,862	72,835	0.0024	0.9976	91.67
28.5	30,069,993	1,527,922	0.0508	0.9492	91.45
29.5	26,636,029	45,697	0.0017	0.9983	86.80
30.5	26,482,487	80,526	0.0030	0.9970	86.65
31.5	26,288,878	1,074,060	0.0409	0.9591	86.39
32.5	25,098,958	111,834	0.0045	0.9955	82.86
33.5	24,501,968	182,732	0.0075	0.9925	82.49
34.5	20,944,496	57,597	0.0027	0.9973	81.88
35.5	20,576,165	144,703	0.0070	0.9930	81.65
36.5	18,774,190	49,436	0.0026	0.9974	81.08
37.5	18,605,255	47,885	0.0026	0.9974	80.86
38.5	18,236,826	61,477	0.0034	0.9966	80.66

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2013			EXPERIENCE BAND 1947-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,985,080	162,601	0.0090	0.9910	80.38
40.5	17,538,670	35,196	0.0020	0.9980	79.66
41.5	17,267,764	152,861	0.0089	0.9911	79.50
42.5	16,533,571	283,212	0.0171	0.9829	78.79
43.5	15,523,314	251,476	0.0162	0.9838	77.44
44.5	12,975,650	8,758	0.0007	0.9993	76.19
45.5	10,252,422	232,402	0.0227	0.9773	76.14
46.5	8,810,857	155,788	0.0177	0.9823	74.41
47.5	7,854,139	76,309	0.0097	0.9903	73.10
48.5	6,959,422	11,760	0.0017	0.9983	72.39
49.5	5,507,323	18,966	0.0034	0.9966	72.26
50.5	5,108,563	19,170	0.0038	0.9962	72.02
51.5	4,888,386	50,815	0.0104	0.9896	71.75
52.5	4,675,725	7,851	0.0017	0.9983	71.00
53.5	3,937,355		0.0000	1.0000	70.88
54.5	3,866,589	3,033	0.0008	0.9992	70.88
55.5	1,913,039	191	0.0001	0.9999	70.82
56.5	1,851,633	6,774	0.0037	0.9963	70.82
57.5	1,579,937	14,770	0.0093	0.9907	70.56
58.5	1,446,808	20,433	0.0141	0.9859	69.90
59.5	1,404,992		0.0000	1.0000	68.91
60.5	278,697	1,642	0.0059	0.9941	68.91
61.5	272,429		0.0000	1.0000	68.51
62.5	257,099	324	0.0013	0.9987	68.51
63.5	248,136		0.0000	1.0000	68.42
64.5	49,694		0.0000	1.0000	68.42
65.5	9,855		0.0000	1.0000	68.42
66.5					68.42

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,549,267	22,939	0.0003	0.9997	100.00
0.5	80,666,984	148,531	0.0018	0.9982	99.97
1.5	79,465,702	210,964	0.0027	0.9973	99.79
2.5	80,643,082	97,496	0.0012	0.9988	99.52
3.5	80,369,305	26,727	0.0003	0.9997	99.40
4.5	80,634,630	269,589	0.0033	0.9967	99.37
5.5	81,880,377	120,984	0.0015	0.9985	99.04
6.5	79,742,419	12,823	0.0002	0.9998	98.89
7.5	69,880,036	103,036	0.0015	0.9985	98.87
8.5	69,403,185	117,402	0.0017	0.9983	98.73
9.5	68,784,570	201,061	0.0029	0.9971	98.56
10.5	56,332,214	54,492	0.0010	0.9990	98.27
11.5	55,383,293	140,805	0.0025	0.9975	98.18
12.5	53,327,121	24,600	0.0005	0.9995	97.93
13.5	52,986,638	40,209	0.0008	0.9992	97.88
14.5	51,462,336	34,399	0.0007	0.9993	97.81
15.5	52,703,713	102,964	0.0020	0.9980	97.74
16.5	51,640,026	71,217	0.0014	0.9986	97.55
17.5	50,615,961	31,559	0.0006	0.9994	97.42
18.5	47,419,775	52,606	0.0011	0.9989	97.36
19.5	44,794,421	237,204	0.0053	0.9947	97.25
20.5	44,206,996	83,328	0.0019	0.9981	96.74
21.5	40,827,933	252,222	0.0062	0.9938	96.55
22.5	39,095,126	96,535	0.0025	0.9975	95.96
23.5	36,247,406	94,540	0.0026	0.9974	95.72
24.5	31,370,959	93,201	0.0030	0.9970	95.47
25.5	31,513,074	100,928	0.0032	0.9968	95.19
26.5	31,173,371	45,880	0.0015	0.9985	94.88
27.5	30,678,862	72,835	0.0024	0.9976	94.74
28.5	30,069,993	1,527,922	0.0508	0.9492	94.52
29.5	26,636,029	45,697	0.0017	0.9983	89.71
30.5	26,482,487	80,526	0.0030	0.9970	89.56
31.5	26,288,878	1,074,060	0.0409	0.9591	89.29
32.5	25,098,958	111,834	0.0045	0.9955	85.64
33.5	24,501,968	182,732	0.0075	0.9925	85.26
34.5	20,944,496	57,597	0.0027	0.9973	84.62
35.5	20,576,165	144,703	0.0070	0.9930	84.39
36.5	18,774,190	49,436	0.0026	0.9974	83.80
37.5	18,605,255	47,885	0.0026	0.9974	83.58
38.5	18,236,826	61,477	0.0034	0.9966	83.36

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

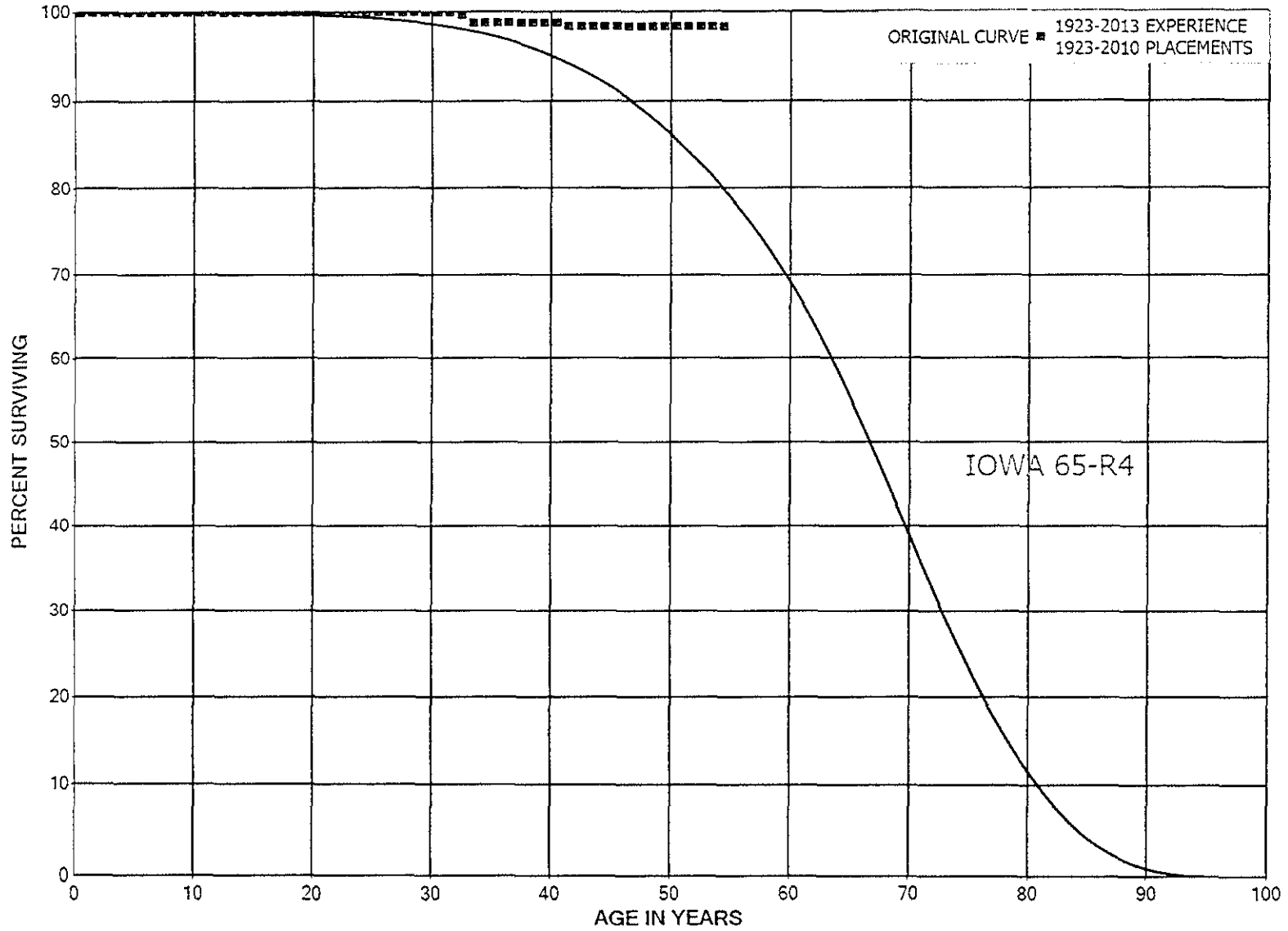
PLACEMENT BAND 1947-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,985,080	162,601	0.0090	0.9910	83.08
40.5	17,538,670	35,196	0.0020	0.9980	82.33
41.5	17,267,764	152,861	0.0089	0.9911	82.16
42.5	16,533,571	283,212	0.0171	0.9829	81.44
43.5	15,523,314	251,476	0.0162	0.9838	80.04
44.5	12,975,650	8,758	0.0007	0.9993	78.74
45.5	10,252,422	232,402	0.0227	0.9773	78.69
46.5	8,810,857	155,788	0.0177	0.9823	76.91
47.5	7,854,139	76,309	0.0097	0.9903	75.55
48.5	6,959,422	11,760	0.0017	0.9983	74.81
49.5	5,507,323	18,966	0.0034	0.9966	74.69
50.5	5,108,563	19,170	0.0038	0.9962	74.43
51.5	4,888,386	50,815	0.0104	0.9896	74.15
52.5	4,675,725	7,851	0.0017	0.9983	73.38
53.5	3,937,355		0.0000	1.0000	73.26
54.5	3,866,589	3,033	0.0008	0.9992	73.26
55.5	1,913,039	191	0.0001	0.9999	73.20
56.5	1,851,633	6,774	0.0037	0.9963	73.19
57.5	1,579,937	14,770	0.0093	0.9907	72.92
58.5	1,446,808	20,433	0.0141	0.9859	72.24
59.5	1,404,992		0.0000	1.0000	71.22
60.5	278,697	1,642	0.0059	0.9941	71.22
61.5	272,429		0.0000	1.0000	70.80
62.5	257,099	324	0.0013	0.9987	70.80
63.5	248,136		0.0000	1.0000	70.71
64.5	49,694		0.0000	1.0000	70.71
65.5	9,855		0.0000	1.0000	70.71
66.5					70.71



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 65-R4

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2010

EXPERIENCE BAND 1923-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,714,137		0.0000	1.0000	100.00
0.5	3,714,137		0.0000	1.0000	100.00
1.5	3,716,782		0.0000	1.0000	100.00
2.5	3,715,164		0.0000	1.0000	100.00
3.5	3,598,828		0.0000	1.0000	100.00
4.5	3,414,722	408	0.0001	0.9999	100.00
5.5	3,414,314		0.0000	1.0000	99.99
6.5	3,261,206		0.0000	1.0000	99.99
7.5	3,260,092		0.0000	1.0000	99.99
8.5	3,260,038	332	0.0001	0.9999	99.99
9.5	3,257,979		0.0000	1.0000	99.98
10.5	3,257,962		0.0000	1.0000	99.98
11.5	3,257,962		0.0000	1.0000	99.98
12.5	3,251,355	57	0.0000	1.0000	99.98
13.5	2,955,417		0.0000	1.0000	99.98
14.5	2,955,417		0.0000	1.0000	99.98
15.5	2,955,417		0.0000	1.0000	99.98
16.5	2,955,186		0.0000	1.0000	99.98
17.5	2,955,186		0.0000	1.0000	99.98
18.5	2,955,186		0.0000	1.0000	99.98
19.5	2,955,159		0.0000	1.0000	99.98
20.5	2,638,216	40	0.0000	1.0000	99.98
21.5	2,637,337	1,657	0.0006	0.9994	99.97
22.5	2,635,680		0.0000	1.0000	99.91
23.5	2,617,399		0.0000	1.0000	99.91
24.5	2,617,399		0.0000	1.0000	99.91
25.5	2,616,991		0.0000	1.0000	99.91
26.5	2,616,991		0.0000	1.0000	99.91
27.5	2,616,991	274	0.0001	0.9999	99.91
28.5	2,611,955		0.0000	1.0000	99.90
29.5	2,611,955		0.0000	1.0000	99.90
30.5	2,608,672		0.0000	1.0000	99.90
31.5	2,608,672	6,380	0.0024	0.9976	99.90
32.5	2,528,997	23,660	0.0094	0.9906	99.66
33.5	2,505,337		0.0000	1.0000	98.72
34.5	2,505,337		0.0000	1.0000	98.72
35.5	2,505,337		0.0000	1.0000	98.72
36.5	2,505,337		0.0000	1.0000	98.72
37.5	2,505,337		0.0000	1.0000	98.72
38.5	2,505,337		0.0000	1.0000	98.72

KANSAS CITY POWER AND LIGHT COMPANY

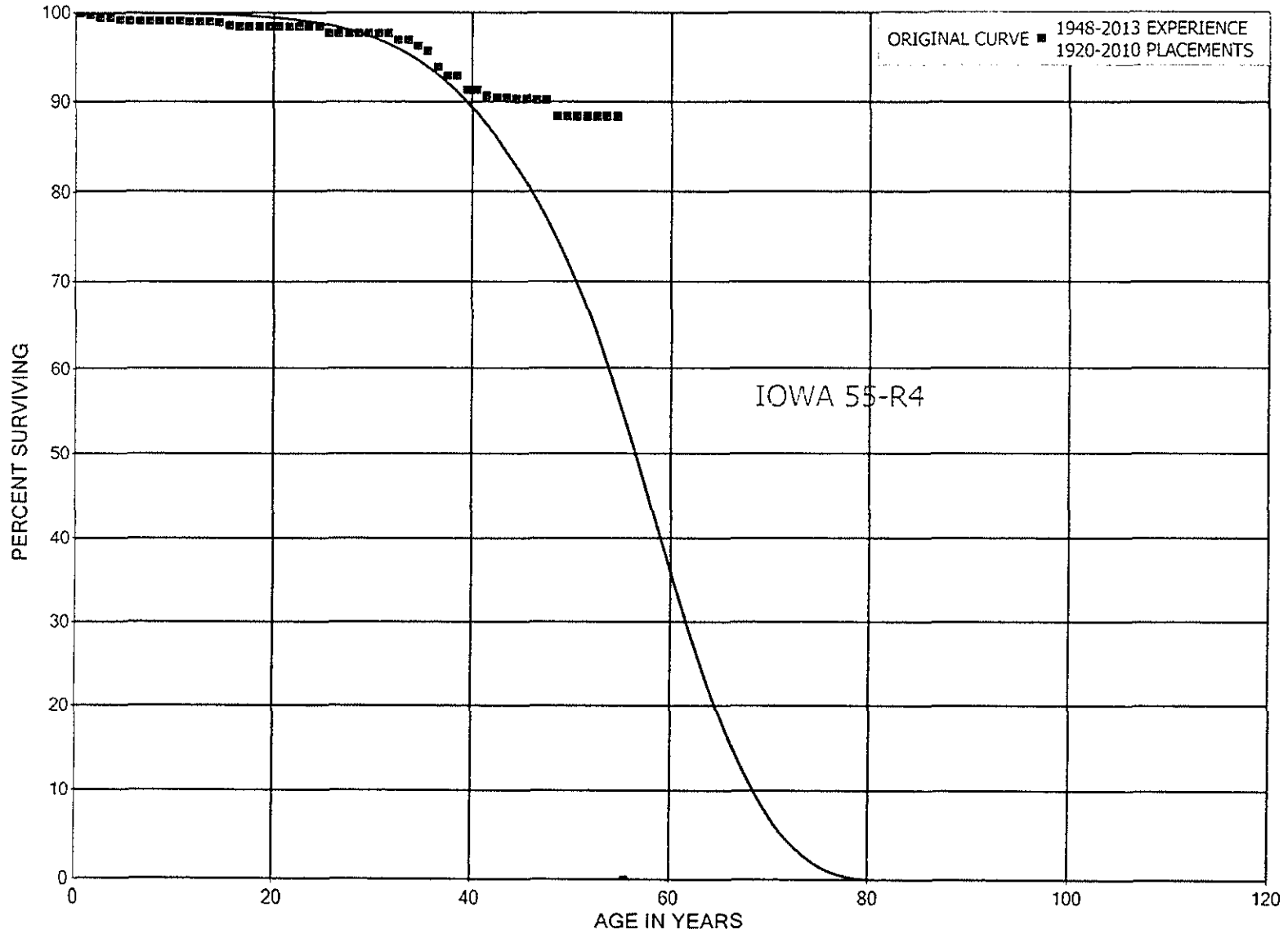
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2010			EXPERIENCE BAND 1923-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,505,337		0.0000	1.0000	98.72
40.5	2,505,337	10,710	0.0043	0.9957	98.72
41.5	2,492,321		0.0000	1.0000	98.30
42.5	2,490,929		0.0000	1.0000	98.30
43.5	2,053,597		0.0000	1.0000	98.30
44.5	1,458,031		0.0000	1.0000	98.30
45.5	1,458,031		0.0000	1.0000	98.30
46.5	1,458,031		0.0000	1.0000	98.30
47.5	1,458,031		0.0000	1.0000	98.30
48.5	1,059,115		0.0000	1.0000	98.30
49.5	1,059,115		0.0000	1.0000	98.30
50.5	1,059,115		0.0000	1.0000	98.30
51.5	217,073		0.0000	1.0000	98.30
52.5	217,073		0.0000	1.0000	98.30
53.5	217,073		0.0000	1.0000	98.30
54.5					98.30



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2010

EXPERIENCE BAND 1948-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,515,917		0.0000	1.0000	100.00
0.5	3,542,676	9,622	0.0027	0.9973	100.00
1.5	4,011,210	11,603	0.0029	0.9971	99.73
2.5	4,001,696	1,385	0.0003	0.9997	99.44
3.5	3,778,036	8,900	0.0024	0.9976	99.41
4.5	3,742,724	2,961	0.0008	0.9992	99.17
5.5	3,710,499	428	0.0001	0.9999	99.09
6.5	3,632,879		0.0000	1.0000	99.08
7.5	3,642,452		0.0000	1.0000	99.08
8.5	3,416,612		0.0000	1.0000	99.08
9.5	3,431,651	595	0.0002	0.9998	99.08
10.5	3,475,090	4,869	0.0014	0.9986	99.06
11.5	3,682,208		0.0000	1.0000	98.93
12.5	3,252,517		0.0000	1.0000	98.93
13.5	3,125,929	1,562	0.0005	0.9995	98.93
14.5	3,109,328	11,307	0.0036	0.9964	98.88
15.5	3,054,946	3,659	0.0012	0.9988	98.52
16.5	2,831,224		0.0000	1.0000	98.40
17.5	2,831,224		0.0000	1.0000	98.40
18.5	2,872,537		0.0000	1.0000	98.40
19.5	2,872,537		0.0000	1.0000	98.40
20.5	2,689,802		0.0000	1.0000	98.40
21.5	2,764,514		0.0000	1.0000	98.40
22.5	2,764,514		0.0000	1.0000	98.40
23.5	2,764,514		0.0000	1.0000	98.40
24.5	2,764,514	21,860	0.0079	0.9921	98.40
25.5	2,742,654		0.0000	1.0000	97.62
26.5	2,762,387		0.0000	1.0000	97.62
27.5	2,762,859	243	0.0001	0.9999	97.62
28.5	2,815,443		0.0000	1.0000	97.61
29.5	2,898,424		0.0000	1.0000	97.61
30.5	2,913,882		0.0000	1.0000	97.61
31.5	2,940,294	23,037	0.0078	0.9922	97.61
32.5	2,835,016		0.0000	1.0000	96.85
33.5	2,835,016	19,369	0.0068	0.9932	96.85
34.5	2,797,792	15,458	0.0055	0.9945	96.19
35.5	2,782,334	53,774	0.0193	0.9807	95.65
36.5	2,702,148	29,015	0.0107	0.9893	93.81
37.5	2,690,502		0.0000	1.0000	92.80
38.5	2,650,778	43,785	0.0165	0.9835	92.80

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

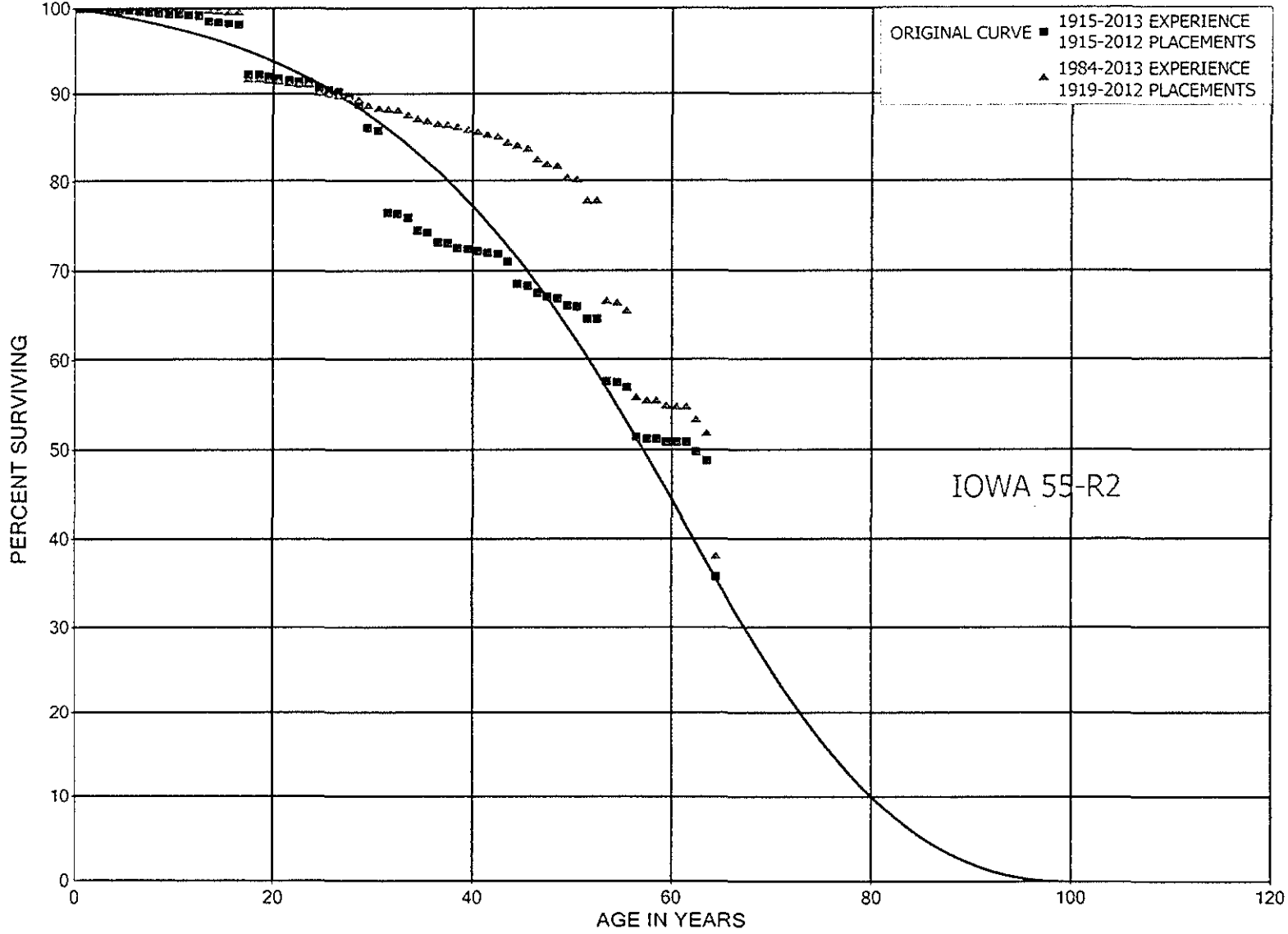
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1948-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,651,513		0.0000	1.0000	91.27
40.5	2,651,513	18,810	0.0071	0.9929	91.27
41.5	2,632,703	5,123	0.0019	0.9981	90.62
42.5	2,620,648		0.0000	1.0000	90.44
43.5	2,046,981	2,452	0.0012	0.9988	90.44
44.5	1,388,630		0.0000	1.0000	90.33
45.5	1,388,630	2,283	0.0016	0.9984	90.33
46.5	1,386,347		0.0000	1.0000	90.18
47.5	1,386,347	26,743	0.0193	0.9807	90.18
48.5	955,252		0.0000	1.0000	88.44
49.5	955,252		0.0000	1.0000	88.44
50.5	955,252		0.0000	1.0000	88.44
51.5	357,070		0.0000	1.0000	88.44
52.5	357,070		0.0000	1.0000	88.44
53.5	357,070		0.0000	1.0000	88.44
54.5	472	472	1.0000		88.44
55.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IOWA 55-R2

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,940,286	3,241	0.0002	0.9998	100.00
0.5	14,614,916	963	0.0001	0.9999	99.98
1.5	14,378,545	21,268	0.0015	0.9985	99.97
2.5	14,071,743	9,009	0.0006	0.9994	99.82
3.5	13,939,444	3,687	0.0003	0.9997	99.76
4.5	13,025,239	5,612	0.0004	0.9996	99.73
5.5	12,786,301	15,142	0.0012	0.9988	99.69
6.5	12,632,258	13,138	0.0010	0.9990	99.57
7.5	12,406,600	10,566	0.0009	0.9991	99.47
8.5	12,119,641	5,467	0.0005	0.9995	99.38
9.5	11,708,701	5,280	0.0005	0.9995	99.34
10.5	11,341,909	15,407	0.0014	0.9986	99.29
11.5	11,161,911	14,145	0.0013	0.9987	99.16
12.5	10,051,817	66,911	0.0067	0.9933	99.03
13.5	9,692,494	12,075	0.0012	0.9988	98.37
14.5	9,372,355	10,151	0.0011	0.9989	98.25
15.5	9,126,240	2,564	0.0003	0.9997	98.14
16.5	8,967,844	539,607	0.0602	0.9398	98.12
17.5	7,666,232	3,056	0.0004	0.9996	92.21
18.5	7,516,784	18,992	0.0025	0.9975	92.18
19.5	7,153,136	13,647	0.0019	0.9981	91.94
20.5	6,712,046	16,601	0.0025	0.9975	91.77
21.5	6,671,075	7,724	0.0012	0.9988	91.54
22.5	6,637,847	2,742	0.0004	0.9996	91.43
23.5	5,747,170	52,610	0.0092	0.9908	91.40
24.5	5,357,072	6,920	0.0013	0.9987	90.56
25.5	4,903,308	14,685	0.0030	0.9970	90.44
26.5	4,869,056	28,106	0.0058	0.9942	90.17
27.5	4,812,815	52,120	0.0108	0.9892	89.65
28.5	4,207,588	124,714	0.0296	0.9704	88.68
29.5	3,560,725	13,659	0.0038	0.9962	86.05
30.5	3,407,921	367,544	0.1078	0.8922	85.72
31.5	3,006,110	3,851	0.0013	0.9987	76.48
32.5	3,000,512	17,226	0.0057	0.9943	76.38
33.5	2,978,845	57,637	0.0193	0.9807	75.94
34.5	2,865,453	7,645	0.0027	0.9973	74.47
35.5	2,857,732	42,336	0.0148	0.9852	74.27
36.5	2,686,037	5,930	0.0022	0.9978	73.17
37.5	2,646,795	16,911	0.0064	0.9936	73.01
38.5	2,462,424	6,122	0.0025	0.9975	72.54

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,104,616	5,531	0.0026	0.9974	72.36
40.5	1,956,875	5,477	0.0028	0.9972	72.17
41.5	1,870,462	4,750	0.0025	0.9975	71.97
42.5	1,653,533	20,437	0.0124	0.9876	71.79
43.5	1,469,874	48,842	0.0332	0.9668	70.90
44.5	1,252,482	4,547	0.0036	0.9964	68.55
45.5	1,220,745	14,285	0.0117	0.9883	68.30
46.5	1,195,763	8,367	0.0070	0.9930	67.50
47.5	985,434	3,090	0.0031	0.9969	67.03
48.5	829,927	9,979	0.0120	0.9880	66.82
49.5	648,697	1,182	0.0018	0.9982	66.01
50.5	626,426	12,117	0.0193	0.9807	65.89
51.5	610,744	81	0.0001	0.9999	64.62
52.5	596,628	64,873	0.1087	0.8913	64.61
53.5	501,645	1,110	0.0022	0.9978	57.58
54.5	425,733	4,080	0.0096	0.9904	57.46
55.5	415,634	40,566	0.0976	0.9024	56.91
56.5	333,026	1,307	0.0039	0.9961	51.35
57.5	295,233		0.0000	1.0000	51.15
58.5	288,697	1,477	0.0051	0.9949	51.15
59.5	284,821	181	0.0006	0.9994	50.89
60.5	274,284	234	0.0009	0.9991	50.86
61.5	246,829	5,163	0.0209	0.9791	50.81
62.5	207,482	4,330	0.0209	0.9791	49.75
63.5	110,014	29,349	0.2668	0.7332	48.71
64.5	59,574		0.0000	1.0000	35.72
65.5	25,264	37	0.0015	0.9985	35.72
66.5	25,225		0.0000	1.0000	35.66
67.5	25,225		0.0000	1.0000	35.66
68.5	25,015		0.0000	1.0000	35.66
69.5	29,366		0.0000	1.0000	35.66
70.5	11,154		0.0000	1.0000	35.66
71.5	11,099		0.0000	1.0000	35.66
72.5	11,099		0.0000	1.0000	35.66
73.5	11,099		0.0000	1.0000	35.66
74.5	11,006		0.0000	1.0000	35.66
75.5	10,531		0.0000	1.0000	35.66
76.5	146,645	411	0.0028	0.9972	35.66
77.5	145,715	702	0.0048	0.9952	35.56
78.5	144,418		0.0000	1.0000	35.39

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	144,418	2,580	0.0179	0.9821	35.39
80.5	141,833		0.0000	1.0000	34.76
81.5	141,833		0.0000	1.0000	34.76
82.5	141,538		0.0000	1.0000	34.76
83.5	380		0.0000	1.0000	34.76
84.5					34.76

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2012			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,151,892		0.0000	1.0000	100.00
0.5	10,294,658		0.0000	1.0000	100.00
1.5	10,716,014	470	0.0000	1.0000	100.00
2.5	10,396,149		0.0000	1.0000	100.00
3.5	10,147,293		0.0000	1.0000	100.00
4.5	9,288,082		0.0000	1.0000	100.00
5.5	9,045,024	8,452	0.0009	0.9991	100.00
6.5	9,067,886		0.0000	1.0000	99.90
7.5	8,892,980	404	0.0000	1.0000	99.90
8.5	8,758,681	606	0.0001	0.9999	99.90
9.5	8,710,013		0.0000	1.0000	99.89
10.5	8,441,783	4,388	0.0005	0.9995	99.89
11.5	8,381,849		0.0000	1.0000	99.84
12.5	7,459,674	15,944	0.0021	0.9979	99.84
13.5	7,321,980	10,330	0.0014	0.9986	99.63
14.5	7,176,996	4,055	0.0006	0.9994	99.48
15.5	6,966,030	1,150	0.0002	0.9998	99.43
16.5	6,779,969	536,862	0.0792	0.9208	99.41
17.5	5,704,210		0.0000	1.0000	91.54
18.5	5,669,330	9,510	0.0017	0.9983	91.54
19.5	5,490,503	6,263	0.0011	0.9989	91.39
20.5	5,076,941	9,286	0.0018	0.9982	91.28
21.5	5,034,354	7,292	0.0014	0.9986	91.12
22.5	5,017,454	181	0.0000	1.0000	90.98
23.5	4,145,969	49,281	0.0119	0.9881	90.98
24.5	3,865,058	4,507	0.0012	0.9988	89.90
25.5	3,425,350	6,823	0.0020	0.9980	89.79
26.5	3,480,989	10,195	0.0029	0.9971	89.62
27.5	3,514,399	6,952	0.0020	0.9980	89.35
28.5	2,994,834	23,238	0.0078	0.9922	89.18
29.5	2,478,377	7,908	0.0032	0.9968	88.48
30.5	2,343,186	4,028	0.0017	0.9983	88.20
31.5	2,319,157	1,940	0.0008	0.9992	88.05
32.5	2,370,615	15,768	0.0067	0.9933	87.98
33.5	2,372,828	11,165	0.0047	0.9953	87.39
34.5	2,387,186	7,276	0.0030	0.9970	86.98
35.5	2,405,113	10,213	0.0042	0.9958	86.72
36.5	2,267,097	1,513	0.0007	0.9993	86.35
37.5	2,232,401	7,198	0.0032	0.9968	86.29
38.5	2,057,743	5,882	0.0029	0.9971	86.01

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2012			EXPERIENCE BAND 1984-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,700,175	5,358	0.0032	0.9968	85.77	
40.5	1,598,553	5,477	0.0034	0.9966	85.49	
41.5	1,515,798	4,544	0.0030	0.9970	85.20	
42.5	1,345,580	11,011	0.0082	0.9918	84.95	
43.5	1,172,844	4,180	0.0036	0.9964	84.25	
44.5	1,041,287	4,547	0.0044	0.9956	83.95	
45.5	1,010,051	14,285	0.0141	0.9859	83.58	
46.5	986,070	6,141	0.0062	0.9938	82.40	
47.5	778,970	3,090	0.0040	0.9960	81.89	
48.5	623,463	9,979	0.0160	0.9840	81.56	
49.5	442,233	1,182	0.0027	0.9973	80.26	
50.5	419,967	12,117	0.0289	0.9711	80.04	
51.5	463,706	81	0.0002	0.9998	77.73	
52.5	450,176	64,873	0.1441	0.8559	77.72	
53.5	355,193	1,110	0.0031	0.9969	66.52	
54.5	284,188	4,080	0.0144	0.9856	66.31	
55.5	275,584	40,566	0.1472	0.8528	65.36	
56.5	194,716	1,307	0.0067	0.9933	55.74	
57.5	159,504		0.0000	1.0000	55.37	
58.5	154,603	1,477	0.0096	0.9904	55.37	
59.5	171,312	181	0.0011	0.9989	54.84	
60.5	160,775	234	0.0015	0.9985	54.78	
61.5	192,814	5,163	0.0268	0.9732	54.70	
62.5	154,100	4,330	0.0281	0.9719	53.23	
63.5	110,012	29,349	0.2668	0.7332	51.74	
64.5	59,574		0.0000	1.0000	37.94	
65.5	25,264	37	0.0015	0.9985	37.94	
66.5	25,225		0.0000	1.0000	37.88	
67.5	25,225		0.0000	1.0000	37.88	
68.5	25,015		0.0000	1.0000	37.88	
69.5	29,366		0.0000	1.0000	37.88	
70.5	11,154		0.0000	1.0000	37.88	
71.5	11,099		0.0000	1.0000	37.88	
72.5	11,099		0.0000	1.0000	37.88	
73.5	11,099		0.0000	1.0000	37.88	
74.5	11,006		0.0000	1.0000	37.88	
75.5	10,531		0.0000	1.0000	37.88	
76.5	146,645	411	0.0028	0.9972	37.88	
77.5	145,715	702	0.0048	0.9952	37.77	
78.5	144,418		0.0000	1.0000	37.59	

KANSAS CITY POWER AND LIGHT COMPANY

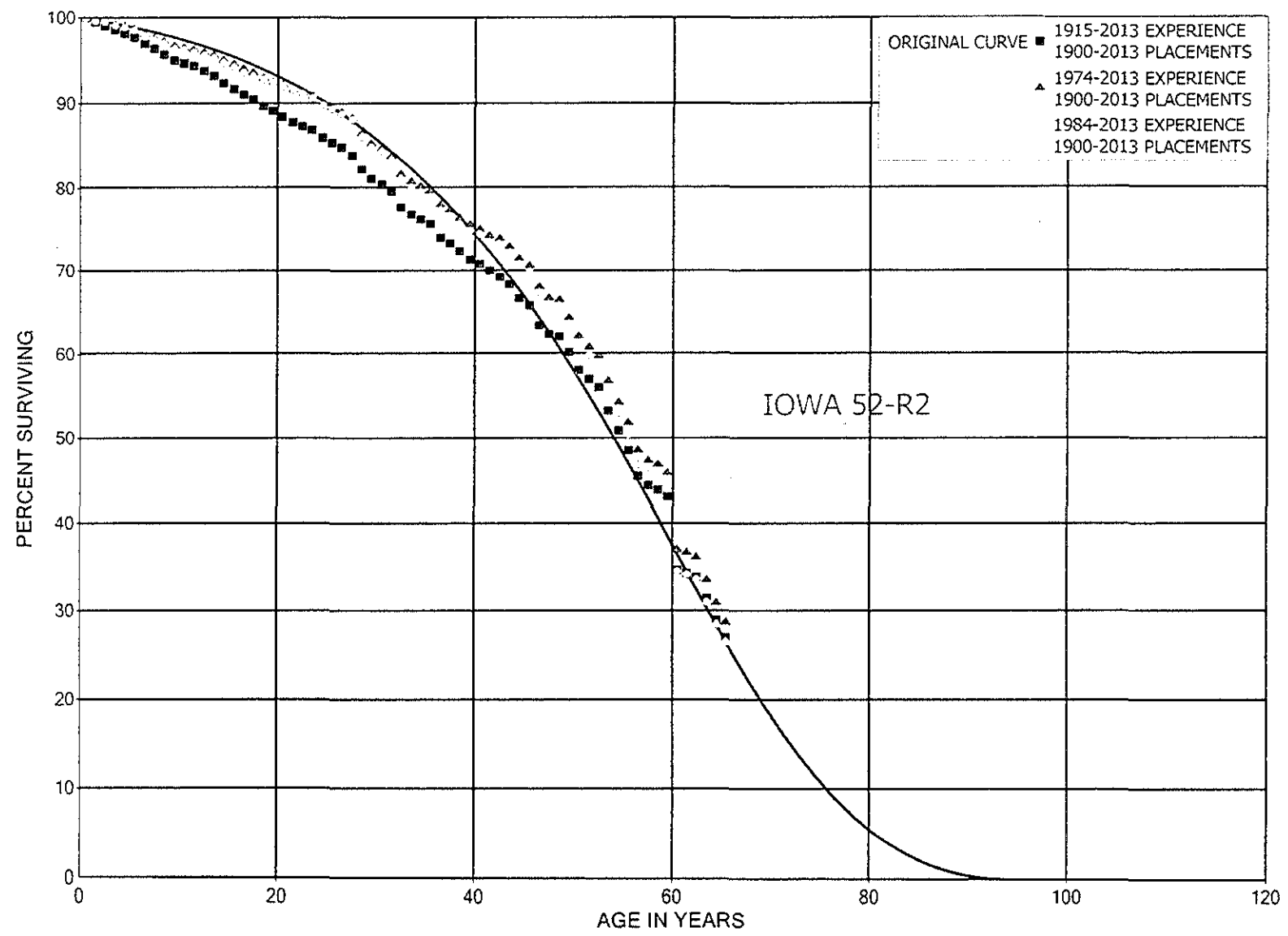
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2012			EXPERIENCE BAND 1984-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	144,418	2,580	0.0179	0.9821	37.59	
80.5	141,833		0.0000	1.0000	36.92	
81.5	141,833		0.0000	1.0000	36.92	
82.5	141,538		0.0000	1.0000	36.92	
83.5	380		0.0000	1.0000	36.92	
84.5					36.92	



KANSAS CITY POWER AND LIGHT COMPANY
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ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1915-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	248,794,805	266,210	0.0011	0.9989	100.00
0.5	236,977,438	1,067,059	0.0045	0.9955	99.89
1.5	231,244,040	1,061,173	0.0046	0.9954	99.44
2.5	223,197,321	1,169,371	0.0052	0.9948	98.99
3.5	206,669,340	872,938	0.0042	0.9958	98.47
4.5	198,924,493	971,366	0.0049	0.9951	98.05
5.5	191,716,820	1,412,881	0.0074	0.9926	97.57
6.5	182,879,406	1,119,615	0.0061	0.9939	96.85
7.5	177,346,500	1,197,596	0.0068	0.9932	96.26
8.5	171,753,937	1,128,193	0.0066	0.9934	95.61
9.5	161,938,677	658,227	0.0041	0.9959	94.98
10.5	158,089,173	588,330	0.0037	0.9963	94.60
11.5	148,616,323	875,176	0.0059	0.9941	94.25
12.5	136,620,765	793,529	0.0058	0.9942	93.69
13.5	131,395,298	1,202,945	0.0092	0.9908	93.15
14.5	122,921,366	909,385	0.0074	0.9926	92.29
15.5	117,990,697	870,751	0.0074	0.9926	91.61
16.5	113,869,947	694,604	0.0061	0.9939	90.93
17.5	105,771,065	888,288	0.0084	0.9916	90.38
18.5	100,964,814	670,031	0.0066	0.9934	89.62
19.5	96,181,380	666,099	0.0069	0.9931	89.03
20.5	92,033,375	700,023	0.0076	0.9924	88.41
21.5	89,271,941	489,633	0.0055	0.9945	87.74
22.5	84,814,910	408,859	0.0048	0.9952	87.26
23.5	79,331,779	848,266	0.0107	0.9893	86.84
24.5	74,863,671	402,986	0.0054	0.9946	85.91
25.5	68,282,658	447,996	0.0066	0.9934	85.44
26.5	66,101,090	805,409	0.0122	0.9878	84.88
27.5	63,250,252	1,260,896	0.0199	0.9801	83.85
28.5	55,359,449	765,318	0.0138	0.9862	82.18
29.5	51,631,064	377,876	0.0073	0.9927	81.04
30.5	49,492,866	571,188	0.0115	0.9885	80.45
31.5	48,054,759	1,178,752	0.0245	0.9755	79.52
32.5	45,642,496	495,644	0.0109	0.9891	77.57
33.5	43,976,315	307,381	0.0070	0.9930	76.73
34.5	42,783,034	342,001	0.0080	0.9920	76.19
35.5	42,270,087	899,316	0.0213	0.9787	75.58
36.5	40,564,507	386,391	0.0095	0.9905	73.97
37.5	38,318,290	535,725	0.0140	0.9860	73.27
38.5	34,133,480	430,530	0.0126	0.9874	72.24

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1915-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,516,994	283,872	0.0090	0.9910	71.33
40.5	29,588,733	329,469	0.0111	0.9889	70.69
41.5	27,493,128	278,022	0.0101	0.9899	69.90
42.5	26,149,736	351,113	0.0134	0.9866	69.20
43.5	22,482,281	556,017	0.0247	0.9753	68.27
44.5	20,212,906	259,756	0.0129	0.9871	66.58
45.5	18,767,415	653,393	0.0348	0.9652	65.72
46.5	16,895,054	309,980	0.0183	0.9817	63.44
47.5	15,368,620	51,059	0.0033	0.9967	62.27
48.5	12,740,277	389,697	0.0306	0.9694	62.07
49.5	10,756,267	368,469	0.0343	0.9657	60.17
50.5	9,289,789	191,840	0.0207	0.9793	58.11
51.5	8,900,693	146,989	0.0165	0.9835	56.91
52.5	8,316,039	416,998	0.0501	0.9499	55.97
53.5	7,522,084	328,170	0.0436	0.9564	53.16
54.5	6,387,607	289,333	0.0453	0.9547	50.84
55.5	5,794,916	362,460	0.0625	0.9375	48.54
56.5	5,202,969	126,432	0.0243	0.9757	45.50
57.5	4,732,870	54,498	0.0115	0.9885	44.40
58.5	4,010,585	78,504	0.0196	0.9804	43.88
59.5	3,497,003	680,781	0.1947	0.8053	43.03
60.5	2,670,561	25,611	0.0096	0.9904	34.65
61.5	2,502,365	34,841	0.0139	0.9861	34.32
62.5	1,498,814	106,995	0.0714	0.9286	33.84
63.5	1,273,395	103,480	0.0813	0.9187	31.42
64.5	1,067,924	74,404	0.0697	0.9303	28.87
65.5	378,012	87,278	0.2309	0.7691	26.86
66.5	267,349	75	0.0003	0.9997	20.66
67.5	253,334	3,627	0.0143	0.9857	20.65
68.5	247,982	1,776	0.0072	0.9928	20.36
69.5	246,206	1,942	0.0079	0.9921	20.21
70.5	221,344		0.0000	1.0000	20.05
71.5	221,344	2,027	0.0092	0.9908	20.05
72.5	186,370	24,752	0.1328	0.8672	19.87
73.5	161,617	14,141	0.0875	0.9125	17.23
74.5	137,649	724	0.0053	0.9947	15.72
75.5	120,181	6,491	0.0540	0.9460	15.64
76.5	102,460		0.0000	1.0000	14.79
77.5	93,549	2,365	0.0253	0.9747	14.79
78.5	91,185	29,112	0.3193	0.6807	14.42

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1915-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	60,048	8,017	0.1335	0.8665	9.82	
80.5	52,031	91	0.0017	0.9983	8.51	
81.5	26,651	693	0.0260	0.9740	8.49	
82.5	25,305	2,605	0.1030	0.8970	8.27	
83.5	11,816		0.0000	1.0000	7.42	
84.5	9,188		0.0000	1.0000	7.42	
85.5	9,188		0.0000	1.0000	7.42	
86.5	9,031	508	0.0563	0.9437	7.42	
87.5	8,523		0.0000	1.0000	7.00	
88.5	8,523		0.0000	1.0000	7.00	
89.5	7,685		0.0000	1.0000	7.00	
90.5	3,858		0.0000	1.0000	7.00	
91.5	20		0.0000	1.0000	7.00	
92.5	20		0.0000	1.0000	7.00	
93.5	20		0.0000	1.0000	7.00	
94.5					7.00	
95.5						
96.5						
97.5						
98.5						
99.5						
100.5						
101.5						
102.5						
103.5						
104.5						
105.5	49,520		0.0000			
106.5	49,520		0.0000			
107.5	49,520		0.0000			
108.5	49,520		0.0000			
109.5	49,520		0.0000			
110.5	49,520		0.0000			
111.5	49,520		0.0000			
112.5	49,520		0.0000			
113.5						

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,411,672	10,776	0.0001	0.9999	100.00
0.5	184,369,738	554,531	0.0030	0.9970	99.99
1.5	181,859,462	316,462	0.0017	0.9983	99.69
2.5	177,770,041	732,035	0.0041	0.9959	99.52
3.5	166,874,947	355,205	0.0021	0.9979	99.11
4.5	162,942,917	535,371	0.0033	0.9967	98.90
5.5	158,924,868	1,006,897	0.0063	0.9937	98.57
6.5	152,513,654	666,046	0.0044	0.9956	97.95
7.5	148,707,915	572,480	0.0038	0.9962	97.52
8.5	146,698,505	789,908	0.0054	0.9946	97.15
9.5	139,992,115	264,962	0.0019	0.9981	96.62
10.5	138,500,925	404,144	0.0029	0.9971	96.44
11.5	130,363,965	418,641	0.0032	0.9968	96.16
12.5	119,525,370	475,503	0.0040	0.9960	95.85
13.5	115,378,046	614,952	0.0053	0.9947	95.47
14.5	108,944,135	463,213	0.0043	0.9957	94.96
15.5	105,005,034	659,029	0.0063	0.9937	94.56
16.5	101,361,220	467,713	0.0046	0.9954	93.96
17.5	94,360,179	663,713	0.0070	0.9930	93.53
18.5	90,817,659	423,677	0.0047	0.9953	92.87
19.5	87,408,314	402,717	0.0046	0.9954	92.44
20.5	84,440,527	419,641	0.0050	0.9950	92.01
21.5	82,224,993	432,648	0.0053	0.9947	91.56
22.5	78,678,492	338,765	0.0043	0.9957	91.07
23.5	74,455,191	712,843	0.0096	0.9904	90.68
24.5	70,715,969	365,626	0.0052	0.9948	89.81
25.5	65,230,199	380,003	0.0058	0.9942	89.35
26.5	63,336,618	469,710	0.0074	0.9926	88.83
27.5	60,898,849	1,231,433	0.0202	0.9798	88.17
28.5	53,072,783	648,636	0.0122	0.9878	86.39
29.5	49,488,847	343,884	0.0069	0.9931	85.33
30.5	47,386,095	552,119	0.0117	0.9883	84.74
31.5	45,992,607	1,155,788	0.0251	0.9749	83.75
32.5	43,669,820	476,806	0.0109	0.9891	81.65
33.5	42,034,749	293,237	0.0070	0.9930	80.75
34.5	41,041,430	297,551	0.0073	0.9927	80.19
35.5	40,611,843	841,373	0.0207	0.9793	79.61
36.5	39,047,657	348,055	0.0089	0.9911	77.96
37.5	36,856,628	482,962	0.0131	0.9869	77.27
38.5	32,724,415	340,145	0.0104	0.9896	76.25

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,200,392	182,495	0.0060	0.9940	75.46
40.5	28,376,061	304,436	0.0107	0.9893	75.00
41.5	26,504,328	140,743	0.0053	0.9947	74.20
42.5	25,297,410	330,215	0.0131	0.9869	73.81
43.5	21,686,634	429,707	0.0198	0.9802	72.84
44.5	19,546,983	257,944	0.0132	0.9868	71.40
45.5	18,107,579	647,055	0.0357	0.9643	70.46
46.5	16,303,722	309,729	0.0190	0.9810	67.94
47.5	14,815,026	50,998	0.0034	0.9966	66.65
48.5	12,374,657	387,897	0.0313	0.9687	66.42
49.5	10,406,529	364,049	0.0350	0.9650	64.34
50.5	8,982,491	191,840	0.0214	0.9786	62.09
51.5	8,712,269	146,989	0.0169	0.9831	60.76
52.5	8,149,659	416,998	0.0512	0.9488	59.74
53.5	7,520,364	328,170	0.0436	0.9564	56.68
54.5	6,387,607	289,333	0.0453	0.9547	54.21
55.5	5,794,916	362,460	0.0625	0.9375	51.75
56.5	5,202,969	126,432	0.0243	0.9757	48.51
57.5	4,732,870	54,498	0.0115	0.9885	47.33
58.5	4,010,585	78,504	0.0196	0.9804	46.79
59.5	3,497,003	680,781	0.1947	0.8053	45.87
60.5	2,670,561	25,611	0.0096	0.9904	36.94
61.5	2,502,365	34,841	0.0139	0.9861	36.59
62.5	1,498,814	106,995	0.0714	0.9286	36.08
63.5	1,273,395	103,480	0.0813	0.9187	33.50
64.5	1,067,924	74,404	0.0697	0.9303	30.78
65.5	378,012	87,278	0.2309	0.7691	28.64
66.5	267,349	75	0.0003	0.9997	22.02
67.5	253,334	3,627	0.0143	0.9857	22.02
68.5	247,982	1,776	0.0072	0.9928	21.70
69.5	246,206	1,942	0.0079	0.9921	21.55
70.5	221,344		0.0000	1.0000	21.38
71.5	221,344	2,027	0.0092	0.9908	21.38
72.5	186,370	24,752	0.1328	0.8672	21.18
73.5	161,617	14,141	0.0875	0.9125	18.37
74.5	137,649	724	0.0053	0.9947	16.76
75.5	120,181	6,491	0.0540	0.9460	16.67
76.5	102,460		0.0000	1.0000	15.77
77.5	93,549	2,365	0.0253	0.9747	15.77
78.5	91,185	29,112	0.3193	0.6807	15.37

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1974-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	60,048	8,017	0.1335	0.8665	10.47	
80.5	52,031	91	0.0017	0.9983	9.07	
81.5	26,651	693	0.0260	0.9740	9.05	
82.5	25,305	2,605	0.1030	0.8970	8.82	
83.5	11,816		0.0000	1.0000	7.91	
84.5	9,188		0.0000	1.0000	7.91	
85.5	9,188		0.0000	1.0000	7.91	
86.5	9,031	508	0.0563	0.9437	7.91	
87.5	8,523		0.0000	1.0000	7.46	
88.5	8,523		0.0000	1.0000	7.46	
89.5	7,685		0.0000	1.0000	7.46	
90.5	3,858		0.0000	1.0000	7.46	
91.5	20		0.0000	1.0000	7.46	
92.5	20		0.0000	1.0000	7.46	
93.5	20		0.0000	1.0000	7.46	
94.5					7.46	
95.5						
96.5						
97.5						
98.5						
99.5						
100.5						
101.5						
102.5						
103.5						
104.5						
105.5	49,520		0.0000			
106.5	49,520		0.0000			
107.5	49,520		0.0000			
108.5	49,520		0.0000			
109.5	49,520		0.0000			
110.5	49,520		0.0000			
111.5	49,520		0.0000			
112.5	49,520		0.0000			
113.5						

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	179,130,992	10,776	0.0001	0.9999	100.00
0.5	166,505,944	552,240	0.0033	0.9967	99.99
1.5	160,772,127	272,038	0.0017	0.9983	99.66
2.5	153,472,078	715,193	0.0047	0.9953	99.49
3.5	137,803,052	281,805	0.0020	0.9980	99.03
4.5	132,105,534	489,201	0.0037	0.9963	98.83
5.5	125,617,908	927,580	0.0074	0.9926	98.46
6.5	121,109,006	620,432	0.0051	0.9949	97.73
7.5	118,316,336	348,268	0.0029	0.9971	97.23
8.5	117,757,558	738,720	0.0063	0.9937	96.95
9.5	111,269,808	238,735	0.0021	0.9979	96.34
10.5	109,775,571	337,517	0.0031	0.9969	96.13
11.5	104,311,169	334,384	0.0032	0.9968	95.84
12.5	96,249,769	381,697	0.0040	0.9960	95.53
13.5	96,938,946	517,916	0.0053	0.9947	95.15
14.5	92,151,570	433,113	0.0047	0.9953	94.64
15.5	90,188,132	639,243	0.0071	0.9929	94.20
16.5	87,377,852	436,976	0.0050	0.9950	93.53
17.5	81,011,753	261,750	0.0032	0.9968	93.06
18.5	80,059,727	356,215	0.0044	0.9956	92.76
19.5	78,372,750	291,868	0.0037	0.9963	92.35
20.5	76,389,309	416,128	0.0054	0.9946	92.01
21.5	74,447,355	399,792	0.0054	0.9946	91.50
22.5	70,487,885	316,255	0.0045	0.9955	91.01
23.5	65,707,562	670,379	0.0102	0.9898	90.60
24.5	62,625,973	289,251	0.0046	0.9954	89.68
25.5	56,699,763	371,183	0.0065	0.9935	89.27
26.5	55,026,849	390,787	0.0071	0.9929	88.68
27.5	53,409,862	1,215,714	0.0228	0.9772	88.05
28.5	46,505,615	647,746	0.0139	0.9861	86.05
29.5	44,005,156	257,213	0.0058	0.9942	84.85
30.5	42,927,338	526,411	0.0123	0.9877	84.35
31.5	42,182,745	1,148,870	0.0272	0.9728	83.32
32.5	40,629,470	472,019	0.0116	0.9884	81.05
33.5	40,033,470	291,503	0.0073	0.9927	80.11
34.5	39,410,883	292,885	0.0074	0.9926	79.52
35.5	39,969,628	833,080	0.0208	0.9792	78.93
36.5	38,504,467	347,234	0.0090	0.9910	77.29
37.5	36,354,021	460,570	0.0127	0.9873	76.59
38.5	32,298,683	340,145	0.0105	0.9895	75.62

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,782,839	182,495	0.0061	0.9939	74.82
40.5	27,964,698	304,436	0.0109	0.9891	74.37
41.5	25,925,392	140,743	0.0054	0.9946	73.56
42.5	24,772,914	330,215	0.0133	0.9867	73.16
43.5	21,137,420	427,670	0.0202	0.9798	72.18
44.5	19,165,430	252,463	0.0132	0.9868	70.72
45.5	17,760,480	647,055	0.0364	0.9636	69.79
46.5	15,974,755	309,729	0.0194	0.9806	67.25
47.5	14,463,865	50,850	0.0035	0.9965	65.94
48.5	11,840,790	378,432	0.0320	0.9680	65.71
49.5	9,870,571	364,049	0.0369	0.9631	63.61
50.5	8,408,574	191,840	0.0228	0.9772	61.27
51.5	8,217,619	143,642	0.0175	0.9825	59.87
52.5	7,637,749	416,998	0.0546	0.9454	58.82
53.5	6,877,755	328,170	0.0477	0.9523	55.61
54.5	5,748,448	289,333	0.0503	0.9497	52.96
55.5	5,160,032	357,571	0.0693	0.9307	50.29
56.5	4,627,777	122,706	0.0265	0.9735	46.81
57.5	4,194,924	54,498	0.0130	0.9870	45.56
58.5	3,656,847	78,504	0.0215	0.9785	44.97
59.5	3,155,619	680,781	0.2157	0.7843	44.01
60.5	2,364,641	25,611	0.0108	0.9892	34.51
61.5	2,315,319	34,841	0.0150	0.9850	34.14
62.5	1,335,004	106,995	0.0801	0.9199	33.63
63.5	1,272,866	103,480	0.0813	0.9187	30.93
64.5	1,067,924	74,404	0.0697	0.9303	28.42
65.5	378,012	87,278	0.2309	0.7691	26.44
66.5	267,349	75	0.0003	0.9997	20.33
67.5	253,334	3,627	0.0143	0.9857	20.33
68.5	247,982	1,776	0.0072	0.9928	20.04
69.5	246,206	1,942	0.0079	0.9921	19.89
70.5	221,344		0.0000	1.0000	19.74
71.5	221,344	2,027	0.0092	0.9908	19.74
72.5	186,370	24,752	0.1328	0.8672	19.55
73.5	161,617	14,141	0.0875	0.9125	16.96
74.5	137,649	724	0.0053	0.9947	15.47
75.5	120,181	6,491	0.0540	0.9460	15.39
76.5	102,460		0.0000	1.0000	14.56
77.5	93,549	2,365	0.0253	0.9747	14.56
78.5	91,185	29,112	0.3193	0.6807	14.19

KANSAS CITY POWER AND LIGHT COMPANY

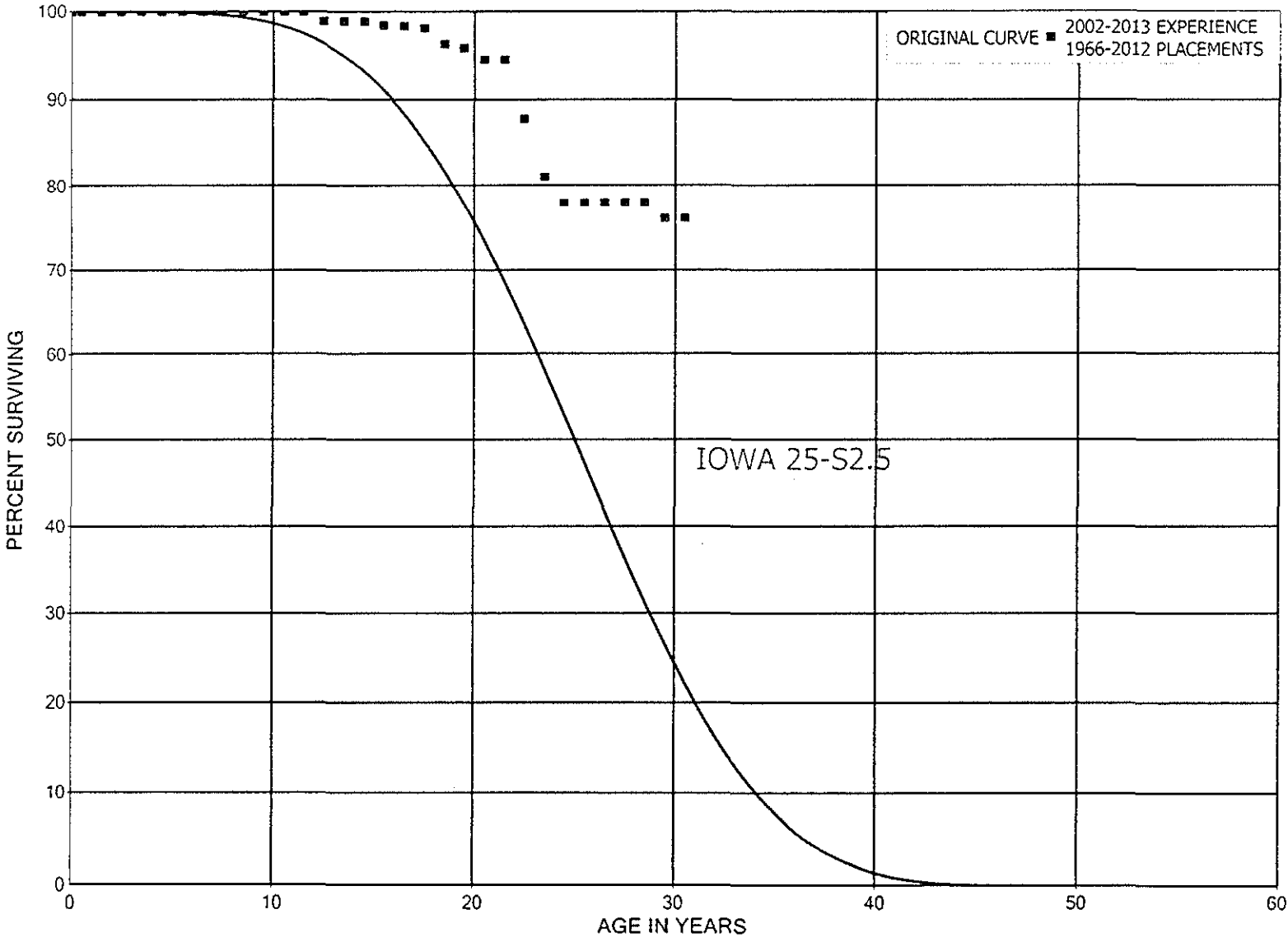
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	60,048	8,017	0.1335	0.8665	9.66
80.5	52,031	91	0.0017	0.9983	8.37
81.5	26,651	693	0.0260	0.9740	8.36
82.5	25,305	2,605	0.1030	0.8970	8.14
83.5	11,816		0.0000	1.0000	7.30
84.5	9,188		0.0000	1.0000	7.30
85.5	9,188		0.0000	1.0000	7.30
86.5	9,031	508	0.0563	0.9437	7.30
87.5	8,523		0.0000	1.0000	6.89
88.5	8,523		0.0000	1.0000	6.89
89.5	7,685		0.0000	1.0000	6.89
90.5	3,858		0.0000	1.0000	6.89
91.5	20		0.0000	1.0000	6.89
92.5	20		0.0000	1.0000	6.89
93.5	20		0.0000	1.0000	6.89
94.5					6.89
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5	49,520		0.0000		
106.5	49,520		0.0000		
107.5	49,520		0.0000		
108.5	49,520		0.0000		
109.5	49,520		0.0000		
110.5	49,520		0.0000		
111.5	49,520		0.0000		
112.5	49,520		0.0000		
113.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 362.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 2002-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,525		0.0000	1.0000	100.00
0.5	1,412,126		0.0000	1.0000	100.00
1.5	1,595,438		0.0000	1.0000	100.00
2.5	1,627,525		0.0000	1.0000	100.00
3.5	1,745,962		0.0000	1.0000	100.00
4.5	1,789,028		0.0000	1.0000	100.00
5.5	1,610,610		0.0000	1.0000	100.00
6.5	1,503,899		0.0000	1.0000	100.00
7.5	1,465,468		0.0000	1.0000	100.00
8.5	1,479,173		0.0000	1.0000	100.00
9.5	984,417		0.0000	1.0000	100.00
10.5	1,008,426		0.0000	1.0000	100.00
11.5	997,687	11,319	0.0113	0.9887	100.00
12.5	1,084,808		0.0000	1.0000	98.87
13.5	1,093,092		0.0000	1.0000	98.87
14.5	1,271,732	6,584	0.0052	0.9948	98.87
15.5	1,417,720	1,389	0.0010	0.9990	98.35
16.5	1,579,287	3,198	0.0020	0.9980	98.26
17.5	1,728,301	30,670	0.0177	0.9823	98.06
18.5	1,904,260	8,490	0.0045	0.9955	96.32
19.5	2,217,392	32,370	0.0146	0.9854	95.89
20.5	2,222,590		0.0000	1.0000	94.49
21.5	2,171,506	154,421	0.0711	0.9289	94.49
22.5	1,954,967	149,894	0.0767	0.9233	87.77
23.5	1,557,415	59,083	0.0379	0.9621	81.04
24.5	1,382,181		0.0000	1.0000	77.97
25.5	1,138,108		0.0000	1.0000	77.97
26.5	1,126,919		0.0000	1.0000	77.97
27.5	1,068,398		0.0000	1.0000	77.97
28.5	897,228	22,462	0.0250	0.9750	77.97
29.5	626,386		0.0000	1.0000	76.01
30.5	181,700		0.0000	1.0000	76.01
31.5	46,685		0.0000	1.0000	76.01
32.5	8,350		0.0000	1.0000	76.01
33.5	7,065		0.0000	1.0000	76.01
34.5	7,065		0.0000	1.0000	76.01
35.5	7,048		0.0000	1.0000	76.01
36.5	5,173		0.0000	1.0000	76.01
37.5	4,282		0.0000	1.0000	76.01
38.5	3,865		0.0000	1.0000	76.01

KANSAS CITY POWER AND LIGHT COMPANY

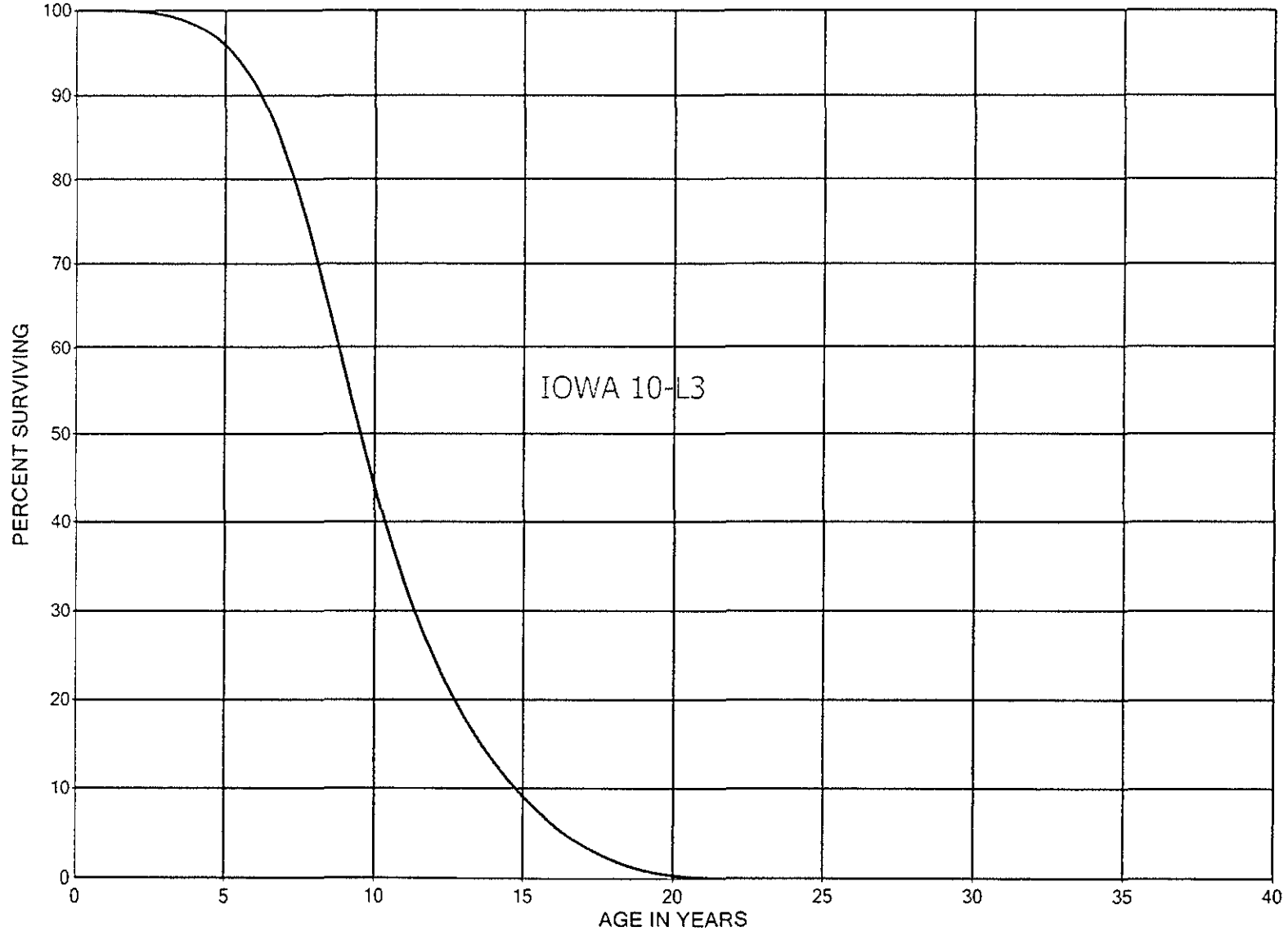
ACCOUNT 362.03 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 2002-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,068		0.0000	1.0000	76.01
40.5	3,068		0.0000	1.0000	76.01
41.5	3,068		0.0000	1.0000	76.01
42.5	1,670		0.0000	1.0000	76.01
43.5	1,670		0.0000	1.0000	76.01
44.5	1,670		0.0000	1.0000	76.01
45.5	1,670		0.0000	1.0000	76.01
46.5	1,670		0.0000	1.0000	76.01
47.5					76.01

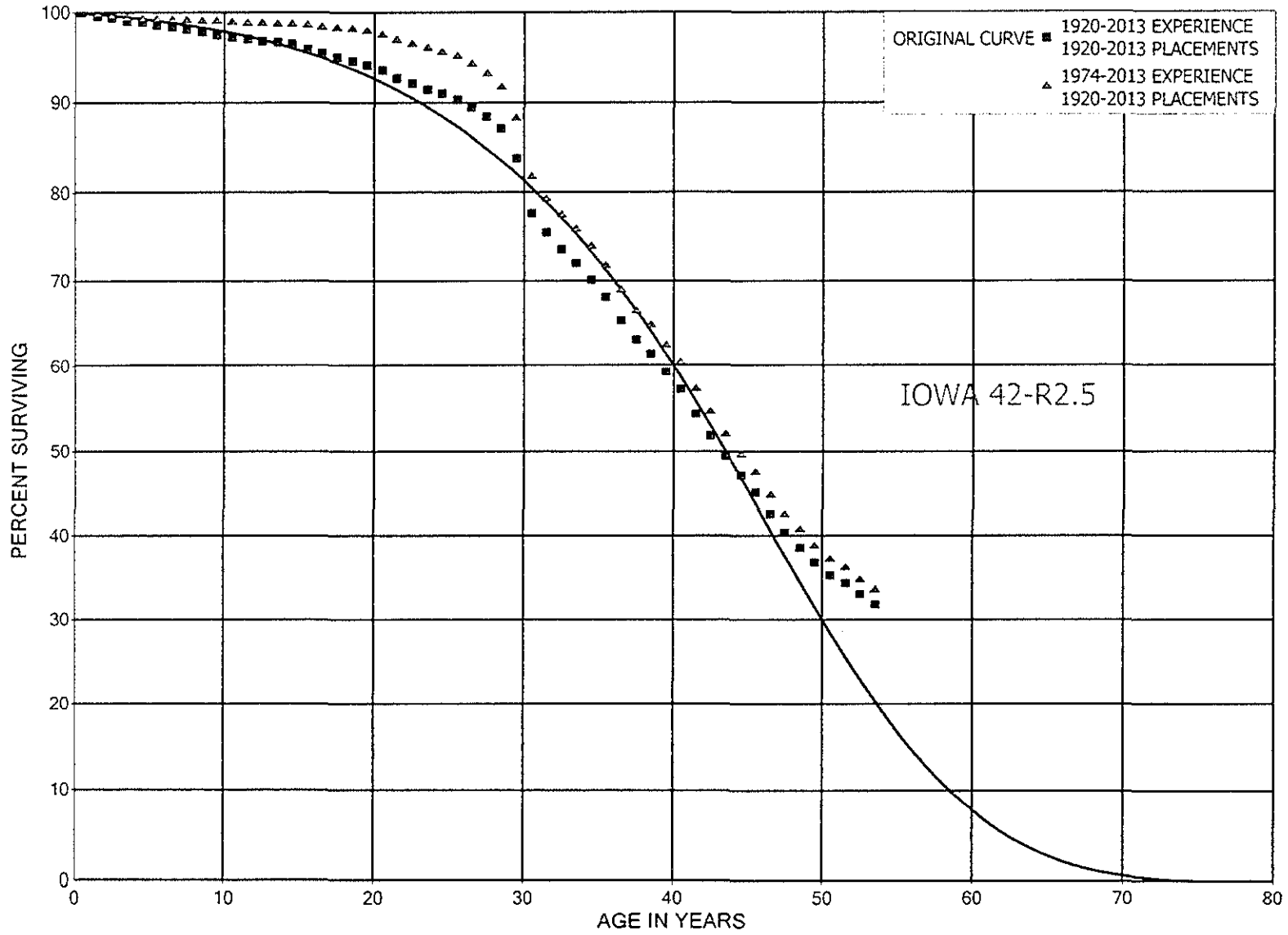


KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 363 STORAGE BATTERY EQUIPMENT
SMOOTH SURVIVOR CURVE





KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1920-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	320,819,944	154,185	0.0005	0.9995	100.00
0.5	310,261,375	1,333,713	0.0043	0.9957	99.95
1.5	298,058,740	658,532	0.0022	0.9978	99.52
2.5	285,290,896	915,994	0.0032	0.9968	99.30
3.5	273,034,700	508,760	0.0019	0.9981	98.98
4.5	259,862,081	824,169	0.0032	0.9968	98.80
5.5	251,300,137	618,383	0.0025	0.9975	98.49
6.5	241,762,784	439,081	0.0018	0.9982	98.24
7.5	232,691,602	679,035	0.0029	0.9971	98.06
8.5	224,706,556	772,921	0.0034	0.9966	97.78
9.5	215,732,476	492,364	0.0023	0.9977	97.44
10.5	196,853,837	458,975	0.0023	0.9977	97.22
11.5	187,430,751	416,545	0.0022	0.9978	96.99
12.5	179,554,938	393,661	0.0022	0.9978	96.78
13.5	171,165,949	353,817	0.0021	0.9979	96.57
14.5	165,893,649	832,672	0.0050	0.9950	96.37
15.5	161,765,705	842,055	0.0052	0.9948	95.88
16.5	156,524,599	710,327	0.0045	0.9955	95.38
17.5	149,979,747	684,666	0.0046	0.9954	94.95
18.5	142,717,334	706,992	0.0050	0.9950	94.52
19.5	135,977,685	849,499	0.0062	0.9938	94.05
20.5	128,720,177	1,141,625	0.0089	0.9911	93.46
21.5	120,531,354	740,329	0.0061	0.9939	92.63
22.5	112,620,418	774,367	0.0069	0.9931	92.06
23.5	105,128,294	554,091	0.0053	0.9947	91.43
24.5	97,568,294	674,273	0.0069	0.9931	90.95
25.5	90,205,927	909,492	0.0101	0.9899	90.32
26.5	83,617,019	935,376	0.0112	0.9888	89.41
27.5	74,895,007	1,173,978	0.0157	0.9843	88.41
28.5	67,389,074	2,511,039	0.0373	0.9627	87.02
29.5	62,075,857	4,578,761	0.0738	0.9262	83.78
30.5	54,510,044	1,587,985	0.0291	0.9709	77.60
31.5	50,176,814	1,233,524	0.0246	0.9754	75.34
32.5	46,578,523	991,922	0.0213	0.9787	73.49
33.5	43,075,534	1,097,349	0.0255	0.9745	71.92
34.5	39,961,475	1,171,719	0.0293	0.9707	70.09
35.5	36,759,615	1,463,408	0.0398	0.9602	68.04
36.5	33,072,027	1,141,896	0.0345	0.9655	65.33
37.5	29,933,214	771,894	0.0258	0.9742	63.07
38.5	26,874,634	945,455	0.0352	0.9648	61.45

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,034,969	798,378	0.0332	0.9668	59.28
40.5	21,240,171	1,083,944	0.0510	0.9490	57.31
41.5	18,381,156	845,765	0.0460	0.9540	54.39
42.5	15,527,654	752,428	0.0485	0.9515	51.89
43.5	13,175,833	628,770	0.0477	0.9523	49.37
44.5	10,999,644	456,403	0.0415	0.9585	47.02
45.5	8,034,960	460,641	0.0573	0.9427	45.07
46.5	6,574,175	344,675	0.0524	0.9476	42.48
47.5	5,494,539	232,781	0.0424	0.9576	40.25
48.5	4,345,165	203,604	0.0469	0.9531	38.55
49.5	3,640,741	150,974	0.0415	0.9585	36.74
50.5	3,132,317	84,112	0.0269	0.9731	35.22
51.5	2,570,624	102,812	0.0400	0.9600	34.27
52.5	2,274,605	80,055	0.0352	0.9648	32.90
53.5	1,950,435	51,785	0.0266	0.9734	31.74
54.5	1,605,565	43,674	0.0272	0.9728	30.90
55.5	1,380,682	27,198	0.0197	0.9803	30.06
56.5	1,217,593	23,179	0.0190	0.9810	29.47
57.5	1,025,208	18,367	0.0179	0.9821	28.91
58.5	640,744	13,588	0.0212	0.9788	28.39
59.5	535,171	13,856	0.0259	0.9741	27.79
60.5	442,594	11,726	0.0265	0.9735	27.07
61.5	373,327	6,720	0.0180	0.9820	26.35
62.5	309,542	7,512	0.0243	0.9757	25.88
63.5	174,904	4,406	0.0252	0.9748	25.25
64.5	89,812	2,169	0.0241	0.9759	24.61
65.5	35,438	555	0.0156	0.9844	24.02
66.5	746	412	0.5523	0.4477	23.64
67.5	334		0.0000	1.0000	10.58
68.5	334	240	0.7193	0.2807	10.58
69.5	94	94	1.0000		2.97
70.5					
71.5					
72.5					
73.5					
74.5	532		0.0000		
75.5	532		0.0000		
76.5	532		0.0000		
77.5	532		0.0000		
78.5	532		0.0000		

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1920-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,105		0.0000		
80.5	1,105		0.0000		
81.5	573		0.0000		
82.5	573		0.0000		
83.5	573		0.0000		
84.5	573		0.0000		
85.5	573		0.0000		
86.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	277,287,070	103,969	0.0004	0.9996	100.00
0.5	262,073,632	579,157	0.0022	0.9978	99.96
1.5	253,514,401	491,460	0.0019	0.9981	99.74
2.5	243,159,018	574,168	0.0024	0.9976	99.55
3.5	233,463,774	204,133	0.0009	0.9991	99.31
4.5	222,435,590	203,979	0.0009	0.9991	99.23
5.5	216,242,050	104,836	0.0005	0.9995	99.14
6.5	209,918,771	117,634	0.0006	0.9994	99.09
7.5	202,392,342	106,941	0.0005	0.9995	99.03
8.5	196,774,475	88,178	0.0004	0.9996	98.98
9.5	189,537,169	188,101	0.0010	0.9990	98.94
10.5	172,184,075	123,989	0.0007	0.9993	98.84
11.5	164,724,025	98,184	0.0006	0.9994	98.77
12.5	157,915,716	95,115	0.0006	0.9994	98.71
13.5	150,838,657	117,379	0.0008	0.9992	98.65
14.5	147,175,428	146,379	0.0010	0.9990	98.57
15.5	145,026,236	199,334	0.0014	0.9986	98.47
16.5	141,597,369	270,663	0.0019	0.9981	98.34
17.5	137,360,562	185,402	0.0013	0.9987	98.15
18.5	134,642,376	303,918	0.0023	0.9977	98.02
19.5	129,405,251	500,585	0.0039	0.9961	97.80
20.5	123,450,818	676,972	0.0055	0.9945	97.42
21.5	116,285,351	631,569	0.0054	0.9946	96.88
22.5	108,842,109	483,416	0.0044	0.9956	96.36
23.5	102,376,332	425,226	0.0042	0.9958	95.93
24.5	95,783,242	497,186	0.0052	0.9948	95.53
25.5	89,393,381	837,444	0.0094	0.9906	95.03
26.5	83,603,015	935,376	0.0112	0.9888	94.14
27.5	74,882,353	1,173,978	0.0157	0.9843	93.09
28.5	67,376,757	2,511,039	0.0373	0.9627	91.63
29.5	62,063,714	4,578,761	0.0738	0.9262	88.22
30.5	54,498,161	1,587,985	0.0291	0.9709	81.71
31.5	50,165,225	1,233,524	0.0246	0.9754	79.33
32.5	46,567,213	991,922	0.0213	0.9787	77.38
33.5	43,064,792	1,097,349	0.0255	0.9745	75.73
34.5	39,951,057	1,171,719	0.0293	0.9707	73.80
35.5	36,749,486	1,463,408	0.0398	0.9602	71.63
36.5	33,062,597	1,141,896	0.0345	0.9655	68.78
37.5	29,923,950	771,894	0.0258	0.9742	66.41
38.5	26,867,179	945,455	0.0352	0.9648	64.69

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,027,925	798,378	0.0332	0.9668	62.42
40.5	21,233,849	1,083,944	0.0510	0.9490	60.34
41.5	18,375,408	845,765	0.0460	0.9540	57.26
42.5	15,522,459	752,428	0.0485	0.9515	54.63
43.5	13,170,924	628,770	0.0477	0.9523	51.98
44.5	10,997,108	456,403	0.0415	0.9585	49.50
45.5	8,033,437	460,641	0.0573	0.9427	47.44
46.5	6,573,106	344,675	0.0524	0.9476	44.72
47.5	5,493,662	232,781	0.0424	0.9576	42.38
48.5	4,344,311	203,604	0.0469	0.9531	40.58
49.5	3,640,393	150,974	0.0415	0.9585	38.68
50.5	3,131,978	84,112	0.0269	0.9731	37.08
51.5	2,570,619	102,812	0.0400	0.9600	36.08
52.5	2,274,600	80,055	0.0352	0.9648	34.64
53.5	1,950,435	51,785	0.0266	0.9734	33.42
54.5	1,605,565	43,674	0.0272	0.9728	32.53
55.5	1,380,682	27,198	0.0197	0.9803	31.65
56.5	1,217,593	23,179	0.0190	0.9810	31.02
57.5	1,025,208	18,367	0.0179	0.9821	30.43
58.5	640,744	13,588	0.0212	0.9788	29.89
59.5	535,171	13,856	0.0259	0.9741	29.25
60.5	442,594	11,726	0.0265	0.9735	28.50
61.5	373,327	6,720	0.0180	0.9820	27.74
62.5	309,542	7,512	0.0243	0.9757	27.24
63.5	174,904	4,406	0.0252	0.9748	26.58
64.5	89,812	2,169	0.0241	0.9759	25.91
65.5	35,438	555	0.0156	0.9844	25.29
66.5	746	412	0.5523	0.4477	24.89
67.5	334		0.0000	1.0000	11.14
68.5	334	240	0.7193	0.2807	11.14
69.5	94	94	1.0000		3.13
70.5					
71.5					
72.5					
73.5					
74.5	532		0.0000		
75.5	532		0.0000		
76.5	532		0.0000		
77.5	532		0.0000		
78.5	532		0.0000		

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

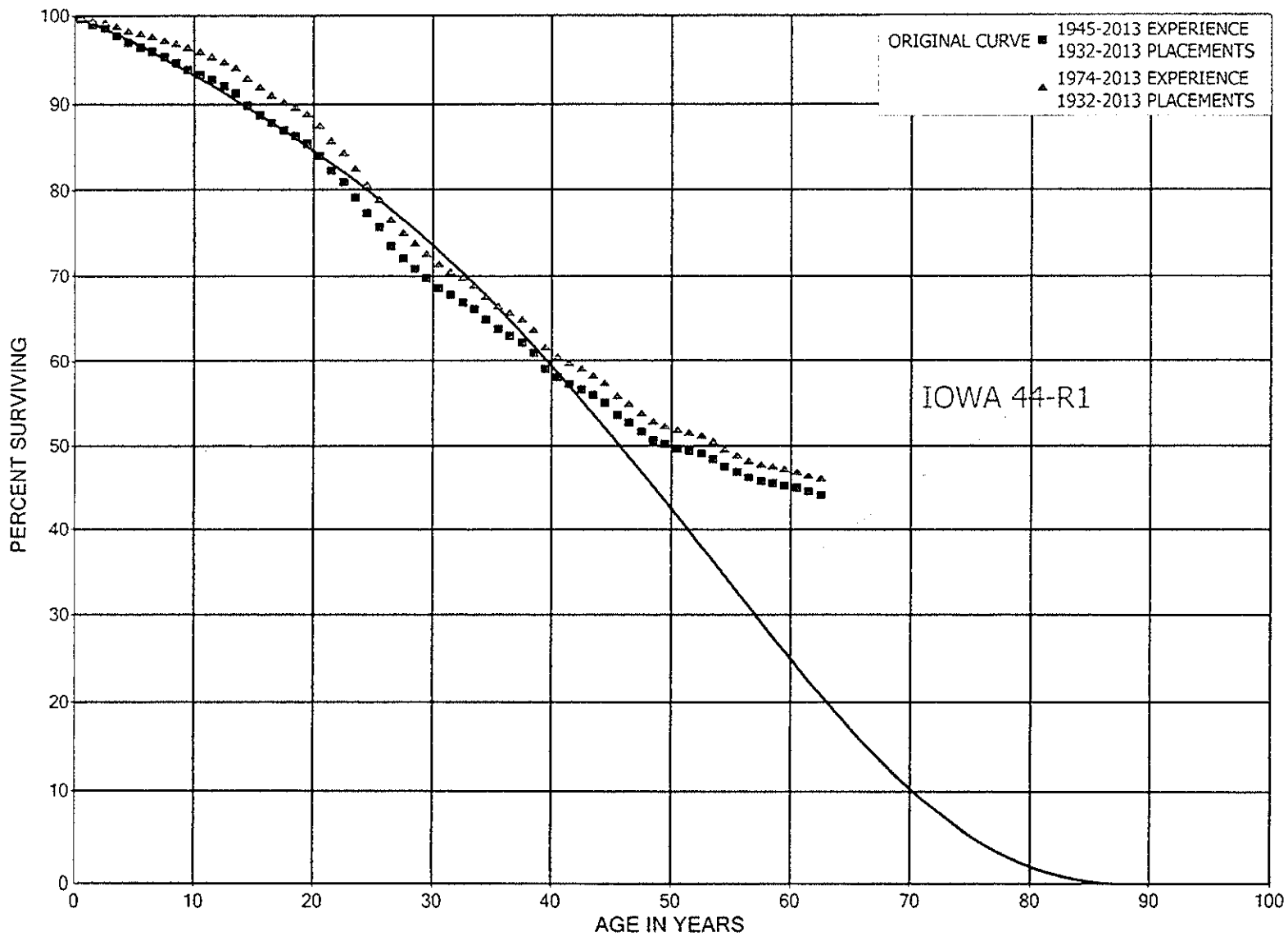
PLACEMENT BAND 1920-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,105		0.0000		
80.5	1,105		0.0000		
81.5	573		0.0000		
82.5	573		0.0000		
83.5	573		0.0000		
84.5	573		0.0000		
85.5	573		0.0000		
86.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2013			EXPERIENCE BAND 1945-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	267,640,985	979,331	0.0037	0.9963	100.00
0.5	259,493,753	1,654,563	0.0064	0.9936	99.63
1.5	251,546,457	1,383,304	0.0055	0.9945	99.00
2.5	240,864,336	2,010,700	0.0083	0.9917	98.45
3.5	231,762,060	1,912,948	0.0083	0.9917	97.63
4.5	221,428,056	1,135,470	0.0051	0.9949	96.83
5.5	213,831,742	1,157,230	0.0054	0.9946	96.33
6.5	205,338,188	1,223,032	0.0060	0.9940	95.81
7.5	197,176,897	1,308,268	0.0066	0.9934	95.24
8.5	189,488,258	1,438,145	0.0076	0.9924	94.61
9.5	182,045,220	1,123,973	0.0062	0.9938	93.89
10.5	169,263,209	1,108,582	0.0065	0.9935	93.31
11.5	162,180,819	1,325,243	0.0082	0.9918	92.70
12.5	155,879,121	1,375,258	0.0088	0.9912	91.94
13.5	146,777,117	2,000,851	0.0136	0.9864	91.13
14.5	140,343,840	1,844,780	0.0131	0.9869	89.89
15.5	135,835,505	1,390,321	0.0102	0.9898	88.71
16.5	130,348,587	1,340,760	0.0103	0.9897	87.80
17.5	123,045,805	933,875	0.0076	0.9924	86.89
18.5	115,801,599	1,179,272	0.0102	0.9898	86.23
19.5	109,854,597	1,709,497	0.0156	0.9844	85.36
20.5	101,240,055	2,099,481	0.0207	0.9793	84.03
21.5	92,975,037	1,479,498	0.0159	0.9841	82.29
22.5	83,765,913	1,861,696	0.0222	0.9778	80.98
23.5	75,363,507	1,666,768	0.0221	0.9779	79.18
24.5	65,519,949	1,443,805	0.0220	0.9780	77.43
25.5	57,328,394	1,703,674	0.0297	0.9703	75.72
26.5	50,527,782	973,611	0.0193	0.9807	73.47
27.5	45,555,757	771,148	0.0169	0.9831	72.05
28.5	41,002,054	652,870	0.0159	0.9841	70.83
29.5	37,640,232	646,015	0.0172	0.9828	69.71
30.5	35,587,094	430,183	0.0121	0.9879	68.51
31.5	33,709,062	417,014	0.0124	0.9876	67.68
32.5	31,986,815	398,363	0.0125	0.9875	66.84
33.5	30,038,630	558,072	0.0186	0.9814	66.01
34.5	28,310,767	477,406	0.0169	0.9831	64.79
35.5	26,648,113	333,874	0.0125	0.9875	63.69
36.5	24,788,522	278,050	0.0112	0.9888	62.89
37.5	23,206,558	453,532	0.0195	0.9805	62.19
38.5	21,509,745	655,293	0.0305	0.9695	60.97

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2013			EXPERIENCE BAND 1945-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,904,564	371,410	0.0187	0.9813	59.12
40.5	18,536,874	225,915	0.0122	0.9878	58.01
41.5	17,120,415	214,709	0.0125	0.9875	57.31
42.5	15,828,185	181,215	0.0114	0.9886	56.59
43.5	14,831,701	245,020	0.0165	0.9835	55.94
44.5	13,496,356	350,858	0.0260	0.9740	55.02
45.5	11,563,872	188,852	0.0163	0.9837	53.59
46.5	10,752,549	219,989	0.0205	0.9795	52.71
47.5	9,917,054	190,641	0.0192	0.9808	51.63
48.5	9,028,804	90,659	0.0100	0.9900	50.64
49.5	8,512,849	82,116	0.0096	0.9904	50.13
50.5	8,046,479	46,585	0.0058	0.9942	49.65
51.5	7,442,688	38,881	0.0052	0.9948	49.36
52.5	7,098,140	102,806	0.0145	0.9855	49.10
53.5	6,658,175	122,415	0.0184	0.9816	48.39
54.5	5,963,464	84,620	0.0142	0.9858	47.50
55.5	5,481,501	79,724	0.0145	0.9855	46.83
56.5	5,029,062	46,869	0.0093	0.9907	46.15
57.5	4,561,514	17,798	0.0039	0.9961	45.72
58.5	3,402,480	26,436	0.0078	0.9922	45.54
59.5	3,011,501	16,403	0.0054	0.9946	45.18
60.5	2,655,027	28,004	0.0105	0.9895	44.94
61.5	2,338,998	18,430	0.0079	0.9921	44.46
62.5	2,017,711	4,269	0.0021	0.9979	44.11
63.5	1,542,516	9,629	0.0062	0.9938	44.02
64.5	1,122,750	4,142	0.0037	0.9963	43.75
65.5	802,662	8,572	0.0107	0.9893	43.58
66.5					43.12
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5	751		0.0000		
75.5	751		0.0000		
76.5	751		0.0000		
77.5	751		0.0000		
78.5	751		0.0000		
79.5	751		0.0000		
80.5	751		0.0000		
81.5					

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	229,458,499	889,270	0.0039	0.9961	100.00
0.5	218,920,735	630,959	0.0029	0.9971	99.61
1.5	214,022,842	597,227	0.0028	0.9972	99.33
2.5	206,125,804	1,010,769	0.0049	0.9951	99.05
3.5	200,068,909	950,976	0.0048	0.9952	98.56
4.5	192,723,195	706,216	0.0037	0.9963	98.09
5.5	187,789,882	690,577	0.0037	0.9963	97.73
6.5	181,619,692	690,533	0.0038	0.9962	97.38
7.5	175,337,062	740,809	0.0042	0.9958	97.00
8.5	169,951,387	816,454	0.0048	0.9952	96.60
9.5	164,011,400	729,489	0.0044	0.9956	96.13
10.5	152,489,642	795,983	0.0052	0.9948	95.70
11.5	146,901,650	973,645	0.0066	0.9934	95.20
12.5	141,462,648	962,320	0.0068	0.9932	94.57
13.5	133,303,247	1,724,179	0.0129	0.9871	93.93
14.5	128,067,912	1,431,990	0.0112	0.9888	92.71
15.5	124,710,552	1,104,214	0.0089	0.9911	91.68
16.5	120,129,714	1,088,397	0.0091	0.9909	90.87
17.5	113,851,069	630,505	0.0055	0.9945	90.04
18.5	109,065,187	1,040,307	0.0095	0.9905	89.54
19.5	103,721,604	1,566,607	0.0151	0.9849	88.69
20.5	95,716,997	1,891,427	0.0198	0.9802	87.35
21.5	88,076,046	1,391,148	0.0158	0.9842	85.62
22.5	79,354,017	1,767,712	0.0223	0.9777	84.27
23.5	71,713,552	1,603,779	0.0224	0.9776	82.39
24.5	62,537,337	1,366,633	0.0219	0.9781	80.55
25.5	55,083,796	1,620,169	0.0294	0.9706	78.79
26.5	50,524,880	973,611	0.0193	0.9807	76.47
27.5	45,552,855	771,148	0.0169	0.9831	75.00
28.5	41,002,054	652,870	0.0159	0.9841	73.73
29.5	37,640,232	646,015	0.0172	0.9828	72.56
30.5	35,587,094	430,183	0.0121	0.9879	71.31
31.5	33,709,062	417,014	0.0124	0.9876	70.45
32.5	31,986,815	398,363	0.0125	0.9875	69.58
33.5	30,038,630	558,072	0.0186	0.9814	68.71
34.5	28,310,767	477,406	0.0169	0.9831	67.44
35.5	26,648,113	333,874	0.0125	0.9875	66.30
36.5	24,788,522	278,050	0.0112	0.9888	65.47
37.5	23,206,558	453,532	0.0195	0.9805	64.73
38.5	21,509,745	655,293	0.0305	0.9695	63.47

KANSAS CITY POWER AND LIGHT COMPANY

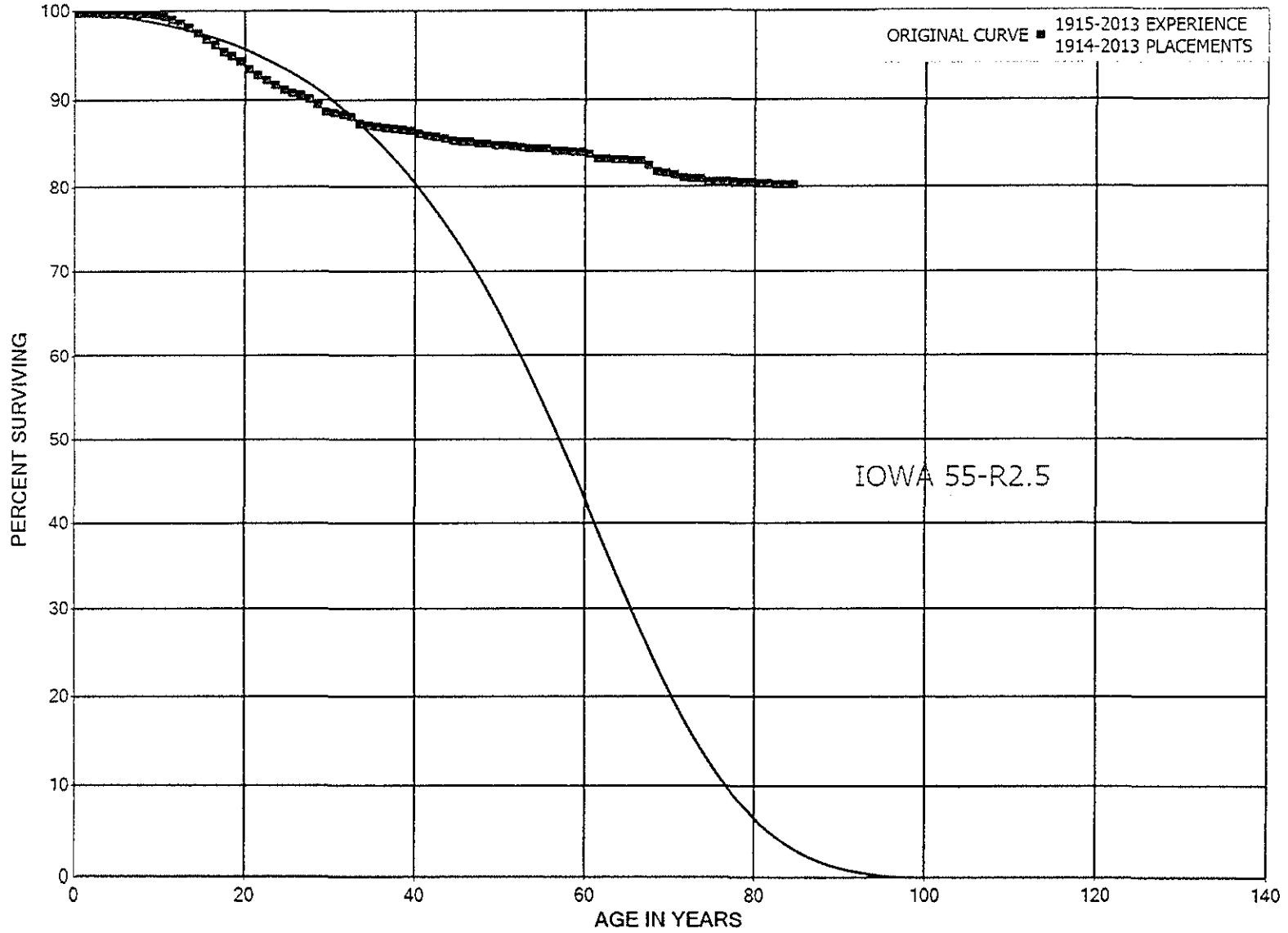
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,904,564	371,410	0.0187	0.9813	61.53
40.5	18,536,874	225,915	0.0122	0.9878	60.39
41.5	17,120,415	214,709	0.0125	0.9875	59.65
42.5	15,828,185	181,215	0.0114	0.9886	58.90
43.5	14,831,701	245,020	0.0165	0.9835	58.23
44.5	13,496,356	350,858	0.0260	0.9740	57.27
45.5	11,563,872	188,852	0.0163	0.9837	55.78
46.5	10,752,549	219,989	0.0205	0.9795	54.87
47.5	9,917,054	190,641	0.0192	0.9808	53.74
48.5	9,028,804	90,659	0.0100	0.9900	52.71
49.5	8,512,849	82,116	0.0096	0.9904	52.18
50.5	8,046,479	46,585	0.0058	0.9942	51.68
51.5	7,442,688	38,881	0.0052	0.9948	51.38
52.5	7,098,140	102,806	0.0145	0.9855	51.11
53.5	6,658,175	122,415	0.0184	0.9816	50.37
54.5	5,963,464	84,620	0.0142	0.9858	49.44
55.5	5,481,501	79,724	0.0145	0.9855	48.74
56.5	5,029,062	46,869	0.0093	0.9907	48.03
57.5	4,561,514	17,798	0.0039	0.9961	47.59
58.5	3,402,480	26,436	0.0078	0.9922	47.40
59.5	3,011,501	16,403	0.0054	0.9946	47.03
60.5	2,655,027	28,004	0.0105	0.9895	46.78
61.5	2,338,998	18,430	0.0079	0.9921	46.28
62.5	2,017,711	4,269	0.0021	0.9979	45.92
63.5	1,542,516	9,629	0.0062	0.9938	45.82
64.5	1,122,750	4,142	0.0037	0.9963	45.53
65.5	802,662	8,572	0.0107	0.9893	45.37
66.5					44.88
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5	751		0.0000		
75.5	751		0.0000		
76.5	751		0.0000		
77.5	751		0.0000		
78.5	751		0.0000		
79.5	751		0.0000		
80.5	751		0.0000		
81.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2013

EXPERIENCE BAND 1915-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	258,314,203	724,725	0.0028	0.9972	100.00
0.5	249,611,992	113,269	0.0005	0.9995	99.72
1.5	241,403,298	9,524	0.0000	1.0000	99.67
2.5	232,092,904	11,252	0.0000	1.0000	99.67
3.5	223,733,115	62,457	0.0003	0.9997	99.67
4.5	206,430,096	23,695	0.0001	0.9999	99.64
5.5	184,411,008	35,224	0.0002	0.9998	99.63
6.5	164,620,783	23,014	0.0001	0.9999	99.61
7.5	147,436,842	23,060	0.0002	0.9998	99.59
8.5	137,542,833	122,762	0.0009	0.9991	99.58
9.5	126,393,432	225,805	0.0018	0.9982	99.49
10.5	113,434,937	402,465	0.0035	0.9965	99.31
11.5	105,643,628	437,033	0.0041	0.9959	98.96
12.5	101,028,378	515,863	0.0051	0.9949	98.55
13.5	93,461,451	609,644	0.0065	0.9935	98.05
14.5	89,533,690	698,466	0.0078	0.9922	97.41
15.5	83,423,521	527,356	0.0063	0.9937	96.65
16.5	79,888,611	609,940	0.0076	0.9924	96.04
17.5	75,517,018	395,739	0.0052	0.9948	95.30
18.5	71,550,387	427,201	0.0060	0.9940	94.80
19.5	66,564,346	601,998	0.0090	0.9910	94.24
20.5	61,821,150	471,200	0.0076	0.9924	93.38
21.5	56,276,610	293,075	0.0052	0.9948	92.67
22.5	51,692,046	336,820	0.0065	0.9935	92.19
23.5	46,802,574	271,471	0.0058	0.9942	91.59
24.5	42,869,738	146,707	0.0034	0.9966	91.06
25.5	39,477,402	125,876	0.0032	0.9968	90.75
26.5	34,703,521	167,628	0.0048	0.9952	90.46
27.5	30,859,499	189,863	0.0062	0.9938	90.02
28.5	26,991,422	253,281	0.0094	0.9906	89.47
29.5	24,432,168	47,399	0.0019	0.9981	88.63
30.5	23,993,756	44,420	0.0019	0.9981	88.46
31.5	23,826,585	73,098	0.0031	0.9969	88.29
32.5	23,574,238	206,694	0.0088	0.9912	88.02
33.5	22,783,899	47,007	0.0021	0.9979	87.25
34.5	21,964,614	26,579	0.0012	0.9988	87.07
35.5	21,621,952	32,933	0.0015	0.9985	86.96
36.5	20,637,490	18,233	0.0009	0.9991	86.83
37.5	19,809,783	21,720	0.0011	0.9989	86.75
38.5	18,995,699	36,792	0.0019	0.9981	86.66

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013

EXPERIENCE BAND 1915-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,275,995	75,675	0.0041	0.9959	86.49
40.5	17,496,836	39,399	0.0023	0.9977	86.13
41.5	17,006,073	30,521	0.0018	0.9982	85.94
42.5	15,438,889	31,766	0.0021	0.9979	85.78
43.5	13,670,089	29,528	0.0022	0.9978	85.61
44.5	13,067,981	15,626	0.0012	0.9988	85.42
45.5	11,924,465	5,492	0.0005	0.9995	85.32
46.5	10,641,335	20,597	0.0019	0.9981	85.28
47.5	9,774,542	5,656	0.0006	0.9994	85.12
48.5	9,169,535	20,062	0.0022	0.9978	85.07
49.5	8,782,514	7,790	0.0009	0.9991	84.88
50.5	7,940,057	8,815	0.0011	0.9989	84.81
51.5	7,616,433	8,826	0.0012	0.9988	84.71
52.5	7,254,800	7,956	0.0011	0.9989	84.61
53.5	7,144,187	2,423	0.0003	0.9997	84.52
54.5	7,088,460	2,131	0.0003	0.9997	84.49
55.5	6,843,738	21,617	0.0032	0.9968	84.47
56.5	6,792,070	3,918	0.0006	0.9994	84.20
57.5	6,683,324	6,820	0.0010	0.9990	84.15
58.5	6,258,436	2,223	0.0004	0.9996	84.07
59.5	6,091,977	12,431	0.0020	0.9980	84.04
60.5	5,888,915	38,744	0.0066	0.9934	83.86
61.5	5,136,899	5,093	0.0010	0.9990	83.31
62.5	4,949,281	3,955	0.0008	0.9992	83.23
63.5	4,753,062		0.0000	1.0000	83.16
64.5	4,287,402	3,101	0.0007	0.9993	83.16
65.5	3,978,364	1,084	0.0003	0.9997	83.10
66.5	3,919,976	27,638	0.0071	0.9929	83.08
67.5	3,836,671	37,877	0.0099	0.9901	82.50
68.5	3,743,871	4,381	0.0012	0.9988	81.68
69.5	3,737,788	6,778	0.0018	0.9982	81.59
70.5	3,701,244	17,049	0.0046	0.9954	81.44
71.5	3,682,426	5,358	0.0015	0.9985	81.06
72.5	3,604,142	2,254	0.0006	0.9994	80.94
73.5	3,591,987	10,544	0.0029	0.9971	80.89
74.5	3,545,952	390	0.0001	0.9999	80.66
75.5	3,509,950	777	0.0002	0.9998	80.65
76.5	3,482,316	2,935	0.0008	0.9992	80.63
77.5	3,463,579	2,558	0.0007	0.9993	80.56
78.5	3,450,433	1,897	0.0005	0.9995	80.50

KANSAS CITY POWER AND LIGHT COMPANY

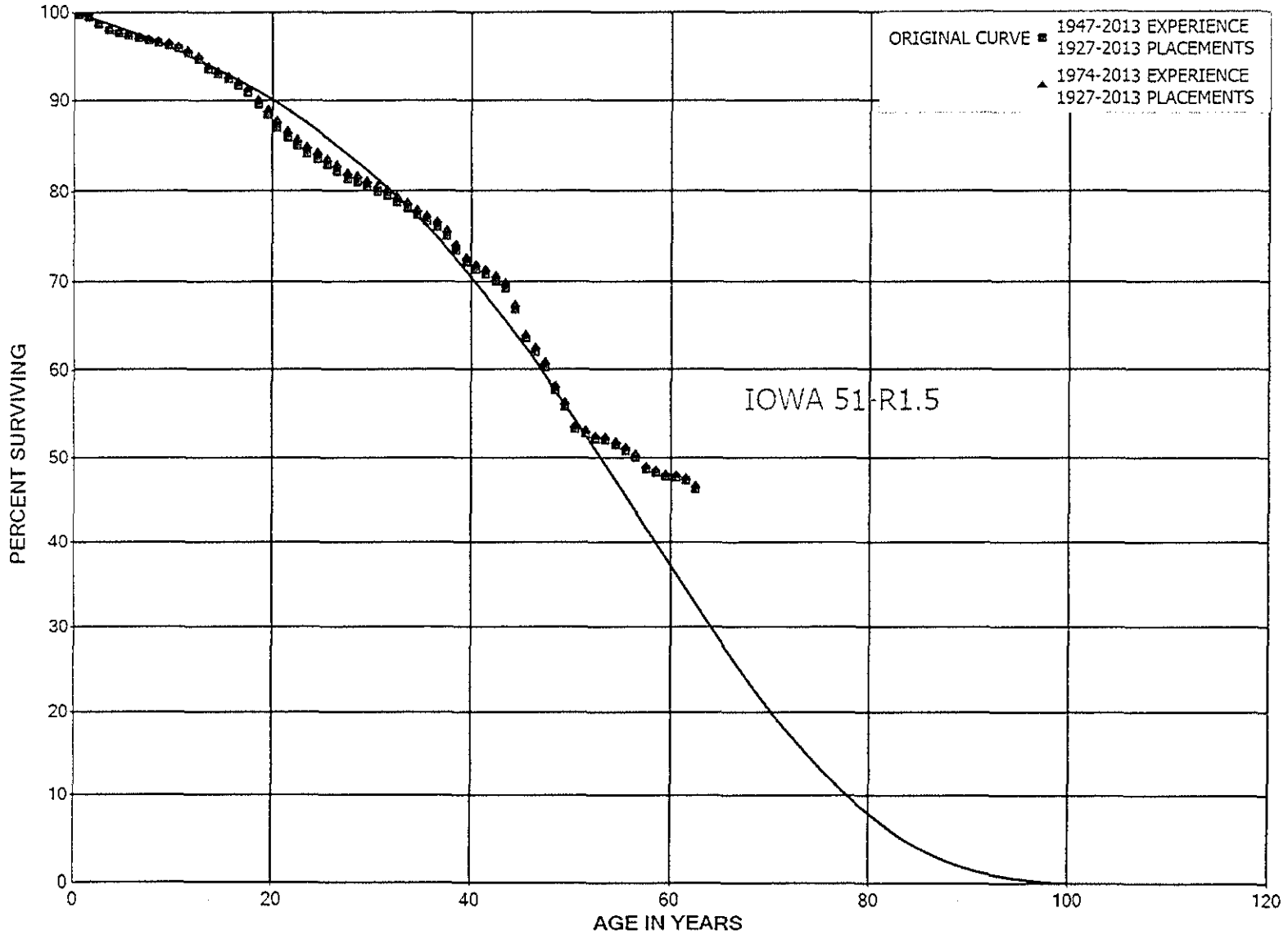
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,434,958	784	0.0002	0.9998	80.46
80.5	3,223,882	1,152	0.0004	0.9996	80.44
81.5	3,128,533	2,816	0.0009	0.9991	80.41
82.5	3,033,675	268	0.0001	0.9999	80.34
83.5	2,854,266	3,559	0.0012	0.9988	80.33
84.5	2,584,607	4,521	0.0017	0.9983	80.23
85.5	2,288,468	1,610	0.0007	0.9993	80.09
86.5	2,098,161	47	0.0000	1.0000	80.03
87.5	2,032,597	1,056	0.0005	0.9995	80.03
88.5	1,603,090	4,837	0.0030	0.9970	79.99
89.5	1,351,651	561	0.0004	0.9996	79.75
90.5	1,258,063	1,417	0.0011	0.9989	79.72
91.5	1,010,325	303	0.0003	0.9997	79.63
92.5	798,013	1,372	0.0017	0.9983	79.60
93.5	332,426	723	0.0022	0.9978	79.47
94.5	324,321	840	0.0026	0.9974	79.29
95.5	297,977	264	0.0009	0.9991	79.09
96.5	297,012	375	0.0013	0.9987	79.02
97.5	292,076	316	0.0011	0.9989	78.92
98.5	289,582	139	0.0005	0.9995	78.83
99.5					78.79



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2013

EXPERIENCE BAND 1947-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	488,503,833	1,110,040	0.0023	0.9977	100.00
0.5	476,815,265	1,990,597	0.0042	0.9958	99.77
1.5	457,887,003	3,565,501	0.0078	0.9922	99.36
2.5	438,229,398	2,656,787	0.0061	0.9939	98.58
3.5	420,091,755	1,538,042	0.0037	0.9963	97.98
4.5	389,793,259	1,192,953	0.0031	0.9969	97.63
5.5	360,989,991	1,167,744	0.0032	0.9968	97.33
6.5	336,724,063	1,070,926	0.0032	0.9968	97.01
7.5	313,444,303	743,459	0.0024	0.9976	96.70
8.5	292,867,773	820,013	0.0028	0.9972	96.47
9.5	272,921,687	1,157,069	0.0042	0.9958	96.20
10.5	246,882,988	1,207,522	0.0049	0.9951	95.80
11.5	232,295,682	1,666,206	0.0072	0.9928	95.33
12.5	219,422,488	2,573,782	0.0117	0.9883	94.64
13.5	204,751,188	1,266,545	0.0062	0.9938	93.53
14.5	194,223,017	1,238,599	0.0064	0.9936	92.96
15.5	185,728,994	1,420,097	0.0076	0.9924	92.36
16.5	174,429,466	1,496,093	0.0086	0.9914	91.66
17.5	161,802,426	2,396,082	0.0148	0.9852	90.87
18.5	151,262,632	1,849,352	0.0122	0.9878	89.52
19.5	139,633,987	2,314,686	0.0166	0.9834	88.43
20.5	131,500,942	1,569,498	0.0119	0.9881	86.96
21.5	121,270,472	1,281,008	0.0106	0.9894	85.93
22.5	110,323,177	1,056,213	0.0096	0.9904	85.02
23.5	98,855,648	697,919	0.0071	0.9929	84.20
24.5	88,749,384	730,766	0.0082	0.9918	83.61
25.5	79,514,525	668,508	0.0084	0.9916	82.92
26.5	69,771,470	699,038	0.0100	0.9900	82.22
27.5	61,341,518	293,163	0.0048	0.9952	81.40
28.5	56,139,097	369,358	0.0066	0.9934	81.01
29.5	50,980,629	353,673	0.0069	0.9931	80.48
30.5	48,730,007	279,056	0.0057	0.9943	79.92
31.5	47,337,100	454,379	0.0096	0.9904	79.46
32.5	45,393,862	360,092	0.0079	0.9921	78.70
33.5	43,009,626	412,217	0.0096	0.9904	78.08
34.5	41,719,143	356,628	0.0085	0.9915	77.33
35.5	40,121,573	387,995	0.0097	0.9903	76.67
36.5	37,883,794	480,497	0.0127	0.9873	75.93
37.5	34,608,945	708,728	0.0205	0.9795	74.96
38.5	31,485,602	592,436	0.0188	0.9812	73.43

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2013			EXPERIENCE BAND 1947-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,434,801	319,311	0.0112	0.9888	72.05
40.5	25,769,078	199,943	0.0078	0.9922	71.24
41.5	23,790,185	236,925	0.0100	0.9900	70.68
42.5	21,385,523	240,596	0.0113	0.9887	69.98
43.5	18,816,651	644,207	0.0342	0.9658	69.19
44.5	17,208,119	864,307	0.0502	0.9498	66.82
45.5	13,232,085	319,974	0.0242	0.9758	63.47
46.5	11,902,652	306,662	0.0258	0.9742	61.93
47.5	10,375,069	442,145	0.0426	0.9574	60.34
48.5	9,148,936	299,098	0.0327	0.9673	57.77
49.5	8,244,240	377,356	0.0458	0.9542	55.88
50.5	7,244,185	74,917	0.0103	0.9897	53.32
51.5	6,718,319	83,888	0.0125	0.9875	52.77
52.5	6,403,777	17,434	0.0027	0.9973	52.11
53.5	6,159,483	73,184	0.0119	0.9881	51.97
54.5	5,827,700	68,248	0.0117	0.9883	51.35
55.5	5,507,847	83,785	0.0152	0.9848	50.75
56.5	5,312,596	150,417	0.0283	0.9717	49.98
57.5	4,843,194	43,619	0.0090	0.9910	48.56
58.5	3,889,696	35,344	0.0091	0.9909	48.12
59.5	3,420,364	6,379	0.0019	0.9981	47.69
60.5	3,199,089	23,855	0.0075	0.9925	47.60
61.5	3,021,193	60,852	0.0201	0.9799	47.24
62.5	2,804,967	25,354	0.0090	0.9910	46.29
63.5	1,977,703	20,413	0.0103	0.9897	45.87
64.5	1,755,119	13,526	0.0077	0.9923	45.40
65.5	55,986		0.0000	1.0000	45.05
66.5	55,986		0.0000	1.0000	45.05
67.5	55,905	4,793	0.0857	0.9143	45.05
68.5	51,138		0.0000	1.0000	41.19
69.5	51,138		0.0000	1.0000	41.19
70.5	27		0.0000	1.0000	41.19
71.5	27		0.0000	1.0000	41.19
72.5	178		0.0000	1.0000	41.19
73.5	178		0.0000	1.0000	41.19
74.5	7,370		0.0000	1.0000	41.19
75.5	7,343		0.0000	1.0000	41.19
76.5	7,343		0.0000	1.0000	41.19
77.5	7,343		0.0000	1.0000	41.19
78.5	7,343		0.0000	1.0000	41.19

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2013			EXPERIENCE BAND 1947-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,264		0.0000	1.0000	41.19
80.5	7,264		0.0000	1.0000	41.19
81.5	73		0.0000	1.0000	41.19
82.5	73		0.0000	1.0000	41.19
83.5	73		0.0000	1.0000	41.19
84.5	73		0.0000	1.0000	41.19
85.5	73		0.0000	1.0000	41.19
86.5					41.19

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	451,543,356	721,017	0.0016	0.9984	100.00
0.5	436,924,308	1,831,178	0.0042	0.9958	99.84
1.5	424,306,239	3,403,883	0.0080	0.9920	99.42
2.5	407,106,598	2,509,114	0.0062	0.9938	98.62
3.5	392,932,810	1,322,908	0.0034	0.9966	98.02
4.5	364,578,212	1,025,909	0.0028	0.9972	97.69
5.5	340,644,214	881,772	0.0026	0.9974	97.41
6.5	318,294,286	813,487	0.0026	0.9974	97.16
7.5	298,202,299	645,361	0.0022	0.9978	96.91
8.5	279,166,947	682,444	0.0024	0.9976	96.70
9.5	259,904,045	1,077,786	0.0041	0.9959	96.46
10.5	234,773,609	1,176,776	0.0050	0.9950	96.06
11.5	221,036,870	1,533,783	0.0069	0.9931	95.58
12.5	208,952,320	2,421,534	0.0116	0.9884	94.92
13.5	194,717,389	1,143,074	0.0059	0.9941	93.82
14.5	184,652,376	1,072,087	0.0058	0.9942	93.27
15.5	176,618,071	1,364,104	0.0077	0.9923	92.73
16.5	165,439,256	1,299,034	0.0079	0.9921	92.01
17.5	153,647,200	2,024,376	0.0132	0.9868	91.29
18.5	144,607,411	1,738,466	0.0120	0.9880	90.09
19.5	133,839,335	1,923,393	0.0144	0.9856	89.00
20.5	126,451,425	1,546,867	0.0122	0.9878	87.72
21.5	116,656,091	1,231,993	0.0106	0.9894	86.65
22.5	105,951,113	1,004,239	0.0095	0.9905	85.74
23.5	96,003,073	659,141	0.0069	0.9931	84.92
24.5	86,400,387	729,786	0.0084	0.9916	84.34
25.5	79,389,490	668,508	0.0084	0.9916	83.63
26.5	69,770,293	699,038	0.0100	0.9900	82.92
27.5	61,340,340	293,163	0.0048	0.9952	82.09
28.5	56,139,097	369,358	0.0066	0.9934	81.70
29.5	50,980,629	353,673	0.0069	0.9931	81.16
30.5	48,730,007	279,056	0.0057	0.9943	80.60
31.5	47,337,100	454,379	0.0096	0.9904	80.14
32.5	45,393,862	360,092	0.0079	0.9921	79.37
33.5	43,009,626	412,217	0.0096	0.9904	78.74
34.5	41,719,143	356,628	0.0085	0.9915	77.98
35.5	40,121,573	387,995	0.0097	0.9903	77.32
36.5	37,883,794	480,497	0.0127	0.9873	76.57
37.5	34,608,945	708,728	0.0205	0.9795	75.60
38.5	31,485,602	592,436	0.0188	0.9812	74.05

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,434,801	319,311	0.0112	0.9888	72.66
40.5	25,769,078	199,943	0.0078	0.9922	71.84
41.5	23,790,185	236,925	0.0100	0.9900	71.28
42.5	21,385,523	240,596	0.0113	0.9887	70.57
43.5	18,816,651	644,207	0.0342	0.9658	69.78
44.5	17,208,119	864,307	0.0502	0.9498	67.39
45.5	13,232,085	319,974	0.0242	0.9758	64.01
46.5	11,902,652	306,662	0.0258	0.9742	62.46
47.5	10,375,069	442,145	0.0426	0.9574	60.85
48.5	9,148,936	299,098	0.0327	0.9673	58.26
49.5	8,244,240	377,356	0.0458	0.9542	56.35
50.5	7,244,185	74,917	0.0103	0.9897	53.77
51.5	6,718,319	83,888	0.0125	0.9875	53.22
52.5	6,403,777	17,434	0.0027	0.9973	52.55
53.5	6,159,483	73,184	0.0119	0.9881	52.41
54.5	5,827,700	68,248	0.0117	0.9883	51.79
55.5	5,507,847	83,785	0.0152	0.9848	51.18
56.5	5,312,596	150,417	0.0283	0.9717	50.40
57.5	4,843,194	43,619	0.0090	0.9910	48.97
58.5	3,889,696	35,344	0.0091	0.9909	48.53
59.5	3,420,364	6,379	0.0019	0.9981	48.09
60.5	3,199,089	23,855	0.0075	0.9925	48.00
61.5	3,021,193	60,852	0.0201	0.9799	47.64
62.5	2,804,967	25,354	0.0090	0.9910	46.68
63.5	1,977,703	20,413	0.0103	0.9897	46.26
64.5	1,755,119	13,526	0.0077	0.9923	45.79
65.5	55,986		0.0000	1.0000	45.43
66.5	55,986		0.0000	1.0000	45.43
67.5	55,905	4,793	0.0857	0.9143	45.43
68.5	51,138		0.0000	1.0000	41.54
69.5	51,138		0.0000	1.0000	41.54
70.5	27		0.0000	1.0000	41.54
71.5	27		0.0000	1.0000	41.54
72.5	178		0.0000	1.0000	41.54
73.5	178		0.0000	1.0000	41.54
74.5	7,370		0.0000	1.0000	41.54
75.5	7,343		0.0000	1.0000	41.54
76.5	7,343		0.0000	1.0000	41.54
77.5	7,343		0.0000	1.0000	41.54
78.5	7,343		0.0000	1.0000	41.54

KANSAS CITY POWER AND LIGHT COMPANY

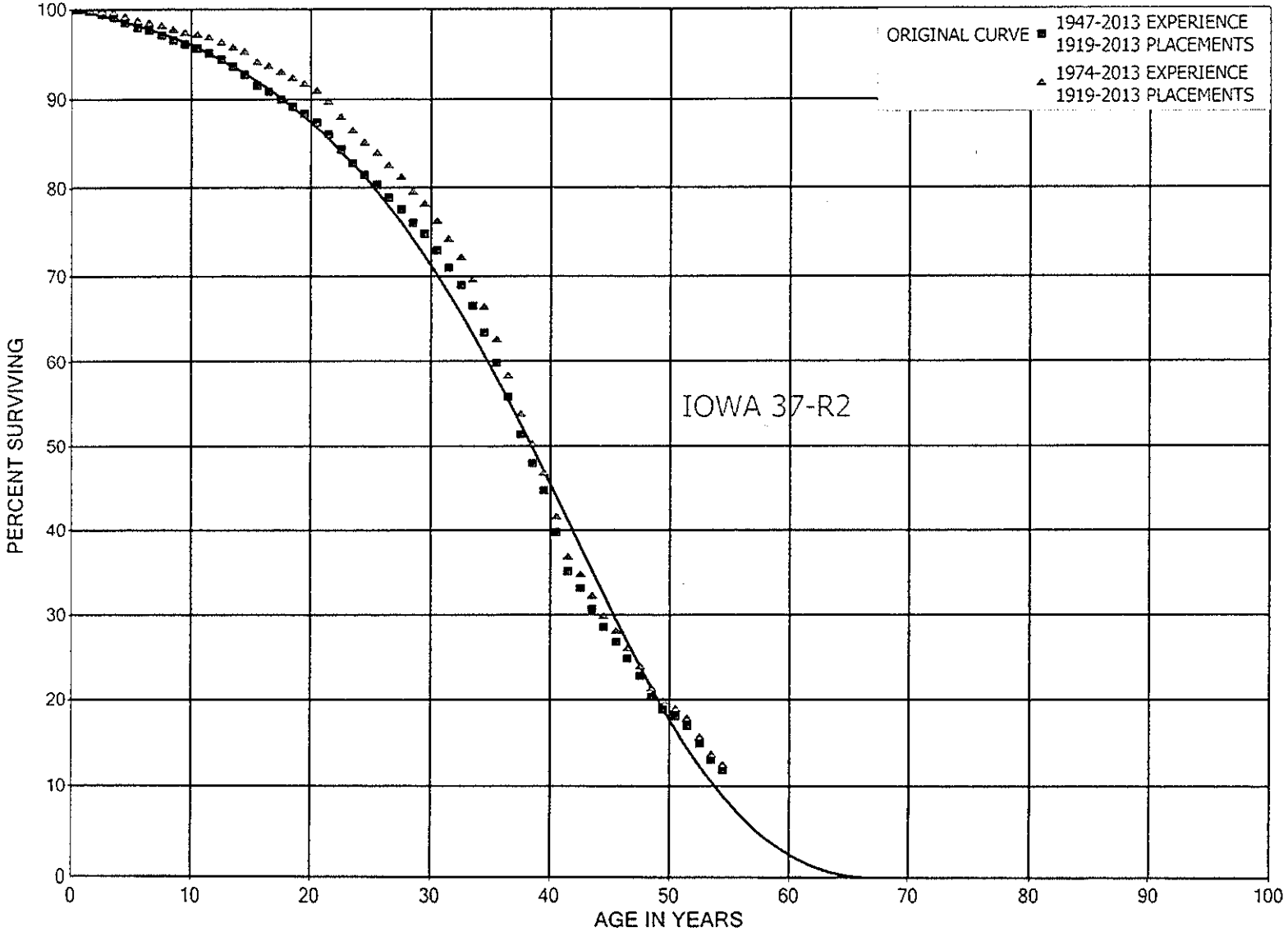
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,264		0.0000	1.0000	41.54
80.5	7,264		0.0000	1.0000	41.54
81.5	73		0.0000	1.0000	41.54
82.5	73		0.0000	1.0000	41.54
83.5	73		0.0000	1.0000	41.54
84.5	73		0.0000	1.0000	41.54
85.5	73		0.0000	1.0000	41.54
86.5					41.54



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1947-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	333,858,412	313,539	0.0009	0.9991	100.00
0.5	323,819,961	712,850	0.0022	0.9978	99.91
1.5	314,496,607	755,674	0.0024	0.9976	99.69
2.5	304,682,263	1,067,329	0.0035	0.9965	99.45
3.5	294,520,289	1,633,460	0.0055	0.9945	99.10
4.5	285,026,323	1,572,214	0.0055	0.9945	98.55
5.5	271,428,837	1,144,220	0.0042	0.9958	98.01
6.5	257,808,307	1,307,192	0.0051	0.9949	97.59
7.5	246,446,766	1,525,572	0.0062	0.9938	97.10
8.5	235,693,496	1,119,341	0.0047	0.9953	96.50
9.5	228,100,391	949,889	0.0042	0.9958	96.04
10.5	219,076,653	1,404,908	0.0064	0.9936	95.64
11.5	206,458,292	1,473,802	0.0071	0.9929	95.02
12.5	198,887,556	1,616,631	0.0081	0.9919	94.35
13.5	189,655,796	1,671,806	0.0088	0.9912	93.58
14.5	183,404,473	2,406,420	0.0131	0.9869	92.75
15.5	173,148,211	1,381,936	0.0080	0.9920	91.54
16.5	166,433,095	1,613,587	0.0097	0.9903	90.81
17.5	158,061,930	1,228,722	0.0078	0.9922	89.93
18.5	149,311,594	1,447,415	0.0097	0.9903	89.23
19.5	142,362,515	1,485,010	0.0104	0.9896	88.36
20.5	134,742,398	2,053,474	0.0152	0.9848	87.44
21.5	125,455,125	2,420,813	0.0193	0.9807	86.11
22.5	117,641,481	2,225,192	0.0189	0.9811	84.45
23.5	108,673,768	1,732,112	0.0159	0.9841	82.85
24.5	100,096,392	1,386,178	0.0138	0.9862	81.53
25.5	90,149,951	1,686,163	0.0187	0.9813	80.40
26.5	81,302,684	1,289,314	0.0159	0.9841	78.90
27.5	75,174,821	1,530,411	0.0204	0.9796	77.64
28.5	68,658,223	1,150,051	0.0168	0.9832	76.06
29.5	62,164,966	1,553,080	0.0250	0.9750	74.79
30.5	56,613,536	1,530,401	0.0270	0.9730	72.92
31.5	52,500,504	1,486,560	0.0283	0.9717	70.95
32.5	48,692,713	1,733,976	0.0356	0.9644	68.94
33.5	44,190,396	2,058,078	0.0466	0.9534	66.49
34.5	39,080,837	2,198,637	0.0563	0.9437	63.39
35.5	34,062,304	2,286,750	0.0671	0.9329	59.82
36.5	29,149,191	2,312,192	0.0793	0.9207	55.81
37.5	24,539,149	1,620,730	0.0660	0.9340	51.38
38.5	21,618,015	1,485,697	0.0687	0.9313	47.99

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1947-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,433,142	2,043,619	0.1109	0.8891	44.69
40.5	14,295,201	1,664,309	0.1164	0.8836	39.73
41.5	11,229,249	644,683	0.0574	0.9426	35.11
42.5	9,641,483	713,602	0.0740	0.9260	33.09
43.5	7,567,684	534,958	0.0707	0.9293	30.64
44.5	6,511,190	403,079	0.0619	0.9381	28.48
45.5	5,759,372	422,908	0.0734	0.9266	26.71
46.5	4,746,209	385,327	0.0812	0.9188	24.75
47.5	4,075,248	448,681	0.1101	0.8899	22.74
48.5	3,353,554	233,204	0.0695	0.9305	20.24
49.5	2,784,591	118,922	0.0427	0.9573	18.83
50.5	2,385,078	137,462	0.0576	0.9424	18.03
51.5	2,048,762	242,027	0.1181	0.8819	16.99
52.5	1,668,351	218,124	0.1307	0.8693	14.98
53.5	1,258,791	109,886	0.0873	0.9127	13.02
54.5	1,053,858	36,309	0.0345	0.9655	11.89
55.5	965,102	54,616	0.0566	0.9434	11.48
56.5	817,265	45,586	0.0558	0.9442	10.83
57.5	706,622	6,371	0.0090	0.9910	10.22
58.5	346,857	13,670	0.0394	0.9606	10.13
59.5	310,625	6,078	0.0196	0.9804	9.73
60.5	166,932	4,055	0.0243	0.9757	9.54
61.5	159,983	2,805	0.0175	0.9825	9.31
62.5	125,427	3,204	0.0255	0.9745	9.15
63.5	56,450	1,226	0.0217	0.9783	8.91
64.5	42,662	576	0.0135	0.9865	8.72
65.5	19,646	345	0.0176	0.9824	8.60
66.5	4,499		0.0000	1.0000	8.45
67.5	3,501	562	0.1605	0.8395	8.45
68.5	4,632		0.0000	1.0000	7.09
69.5	4,632		0.0000	1.0000	7.09
70.5	4,632		0.0000	1.0000	7.09
71.5	4,632		0.0000	1.0000	7.09
72.5	4,632	3,501	0.7558	0.2442	7.09
73.5	1,131	309	0.2731	0.7269	1.73
74.5	1,131		0.0000	1.0000	1.26
75.5					1.26

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	277,031,871	277,252	0.0010	0.9990	100.00
0.5	267,782,626	293,540	0.0011	0.9989	99.90
1.5	262,096,543	458,137	0.0017	0.9983	99.79
2.5	255,629,595	391,917	0.0015	0.9985	99.62
3.5	249,814,390	1,097,302	0.0044	0.9956	99.46
4.5	241,865,108	900,068	0.0037	0.9963	99.03
5.5	230,726,619	691,096	0.0030	0.9970	98.66
6.5	222,377,536	727,900	0.0033	0.9967	98.36
7.5	213,434,433	968,810	0.0045	0.9955	98.04
8.5	204,966,875	594,047	0.0029	0.9971	97.60
9.5	199,356,774	491,336	0.0025	0.9975	97.31
10.5	192,258,565	715,453	0.0037	0.9963	97.07
11.5	181,889,380	938,368	0.0052	0.9948	96.71
12.5	175,925,330	1,023,158	0.0058	0.9942	96.21
13.5	168,635,289	930,165	0.0055	0.9945	95.65
14.5	165,371,975	1,794,842	0.0109	0.9891	95.13
15.5	157,057,406	845,836	0.0054	0.9946	94.09
16.5	151,902,803	1,105,873	0.0073	0.9927	93.59
17.5	146,367,996	892,011	0.0061	0.9939	92.90
18.5	142,019,113	1,105,002	0.0078	0.9922	92.34
19.5	136,942,433	1,223,417	0.0089	0.9911	91.62
20.5	130,580,344	1,756,747	0.0135	0.9865	90.80
21.5	122,271,834	2,150,985	0.0176	0.9824	89.58
22.5	115,098,411	2,078,628	0.0181	0.9819	88.00
23.5	106,721,665	1,613,005	0.0151	0.9849	86.41
24.5	98,830,398	1,300,901	0.0132	0.9868	85.11
25.5	89,446,522	1,621,423	0.0181	0.9819	83.99
26.5	81,213,156	1,289,314	0.0159	0.9841	82.47
27.5	75,127,984	1,530,411	0.0204	0.9796	81.16
28.5	68,654,722	1,150,051	0.0168	0.9832	79.50
29.5	62,161,465	1,553,080	0.0250	0.9750	78.17
30.5	56,610,036	1,530,401	0.0270	0.9730	76.22
31.5	52,497,004	1,486,560	0.0283	0.9717	74.16
32.5	48,689,212	1,733,976	0.0356	0.9644	72.06
33.5	44,186,896	2,058,078	0.0466	0.9534	69.49
34.5	39,077,336	2,198,637	0.0563	0.9437	66.26
35.5	34,058,803	2,286,750	0.0671	0.9329	62.53
36.5	29,145,690	2,312,192	0.0793	0.9207	58.33
37.5	24,535,648	1,620,730	0.0661	0.9339	53.70
38.5	21,614,514	1,485,697	0.0687	0.9313	50.15

KANSAS CITY POWER AND LIGHT COMPANY

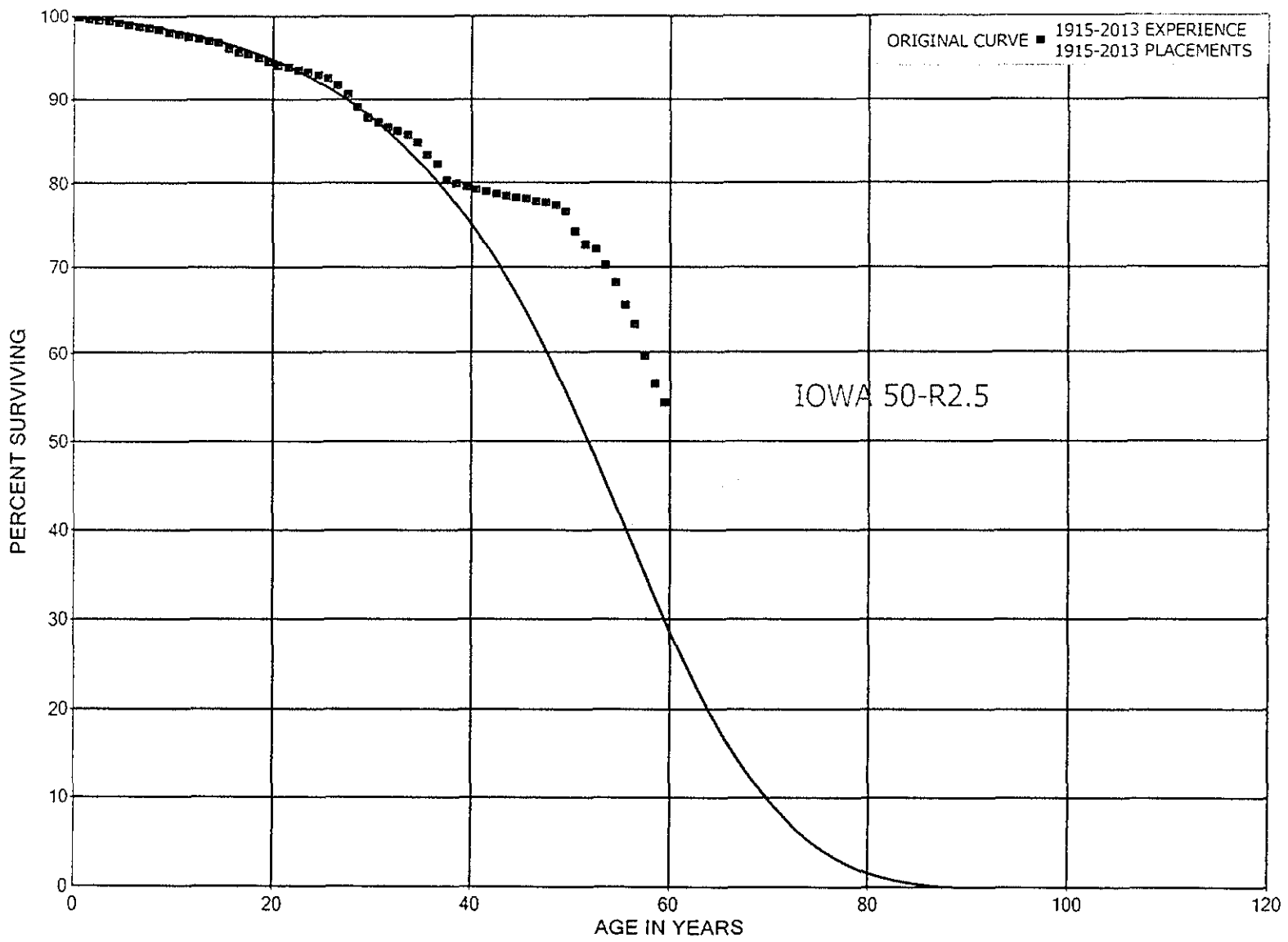
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,429,641	2,043,619	0.1109	0.8891	46.71
40.5	14,291,700	1,664,309	0.1165	0.8835	41.53
41.5	11,225,748	644,683	0.0574	0.9426	36.69
42.5	9,637,982	713,602	0.0740	0.9260	34.58
43.5	7,564,183	534,958	0.0707	0.9293	32.02
44.5	6,511,190	403,079	0.0619	0.9381	29.76
45.5	5,759,372	422,908	0.0734	0.9266	27.92
46.5	4,746,209	385,327	0.0812	0.9188	25.87
47.5	4,075,248	448,681	0.1101	0.8899	23.77
48.5	3,353,554	233,204	0.0695	0.9305	21.15
49.5	2,784,591	118,922	0.0427	0.9573	19.68
50.5	2,385,078	137,462	0.0576	0.9424	18.84
51.5	2,048,762	242,027	0.1181	0.8819	17.75
52.5	1,668,351	218,124	0.1307	0.8693	15.66
53.5	1,258,791	109,886	0.0873	0.9127	13.61
54.5	1,053,858	36,309	0.0345	0.9655	12.42
55.5	965,102	54,616	0.0566	0.9434	11.99
56.5	817,265	45,586	0.0558	0.9442	11.31
57.5	706,622	6,371	0.0090	0.9910	10.68
58.5	346,857	13,670	0.0394	0.9606	10.59
59.5	310,625	6,078	0.0196	0.9804	10.17
60.5	166,932	4,055	0.0243	0.9757	9.97
61.5	159,983	2,805	0.0175	0.9825	9.73
62.5	125,427	3,204	0.0255	0.9745	9.56
63.5	56,450	1,226	0.0217	0.9783	9.31
64.5	42,662	576	0.0135	0.9865	9.11
65.5	19,646	345	0.0176	0.9824	8.99
66.5	4,499		0.0000	1.0000	8.83
67.5	3,501	562	0.1605	0.8395	8.83
68.5	4,632		0.0000	1.0000	7.41
69.5	4,632		0.0000	1.0000	7.41
70.5	4,632		0.0000	1.0000	7.41
71.5	4,632		0.0000	1.0000	7.41
72.5	4,632	3,501	0.7558	0.2442	7.41
73.5	1,131	309	0.2731	0.7269	1.81
74.5	1,131		0.0000	1.0000	1.32
75.5					1.32



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 369 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,598,901	229,505	0.0019	0.9981	100.00
0.5	116,941,529	244,688	0.0021	0.9979	99.81
1.5	107,078,097	148,313	0.0014	0.9986	99.61
2.5	101,275,846	104,965	0.0010	0.9990	99.47
3.5	94,303,806	172,924	0.0018	0.9982	99.36
4.5	90,249,712	233,335	0.0026	0.9974	99.18
5.5	83,194,112	138,352	0.0017	0.9983	98.93
6.5	82,076,091	136,437	0.0017	0.9983	98.76
7.5	80,489,289	137,891	0.0017	0.9983	98.60
8.5	79,550,356	254,481	0.0032	0.9968	98.43
9.5	77,416,847	194,074	0.0025	0.9975	98.11
10.5	72,536,664	291,404	0.0040	0.9960	97.87
11.5	71,287,965	100,083	0.0014	0.9986	97.47
12.5	71,010,581	175,748	0.0025	0.9975	97.34
13.5	56,973,741	155,862	0.0027	0.9973	97.10
14.5	56,527,227	443,595	0.0078	0.9922	96.83
15.5	55,556,397	247,544	0.0045	0.9955	96.07
16.5	55,210,934	167,766	0.0030	0.9970	95.64
17.5	54,200,100	240,137	0.0044	0.9956	95.35
18.5	52,760,926	209,754	0.0040	0.9960	94.93
19.5	51,685,733	241,925	0.0047	0.9953	94.55
20.5	48,838,785	168,832	0.0035	0.9965	94.11
21.5	45,628,774	116,606	0.0026	0.9974	93.78
22.5	42,709,952	111,277	0.0026	0.9974	93.54
23.5	40,046,600	141,149	0.0035	0.9965	93.30
24.5	37,788,482	182,979	0.0048	0.9952	92.97
25.5	36,280,641	302,156	0.0083	0.9917	92.52
26.5	34,586,044	428,550	0.0124	0.9876	91.75
27.5	33,609,870	558,781	0.0166	0.9834	90.61
28.5	31,483,338	467,533	0.0149	0.9851	89.11
29.5	29,284,161	170,270	0.0058	0.9942	87.78
30.5	27,757,046	171,593	0.0062	0.9938	87.27
31.5	27,446,721	139,539	0.0051	0.9949	86.73
32.5	26,221,839	145,422	0.0055	0.9945	86.29
33.5	25,015,954	245,762	0.0098	0.9902	85.82
34.5	23,451,212	401,735	0.0171	0.9829	84.97
35.5	14,107,083	192,697	0.0137	0.9863	83.52
36.5	12,861,442	301,358	0.0234	0.9766	82.38
37.5	11,723,760	74,529	0.0064	0.9936	80.45
38.5	10,768,940	42,861	0.0040	0.9960	79.93

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,239,204	40,135	0.0039	0.9961	79.62	
40.5	9,793,175	31,507	0.0032	0.9968	79.30	
41.5	9,232,584	33,175	0.0036	0.9964	79.05	
42.5	8,623,819	26,249	0.0030	0.9970	78.76	
43.5	7,918,558	22,636	0.0029	0.9971	78.53	
44.5	7,318,206	11,929	0.0016	0.9984	78.30	
45.5	6,299,128	29,626	0.0047	0.9953	78.17	
46.5	5,563,097	3,634	0.0007	0.9993	77.81	
47.5	5,060,792	22,844	0.0045	0.9955	77.75	
48.5	4,818,765	48,037	0.0100	0.9900	77.40	
49.5	4,479,415	140,988	0.0315	0.9685	76.63	
50.5	4,047,605	88,138	0.0218	0.9782	74.22	
51.5	3,567,150	25,866	0.0073	0.9927	72.60	
52.5	3,289,058	87,729	0.0267	0.9733	72.08	
53.5	2,848,991	80,905	0.0284	0.9716	70.15	
54.5	2,446,165	94,933	0.0388	0.9612	68.16	
55.5	1,980,086	65,979	0.0333	0.9667	65.52	
56.5	1,621,761	95,701	0.0590	0.9410	63.33	
57.5	1,241,933	63,303	0.0510	0.9490	59.60	
58.5	745,762	29,170	0.0391	0.9609	56.56	
59.5	456,964	29,481	0.0645	0.9355	54.35	
60.5	245,610	27,770	0.1131	0.8869	50.84	
61.5	90,734		0.0000	1.0000	45.09	
62.5	70,409		0.0000	1.0000	45.09	
63.5	42,688		0.0000	1.0000	45.09	
64.5	19,543		0.0000	1.0000	45.09	
65.5	1,229		0.0000	1.0000	45.09	
66.5	1,229		0.0000	1.0000	45.09	
67.5	1,229	32	0.0262	0.9738	45.09	
68.5	1,164		0.0000	1.0000	43.91	
69.5	1,164	490	0.4213	0.5787	43.91	
70.5	674		0.0000	1.0000	25.41	
71.5	674		0.0000	1.0000	25.41	
72.5	674		0.0000	1.0000	25.41	
73.5	674		0.0000	1.0000	25.41	
74.5	674		0.0000	1.0000	25.41	
75.5	674		0.0000	1.0000	25.41	
76.5	674		0.0000	1.0000	25.41	
77.5	674		0.0000	1.0000	25.41	
78.5	234		0.0000	1.0000	25.41	

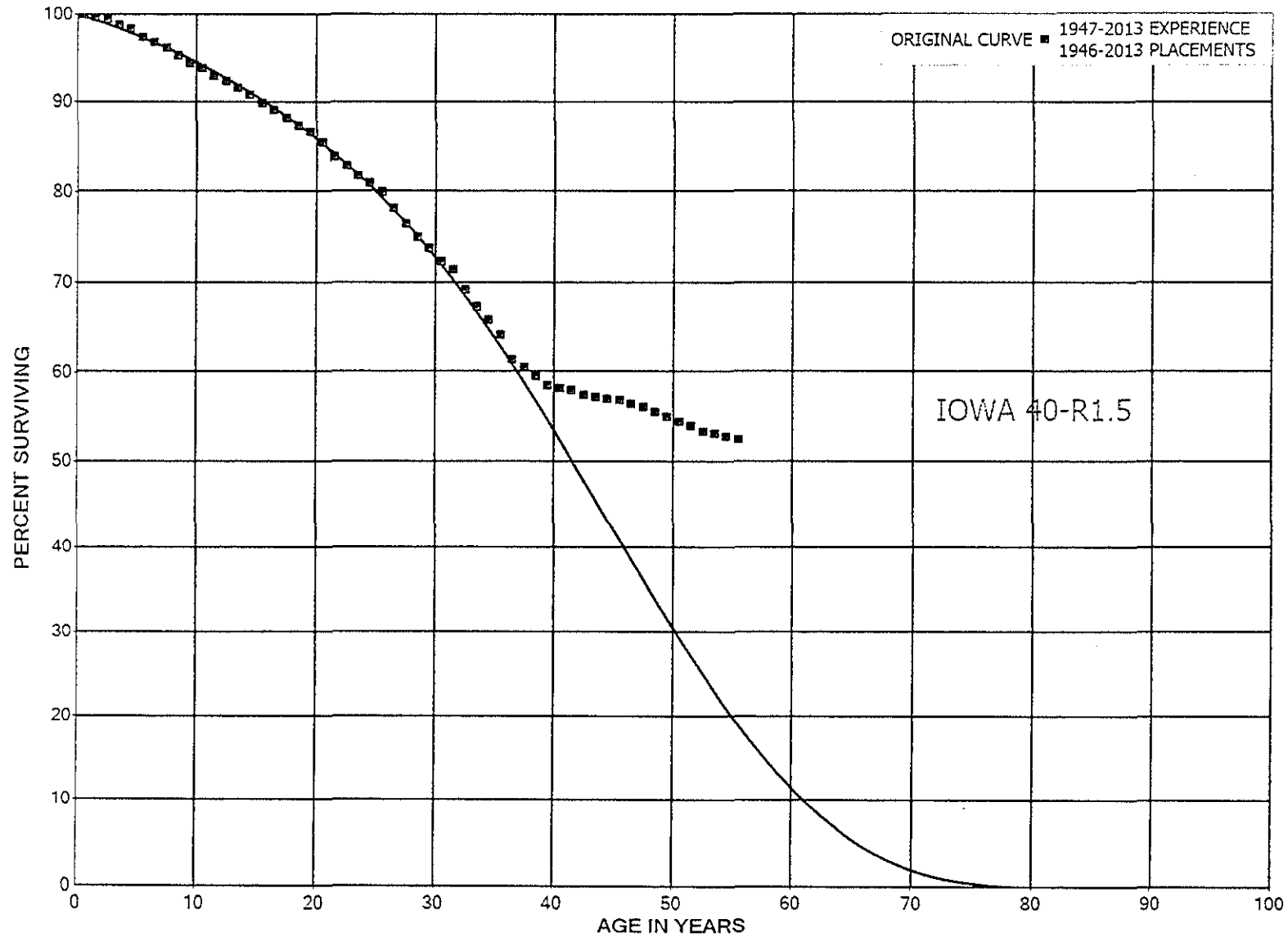
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	234		0.0000	1.0000	25.41
80.5	234		0.0000	1.0000	25.41
81.5	234		0.0000	1.0000	25.41
82.5					25.41

KANSAS CITY POWER AND LIGHT COMPANY
 ACCOUNTS 370 AND 370.1 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1947-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,005,162	88,869	0.0008	0.9992	100.00
0.5	112,530,134	362,244	0.0032	0.9968	99.92
1.5	111,049,781	279,465	0.0025	0.9975	99.60
2.5	109,215,042	701,557	0.0064	0.9936	99.35
3.5	106,863,710	516,483	0.0048	0.9952	98.71
4.5	104,619,349	959,973	0.0092	0.9908	98.23
5.5	102,999,633	629,470	0.0061	0.9939	97.33
6.5	100,142,411	641,170	0.0064	0.9936	96.74
7.5	84,376,695	809,308	0.0096	0.9904	96.12
8.5	82,029,463	760,118	0.0093	0.9907	95.20
9.5	80,143,559	479,951	0.0060	0.9940	94.31
10.5	78,149,088	728,247	0.0093	0.9907	93.75
11.5	76,480,842	508,317	0.0066	0.9934	92.88
12.5	74,435,930	602,498	0.0081	0.9919	92.26
13.5	71,110,023	601,958	0.0085	0.9915	91.51
14.5	69,455,851	728,438	0.0105	0.9895	90.74
15.5	65,068,886	557,149	0.0086	0.9914	89.78
16.5	63,372,659	614,643	0.0097	0.9903	89.02
17.5	61,532,703	580,439	0.0094	0.9906	88.15
18.5	59,773,731	500,920	0.0084	0.9916	87.32
19.5	57,830,072	700,908	0.0121	0.9879	86.59
20.5	56,105,896	1,032,366	0.0184	0.9816	85.54
21.5	53,416,537	654,175	0.0122	0.9878	83.97
22.5	51,549,641	757,276	0.0147	0.9853	82.94
23.5	48,525,498	449,380	0.0093	0.9907	81.72
24.5	46,198,539	609,518	0.0132	0.9868	80.96
25.5	43,577,814	922,078	0.0212	0.9788	79.89
26.5	39,748,315	919,949	0.0231	0.9769	78.20
27.5	35,168,327	640,247	0.0182	0.9818	76.39
28.5	31,132,881	547,548	0.0176	0.9824	75.00
29.5	27,634,863	544,796	0.0197	0.9803	73.68
30.5	24,555,246	266,196	0.0108	0.9892	72.23
31.5	22,630,739	725,283	0.0320	0.9680	71.45
32.5	20,118,653	541,966	0.0269	0.9731	69.16
33.5	17,692,452	370,325	0.0209	0.9791	67.30
34.5	15,032,746	390,801	0.0260	0.9740	65.89
35.5	12,578,646	549,928	0.0437	0.9563	64.17
36.5	10,444,332	148,700	0.0142	0.9858	61.37
37.5	8,871,193	143,081	0.0161	0.9839	60.49
38.5	7,830,456	133,748	0.0171	0.9829	59.52

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

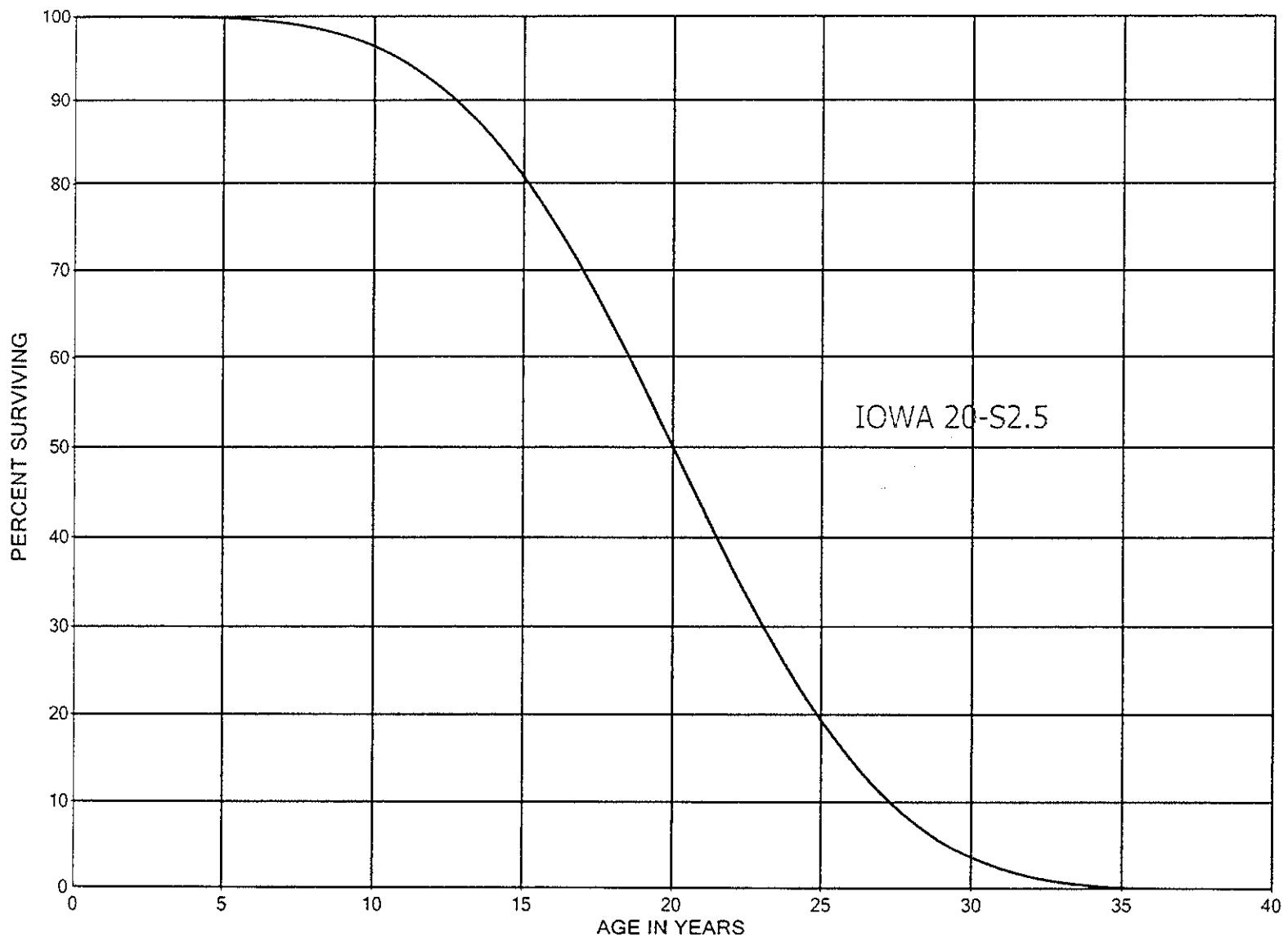
ACCOUNTS 370 AND 370.1 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2013			EXPERIENCE BAND 1947-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,106,598	36,930	0.0052	0.9948	58.50	
40.5	6,587,308	24,465	0.0037	0.9963	58.20	
41.5	6,059,003	56,591	0.0093	0.9907	57.98	
42.5	5,510,177	27,195	0.0049	0.9951	57.44	
43.5	5,033,332	16,847	0.0033	0.9967	57.16	
44.5	4,614,141	12,906	0.0028	0.9972	56.97	
45.5	4,155,134	30,965	0.0075	0.9925	56.81	
46.5	3,835,495	23,873	0.0062	0.9938	56.38	
47.5	3,535,291	34,787	0.0098	0.9902	56.03	
48.5	3,290,772	33,271	0.0101	0.9899	55.48	
49.5	3,037,474	28,790	0.0095	0.9905	54.92	
50.5	2,798,780	21,615	0.0077	0.9923	54.40	
51.5	2,538,719	30,447	0.0120	0.9880	53.98	
52.5	2,358,020	12,733	0.0054	0.9946	53.33	
53.5	2,169,875	13,527	0.0062	0.9938	53.04	
54.5	1,952,915	12,419	0.0064	0.9936	52.71	
55.5	1,751,848	6,769	0.0039	0.9961	52.38	
56.5	1,560,974	3,061	0.0020	0.9980	52.18	
57.5	1,325,023	33,113	0.0250	0.9750	52.07	
58.5	1,139,972	1,126	0.0010	0.9990	50.77	
59.5	1,015,025	466	0.0005	0.9995	50.72	
60.5	928,786	2,548	0.0027	0.9973	50.70	
61.5	822,621	82	0.0001	0.9999	50.56	
62.5	759,855	2,478	0.0033	0.9967	50.55	
63.5	589,098		0.0000	1.0000	50.39	
64.5	486,152	140	0.0003	0.9997	50.39	
65.5	396,212	85	0.0002	0.9998	50.37	
66.5	127		0.0000	1.0000	50.36	
67.5					50.36	

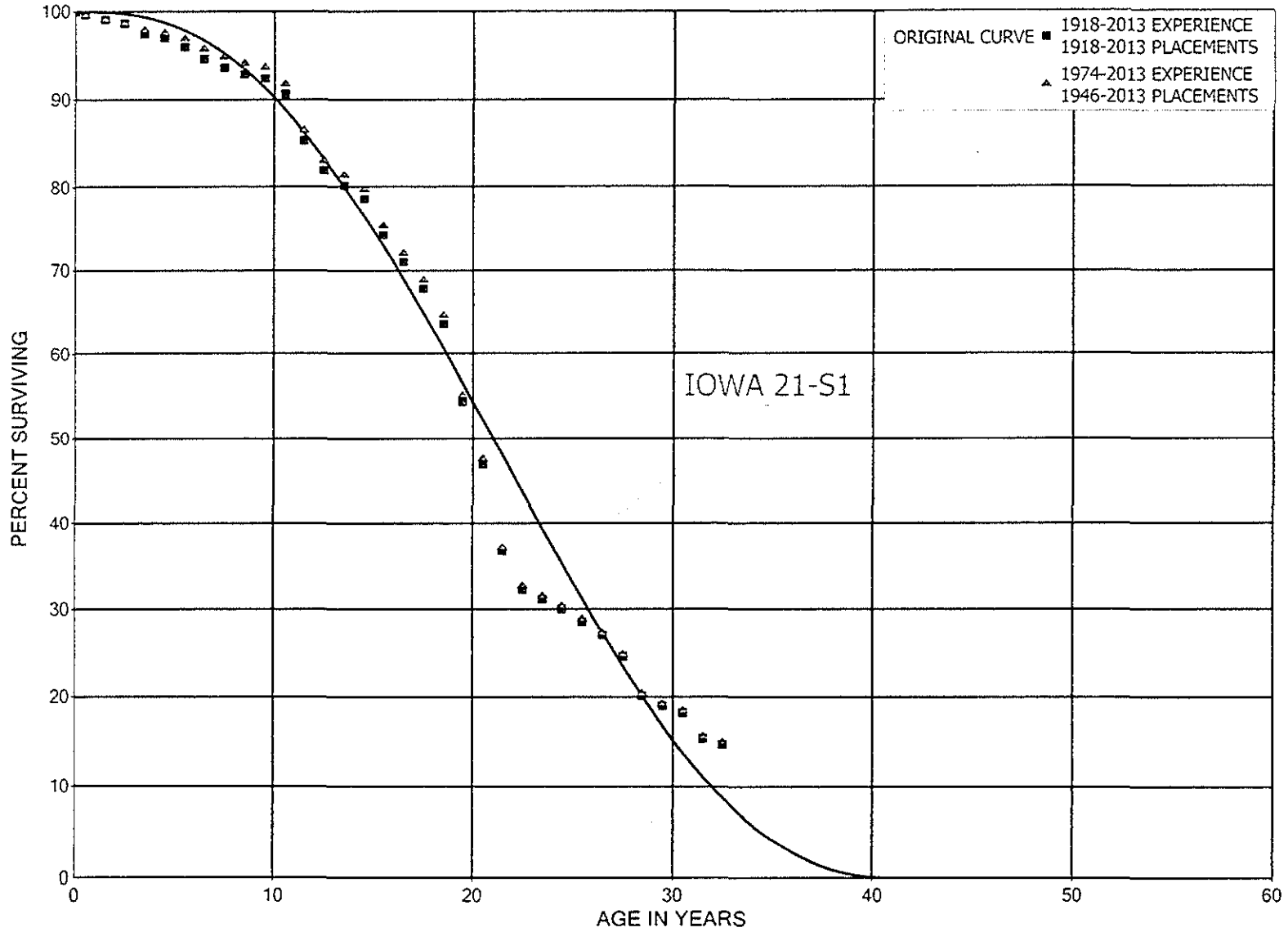


KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 370.2 METERS - AMI
SMOOTH SURVIVOR CURVE





KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2013

EXPERIENCE BAND 1918-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,089,799	67,087	0.0042	0.9958	100.00
0.5	15,319,662	83,078	0.0054	0.9946	99.58
1.5	14,972,941	67,750	0.0045	0.9955	99.04
2.5	13,486,598	169,636	0.0126	0.9874	98.59
3.5	13,094,735	60,069	0.0046	0.9954	97.35
4.5	12,928,020	130,294	0.0101	0.9899	96.91
5.5	12,604,700	165,840	0.0132	0.9868	95.93
6.5	12,353,632	132,204	0.0107	0.9893	94.67
7.5	11,770,843	104,731	0.0089	0.9911	93.66
8.5	11,286,365	48,115	0.0043	0.9957	92.82
9.5	10,512,409	211,299	0.0201	0.9799	92.43
10.5	8,477,773	481,613	0.0568	0.9432	90.57
11.5	8,029,355	323,983	0.0403	0.9597	85.42
12.5	7,724,361	169,771	0.0220	0.9780	81.98
13.5	4,772,418	95,801	0.0201	0.9799	80.18
14.5	4,677,148	261,788	0.0560	0.9440	78.57
15.5	4,395,385	193,215	0.0440	0.9560	74.17
16.5	4,202,179	183,087	0.0436	0.9564	70.91
17.5	4,018,442	246,640	0.0614	0.9386	67.82
18.5	3,761,975	548,932	0.1459	0.8541	63.66
19.5	2,922,704	402,788	0.1378	0.8622	54.37
20.5	2,287,315	502,814	0.2198	0.7802	46.88
21.5	1,538,572	184,581	0.1200	0.8800	36.57
22.5	1,207,226	43,360	0.0359	0.9641	32.18
23.5	1,062,976	37,558	0.0353	0.9647	31.03
24.5	928,234	44,784	0.0482	0.9518	29.93
25.5	725,014	40,311	0.0556	0.9444	28.49
26.5	604,768	53,739	0.0889	0.9111	26.90
27.5	389,160	69,986	0.1798	0.8202	24.51
28.5	296,276	16,312	0.0551	0.9449	20.10
29.5	254,289	10,931	0.0430	0.9570	19.00
30.5	212,687	32,164	0.1512	0.8488	18.18
31.5	140,115	5,940	0.0424	0.9576	15.43
32.5	104,977	254	0.0024	0.9976	14.78
33.5	83,269	910	0.0109	0.9891	14.74
34.5	72,608		0.0000	1.0000	14.58
35.5	70,328		0.0000	1.0000	14.58
36.5	55,821		0.0000	1.0000	14.58
37.5	41,125		0.0000	1.0000	14.58
38.5	15,819		0.0000	1.0000	14.58

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2013			EXPERIENCE BAND 1918-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,856	38	0.0043	0.9957	14.58
40.5	6,079		0.0000	1.0000	14.52
41.5	6,079		0.0000	1.0000	14.52
42.5	6,079		0.0000	1.0000	14.52
43.5	6,079		0.0000	1.0000	14.52
44.5	5,029		0.0000	1.0000	14.52
45.5	4,959		0.0000	1.0000	14.52
46.5	4,959		0.0000	1.0000	14.52
47.5	4,959		0.0000	1.0000	14.52
48.5	4,959		0.0000	1.0000	14.52
49.5	4,959		0.0000	1.0000	14.52
50.5	4,959		0.0000	1.0000	14.52
51.5	4,959		0.0000	1.0000	14.52
52.5	4,959		0.0000	1.0000	14.52
53.5	4,959		0.0000	1.0000	14.52
54.5	4,959		0.0000	1.0000	14.52
55.5	4,959	651	0.1313	0.8687	14.52
56.5	4,308		0.0000	1.0000	12.61
57.5	4,308		0.0000	1.0000	12.61
58.5	4,308		0.0000	1.0000	12.61
59.5	4,308		0.0000	1.0000	12.61
60.5	4,308		0.0000	1.0000	12.61
61.5	4,308		0.0000	1.0000	12.61
62.5	4,308		0.0000	1.0000	12.61
63.5	4,113		0.0000	1.0000	12.61
64.5	4,113		0.0000	1.0000	12.61
65.5	4,027	30	0.0075	0.9925	12.61
66.5	3,997		0.0000	1.0000	12.52
67.5					12.52

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,017,196	66,877	0.0045	0.9955	100.00
0.5	14,423,452	78,617	0.0055	0.9945	99.55
1.5	14,192,179	60,029	0.0042	0.9958	99.01
2.5	12,836,862	101,806	0.0079	0.9921	98.59
3.5	12,559,515	45,946	0.0037	0.9963	97.81
4.5	12,488,236	85,471	0.0068	0.9932	97.45
5.5	12,409,678	129,245	0.0104	0.9896	96.79
6.5	12,303,172	122,969	0.0100	0.9900	95.78
7.5	11,731,625	99,964	0.0085	0.9915	94.82
8.5	11,256,732	46,428	0.0041	0.9959	94.01
9.5	10,491,785	211,299	0.0201	0.9799	93.63
10.5	8,457,148	481,598	0.0569	0.9431	91.74
11.5	8,008,757	322,635	0.0403	0.9597	86.52
12.5	7,704,984	156,425	0.0203	0.9797	83.03
13.5	4,766,546	95,801	0.0201	0.9799	81.34
14.5	4,671,276	261,788	0.0560	0.9440	79.71
15.5	4,389,514	192,967	0.0440	0.9560	75.24
16.5	4,196,538	183,087	0.0436	0.9564	71.93
17.5	4,012,801	246,640	0.0615	0.9385	68.80
18.5	3,756,334	548,932	0.1461	0.8539	64.57
19.5	2,917,063	402,788	0.1381	0.8619	55.13
20.5	2,281,817	502,814	0.2204	0.7796	47.52
21.5	1,533,075	184,581	0.1204	0.8796	37.05
22.5	1,201,729	43,360	0.0361	0.9639	32.59
23.5	1,057,479	37,558	0.0355	0.9645	31.41
24.5	922,737	44,784	0.0485	0.9515	30.30
25.5	719,603	40,311	0.0560	0.9440	28.83
26.5	599,357	53,739	0.0897	0.9103	27.21
27.5	388,660	69,986	0.1801	0.8199	24.77
28.5	295,775	16,312	0.0551	0.9449	20.31
29.5	253,789	10,431	0.0411	0.9589	19.19
30.5	212,687	32,164	0.1512	0.8488	18.40
31.5	140,115	5,940	0.0424	0.9576	15.62
32.5	104,977	254	0.0024	0.9976	14.96
33.5	83,269	910	0.0109	0.9891	14.92
34.5	72,608		0.0000	1.0000	14.76
35.5	70,328		0.0000	1.0000	14.76
36.5	55,821		0.0000	1.0000	14.76
37.5	41,125		0.0000	1.0000	14.76
38.5	15,819		0.0000	1.0000	14.76

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

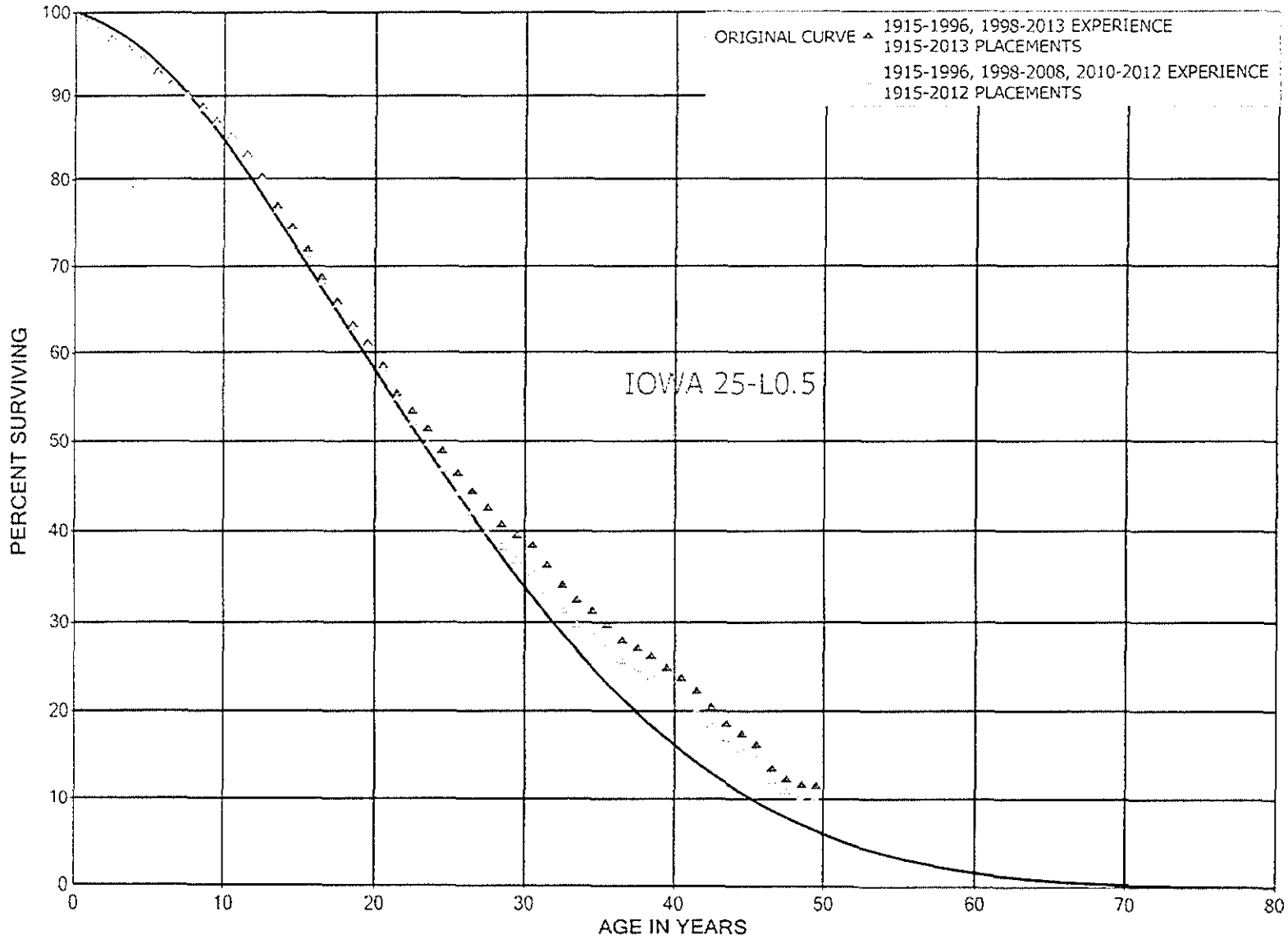
PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,856	38	0.0043	0.9957	14.76
40.5	6,079		0.0000	1.0000	14.69
41.5	6,079		0.0000	1.0000	14.69
42.5	6,079		0.0000	1.0000	14.69
43.5	6,079		0.0000	1.0000	14.69
44.5	5,029		0.0000	1.0000	14.69
45.5	4,959		0.0000	1.0000	14.69
46.5	4,959		0.0000	1.0000	14.69
47.5	4,959		0.0000	1.0000	14.69
48.5	4,959		0.0000	1.0000	14.69
49.5	4,959		0.0000	1.0000	14.69
50.5	4,959		0.0000	1.0000	14.69
51.5	4,959		0.0000	1.0000	14.69
52.5	4,959		0.0000	1.0000	14.69
53.5	4,959		0.0000	1.0000	14.69
54.5	4,959		0.0000	1.0000	14.69
55.5	4,959	651	0.1313	0.8687	14.69
56.5	4,308		0.0000	1.0000	12.77
57.5	4,308		0.0000	1.0000	12.77
58.5	4,308		0.0000	1.0000	12.77
59.5	4,308		0.0000	1.0000	12.77
60.5	4,308		0.0000	1.0000	12.77
61.5	4,308		0.0000	1.0000	12.77
62.5	4,308		0.0000	1.0000	12.77
63.5	4,113		0.0000	1.0000	12.77
64.5	4,113		0.0000	1.0000	12.77
65.5	4,027	30	0.0075	0.9925	12.77
66.5	3,997		0.0000	1.0000	12.67
67.5					12.67



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-1996, 1998-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,247,141	879,043	0.0077	0.9923	100.00
0.5	111,553,560	1,529,782	0.0137	0.9863	99.23
1.5	105,395,143	1,201,902	0.0114	0.9886	97.87
2.5	99,379,553	1,190,563	0.0120	0.9880	96.75
3.5	96,140,533	1,185,756	0.0123	0.9877	95.59
4.5	91,395,300	1,565,960	0.0171	0.9829	94.42
5.5	88,042,146	1,125,020	0.0128	0.9872	92.80
6.5	84,469,634	1,427,213	0.0169	0.9831	91.61
7.5	79,533,060	1,243,267	0.0156	0.9844	90.06
8.5	74,290,127	1,501,971	0.0202	0.9798	88.66
9.5	67,466,630	1,389,143	0.0206	0.9794	86.86
10.5	63,523,203	1,543,992	0.0243	0.9757	85.08
11.5	58,934,936	1,953,040	0.0331	0.9669	83.01
12.5	53,782,061	2,201,124	0.0409	0.9591	80.26
13.5	47,562,048	1,555,843	0.0327	0.9673	76.97
14.5	43,986,843	1,572,359	0.0357	0.9643	74.45
15.5	39,993,821	1,783,237	0.0446	0.9554	71.79
16.5	35,116,473	1,422,104	0.0405	0.9595	68.59
17.5	31,824,934	1,270,444	0.0399	0.9601	65.81
18.5	28,639,583	971,293	0.0339	0.9661	63.19
19.5	26,639,951	1,113,591	0.0418	0.9582	61.04
20.5	24,614,120	1,337,744	0.0543	0.9457	58.49
21.5	21,994,799	800,803	0.0364	0.9636	55.31
22.5	19,742,745	764,225	0.0387	0.9613	53.30
23.5	17,876,482	833,570	0.0466	0.9534	51.24
24.5	15,833,386	847,438	0.0535	0.9465	48.85
25.5	14,068,360	591,472	0.0420	0.9580	46.23
26.5	12,470,854	548,027	0.0439	0.9561	44.29
27.5	11,317,748	447,495	0.0395	0.9605	42.34
28.5	9,948,466	301,808	0.0303	0.9697	40.67
29.5	9,168,048	279,741	0.0305	0.9695	39.43
30.5	8,533,420	453,437	0.0531	0.9469	38.23
31.5	7,599,023	480,965	0.0633	0.9367	36.20
32.5	6,924,469	334,242	0.0483	0.9517	33.91
33.5	6,269,835	226,715	0.0362	0.9638	32.27
34.5	5,792,589	276,167	0.0477	0.9523	31.10
35.5	5,398,819	318,416	0.0590	0.9410	29.62
36.5	5,018,945	156,546	0.0312	0.9688	27.87
37.5	4,536,965	163,475	0.0360	0.9640	27.01
38.5	4,278,431	221,202	0.0517	0.9483	26.03

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-1996, 1998-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,849,030	171,265	0.0445	0.9555	24.69	
40.5	3,396,866	209,533	0.0617	0.9383	23.59	
41.5	3,303,642	274,930	0.0832	0.9168	22.13	
42.5	2,939,048	258,386	0.0879	0.9121	20.29	
43.5	2,409,952	162,237	0.0673	0.9327	18.51	
44.5	2,137,292	151,543	0.0709	0.9291	17.26	
45.5	1,756,529	287,945	0.1639	0.8361	16.04	
46.5	1,379,957	127,413	0.0923	0.9077	13.41	
47.5	1,198,593	65,475	0.0546	0.9454	12.17	
48.5	1,087,838	7,206	0.0066	0.9934	11.51	
49.5	1,006,587	8,207	0.0082	0.9918	11.43	
50.5	1,000,701	13,894	0.0139	0.9861	11.34	
51.5	883,526	8,903	0.0101	0.9899	11.18	
52.5	804,707	24,998	0.0311	0.9689	11.07	
53.5	743,582	43,314	0.0583	0.9417	10.72	
54.5	575,543	39,271	0.0682	0.9318	10.10	
55.5	470,604	27,870	0.0592	0.9408	9.41	
56.5	330,977	39,667	0.1198	0.8802	8.85	
57.5	114,871	9,659	0.0841	0.9159	7.79	
58.5	72,436	2,137	0.0295	0.9705	7.14	
59.5	68,611	3,637	0.0530	0.9470	6.93	
60.5	46,136	154	0.0033	0.9967	6.56	
61.5	42,702	381	0.0089	0.9911	6.54	
62.5	41,690		0.0000	1.0000	6.48	
63.5	40,482	124	0.0031	0.9969	6.48	
64.5	38,478		0.0000	1.0000	6.46	
65.5	37,309	351	0.0094	0.9906	6.46	
66.5	89		0.0000	1.0000	6.40	
67.5	89		0.0000	1.0000	6.40	
68.5	19		0.0000	1.0000	6.40	
69.5	19	19	1.0000		6.40	
70.5						

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1915-1996, 1998-2008, 2010-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,688,055	879,043	0.0079	0.9921	100.00
0.5	109,681,212	1,542,275	0.0141	0.9859	99.21
1.5	100,452,104	1,179,913	0.0117	0.9883	97.81
2.5	95,776,406	1,177,928	0.0123	0.9877	96.66
3.5	93,063,601	1,177,438	0.0127	0.9873	95.47
4.5	87,770,251	1,544,766	0.0176	0.9824	94.27
5.5	84,618,039	1,083,889	0.0128	0.9872	92.61
6.5	81,866,905	1,399,836	0.0171	0.9829	91.42
7.5	76,602,736	1,212,453	0.0158	0.9842	89.86
8.5	69,597,563	1,432,189	0.0206	0.9794	88.43
9.5	64,761,709	1,284,738	0.0198	0.9802	86.61
10.5	61,385,439	1,548,981	0.0252	0.9748	84.90
11.5	56,808,935	1,899,468	0.0334	0.9666	82.75
12.5	49,919,176	2,262,463	0.0453	0.9547	79.99
13.5	44,720,275	1,446,737	0.0324	0.9676	76.36
14.5	41,523,445	1,515,765	0.0365	0.9635	73.89
15.5	38,290,876	1,739,271	0.0454	0.9546	71.19
16.5	32,456,421	1,224,598	0.0377	0.9623	67.96
17.5	29,457,489	1,144,924	0.0389	0.9611	65.40
18.5	27,062,647	932,562	0.0345	0.9655	62.85
19.5	25,115,873	1,086,107	0.0432	0.9568	60.69
20.5	22,882,349	1,334,266	0.0583	0.9417	58.06
21.5	20,094,058	1,021,396	0.0508	0.9492	54.68
22.5	18,664,472	831,810	0.0446	0.9554	51.90
23.5	16,201,076	917,283	0.0566	0.9434	49.59
24.5	14,545,880	837,714	0.0576	0.9424	46.78
25.5	12,818,953	617,061	0.0481	0.9519	44.08
26.5	11,557,102	576,182	0.0499	0.9501	41.96
27.5	10,473,362	477,328	0.0456	0.9544	39.87
28.5	9,128,511	350,816	0.0384	0.9616	38.05
29.5	8,740,631	312,852	0.0358	0.9642	36.59
30.5	8,100,243	447,069	0.0552	0.9448	35.28
31.5	7,306,277	473,771	0.0648	0.9352	33.33
32.5	6,456,127	326,158	0.0505	0.9495	31.17
33.5	6,025,445	225,096	0.0374	0.9626	29.60
34.5	5,598,717	272,736	0.0487	0.9513	28.49
35.5	5,177,665	314,506	0.0607	0.9393	27.10
36.5	4,788,751	152,560	0.0319	0.9681	25.46
37.5	4,330,506	158,662	0.0366	0.9634	24.65
38.5	4,059,864	215,831	0.0532	0.9468	23.74

KANSAS CITY POWER AND LIGHT COMPANY

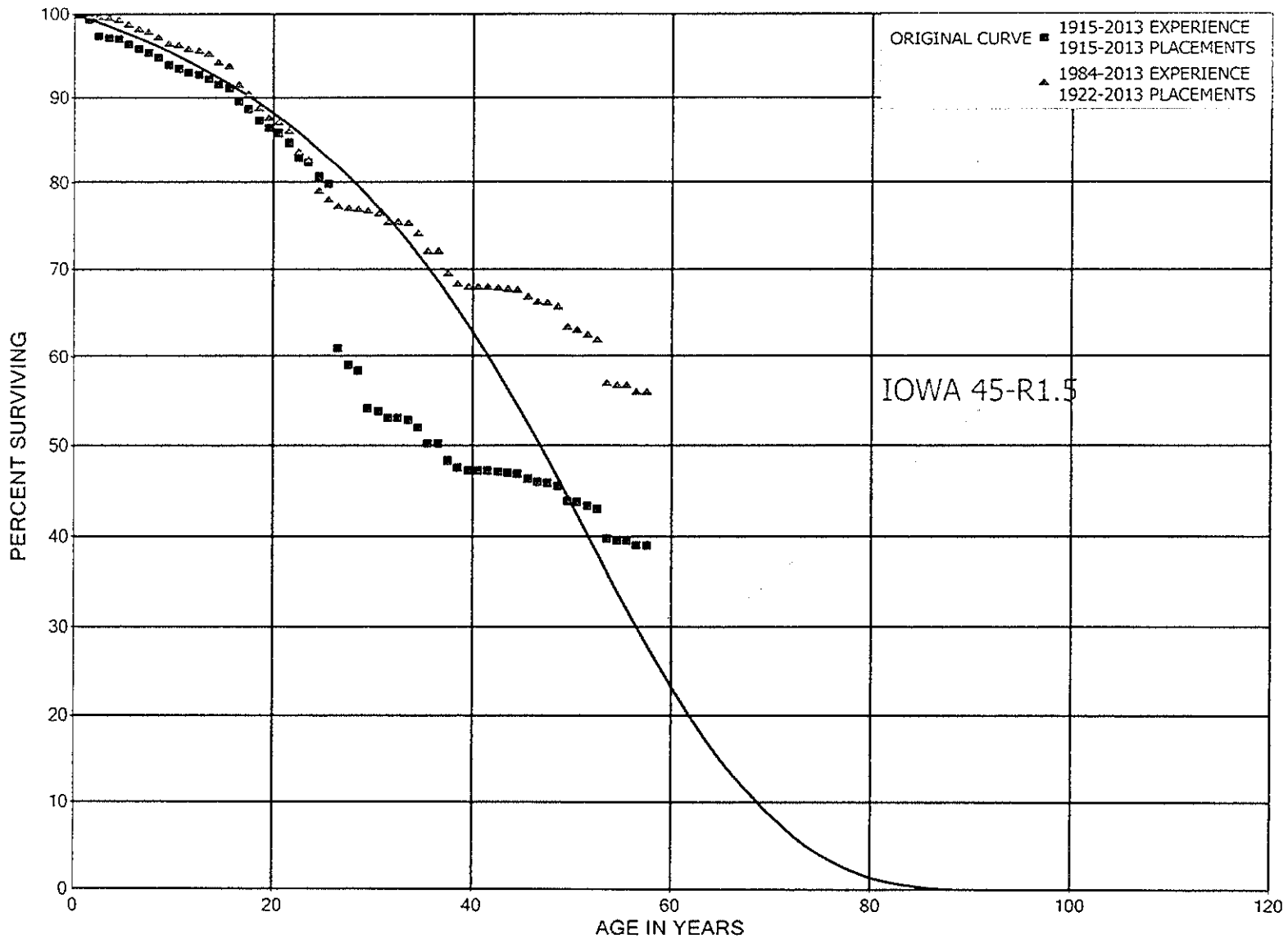
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1915-1996, 1998-2008, 2010-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,658,431	166,466	0.0455	0.9545	22.48
40.5	3,111,255	205,881	0.0662	0.9338	21.46
41.5	3,170,959	272,265	0.0859	0.9141	20.04
42.5	2,834,585	253,400	0.0894	0.9106	18.32
43.5	2,294,590	157,414	0.0686	0.9314	16.68
44.5	1,886,731	136,702	0.0725	0.9275	15.54
45.5	1,645,341	283,530	0.1723	0.8277	14.41
46.5	1,254,516	125,853	0.1003	0.8997	11.93
47.5	1,076,025	62,940	0.0585	0.9415	10.73
48.5	1,011,095	5,120	0.0051	0.9949	10.10
49.5	808,988	5,744	0.0071	0.9929	10.05
50.5	790,319	5,673	0.0072	0.9928	9.98
51.5	664,397	3,972	0.0060	0.9940	9.91
52.5	530,711	19,357	0.0365	0.9635	9.85
53.5	546,146	13,903	0.0255	0.9745	9.49
54.5	484,816	23,765	0.0490	0.9510	9.25
55.5	310,567	2,398	0.0077	0.9923	8.80
56.5	118,814	1,590	0.0134	0.9866	8.73
57.5	71,380	624	0.0087	0.9913	8.61
58.5	69,540	2,137	0.0307	0.9693	8.54
59.5	44,326		0.0000	1.0000	8.27
60.5	41,596	134	0.0032	0.9968	8.27
61.5	4,672	326	0.0698	0.9302	8.25
62.5	40,482		0.0000	1.0000	7.67
63.5	38,602	124	0.0032	0.9968	7.67
64.5	37,309		0.0000	1.0000	7.65
65.5	89		0.0000	1.0000	7.65
66.5	89		0.0000	1.0000	7.65
67.5	89		0.0000	1.0000	7.65
68.5	19		0.0000	1.0000	7.65
69.5	19	19	1.0000		7.65
70.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,349,270	19,333	0.0002	0.9998	100.00
0.5	93,316,378	670,061	0.0072	0.9928	99.98
1.5	89,869,140	1,786,167	0.0199	0.9801	99.26
2.5	83,510,785	162,842	0.0019	0.9981	97.29
3.5	79,000,830	157,717	0.0020	0.9980	97.10
4.5	77,853,826	508,494	0.0065	0.9935	96.91
5.5	70,583,723	440,691	0.0062	0.9938	96.27
6.5	66,502,232	284,340	0.0043	0.9957	95.67
7.5	64,672,899	394,694	0.0061	0.9939	95.26
8.5	63,880,294	566,265	0.0089	0.9911	94.68
9.5	53,557,305	237,837	0.0044	0.9956	93.84
10.5	53,347,912	258,846	0.0049	0.9951	93.42
11.5	51,542,803	151,628	0.0029	0.9971	92.97
12.5	51,188,226	268,124	0.0052	0.9948	92.70
13.5	50,571,121	406,841	0.0080	0.9920	92.21
14.5	50,110,915	203,041	0.0041	0.9959	91.47
15.5	49,876,269	877,817	0.0176	0.9824	91.10
16.5	48,631,662	474,704	0.0098	0.9902	89.50
17.5	46,831,624	714,076	0.0152	0.9848	88.62
18.5	45,227,706	436,851	0.0097	0.9903	87.27
19.5	37,453,087	269,791	0.0072	0.9928	86.43
20.5	31,126,245	387,944	0.0125	0.9875	85.81
21.5	18,524,490	400,346	0.0216	0.9784	84.74
22.5	17,515,279	101,817	0.0058	0.9942	82.91
23.5	16,542,692	330,691	0.0200	0.9800	82.42
24.5	15,718,391	185,984	0.0118	0.9882	80.78
25.5	15,303,712	3,607,711	0.2357	0.7643	79.82
26.5	11,641,224	360,396	0.0310	0.9690	61.00
27.5	11,115,137	135,304	0.0122	0.9878	59.11
28.5	10,863,321	783,898	0.0722	0.9278	58.40
29.5	10,024,387	67,235	0.0067	0.9933	54.18
30.5	9,956,797	133,372	0.0134	0.9866	53.82
31.5	8,693,780	4,026	0.0005	0.9995	53.10
32.5	8,430,442	42,965	0.0051	0.9949	53.07
33.5	8,270,657	137,976	0.0167	0.9833	52.80
34.5	8,101,655	274,342	0.0339	0.9661	51.92
35.5	7,824,006	3,774	0.0005	0.9995	50.16
36.5	7,764,773	294,061	0.0379	0.9621	50.14
37.5	7,433,287	121,366	0.0163	0.9837	48.24
38.5	6,900,590	33,635	0.0049	0.9951	47.45

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,851,841	4,674	0.0007	0.9993	47.22	
40.5	6,382,099	2,573	0.0004	0.9996	47.19	
41.5	6,349,291	12,578	0.0020	0.9980	47.17	
42.5	6,295,848	10,883	0.0017	0.9983	47.08	
43.5	6,274,346	24,928	0.0040	0.9960	46.99	
44.5	6,215,287	69,215	0.0111	0.9889	46.81	
45.5	6,088,386	46,420	0.0076	0.9924	46.29	
46.5	6,042,738	8,373	0.0014	0.9986	45.93	
47.5	6,034,365	47,293	0.0078	0.9922	45.87	
48.5	5,980,410	214,318	0.0358	0.9642	45.51	
49.5	5,520,711	25,923	0.0047	0.9953	43.88	
50.5	5,466,330	44,169	0.0081	0.9919	43.67	
51.5	5,419,411	49,985	0.0092	0.9908	43.32	
52.5	5,362,801	405,422	0.0756	0.9244	42.92	
53.5	4,957,291	21,506	0.0043	0.9957	39.68	
54.5	793,188		0.0000	1.0000	39.50	
55.5	791,776	11,036	0.0139	0.9861	39.50	
56.5	776,712	221	0.0003	0.9997	38.95	
57.5	175,936	772	0.0044	0.9956	38.94	
58.5	175,139		0.0000	1.0000	38.77	
59.5	174,924		0.0000	1.0000	38.77	
60.5	174,924	1,201	0.0069	0.9931	38.77	
61.5	173,765		0.0000	1.0000	38.51	
62.5	173,732	3,360	0.0193	0.9807	38.51	
63.5	56,264		0.0000	1.0000	37.76	
64.5	56,264		0.0000	1.0000	37.76	
65.5	56,063		0.0000	1.0000	37.76	
66.5	56,063		0.0000	1.0000	37.76	
67.5	56,063		0.0000	1.0000	37.76	
68.5	56,063		0.0000	1.0000	37.76	
69.5	56,063		0.0000	1.0000	37.76	
70.5	56,063		0.0000	1.0000	37.76	
71.5	56,063		0.0000	1.0000	37.76	
72.5	56,063	43	0.0008	0.9992	37.76	
73.5	56,021		0.0000	1.0000	37.73	
74.5	56,021	55,045	0.9826	0.0174	37.73	
75.5	975		0.0000	1.0000	0.66	
76.5	446		0.0000	1.0000	0.66	
77.5	446		0.0000	1.0000	0.66	
78.5	446		0.0000	1.0000	0.66	

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2013			EXPERIENCE BAND 1915-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	411		0.0000	1.0000	0.66
80.5	411		0.0000	1.0000	0.66
81.5	411		0.0000	1.0000	0.66
82.5	322		0.0000	1.0000	0.66
83.5	322		0.0000	1.0000	0.66
84.5	322		0.0000	1.0000	0.66
85.5	292		0.0000	1.0000	0.66
86.5	292		0.0000	1.0000	0.66
87.5	292		0.0000	1.0000	0.66
88.5	292		0.0000	1.0000	0.66
89.5	292		0.0000	1.0000	0.66
90.5					0.66

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,849,781		0.0000	1.0000	100.00
0.5	71,955,324	254,137	0.0035	0.9965	100.00
1.5	70,372,057	90,319	0.0013	0.9987	99.65
2.5	66,085,427	90,734	0.0014	0.9986	99.52
3.5	61,748,979	112,048	0.0018	0.9982	99.38
4.5	60,615,078	354,101	0.0058	0.9942	99.20
5.5	53,849,331	285,454	0.0053	0.9947	98.62
6.5	50,129,661	217,672	0.0043	0.9957	98.10
7.5	48,746,176	292,301	0.0060	0.9940	97.67
8.5	48,701,304	415,940	0.0085	0.9915	97.09
9.5	38,691,615	84,603	0.0022	0.9978	96.26
10.5	38,626,001	160,583	0.0042	0.9958	96.05
11.5	37,339,645	86,708	0.0023	0.9977	95.65
12.5	37,161,156	156,803	0.0042	0.9958	95.43
13.5	36,701,890	369,379	0.0101	0.9899	95.02
14.5	36,328,109	179,219	0.0049	0.9951	94.07
15.5	36,296,663	848,694	0.0234	0.9766	93.60
16.5	35,124,411	441,659	0.0126	0.9874	91.42
17.5	33,370,817	604,644	0.0181	0.9819	90.27
18.5	31,926,115	394,560	0.0124	0.9876	88.63
19.5	24,512,709	154,526	0.0063	0.9937	87.53
20.5	18,890,506	224,550	0.0119	0.9881	86.98
21.5	6,480,910	174,168	0.0269	0.9731	85.95
22.5	5,732,821	72,500	0.0126	0.9874	83.64
23.5	4,793,449	211,424	0.0441	0.9559	82.58
24.5	9,484,454	124,747	0.0132	0.9868	78.94
25.5	9,243,770	88,578	0.0096	0.9904	77.90
26.5	9,170,324	28,628	0.0031	0.9969	77.15
27.5	9,826,374	12,937	0.0013	0.9987	76.91
28.5	9,705,281	18,876	0.0019	0.9981	76.81
29.5	9,631,470	45,692	0.0047	0.9953	76.66
30.5	9,585,642	127,769	0.0133	0.9867	76.30
31.5	8,331,317	3,039	0.0004	0.9996	75.28
32.5	8,078,844	12,494	0.0015	0.9985	75.25
33.5	7,949,240	129,617	0.0163	0.9837	75.14
34.5	7,788,598	201,991	0.0259	0.9741	73.91
35.5	7,588,575	3,774	0.0005	0.9995	72.00
36.5	7,529,484	270,606	0.0359	0.9641	71.96
37.5	7,221,453	121,248	0.0168	0.9832	69.37
38.5	6,688,875	33,014	0.0049	0.9951	68.21

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2013

EXPERIENCE BAND 1984-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,640,747	4,257	0.0006	0.9994	67.87
40.5	6,171,421	1,237	0.0002	0.9998	67.83
41.5	6,139,949	12,538	0.0020	0.9980	67.82
42.5	6,087,355	10,474	0.0017	0.9983	67.68
43.5	6,066,365	7,215	0.0012	0.9988	67.56
44.5	6,025,108	69,215	0.0115	0.9885	67.48
45.5	5,898,206	46,204	0.0078	0.9922	66.71
46.5	5,854,714	7,075	0.0012	0.9988	66.18
47.5	5,847,640	38,903	0.0067	0.9933	66.10
48.5	5,806,004	214,318	0.0369	0.9631	65.66
49.5	5,346,366	25,923	0.0048	0.9952	63.24
50.5	5,291,984	44,169	0.0083	0.9917	62.93
51.5	5,245,066	49,985	0.0095	0.9905	62.41
52.5	5,188,545	405,422	0.0781	0.9219	61.81
53.5	4,783,068	21,246	0.0044	0.9956	56.98
54.5	788,378		0.0000	1.0000	56.73
55.5	787,218	11,036	0.0140	0.9860	56.73
56.5	772,154	221	0.0003	0.9997	55.93
57.5	171,378	772	0.0045	0.9955	55.92
58.5	170,581		0.0000	1.0000	55.67
59.5	171,272		0.0000	1.0000	55.67
60.5	171,564	1,201	0.0070	0.9930	55.67
61.5	173,765		0.0000	1.0000	55.28
62.5	173,732	3,360	0.0193	0.9807	55.28
63.5	56,264		0.0000	1.0000	54.21
64.5	56,264		0.0000	1.0000	54.21
65.5	56,063		0.0000	1.0000	54.21
66.5	56,063		0.0000	1.0000	54.21
67.5	56,063		0.0000	1.0000	54.21
68.5	56,063		0.0000	1.0000	54.21
69.5	56,063		0.0000	1.0000	54.21
70.5	56,063		0.0000	1.0000	54.21
71.5	56,063		0.0000	1.0000	54.21
72.5	56,063	43	0.0008	0.9992	54.21
73.5	56,021		0.0000	1.0000	54.17
74.5	56,021	55,045	0.9826	0.0174	54.17
75.5	975		0.0000	1.0000	0.94
76.5	446		0.0000	1.0000	0.94
77.5	446		0.0000	1.0000	0.94
78.5	446		0.0000	1.0000	0.94

Schedule JJS-1

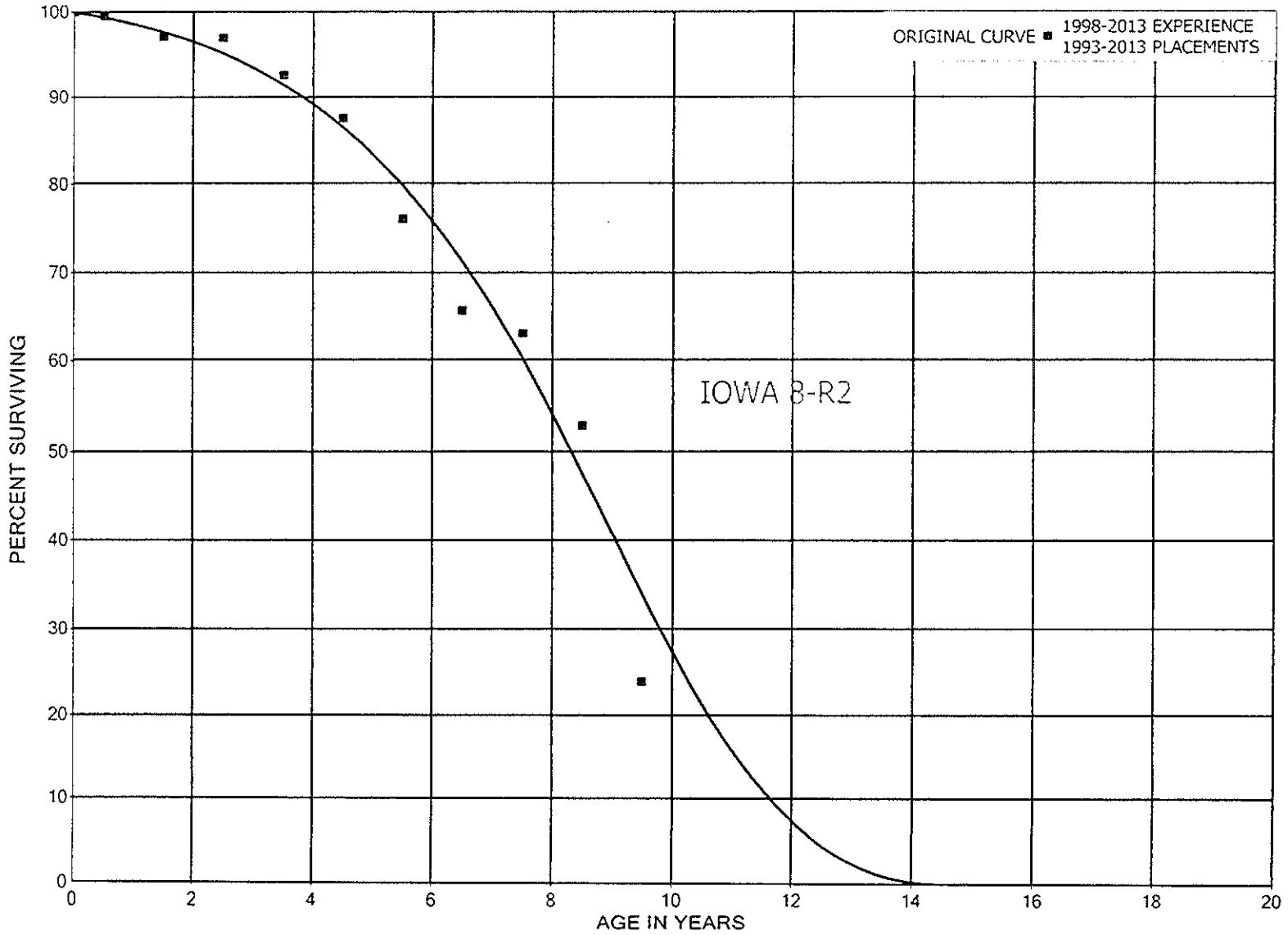
KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	411		0.0000	1.0000	0.94
80.5	411		0.0000	1.0000	0.94
81.5	411		0.0000	1.0000	0.94
82.5	322		0.0000	1.0000	0.94
83.5	322		0.0000	1.0000	0.94
84.5	322		0.0000	1.0000	0.94
85.5	292		0.0000	1.0000	0.94
86.5	292		0.0000	1.0000	0.94
87.5	292		0.0000	1.0000	0.94
88.5	292		0.0000	1.0000	0.94
89.5	292		0.0000	1.0000	0.94
90.5					0.94

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

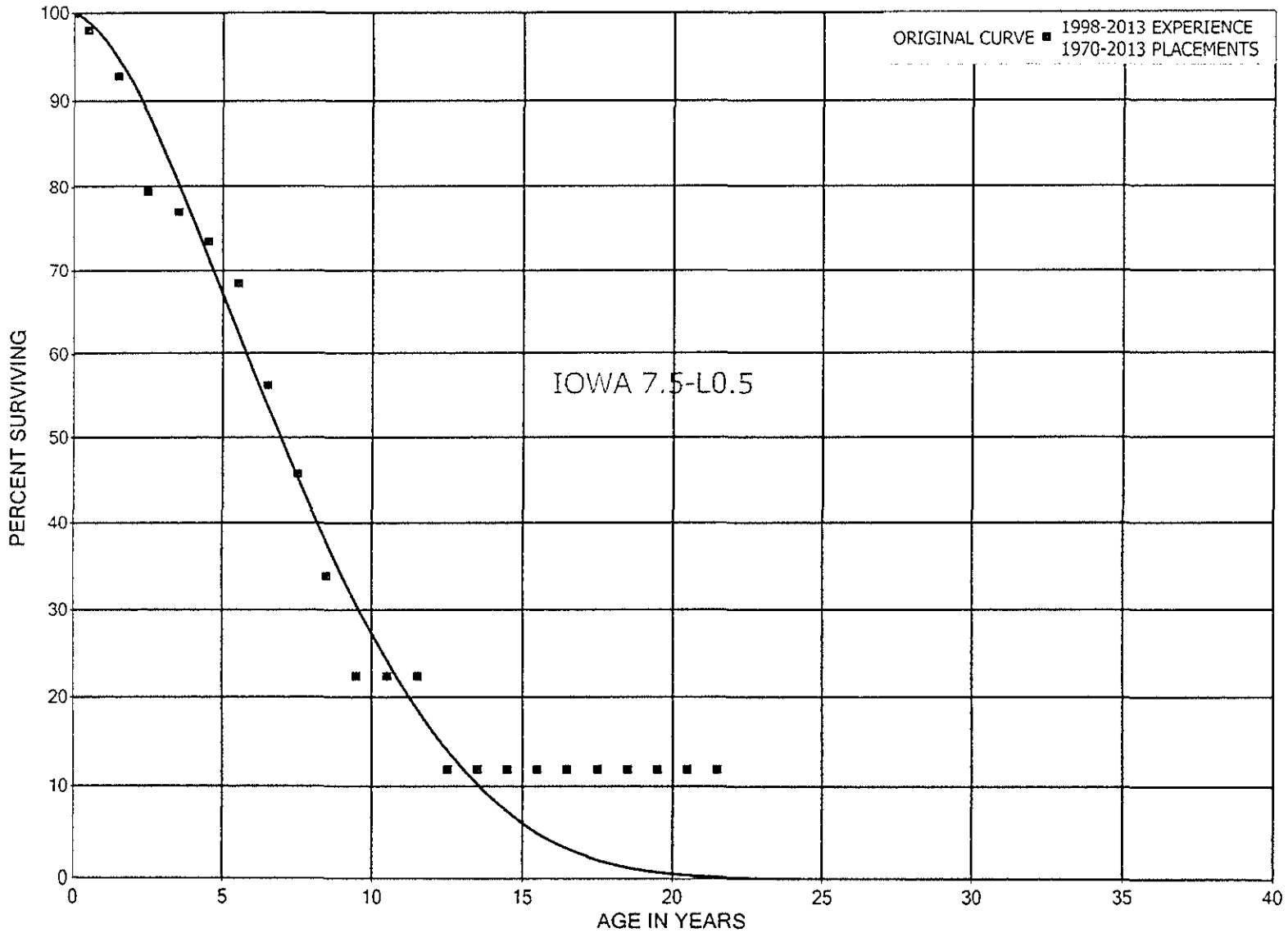
ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2013			EXPERIENCE BAND 1998-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,094,284	5,870	0.0054	0.9946	100.00
0.5	1,060,706	27,315	0.0258	0.9742	99.46
1.5	1,061,840	696	0.0007	0.9993	96.90
2.5	1,061,144	47,854	0.0451	0.9549	96.84
3.5	731,574	39,473	0.0540	0.9460	92.47
4.5	634,003	82,961	0.1309	0.8691	87.48
5.5	551,042	75,904	0.1377	0.8623	76.03
6.5	461,095	17,229	0.0374	0.9626	65.56
7.5	423,195	68,772	0.1625	0.8375	63.11
8.5	136,687	75,147	0.5498	0.4502	52.86
9.5					23.80



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

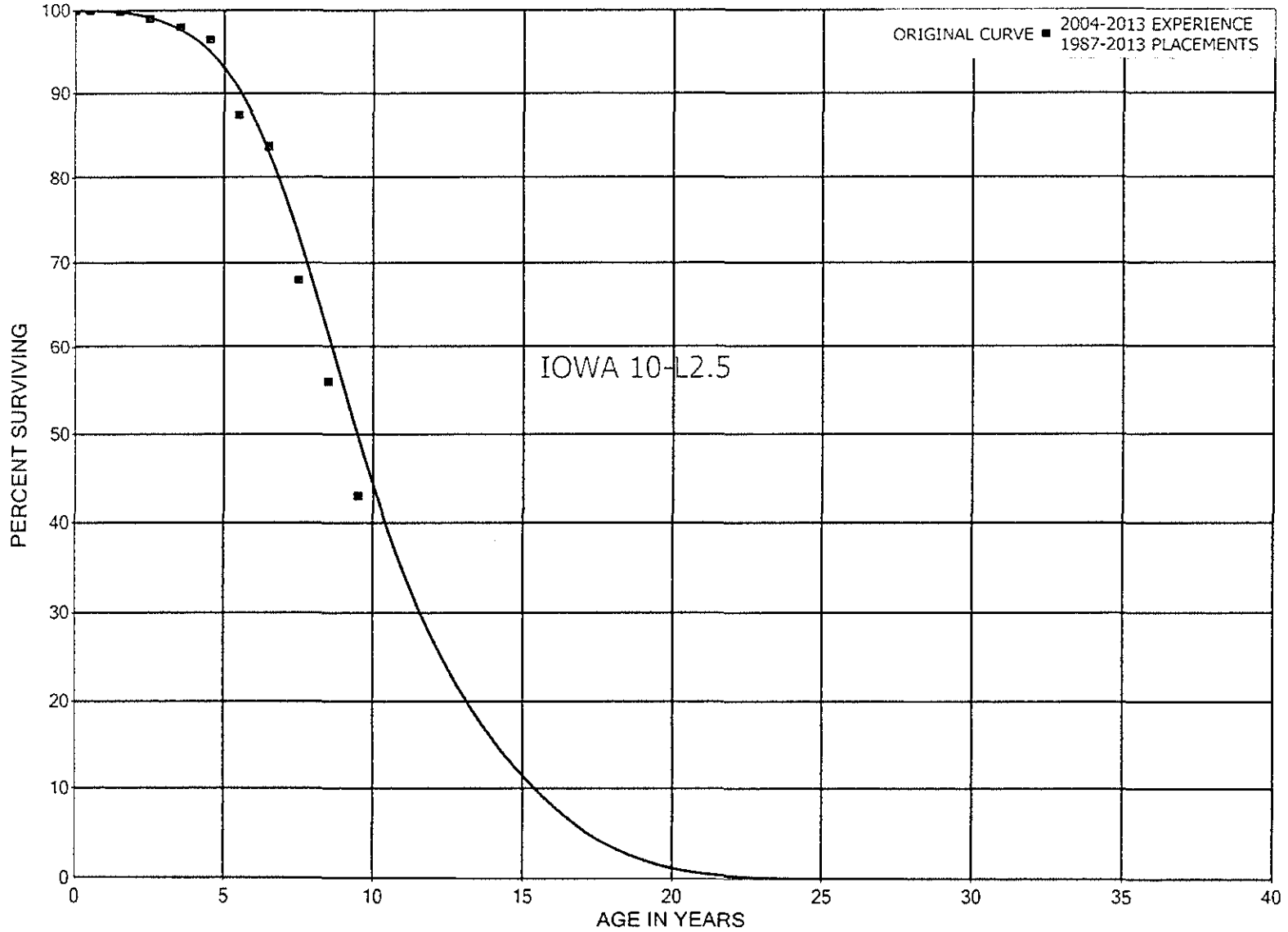
ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2013			EXPERIENCE BAND 1998-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,682,217	321,368	0.0205	0.9795	100.00
0.5	13,392,943	712,528	0.0532	0.9468	97.95
1.5	11,612,252	1,667,657	0.1436	0.8564	92.74
2.5	9,995,628	304,684	0.0305	0.9695	79.42
3.5	8,479,367	398,389	0.0470	0.9530	77.00
4.5	7,854,329	539,558	0.0687	0.9313	73.38
5.5	6,827,586	1,204,321	0.1764	0.8236	68.34
6.5	4,912,167	926,113	0.1885	0.8115	56.29
7.5	2,782,013	723,812	0.2602	0.7398	45.67
8.5	1,210,504	410,263	0.3389	0.6611	33.79
9.5	135,319		0.0000	1.0000	22.34
10.5	288,450		0.0000	1.0000	22.34
11.5	288,450	135,319	0.4691	0.5309	22.34
12.5	153,131		0.0000	1.0000	11.86
13.5	153,131		0.0000	1.0000	11.86
14.5	153,131		0.0000	1.0000	11.86
15.5	153,131		0.0000	1.0000	11.86
16.5	153,131		0.0000	1.0000	11.86
17.5	153,131		0.0000	1.0000	11.86
18.5	153,131		0.0000	1.0000	11.86
19.5	153,131		0.0000	1.0000	11.86
20.5	153,131		0.0000	1.0000	11.86
21.5					11.86
22.5					
23.5					
24.5					
25.5					
26.5					
27.5	20,391		0.0000		
28.5	20,391		0.0000		
29.5	20,391		0.0000		
30.5	20,391		0.0000		
31.5	20,391		0.0000		
32.5	20,391		0.0000		
33.5	20,391		0.0000		
34.5	20,391	20,391	1.0000		
35.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

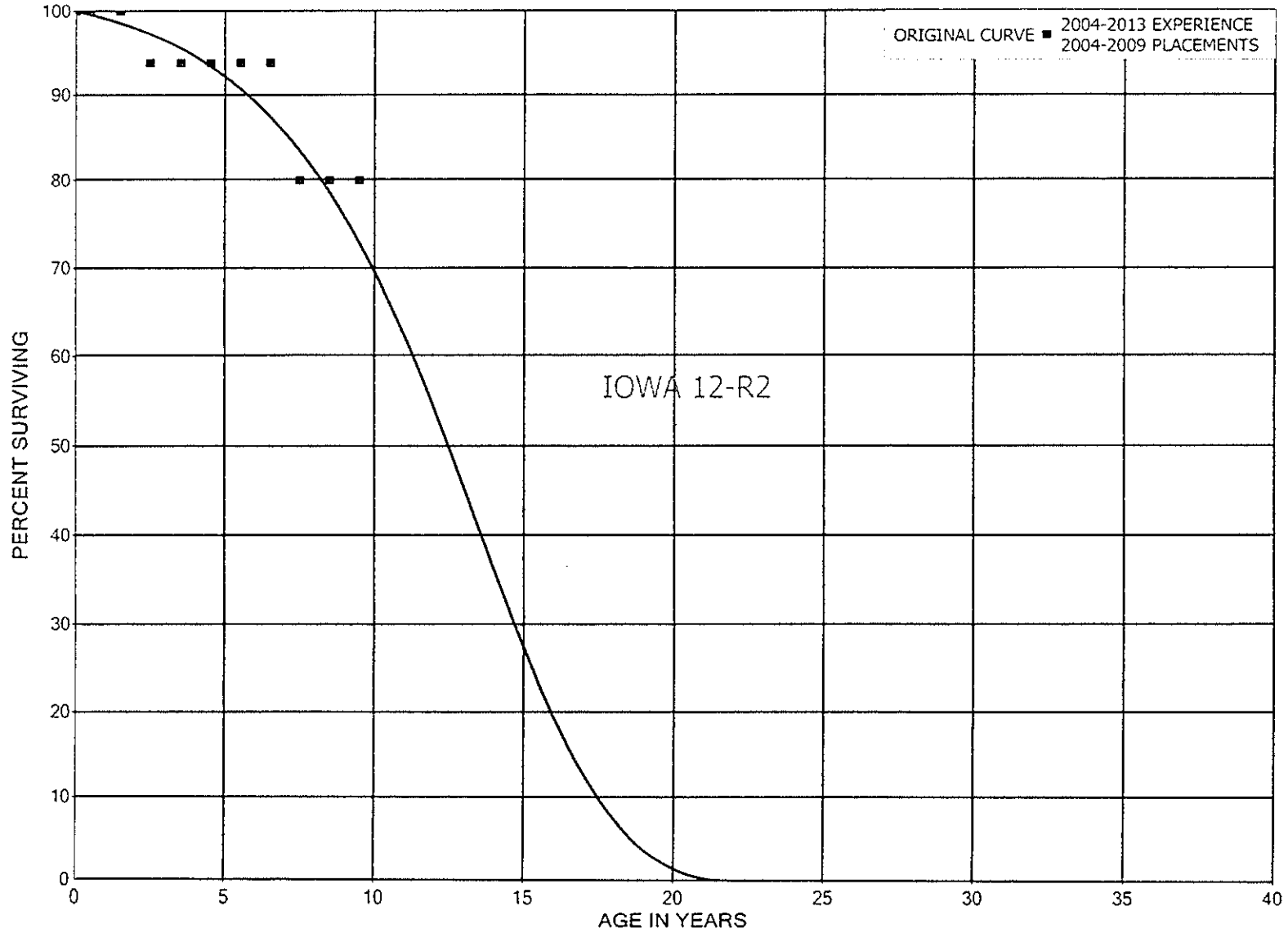
ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2013			EXPERIENCE BAND 2004-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,139,848	15,469	0.0003	0.9997	100.00
0.5	41,352,100	51,810	0.0013	0.9987	99.97
1.5	37,238,277	336,232	0.0090	0.9910	99.84
2.5	31,211,672	306,066	0.0098	0.9902	98.94
3.5	26,230,867	419,046	0.0160	0.9840	97.97
4.5	22,852,577	2,135,765	0.0935	0.9065	96.41
5.5	16,657,075	698,948	0.0420	0.9580	87.40
6.5	15,340,436	2,884,722	0.1880	0.8120	83.73
7.5	9,944,004	1,755,272	0.1765	0.8235	67.98
8.5	7,669,388	1,789,643	0.2333	0.7667	55.98
9.5					42.92
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5	153,131		0.0000		
22.5	153,131		0.0000		
23.5	153,131		0.0000		
24.5	153,131		0.0000		
25.5	153,131	153,131	1.0000		
26.5					



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

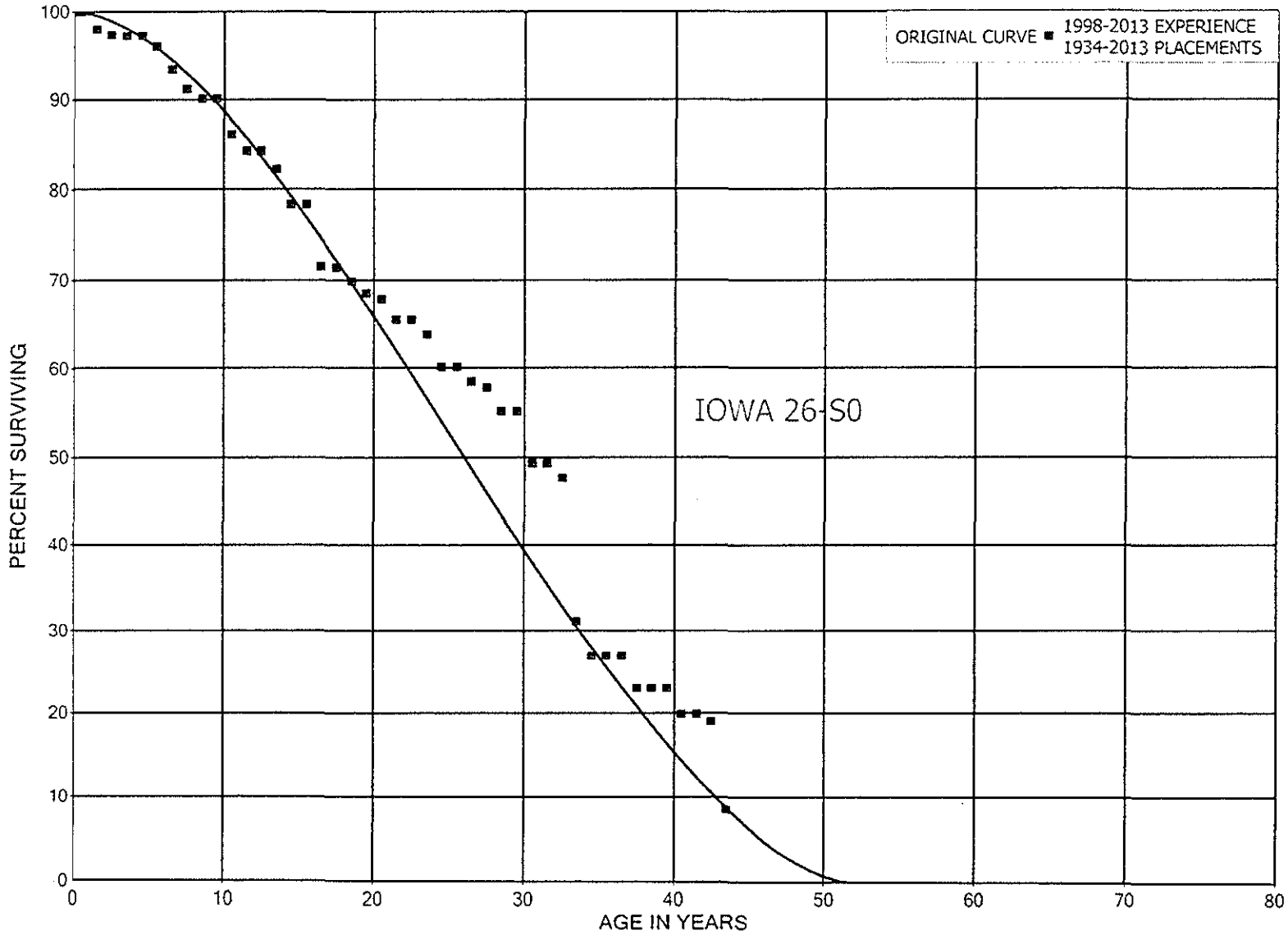
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2009			EXPERIENCE BAND 2004-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,753,434		0.0000	1.0000	100.00
0.5	1,753,434		0.0000	1.0000	100.00
1.5	731,074	45,933	0.0628	0.9372	100.00
2.5	685,141		0.0000	1.0000	93.72
3.5	685,141		0.0000	1.0000	93.72
4.5	685,141		0.0000	1.0000	93.72
5.5	685,141	1	0.0000	1.0000	93.72
6.5	685,140	101,079	0.1475	0.8525	93.72
7.5	482,982		0.0000	1.0000	79.89
8.5	482,982		0.0000	1.0000	79.89
9.5					79.89



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2013

EXPERIENCE BAND 1998-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,516,411		0.0000	1.0000	100.00
0.5	1,431,985	28,637	0.0200	0.9800	100.00
1.5	1,416,023	9,864	0.0070	0.9930	98.00
2.5	1,429,579	1,798	0.0013	0.9987	97.32
3.5	1,117,569		0.0000	1.0000	97.20
4.5	1,254,202	15,425	0.0123	0.9877	97.20
5.5	1,203,961	32,241	0.0268	0.9732	96.00
6.5	1,168,332	28,628	0.0245	0.9755	93.43
7.5	1,074,063	12,077	0.0112	0.9888	91.14
8.5	992,752		0.0000	1.0000	90.11
9.5	172,894	7,674	0.0444	0.9556	90.11
10.5	173,076	3,586	0.0207	0.9793	86.12
11.5	173,432		0.0000	1.0000	84.33
12.5	173,432	4,200	0.0242	0.9758	84.33
13.5	279,123	13,215	0.0473	0.9527	82.29
14.5	268,611		0.0000	1.0000	78.39
15.5	268,611	23,567	0.0877	0.9123	78.39
16.5	245,043	495	0.0020	0.9980	71.51
17.5	244,548	5,247	0.0215	0.9785	71.37
18.5	242,130	4,561	0.0188	0.9812	69.84
19.5	234,018	2,500	0.0107	0.9893	68.52
20.5	214,339	7,351	0.0343	0.9657	67.79
21.5	185,993		0.0000	1.0000	65.47
22.5	166,222	4,277	0.0257	0.9743	65.47
23.5	150,965	8,436	0.0559	0.9441	63.78
24.5	146,688		0.0000	1.0000	60.22
25.5	149,483	4,242	0.0284	0.9716	60.22
26.5	142,672	1,762	0.0123	0.9877	58.51
27.5	137,592	6,089	0.0443	0.9557	57.79
28.5	145,522		0.0000	1.0000	55.23
29.5	39,828	4,257	0.1069	0.8931	55.23
30.5	48,581		0.0000	1.0000	49.33
31.5	48,581	1,705	0.0351	0.9649	49.33
32.5	46,876	16,330	0.3484	0.6516	47.59
33.5	32,398	4,417	0.1363	0.8637	31.01
34.5	30,116		0.0000	1.0000	26.79
35.5	35,582		0.0000	1.0000	26.79
36.5	35,582	5,159	0.1450	0.8550	26.79
37.5	29,956		0.0000	1.0000	22.90
38.5	31,412		0.0000	1.0000	22.90

KANSAS CITY POWER AND LIGHT COMPANY

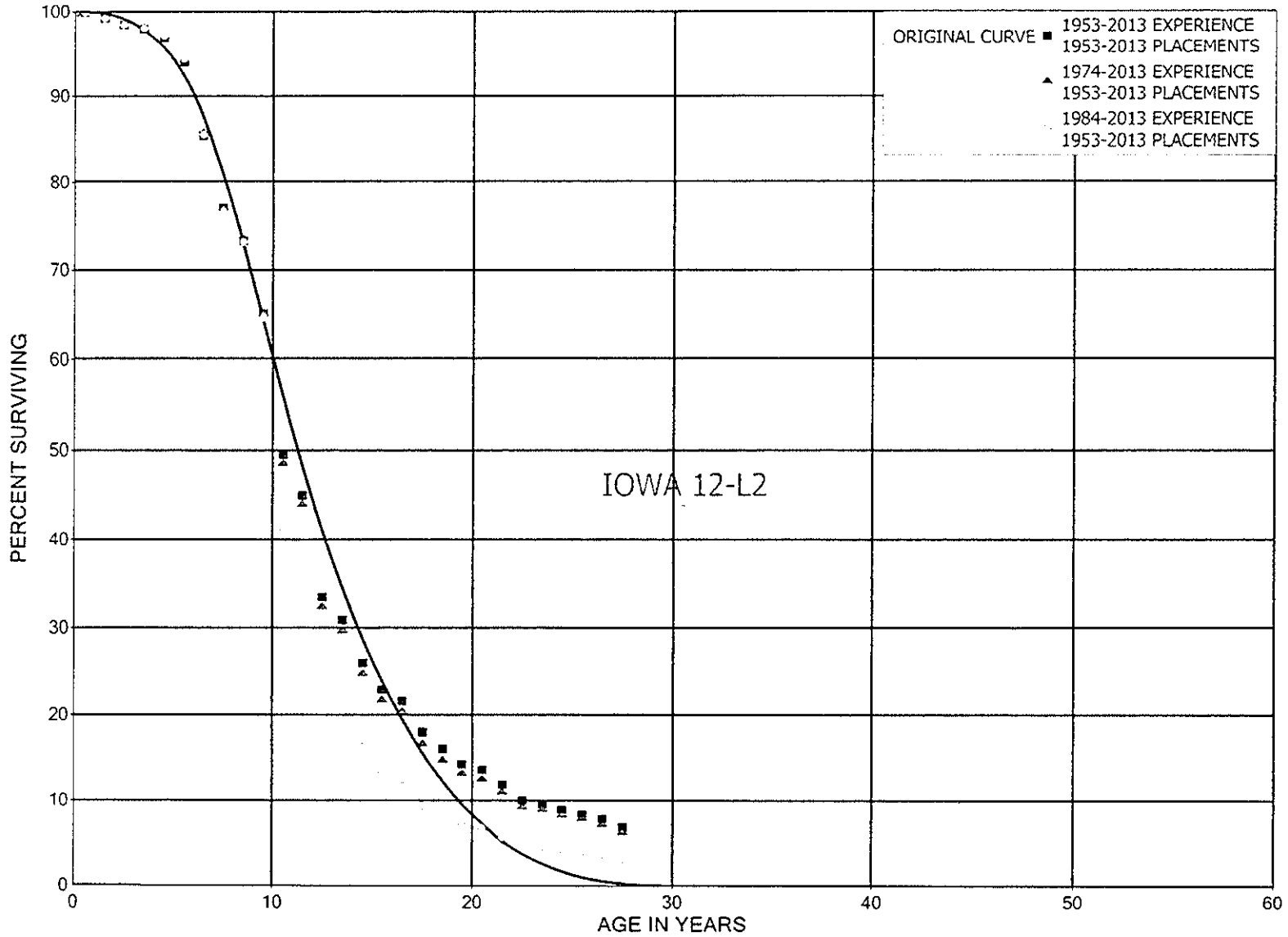
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2013			EXPERIENCE BAND 1998-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,412	4,257	0.1355	0.8645	22.90	
40.5	24,555		0.0000	1.0000	19.80	
41.5	24,555	1,002	0.0408	0.9592	19.80	
42.5	23,553	13,021	0.5528	0.4472	18.99	
43.5	9,908		0.0000	1.0000	8.49	
44.5	9,908		0.0000	1.0000	8.49	
45.5	10,636		0.0000	1.0000	8.49	
46.5	11,291	3,592	0.3181	0.6819	8.49	
47.5	8,226		0.0000	1.0000	5.79	
48.5	8,226	1,875	0.2279	0.7721	5.79	
49.5	4,499	1,456	0.3236	0.6764	4.47	
50.5	3,904		0.0000	1.0000	3.02	
51.5	3,904		0.0000	1.0000	3.02	
52.5	3,904		0.0000	1.0000	3.02	
53.5	3,904		0.0000	1.0000	3.02	
54.5	3,904		0.0000	1.0000	3.02	
55.5	3,904		0.0000	1.0000	3.02	
56.5	3,904	728	0.1865	0.8135	3.02	
57.5	3,176		0.0000	1.0000	2.46	
58.5	3,176		0.0000	1.0000	2.46	
59.5	3,176	526	0.1658	0.8342	2.46	
60.5	2,649		0.0000	1.0000	2.05	
61.5	2,649		0.0000	1.0000	2.05	
62.5	1,994		0.0000	1.0000	2.05	
63.5	2,042		0.0000	1.0000	2.05	
64.5	2,042	1,994	0.9767	0.0233	2.05	
65.5	48		0.0000	1.0000	0.05	
66.5	48		0.0000	1.0000	0.05	
67.5	48		0.0000	1.0000	0.05	
68.5	48		0.0000	1.0000	0.05	
69.5	48		0.0000	1.0000	0.05	
70.5	48		0.0000	1.0000	0.05	
71.5	48		0.0000	1.0000	0.05	
72.5	48		0.0000	1.0000	0.05	
73.5	48		0.0000	1.0000	0.05	
74.5	48		0.0000	1.0000	0.05	
75.5	48		0.0000	1.0000	0.05	
76.5	48		0.0000	1.0000	0.05	
77.5	48		0.0000	1.0000	0.05	
78.5	48		0.0000	1.0000	0.05	
79.5					0.05	



KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ORIGINAL CURVE ■ 1953-2013 EXPERIENCE
 1953-2013 PLACEMENTS
 ▲ 1974-2013 EXPERIENCE
 1953-2013 PLACEMENTS
 ○ 1984-2013 EXPERIENCE
 1953-2013 PLACEMENTS

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2013			EXPERIENCE BAND 1953-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,640,323	49,091	0.0016	0.9984	100.00
0.5	28,634,553	202,489	0.0071	0.9929	99.84
1.5	27,765,410	217,463	0.0078	0.9922	99.13
2.5	26,898,054	109,880	0.0041	0.9959	98.36
3.5	19,201,811	215,243	0.0112	0.9888	97.96
4.5	16,258,030	482,160	0.0297	0.9703	96.86
5.5	15,113,566	1,385,624	0.0917	0.9083	93.99
6.5	11,584,876	1,144,974	0.0988	0.9012	85.37
7.5	9,196,643	455,493	0.0495	0.9505	76.93
8.5	8,403,451	931,493	0.1108	0.8892	73.12
9.5	1,849,057	440,986	0.2385	0.7615	65.02
10.5	1,638,356	150,994	0.0922	0.9078	49.51
11.5	1,745,798	449,126	0.2573	0.7427	44.95
12.5	1,356,478	105,169	0.0775	0.9225	33.38
13.5	1,022,164	159,530	0.1561	0.8439	30.80
14.5	938,780	112,795	0.1202	0.8798	25.99
15.5	801,004	46,277	0.0578	0.9422	22.87
16.5	749,743	124,837	0.1665	0.8335	21.55
17.5	624,937	67,716	0.1084	0.8916	17.96
18.5	560,319	61,226	0.1093	0.8907	16.01
19.5	467,715	22,907	0.0490	0.9510	14.26
20.5	450,094	56,674	0.1259	0.8741	13.56
21.5	387,377	60,656	0.1566	0.8434	11.86
22.5	321,237	15,409	0.0480	0.9520	10.00
23.5	304,803	20,605	0.0676	0.9324	9.52
24.5	284,198	17,374	0.0611	0.9389	8.88
25.5	262,597	20,756	0.0790	0.9210	8.33
26.5	240,058	29,266	0.1219	0.8781	7.68
27.5	198,009	49,494	0.2500	0.7500	6.74
28.5	147,940	6,969	0.0471	0.9529	5.05
29.5	134,097		0.0000	1.0000	4.82
30.5	127,726	408	0.0032	0.9968	4.82
31.5	121,841	350	0.0029	0.9971	4.80
32.5	117,158	175	0.0015	0.9985	4.79
33.5	112,887	1,252	0.0111	0.9889	4.78
34.5	109,012	802	0.0074	0.9926	4.73
35.5	100,722	1,065	0.0106	0.9894	4.69
36.5	90,159	818	0.0091	0.9909	4.64
37.5	83,132	13,285	0.1598	0.8402	4.60
38.5	69,338		0.0000	1.0000	3.87

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2013			EXPERIENCE BAND 1953-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,928		0.0000	1.0000	3.87
40.5	58,862		0.0000	1.0000	3.87
41.5	58,862		0.0000	1.0000	3.87
42.5	58,862		0.0000	1.0000	3.87
43.5	55,791		0.0000	1.0000	3.87
44.5	55,791		0.0000	1.0000	3.87
45.5	55,791	3,445	0.0617	0.9383	3.87
46.5	49,334		0.0000	1.0000	3.63
47.5	41,307		0.0000	1.0000	3.63
48.5	32,404		0.0000	1.0000	3.63
49.5	30,510		0.0000	1.0000	3.63
50.5	12,453		0.0000	1.0000	3.63
51.5	12,453		0.0000	1.0000	3.63
52.5	12,453		0.0000	1.0000	3.63
53.5	12,453		0.0000	1.0000	3.63
54.5	12,453		0.0000	1.0000	3.63
55.5	12,453		0.0000	1.0000	3.63
56.5	12,453		0.0000	1.0000	3.63
57.5	12,453		0.0000	1.0000	3.63
58.5	12,453		0.0000	1.0000	3.63
59.5	12,453		0.0000	1.0000	3.63
60.5					3.63

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2013

EXPERIENCE BAND 1974-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,506,498	45,889	0.0016	0.9984	100.00
0.5	27,616,840	192,877	0.0070	0.9930	99.84
1.5	26,923,912	206,063	0.0077	0.9923	99.15
2.5	26,126,706	87,386	0.0033	0.9967	98.39
3.5	18,514,982	181,593	0.0098	0.9902	98.06
4.5	15,684,138	464,541	0.0296	0.9704	97.10
5.5	14,601,173	1,340,497	0.0918	0.9082	94.22
6.5	11,182,528	1,130,697	0.1011	0.8989	85.57
7.5	8,840,218	422,422	0.0478	0.9522	76.92
8.5	8,195,028	920,878	0.1124	0.8876	73.24
9.5	1,710,863	433,900	0.2536	0.7464	65.01
10.5	1,568,273	147,058	0.0938	0.9062	48.52
11.5	1,684,105	449,126	0.2667	0.7333	43.97
12.5	1,294,785	105,169	0.0812	0.9188	32.25
13.5	969,661	159,530	0.1645	0.8355	29.63
14.5	886,627	112,795	0.1272	0.8728	24.75
15.5	749,026	46,277	0.0618	0.9382	21.60
16.5	699,437	124,837	0.1785	0.8215	20.27
17.5	589,373	67,716	0.1149	0.8851	16.65
18.5	525,820	54,849	0.1043	0.8957	14.74
19.5	441,279	22,907	0.0519	0.9481	13.20
20.5	450,094	56,674	0.1259	0.8741	12.52
21.5	387,377	60,656	0.1566	0.8434	10.94
22.5	321,237	15,409	0.0480	0.9520	9.23
23.5	304,803	20,605	0.0676	0.9324	8.78
24.5	284,198	17,374	0.0611	0.9389	8.19
25.5	262,597	20,756	0.0790	0.9210	7.69
26.5	240,058	29,266	0.1219	0.8781	7.08
27.5	198,009	49,494	0.2500	0.7500	6.22
28.5	147,940	6,969	0.0471	0.9529	4.66
29.5	134,097		0.0000	1.0000	4.44
30.5	127,726	408	0.0032	0.9968	4.44
31.5	121,841	350	0.0029	0.9971	4.43
32.5	117,158	175	0.0015	0.9985	4.42
33.5	112,887	1,252	0.0111	0.9889	4.41
34.5	109,012	802	0.0074	0.9926	4.36
35.5	100,722	1,065	0.0106	0.9894	4.33
36.5	90,159	818	0.0091	0.9909	4.28
37.5	83,132	13,285	0.1598	0.8402	4.25
38.5	69,338		0.0000	1.0000	3.57

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2013			EXPERIENCE BAND 1974-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,928		0.0000	1.0000	3.57
40.5	58,862		0.0000	1.0000	3.57
41.5	58,862		0.0000	1.0000	3.57
42.5	58,862		0.0000	1.0000	3.57
43.5	55,791		0.0000	1.0000	3.57
44.5	55,791		0.0000	1.0000	3.57
45.5	55,791	3,445	0.0617	0.9383	3.57
46.5	49,334		0.0000	1.0000	3.35
47.5	41,307		0.0000	1.0000	3.35
48.5	32,404		0.0000	1.0000	3.35
49.5	30,510		0.0000	1.0000	3.35
50.5	12,453		0.0000	1.0000	3.35
51.5	12,453		0.0000	1.0000	3.35
52.5	12,453		0.0000	1.0000	3.35
53.5	12,453		0.0000	1.0000	3.35
54.5	12,453		0.0000	1.0000	3.35
55.5	12,453		0.0000	1.0000	3.35
56.5	12,453		0.0000	1.0000	3.35
57.5	12,453		0.0000	1.0000	3.35
58.5	12,453		0.0000	1.0000	3.35
59.5	12,453		0.0000	1.0000	3.35
60.5					3.35

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,807,691	45,889	0.0016	0.9984	100.00
0.5	26,828,620	192,464	0.0072	0.9928	99.84
1.5	25,982,366	183,532	0.0071	0.9929	99.12
2.5	25,174,342	83,172	0.0033	0.9967	98.42
3.5	17,532,208	169,495	0.0097	0.9903	98.10
4.5	14,736,013	413,976	0.0281	0.9719	97.15
5.5	13,856,641	1,311,224	0.0946	0.9054	94.42
6.5	10,567,258	1,111,898	0.1052	0.8948	85.49
7.5	8,270,695	369,932	0.0447	0.9553	76.49
8.5	7,591,605	877,471	0.1156	0.8844	73.07
9.5	1,149,759	419,649	0.3650	0.6350	64.62
10.5	1,048,877	130,258	0.1242	0.8758	41.04
11.5	1,223,683	420,054	0.3433	0.6567	35.94
12.5	872,885	85,161	0.0976	0.9024	23.60
13.5	593,767	139,519	0.2350	0.7650	21.30
14.5	571,718	107,238	0.1876	0.8124	16.30
15.5	454,582	25,506	0.0561	0.9439	13.24
16.5	439,082	113,765	0.2591	0.7409	12.50
17.5	347,540	51,547	0.1483	0.8517	9.26
18.5	363,574	41,661	0.1146	0.8854	7.89
19.5	329,795	19,041	0.0577	0.9423	6.98
20.5	369,458	53,908	0.1459	0.8541	6.58
21.5	330,602	53,553	0.1620	0.8380	5.62
22.5	271,564	10,825	0.0399	0.9601	4.71
23.5	252,975	12,061	0.0477	0.9523	4.52
24.5	244,026	17,374	0.0712	0.9288	4.31
25.5	222,600	20,756	0.0932	0.9068	4.00
26.5	201,313	29,266	0.1454	0.8546	3.63
27.5	169,563	49,494	0.2919	0.7081	3.10
28.5	120,560	6,653	0.0552	0.9448	2.19
29.5	108,237		0.0000	1.0000	2.07
30.5	127,726	408	0.0032	0.9968	2.07
31.5	121,841	350	0.0029	0.9971	2.07
32.5	117,158	175	0.0015	0.9985	2.06
33.5	112,887	1,252	0.0111	0.9889	2.06
34.5	109,012	802	0.0074	0.9926	2.03
35.5	100,722	1,065	0.0106	0.9894	2.02
36.5	90,159	818	0.0091	0.9909	2.00
37.5	83,132	13,285	0.1598	0.8402	1.98
38.5	69,338		0.0000	1.0000	1.66

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2013			EXPERIENCE BAND 1984-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,928		0.0000	1.0000	1.66
40.5	58,862		0.0000	1.0000	1.66
41.5	58,862		0.0000	1.0000	1.66
42.5	58,862		0.0000	1.0000	1.66
43.5	55,791		0.0000	1.0000	1.66
44.5	55,791		0.0000	1.0000	1.66
45.5	55,791	3,445	0.0617	0.9383	1.66
46.5	49,334		0.0000	1.0000	1.56
47.5	41,307		0.0000	1.0000	1.56
48.5	32,404		0.0000	1.0000	1.56
49.5	30,510		0.0000	1.0000	1.56
50.5	12,453		0.0000	1.0000	1.56
51.5	12,453		0.0000	1.0000	1.56
52.5	12,453		0.0000	1.0000	1.56
53.5	12,453		0.0000	1.0000	1.56
54.5	12,453		0.0000	1.0000	1.56
55.5	12,453		0.0000	1.0000	1.56
56.5	12,453		0.0000	1.0000	1.56
57.5	12,453		0.0000	1.0000	1.56
58.5	12,453		0.0000	1.0000	1.56
59.5	12,453		0.0000	1.0000	1.56
60.5					1.56

PART VIII. NET SALVAGE STATISTICS

KANSAS CITY POWER AND LIGHT COMPANY

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

ACCOUNT (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE (5)	TOTAL RETIREMENTS (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	NET SALVAGE (%) (4)=(3)/(2)	RETIREMENTS (\$) (5)	NET SALVAGE (%) (6)	NET SALVAGE (\$) (7)=(5)x(6)			
STEAM PRODUCTION PLANT									
HAWTHORN UNIT 5									
311.00 STRUCTURES AND IMPROVEMENTS	7,385,489	173,449	(2)	1,805,102	(30)	541,531	714,979	9,190,591	(8)
311.02 STRUCTURES AND IMPROVEMENTS - REBUILD	4,128,265	96,953	(2)	751,344	(30)	225,403	322,356	4,879,609	(7)
312.00 BOILER PLANT EQUIPMENT	27,660,994	649,621	(2)	17,308,783	(20)	3,461,757	4,111,377	44,969,778	(9)
312.02 BOILER PLANT EQUIPMENT - AQC	265	6	(2)	145	(20)	29	35	410	(9)
312.03 BOILER PLANT EQUIPMENT - REBUILD	71,472,813	1,678,545	(2)	49,920,996	(20)	9,984,199	11,662,744	121,393,810	(10)
314.00 TURBOGENERATOR UNITS	24,667,141	579,310	(2)	18,148,865	(15)	2,722,330	3,301,640	42,816,006	(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,909,561	91,816	(2)	2,915,678	(15)	437,352	529,168	6,825,239	(8)
315.01 ACCESSORY ELECTRIC EQUIPMENT - REBUILD	9,274,522	217,813	(2)	12,269,320	(15)	1,840,398	2,058,211	21,543,842	(10)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,378,081	32,364	(2)	1,763,481	0	-	32,364	3,141,562	(1)
316.01 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD	622,378	14,617	(2)	638,177	0	-	14,617	1,260,554	(1)
TOTAL HAWTHORN UNIT 5	150,499,510	3,534,494	(2)	105,521,890		19,212,998	22,747,492	256,021,400	(9)
HAWTHORN UNIT 9									
311.00 STRUCTURES AND IMPROVEMENTS	1,174,006	28,332	(2)	127,505	(30)	38,252	86,583	1,301,511	(5)
312.00 BOILER PLANT EQUIPMENT	16,854,491	401,913	(2)	6,586,185	(20)	1,317,237	1,719,149	23,240,676	(7)
314.00 TURBOGENERATOR UNITS	7,405,776	178,719	(2)	2,111,758	(15)	316,764	495,483	9,517,534	(5)
315.00 ACCESSORY ELECTRIC EQUIPMENT	6,105,243	147,334	(2)	2,746,122	(15)	411,918	559,252	8,651,364	(6)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	66,784	1,612	(2)	31,851	0	-	1,612	98,635	(2)
TOTAL HAWTHORN UNIT 9	31,406,299	757,909	(2)	11,603,421		2,084,170	2,842,079	43,009,720	(7)
HAWTHORN COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	6,155,191	144,555	(2)	975,183	(30)	292,555	437,110	7,130,374	(6)
312.00 BOILER PLANT EQUIPMENT	1,285,953	30,201	(2)	594,062	(20)	118,812	149,013	1,880,015	(8)
314.00 TURBOGENERATOR UNITS	312,102	7,330	(2)	104,940	(15)	15,741	23,071	417,042	(6)
315.00 ACCESSORY ELECTRIC EQUIPMENT	488,983	11,484	(2)	306,998	(15)	46,050	57,533	795,981	(7)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,187,875	27,897	(2)	756,881	0	-	27,897	1,944,756	(1)
TOTAL HAWTHORN COMMON	9,430,105	221,467	(2)	2,738,063		473,158	694,625	12,168,168	(6)
IATAN UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	3,614,022	27,965	(1)	356,642	(30)	106,993	134,957	3,970,664	(3)
312.00 BOILER PLANT EQUIPMENT	180,928,302	1,245,230	(1)	48,451,681	(20)	9,690,336	10,935,566	209,379,984	(5)
314.00 TURBOGENERATOR UNITS	23,798,325	184,147	(1)	8,269,569	(15)	1,240,435	1,424,582	32,067,894	(4)
315.00 ACCESSORY ELECTRIC EQUIPMENT	19,457,452	150,558	(1)	7,428,215	(15)	1,114,232	1,264,790	26,885,667	(5)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,473,216	19,137	(1)	814,224	0	-	19,137	3,287,440	(1)
TOTAL IATAN UNIT 1	210,271,318	1,627,036	(1)	65,320,332		12,151,996	13,779,033	275,591,649	(5)
IATAN UNIT 2									
311.04 STRUCTURES AND IMPROVEMENTS - IATAN 2	40,023,261	649,599	(2)	9,866,904	(30)	2,960,071	3,809,671	49,890,166	(7)
312.04 BOILER PLANT EQUIPMENT - IATAN 2	158,150,336	2,568,866	(2)	174,588,888	(20)	34,817,778	37,484,644	332,739,224	(11)
314.04 TURBOGENERATOR UNITS - IATAN 2	67,053,821	1,088,320	(2)	55,327,923	(15)	8,299,188	9,387,509	122,381,744	(8)
315.04 ACCESSORY ELECTRIC EQUIPMENT - IATAN 2	13,244,812	214,971	(2)	17,139,086	(15)	2,570,863	2,785,833	30,383,898	(9)
316.04 MISCELLANEOUS POWER PLANT EQUIPMENT - IATAN 2	803,545	14,665	(2)	1,163,197	0	-	14,665	2,066,742	(1)
TOTAL IATAN UNIT 2	279,375,775	4,534,422	(2)	258,085,999		48,747,900	53,282,322	537,461,774	(10)
IATAN COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	40,623,064	659,335	(2)	11,699,299	(30)	3,509,790	4,169,124	52,322,363	(8)
312.00 BOILER PLANT EQUIPMENT	48,078,563	780,341	(2)	62,149,978	(20)	12,429,996	13,210,337	110,228,541	(12)
314.00 TURBOGENERATOR UNITS	1,717,085	27,869	(2)	1,493,604	(15)	224,041	251,910	3,210,689	(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT	5,959,271	96,722	(2)	8,098,823	(15)	1,214,823	1,311,546	14,058,093	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	830,046	13,472	(2)	1,431,491	0	-	13,472	2,261,537	(1)
TOTAL IATAN COMMON	97,208,028	1,577,739	(2)	84,873,195		17,378,649	18,956,389	182,081,223	(10)

Gannett Fleming

VIII-2

Kansas City Power & Light
December 31, 2013

Schedule JIS-1

KANSAS CITY POWER AND LIGHT COMPANY

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

ACCOUNT (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL	TOTAL RETIREMENTS (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)	
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	NET SALVAGE (%) (4)=(3)/(2)	RETIREMENTS (\$) (5)	NET SALVAGE (%) (6)	NET SALVAGE (\$) (7)=(5)x(6)	SALVAGE (\$) (8)=(3)+(7)			
LACYGNE UNIT 1										
311.00	STRUCTURES AND IMPROVEMENTS	9,324,218	1,185,238	(13)	1,283,484	(30)	385,045	1,570,284	10,607,703	(15)
312.00	BOILER PLANT EQUIPMENT	74,873,732	9,517,496	(13)	23,754,158	(20)	4,750,832	14,268,327	98,627,890	(14)
312.02	BOILER PLANT EQUIPMENT - AQC	11,498,216	1,461,584	(13)	6,878,944	(20)	1,375,789	2,837,372	18,377,160	(15)
314.00	TURBOGENERATOR UNITS	13,269,844	1,686,757	(13)	4,816,163	(15)	722,424	2,409,181	18,085,806	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	7,347,095	933,918	(13)	3,459,970	(15)	518,995	1,452,914	10,807,065	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,238,327	157,409	(13)	452,670	0	-	157,409	1,690,997	(9)
	TOTAL LACYGNE UNIT 1	117,551,232	14,942,401	(13)	40,645,388		7,753,086	22,695,487	158,196,620	(14)
LACYGNE UNIT 2										
311.00	STRUCTURES AND IMPROVEMENTS	2,033,333	258,465	(13)	229,500	(30)	68,850	327,315	2,262,833	(14)
312.00	BOILER PLANT EQUIPMENT	46,176,746	5,869,709	(13)	22,702,471	(20)	4,540,494	10,410,203	68,879,216	(15)
314.00	TURBOGENERATOR UNITS	8,850,928	1,126,348	(13)	3,812,789	(15)	571,918	1,698,268	12,673,717	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,544,534	1,240,357	(13)	3,918,478	(15)	587,772	1,928,129	14,463,013	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	503,079	63,948	(13)	311,741	0	-	63,948	814,820	(8)
	TOTAL LACYGNE UNIT 2	68,118,620	8,658,827	(13)	30,974,979		5,769,034	14,427,861	99,093,599	(15)
LACYGNE COMMON										
311.00	STRUCTURES AND IMPROVEMENTS	5,504,808	699,738	(13)	374,659	(30)	112,398	812,136	5,879,467	(14)
312.00	BOILER PLANT EQUIPMENT	3,682,552	468,104	(13)	1,088,542	(20)	217,308	685,412	4,769,094	(14)
314.00	TURBOGENERATOR UNITS	31,930	4,058	(13)	7,910	(15)	1,187	5,245	39,840	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	620,798	78,912	(13)	247,455	(15)	37,118	116,030	868,253	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,291,529	291,285	(13)	614,001	0	-	291,285	2,905,530	(10)
	TOTAL LACYGNE COMMON	12,131,617	1,542,098	(13)	2,330,567		368,011	1,910,109	14,462,184	(13)
MONTROSE UNIT 1										
311.00	STRUCTURES AND IMPROVEMENTS	1,978,738	38,834	(2)	21,864	(30)	6,559	45,393	2,000,502	(2)
312.00	BOILER PLANT EQUIPMENT	23,288,364	457,047	(2)	506,019	(20)	101,204	558,251	23,794,383	(2)
314.00	TURBOGENERATOR UNITS	6,345,196	124,528	(2)	176,177	(15)	26,427	150,954	6,521,373	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,351,446	85,399	(2)	69,948	(15)	10,492	95,892	4,421,394	(2)
316.00	ACCESSORY ELECTRIC EQUIPMENT	95,662	1,877	(2)	2,994	0	-	1,877	98,655	(2)
	TOTAL MONTROSE UNIT 1	36,059,406	707,585	(2)	777,002		144,682	852,367	36,836,408	(2)
MONTROSE UNIT 2										
311.00	STRUCTURES AND IMPROVEMENTS	80,983	1,798	(2)	2,278	(30)	683	2,482	83,261	(3)
312.00	BOILER PLANT EQUIPMENT	21,659,091	480,929	(2)	1,646,018	(20)	329,204	810,133	23,305,108	(3)
314.00	TURBOGENERATOR UNITS	7,878,004	174,927	(2)	524,451	(15)	78,688	253,595	8,402,454	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,578,141	57,246	(2)	217,730	(15)	32,660	89,906	2,795,871	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	19,179	426	(2)	4,227	0	-	426	23,406	(2)
	TOTAL MONTROSE UNIT 2	32,215,397	715,327	(2)	2,394,704		441,214	1,156,541	34,610,101	(3)
MONTROSE UNIT 3										
311.00	STRUCTURES AND IMPROVEMENTS	191,945	4,262	(2)	7,205	(30)	2,161	6,423	199,150	(3)
312.00	BOILER PLANT EQUIPMENT	23,092,732	512,763	(2)	1,790,189	(20)	358,038	870,800	24,882,921	(3)
314.00	TURBOGENERATOR UNITS	10,406,799	231,078	(2)	631,097	(15)	94,665	325,742	11,037,896	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,653,163	81,117	(2)	275,877	(15)	41,532	122,648	3,930,040	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,910	598	(2)	5,310	0	-	598	32,220	(2)
	TOTAL MONTROSE UNIT 3	37,371,549	829,817	(2)	2,710,678		496,395	1,326,212	40,082,226	(3)
MONTROSE COMMON										
311.00	STRUCTURES AND IMPROVEMENTS	7,296,171	162,008	(2)	123,774	(30)	37,132	199,140	7,419,945	(3)
312.00	BOILER PLANT EQUIPMENT	14,772,963	328,026	(2)	783,442	(20)	156,688	484,715	15,556,405	(3)
314.00	TURBOGENERATOR UNITS	479,422	10,645	(2)	12,433	(15)	1,855	12,510	491,854	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,880,297	41,751	(2)	104,501	(15)	15,675	57,426	1,984,798	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,691,655	59,767	(2)	147,504	0	-	59,767	2,839,159	(2)
	TOTAL MONTROSE COMMON	27,120,508	602,197	(2)	1,171,654		211,361	813,558	28,292,162	(3)
	TOTAL STEAM PRODUCTION PLANT	1,108,759,364	40,251,419		609,147,870		115,232,655	155,484,074	1,717,907,235	

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Kansas City Power & Light
December 31, 2013

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KANSAS CITY POWER AND LIGHT COMPANY

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

ACCOUNT (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE (\$) (8)=(3)+(7)	TOTAL RETIREMENTS (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)	
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	NET SALVAGE (%) (4)=(3)/(2)	RETIREMENTS (\$) (5)	NET SALVAGE (%) (6)	NET SALVAGE (\$) (7)=(5)x(6)				
NUCLEAR PRODUCTION PLANT										
WOLF CREEK UNIT 1										
321.00	STRUCTURES AND IMPROVEMENTS	203,441,485	-	0	37,234,851	(7)	2,806,440	2,606,440	240,676,337	(1)
322.00	REACTOR PLANT EQUIPMENT	229,697,388	-	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	64,976	(9)	89,206	(5)	4,460	69,437	839,277	(8)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	715,685	61,998	(9)	417,238	(10)	41,724	103,721	1,132,923	(9)
344.00	GENERATORS	10,257,473	888,572	(9)	12,082,652	(10)	1,208,265	2,096,837	22,340,125	(9)
345.00	ACCESSORY ELECTRIC EQUIPMENT	670,538	58,087	(9)	3,302,494	(10)	330,249	388,336	3,973,032	(10)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	103,465	8,963	(9)	43,387	0	-	8,963	146,853	(6)
	TOTAL NORTHEAST COMBUSTION TURBINES	12,497,233	1,082,595	(9)	15,934,976		1,584,699	2,667,293	28,432,210	(9)
WEST GARDNER COMBUSTION TURBINES										
341.00	STRUCTURES AND IMPROVEMENTS	1,695,827	18,987	(1)	222,163	(5)	11,108	30,095	1,917,989	(2)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,219,727	13,656	(1)	556,176	(10)	55,618	69,274	1,775,903	(4)
344.00	GENERATORS	40,105,760	449,034	(1)	20,812,260	(10)	2,081,225	2,530,260	60,918,020	(4)
345.00	ACCESSORY ELECTRIC EQUIPMENT	2,165,134	24,241	(1)	1,606,328	(10)	160,633	184,874	3,771,462	(5)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	5,920	66	(1)	1,943	0	-	66	7,883	(1)
	TOTAL WEST GARDNER COMBUSTION TURBINES	45,192,368	505,985	(1)	23,198,869		2,308,584	2,814,569	68,391,237	(4)
MIAMI COUNTY COMBUSTION TURBINES										
341.00	STRUCTURES AND IMPROVEMENTS	756,799	22,668	(3)	112,068	(5)	5,603	28,271	868,867	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	747,438	22,387	(3)	349,962	(10)	34,996	57,384	1,097,400	(5)
344.00	GENERATORS	9,530,382	285,456	(3)	4,965,504	(10)	498,550	782,007	14,495,886	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	562,207	18,839	(3)	420,570	(10)	42,057	58,896	982,777	(6)
	TOTAL MIAMI COUNTY COMBUSTION TURBINES	11,596,826	347,351	(3)	5,848,105		579,207	926,558	17,444,931	(5)
HAWTHORN UNIT 6										
341.00	STRUCTURES AND IMPROVEMENTS	74,066	1,787	(2)	10,173	(5)	509	2,296	84,238	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	411,136	9,922	(2)	172,690	(10)	17,269	27,191	583,826	(5)
344.00	GENERATORS	18,066,044	435,977	(2)	7,238,162	(10)	723,816	1,159,793	25,304,205	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	847,250	20,446	(2)	554,330	(10)	55,433	75,879	1,401,579	(5)
	TOTAL HAWTHORN UNIT 6	19,398,495	468,132	(2)	7,975,354		797,027	1,265,159	27,373,849	(5)
HAWTHORN UNIT 7										
341.00	STRUCTURES AND IMPROVEMENTS	336,358	6,820	(2)	48,483	(5)	2,425	9,244	384,851	(2)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,077,255	21,842	(2)	490,887	(10)	49,089	70,931	1,568,141	(5)
344.00	GENERATORS	8,305,384	168,398	(2)	4,096,687	(10)	409,669	578,065	12,402,072	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	736,068	14,924	(2)	494,486	(10)	49,449	64,372	1,230,532	(5)
	TOTAL HAWTHORN UNIT 7	10,455,042	211,981	(2)	5,130,553		510,631	722,612	15,585,595	(5)
HAWTHORN UNIT 8										
341.00	STRUCTURES AND IMPROVEMENTS	40,477	821	(2)	5,876	(5)	294	1,114	46,353	(2)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	213,125	4,321	(2)	97,547	(10)	9,755	14,076	310,672	(5)
344.00	GENERATORS	8,789,562	178,213	(2)	4,344,264	(10)	434,426	612,639	13,133,826	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	475,476	9,641	(2)	308,293	(10)	30,829	40,470	789,769	(5)
	TOTAL HAWTHORN UNIT 8	9,518,639	192,995	(2)	4,755,980		475,304	668,300	14,274,619	(5)
	SUBTOTAL OTHER PRODUCTION PLANT	108,658,604	2,809,039		62,843,838		6,255,452	9,064,491	171,502,441	

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Kansas City Power & Light
December 31, 2013

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KANSAS CITY POWER AND LIGHT COMPANY

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

ACCOUNT (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE (\$) (8)=(3)+(7)	TOTAL RETIREMENTS (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	NET SALVAGE (%) (4)=(3)/(2)	RETIREMENTS (\$) (5)	NET SALVAGE (%) (6)	NET SALVAGE (\$) (7)=(5)x(6)			
WIND PRODUCTION PLANT									
SPEARVILLE COMMON									
341.02 STRUCTURES AND IMPROVEMENTS - WIND	1,932,191	377,463	(20)	60,942	0	-	277,463	1,993,133	(19)
344.02 GENERATORS - WIND	443,707	86,680	(20)	39,849	(10)	3,985	90,665	483,556	(19)
345.02 ACCESSORY ELECTRIC EQUIPMENT - WIND	299,181	58,446	(20)	17,383	0	-	58,446	316,564	(18)
346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	184,379	36,019	(20)	7,043	0	-	36,019	191,422	(19)
TOTAL SPEARVILLE COMMON	2,675,079	522,590	(20)	118,174		3,985	526,575	2,793,253	(19)
SPEARVILLE UNIT 1									
344.02 GENERATORS - WIND	79,899,528	14,140,766	(18)	5,529,415	(10)	552,942	14,693,708	85,428,943	(17)
345.02 ACCESSORY ELECTRIC EQUIPMENT - WIND	65,710	11,629	(18)	4,461	0	-	11,629	70,171	(17)
TOTAL SPEARVILLE UNIT 1	79,965,238	14,152,396	(18)	5,533,877		552,942	14,705,337	85,499,114	(17)
SPEARVILLE UNIT 2									
341.02 STRUCTURES AND IMPROVEMENTS - WIND	542,445	105,969	(20)	13,763	0	-	105,969	556,207	(19)
344.02 GENERATORS - WIND	51,369,798	10,035,339	(20)	4,289,171	(10)	426,917	10,462,256	55,638,968	(19)
TOTAL SPEARVILLE UNIT 2	51,912,242	10,141,308	(20)	4,282,934		426,917	10,568,225	56,195,176	(19)
TOTAL WIND PRODUCTION PLANT	134,736,938	24,852,313		9,942,027		983,843	25,836,156	144,678,965	
TOTAL OTHER PRODUCTION PLANT	243,395,542	27,661,352		72,785,864		7,239,295	34,900,648	316,181,406	
TOTAL DEPRECIABLE PRODUCTION PLANT	1,909,407,915	67,912,771		974,310,740		132,844,724	200,757,495	2,883,718,656	

* 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.

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	7,465		0	1,069	14	1,069	14
1978	994	450	45		0	450-	45-
1979	192		0		0		0
1980	5,281	861	16		0	861-	16-
1981	229		0	27	12	27	12
1982	5,643	843	15		0	843-	15-
1983	222,860	3,084	1		0	3,084-	1-
1984	9,856	2,702	27		0	2,702-	27-
1985	46,927	1,666	4		0	1,666-	4-
1986	8,167		0		0		0
1987	4,881,008	597,531	12		0	597,531-	12-
1988	21,625	51,927	240		0	51,927-	240-
1989	25,969	69,008	266	30	0	68,978-	266-
1990	68,202	63,793	94		0	63,793-	94-
1991	933	92,160		24,593		67,567-	
1992		40,718		906		39,813-	
1993	78,518	382,200	487	8,670	11	373,530-	476-
1994	420,175	24,296	6	259,956	62	235,660	56
1995	300,547	6,689	2	26,077	9	19,388	6
1996	598,952	93,679	16	14,041	2	79,638-	13-
1997	276,914	87,984	32		0	87,984-	32-
1998	388,949	27,366	7	22	0	27,344-	7-
1999	51,649	45,656	88	13,015	25	32,641-	63-
2000	10,581	3,546	34		0	3,546-	34-
2001	817	24,107-		10,094		34,201	
2002	9,072	1,979,195			0	1,979,195-	
2003	77,324	950	1		0	950-	1-
2004	165,620	5,119	3	57,203	35	52,085	31
2005	277,023	25,152	9	5,221	2	19,931-	7-
2006	21,322	11,045	52	1,897	9	9,149-	43-
2007	57,311	140,337	245	15,703	27	124,634-	217-
2008	944,831	203,882	22		0	203,882-	22-
2009	118,027	11,509	10	16,206	14	4,697	4
2010	54,992	3,734	7	13,344	24	9,610	17
2011	69,047	303	0	11,223	16	10,920	16
2012	22,099	25,121	114	67,194	304	42,072	190
2013	104,322	471,231	452	13,856	13	457,375-	438-
TOTAL	9,353,442	4,449,627	48	560,344	6	3,889,283-	42-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
77-79	2,884	150	5	356	12	206	7
78-80	2,156	437	20		0	437-	20-
79-81	1,901	287	15	9	0	278-	15-
80-82	3,717	568	15	9	0	559-	15-
81-83	76,244	1,309	2	9	0	1,300-	2-
82-84	79,453	2,210	3		0	2,210-	3-
83-85	93,214	2,484	3		0	2,484-	3-
84-86	21,650	1,456	7		0	1,456-	7-
85-87	1,645,367	199,732	12		0	199,732-	12-
86-88	1,636,933	216,486	13		0	216,486-	13-
87-89	1,642,867	239,489	15	10	0	239,479-	15-
88-90	38,599	61,576	160	10	0	61,566-	160-
89-91	31,702	74,987	237	8,208	26	66,779-	211-
90-92	23,045	65,557	284	8,500	37	57,058-	248-
91-93	26,484	171,692	648	11,389	43	160,303-	605-
92-94	166,231	149,071	90	89,844	54	59,228-	36-
93-95	266,413	137,728	52	98,234	37	39,494-	15-
94-96	439,891	41,555	9	100,025	23	58,470	13
95-97	392,138	62,784	16	13,373	3	49,411-	13-
96-98	421,605	69,676	17	4,688	1	64,989-	15-
97-99	239,171	53,669	22	4,346	2	49,323-	21-
98-00	150,393	25,523	17	4,346	3	21,177-	14-
99-01	21,016	8,365	40	7,703	37	662-	3-
00-02	6,823	652,878		3,365	49	649,513-	
01-03	29,071	652,013		3,365	12	648,648-	
02-04	84,005	661,754	788	19,068	23	642,687-	765-
03-05	173,322	10,407	6	20,808	12	10,401	6
04-06	154,655	13,772	9	21,440	14	7,668	5
05-07	118,552	58,845	50	7,607	6	51,238-	43-
06-08	341,154	118,421	35	5,867	2	112,555-	33-
07-09	373,389	118,576	32	10,637	3	107,940-	29-
08-10	372,617	73,042	20	9,850	3	63,192-	17-
09-11	80,689	5,182	6	13,591	17	8,409	10
10-12	48,713	9,719	20	30,587	63	20,867	43
11-13	65,156	165,552	254	30,757	47	134,794-	207-
FIVE-YEAR AVERAGE							
09-13	73,698	102,380	139	24,364	33	78,015-	106-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	113,685	15,193	13	4,544	4	10,649-	9-
1977	501,108		0	7,351	1	7,351	1
1978		65,079				65,079-	
1979	3,234,867	88,942	3	4,500	0	84,442-	3-
1980	128,204	68,664	54	38,120	30	30,544-	24-
1981	1,438,893	20,501	1	3,925	0	16,576-	1-
1982	514,380	297,297	58	389,967	76	92,670	18
1983	6,230,045	2,853,603	46	2,125,081	34	728,522-	12-
1984	1,902,660	847,815	45	53,971	3	793,845-	42-
1985	746,172	10,790	1	20,510	3	9,719	1
1986	447,263	15,794	4	49,344	11	33,550	8
1987	8,004,610	650,973	8	2,318,284	29	1,667,311	21
1988	806,115	37,025	5	83,656-	10-	120,681-	15-
1989	1,587,216	188,427	12	615,594	39	427,167	27
1990	1,451,935	2,745,870	189	117,156	8	2,628,714-	181-
1991	581,804	319,519	55	73,122	13	246,397-	42-
1992	3,628,537	274,942	8	35,131	1	239,811-	7-
1993	3,199,795	572,456	18	81,242	3	491,213-	15-
1994	4,313,799	249,335	6	476,060	11	226,726	5
1995	1,729,469	1,504,256	87	74,288	4	1,429,968-	83-
1996	8,850,616	1,169,440	13	4,144,547	47	2,975,107	34
1997	4,111,134	692,000	17	135,052	3	556,948-	14-
1998	3,507,077	492,255	14	138,896	4	353,359-	10-
1999	2,148,359	645,471	30	12,183	1	633,288-	29-
2000	2,500,651	963,314	39	109,501	4	853,813-	34-
2001	2,250,319	403,780	18	450,882	20	47,102	2
2002	9,610,681	2,982,677	31	112,927	1	2,869,751-	30-
2003	6,469,941	2,688,559	42	51,270	1	2,637,289-	41-
2004	5,298,114	1,248,766	24	147,158	3	1,101,608-	21-
2005	5,436,157	2,667,474	49	1,156,441	21	1,511,033-	28-
2006	2,260,156	822,571	36	54,821	2	767,749-	34-
2007	8,069,625	1,564,398	19	1,064,306	13	500,092-	6-
2008	5,977,264	1,988,280	33	508,300	9	1,479,980-	25-
2009	33,873,937	8,173,352	24	1,043,574	3	7,129,778-	21-
2010	18,304,991	1,680,756	9	1,329,665	7	351,091-	2-
2011	10,055,814	1,803,374	18	525,609	5	1,277,765-	13-
2012	6,790,796	4,412,702	65	400,241	6	4,012,461-	59-
2013	10,453,896	8,063,454	77	121,109	1	7,942,345-	76-
TOTAL	186,530,086	53,289,105	29	17,911,015	10	35,378,090-	19-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	204,931	26,757	13	3,965	2	22,792-	11-
77-79	1,245,325	51,340	4	3,950	0	47,390-	4-
78-80	1,121,024	74,228	7	14,207	1	60,021-	5-
79-81	1,600,655	59,369	4	15,515	1	43,854-	3-
80-82	693,826	128,821	19	144,004	21	15,184	2
81-83	2,727,773	1,057,134	39	839,658	31	217,476-	8-
82-84	2,882,362	1,332,905	46	856,340	30	476,566-	17-
83-85	2,959,626	1,237,403	42	733,187	25	504,216-	17-
84-86	1,032,032	291,467	28	41,275	4	250,192-	24-
85-87	3,066,015	225,853	7	796,046	26	570,193	19
86-88	3,085,996	234,597	8	761,324	25	526,726	17
87-89	3,465,980	292,142	8	950,074	27	657,932	19
88-90	1,281,755	990,441	77	216,365	17	774,076-	60-
89-91	1,206,985	1,084,605	90	268,624	22	815,981-	68-
90-92	1,887,425	1,113,444	59	75,137	4	1,038,307-	55-
91-93	2,470,046	388,972	16	63,165	3	325,807-	13-
92-94	3,714,044	365,577	10	197,478	5	168,100-	5-
93-95	3,081,021	775,349	25	210,530	7	564,819-	18-
94-96	4,964,628	974,344	20	1,564,965	32	590,621	12
95-97	4,897,073	1,121,899	23	1,451,296	30	329,397	7
96-98	5,489,609	784,565	14	1,472,832	27	688,267	13
97-99	3,255,524	609,909	19	95,377	3	514,532-	16-
98-00	2,718,696	700,347	26	86,860	3	613,487-	23-
99-01	2,299,777	670,855	29	190,855	8	480,000-	21-
00-02	4,787,217	1,449,924	30	224,437	5	1,225,487-	26-
01-03	6,110,314	2,025,005	33	205,026	3	1,819,979-	30-
02-04	7,126,245	2,306,667	32	103,785	1	2,202,883-	31-
03-05	5,734,737	2,201,600	38	451,623	8	1,749,977-	31-
04-06	4,331,476	1,579,604	36	452,807	10	1,126,797-	26-
05-07	5,255,313	1,684,814	32	758,523	14	926,292-	18-
06-08	5,435,682	1,458,416	27	542,476	10	915,941-	17-
07-09	15,973,608	3,908,677	24	872,060	5	3,036,617-	19-
08-10	19,385,397	3,947,463	20	960,513	5	2,986,950-	15-
09-11	20,744,914	3,885,827	19	966,283	5	2,919,545-	14-
10-12	11,717,200	2,632,277	22	751,838	6	1,880,439-	16-
11-13	9,100,169	4,759,843	52	348,986	4	4,410,857-	48-
FIVE-YEAR AVERAGE							
09-13	15,895,887	4,826,728	30	684,039	4	4,142,688-	26-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	750,205		0	948,335	126	948,335	126
1978							
1979							
1980	15,082		0	14,403	95	14,403	95
1981							
1982							
1983	52,326		0	56,749	108	56,749	108
1984	78,489		0	529,968	675	529,968	675
1985	299,302		0	314,004	105	314,004	105
1986							
1987	429,583		0		0		0
1988	597,859		0	943,269	158	943,269	158
1989	58,663		0	99,892	170	99,892	170
1990	15,741		0	13,901	88	13,901	88
1991	222,219		0	182,098	82	182,098	82
1992		2,065		149,414		147,348	
1993							
1994	5,233,920		0	5,208,000	100	5,208,000	100
1995	11,007,148		0	52,111	0	52,111	0
1996							
1997							
1998	1,157,671		0	648,408	56	648,408	56
1999	14,977		0	906,064		906,064	
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	2,107,060		0		0		0
2008	140,471	70,235	50	2,024,959		2,095,194	
2009				67,342		67,342	
2010							
2011	129,045		0	10,000	8	10,000	8
2012							
2013							
TOTAL	22,309,761	68,170	0	10,872,101	49	10,940,271	49

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
77-79	250,068		0	316,112	126	316,112	126
78-80	5,027		0	4,801	95	4,801	95
79-81	5,027		0	4,801	95	4,801	95
80-82	5,027		0	4,801	95	4,801	95
81-83	17,442		0	18,916	108	18,916	108
82-84	43,605		0	195,572	449	195,572	449
83-85	143,372		0	300,240	209	300,240	209
84-86	125,930		0	281,324	223	281,324	223
85-87	242,962		0	104,668	43	104,668	43
86-88	342,481		0	314,423	92	314,423	92
87-89	362,035		0	347,720	96	347,720	96
88-90	224,088		0	352,354	157	352,354	157
89-91	98,874		0	98,630	100	98,630	100
90-92	79,320	688	1	115,138	145	114,449	144
91-93	74,073	688	1	110,504	149	109,815	148
92-94	1,744,640	688	0	1,785,805	102	1,785,116	102
93-95	5,413,689		0	1,753,370	32	1,753,370	32
94-96	5,413,689		0	1,753,370	32	1,753,370	32
95-97	3,669,049		0	17,370	0	17,370	0
96-98	385,890		0	216,136-	56-	216,136-	56-
97-99	390,883		0	85,885	22	85,885	22
98-00	390,883		0	85,885	22	85,885	22
99-01	4,992		0	302,021		302,021	
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	702,353		0		0		0
06-08	749,177	23,412-	3-	674,986	90	698,398	93
07-09	749,177	23,412-	3-	697,433	93	720,845	96
08-10	46,824	23,412-	50-	697,433		720,845	
09-11	43,015		0	25,781	60	25,781	60
10-12	43,015		0	3,333	8	3,333	8
11-13	43,015		0	3,333	8	3,333	8
FIVE-YEAR AVERAGE							
09-13	25,809		0	15,468	60	15,468	60

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	4,176		0		0		0
1979	238	50	21		0	50-	21-
1980	1,023	500	49		0	500-	49-
1981	9,011		0		0		0
1982	170,246	56,945	33		0	56,945-	33-
1983	527,608	4,671	1		0	4,671-	1-
1984	69,226	80,975	117		0	80,975-	117-
1985	69,300	1,916	3		0	1,916-	3-
1986	709,630		0		0		0
1987	4,445,347	62,516	1	389,323	9	326,807	7
1988							
1989	3,408	1,135	33		0	1,135-	33-
1990	1,092,616	451,926	41	78,507	7	373,419-	34-
1991		87,029		10,624		76,406-	
1992	2,916,092	84,114	3		0	84,114-	3-
1993	1,732,806	425,805	25	190,201	11	235,604-	14-
1994	68,554	25,509	37		0	25,509-	37-
1995	58,011	30,364	52		0	30,364-	52-
1996	160,036	44,784	28	14,792	9	29,991-	19-
1997	567,001	44,253	8		0	44,253-	8-
1998	319,876	19,766	6		0	19,766-	6-
1999	274,352	103,716	38		0	103,716-	38-
2000	118,102	30,018	25		0	30,018-	25-
2001	1,109,104	4,316	0		0	4,316-	0
2002	1,910,394	214,788	11	4,447	0	210,340-	11-
2003	305,513	481,179	157		0	481,179-	157-
2004	1,345,780	186,813	14	402,370	30	215,557	16
2005	6,031,393	357,811	6	2,765	0	355,046-	6-
2006	1,731,170	986,262	57	134,558	8	851,703-	49-
2007	1,117,727	1,379,193	123		0	1,379,193-	123-
2008	4,385,448	881,704	20	125,519	3	756,185-	17-
2009	4,811,120	781,251	16	332,049	7	449,202-	9-
2010	959,887	260,832	27	116,839	12	143,993-	15-
2011	155,798	16,610	11	22,247	14	5,636	4
2012	1,114,621	710,916	64	279,504	25	431,413-	39-
2013	301,834	232,032	77	24,518	8	207,514-	69-
TOTAL	38,596,446	8,049,699	21	2,128,263	6	5,921,437-	15-

THREE-YEAR MOVING AVERAGES

78-80	1,813	183	10		0	183-	10-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	3,424	183	5		0	183-	5-
80-82	60,093	19,148	32		0	19,148-	32-
81-83	235,622	20,539	9		0	20,539-	9-
82-84	255,693	47,530	19		0	47,530-	19-
83-85	222,045	29,187	13		0	29,187-	13-
84-86	282,718	27,630	10		0	27,630-	10-
85-87	1,741,425	21,477	1	129,774	7	108,297	6
86-88	1,718,326	20,839	1	129,774	8	108,936	6
87-89	1,482,918	21,217	1	129,774	9	108,557	7
88-90	365,341	151,020	41	26,169	7	124,851-	34-
89-91	365,341	180,030	49	29,710	8	150,320-	41-
90-92	1,336,236	207,690	16	29,710	2	177,979-	13-
91-93	1,549,632	198,983	13	66,941	4	132,041-	9-
92-94	1,572,484	178,476	11	63,400	4	115,076-	7-
93-95	619,790	160,559	26	63,400	10	97,159-	16-
94-96	95,533	33,552	35	4,931	5	28,621-	30-
95-97	261,682	39,800	15	4,931	2	34,869-	13-
96-98	348,971	36,267	10	4,931	1	31,337-	9-
97-99	387,076	55,911	14		0	55,911-	14-
98-00	237,444	51,167	22		0	51,167-	22-
99-01	500,519	46,017	9		0	46,017-	9-
00-02	1,045,866	83,041	8	1,482	0	81,558-	8-
01-03	1,108,337	233,428	21	1,482	0	231,945-	21-
02-04	1,187,229	294,260	25	135,606	11	158,654-	13-
03-05	2,560,895	341,935	13	135,045	5	206,890-	8-
04-06	3,036,114	510,295	17	179,898	6	330,398-	11-
05-07	2,960,096	907,755	31	45,774	2	861,981-	29-
06-08	2,411,448	1,082,386	45	86,692	4	995,694-	41-
07-09	3,438,098	1,014,049	29	152,523	4	861,527-	25-
08-10	3,385,485	641,262	19	191,469	6	449,793-	13-
09-11	1,975,602	352,898	18	157,045	8	195,853-	10-
10-12	743,435	329,453	44	139,530	19	189,923-	26-
11-13	524,084	319,853	61	108,756	21	211,097-	40-
FIVE-YEAR AVERAGE							
09-13	1,468,652	400,328	27	155,031	11	245,297-	17-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	105,721		0	2,564	2	2,564	2
1978	2,765	8,186	296		0	8,186-	296-
1979	20,052		0		0		0
1980							
1981							
1982	28,578	1,205	4		0	1,205-	4-
1983	429,302		0		0		0
1984	32,820	162	0		0	162-	0
1985	278,120	4,855	2		0	4,855-	2-
1986	16,498		0		0		0
1987	1,095,982		0		0		0
1988							
1989	451,559	1,586	0	15,050	3	13,464	3
1990	687,024	47,669	7	472	0	47,197-	7-
1991	24,880	68,609	276	5,191	21	63,417-	255-
1992	142,173	126,154	89		0	126,154-	89-
1993	2,527,177	67,013	3		0	67,013-	3-
1994	33,637	17,484	52	448	1	17,036-	51-
1995	1,070,915	14,000	1	250	0	13,750-	1-
1996	584,790	27,377	5	9,000	2	18,377-	3-
1997	5,033	7,975	158		0	7,975-	158-
1998	1,476,028	33,757	2		0	33,757-	2-
1999	75,854	2,133	3		0	2,133-	3-
2000	249,414	31,539	13		0	31,539-	13-
2001	1,127,448	25,594	2		0	25,594-	2-
2002	5,860,176	2,110,447	36		0	2,110,447-	36-
2003	146,877	9,265	6		0	9,265-	6-
2004	184,880	66,981	36		0	66,981-	36-
2005	909,622	21,475	2		0	21,475-	2-
2006	689,895	322,642	47		0	322,642-	47-
2007	89,691	150,716	168		0	150,716-	168-
2008	241,681	24,981	10		0	24,981-	10-
2009	235,197	71,103	30	22,283	9	48,819-	21-
2010	333,019	16,693	5	456,963	137	440,270	132
2011	35,259	140,095	397	14,048	40	126,046-	357-
2012		20,982		80,469		59,487	
2013	126,033	206,908	164	31,563	25	175,344-	139-
TOTAL	19,318,101	3,647,583	19	638,302	3	3,009,280-	16-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
77-79	42,846	2,729	6	855	2	1,874-	4-
78-80	7,606	2,729	36		0	2,729-	36-
79-81	6,684		0		0		0
80-82	9,526	402	4		0	402-	4-
81-83	152,627	402	0		0	402-	0
82-84	163,566	456	0		0	456-	0
83-85	246,747	1,672	1		0	1,672-	1-
84-86	109,146	1,672	2		0	1,672-	2-
85-87	463,533	1,618	0		0	1,618-	0
86-88	370,827		0		0		0
87-89	515,847	529	0	5,017	1	4,488	1
88-90	379,528	16,418	4	5,174	1	11,244-	3-
89-91	387,821	39,288	10	6,904	2	32,383-	8-
90-92	284,693	80,811	28	1,888	1	78,923-	28-
91-93	898,077	87,258	10	1,730	0	85,528-	10-
92-94	900,996	70,217	8	149	0	70,068-	8-
93-95	1,210,576	32,832	3	233	0	32,599-	3-
94-96	563,114	19,620	3	3,233	1	16,388-	3-
95-97	553,580	16,451	3	3,083	1	13,367-	2-
96-98	688,617	23,036	3	3,000	0	20,036-	3-
97-99	518,972	14,622	3		0	14,622-	3-
98-00	600,432	22,476	4		0	22,476-	4-
99-01	484,239	19,755	4		0	19,755-	4-
00-02	2,412,346	722,527	30		0	722,527-	30-
01-03	2,378,167	715,102	30		0	715,102-	30-
02-04	2,063,977	728,898	35		0	728,898-	35-
03-05	413,793	32,574	8		0	32,574-	8-
04-06	594,799	137,032	23		0	137,032-	23-
05-07	563,069	164,944	29		0	164,944-	29-
06-08	340,422	166,113	49		0	166,113-	49-
07-09	188,857	82,266	44	7,428	4	74,839-	40-
08-10	269,966	37,592	14	159,749	59	122,156	45
09-11	201,159	75,963	38	164,432	82	88,468	44
10-12	122,759	59,256	48	183,827	150	124,570	101
11-13	53,764	122,661	228	42,027	78	80,634-	150-

FIVE-YEAR AVERAGE

09-13	145,902	91,156	62	121,065	83	29,909	20
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	89		0		0		0
1977	3,441		0		0		0
1978							
1979	3,403	1,247	37		0	1,247-	37-
1980	9,009	90	1	66	1	24-	0
1981	21,126		0	775	4	775	4
1982	18,697		0	663	4	663	4
1983	10,959		0	5	0	5	0
1984	36,316		0	6,323	17	6,323	17
1985	239,189	3,602	2		0	3,602-	2-
1986	81,280	101	0	16,889	21	16,788	21
1987	338,140		0	5,087	2	5,087	2
1988	47,498	218	0	7,150	15	6,932	15
1989	267,390	6,707	3	41,090	15	34,383	13
1990	165,461	4,297	3	16,850-	10-	21,147-	13-
1991	93,412	304	0	12,022	13	11,718	13
1992	181,890		0	18,565	10	18,565	10
1993	188,917		0	13,241	7	13,241	7
1994	16,194		0	11,088	68	11,088	68
1995	30,285		0		0		0
1996	497,377	10,489	2		0	10,489-	2-
1997	55,806		0	893	2	893	2
1998	9,857		0	4,650	47	4,650	47
1999	150,835		0	1,500	1	1,500	1
2000	43,100		0		0		0
2001	28,102		0		0		0
2002	26,101		0	117,881	452	117,881	452
2003	40,055		0	750	2	750	2
2004	37,701		0	8,400	22	8,400	22
2005	164,910		0	3,975	2	3,975	2
2006	56,791	49,709	88	8,000	14	41,709-	73-
2007		38,633				38,633-	
2008	6,556	17,499	267		0	17,499-	267-
2009	772,960	332	0		0	332-	0
2010	14,048	8,906	63	13	0	8,893-	63-
2011	45,670	6,170-	14-	1,639	4	7,809	17
2012	290,243	20,162-	7-		0	20,162	7
2013	53,078	2,724	5		0	2,724-	5-
TOTAL	4,045,888	118,525	3	263,815	7	145,290	4

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	1,177		0		0		0
77-79	2,282	416	18		0	416-	18-
78-80	4,138	446	11	22	1	423-	10-
79-81	11,180	446	4	280	3	165-	1-
80-82	16,278	30	0	501	3	471	3
81-83	16,927		0	481	3	481	3
82-84	21,991		0	2,330	11	2,330	11
83-85	95,488	1,201	1	2,109	2	909	1
84-86	118,928	1,235	1	7,738	7	6,503	5
85-87	219,537	1,235	1	7,325	3	6,091	3
86-88	155,640	106	0	9,709	6	9,602	6
87-89	217,676	2,308	1	17,776	8	15,467	7
88-90	160,116	3,741	2	10,463	7	6,723	4
89-91	175,421	3,769	2	12,087	7	8,318	5
90-92	146,921	1,534	1	4,579	3	3,045	2
91-93	154,740	101	0	14,609	9	14,508	9
92-94	129,001		0	14,298	11	14,298	11
93-95	78,465		0	8,110	10	8,110	10
94-96	181,285	3,496	2	3,696	2	200	0
95-97	194,489	3,496	2	298	0	3,199-	2-
96-98	187,680	3,496	2	1,848	1	1,649-	1-
97-99	72,166		0	2,348	3	2,348	3
98-00	67,931		0	2,050	3	2,050	3
99-01	74,012		0	500	1	500	1
00-02	32,434		0	39,294	121	39,294	121
01-03	31,419		0	39,544	126	39,544	126
02-04	34,619		0	42,344	122	42,344	122
03-05	80,889		0	4,375	5	4,375	5
04-06	86,467	16,570	19	6,792	8	9,778-	11-
05-07	73,900	29,447	40	3,992	5	25,455-	34-
06-08	21,116	35,280	167	2,667	13	32,613-	154-
07-09	259,839	18,821	7		0	18,821-	7-
08-10	264,521	8,912	3	4	0	8,908-	3-
09-11	277,559	1,023	0	551	0	472-	0
10-12	116,654	5,809-	5-	551	0	6,359	5
11-13	129,664	7,869-	6-	546	0	8,416	6
FIVE-YEAR AVERAGE							
09-13	235,200	2,874-	1-	330	0	3,204	1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987	42,848		0		0		0
1988	152,420	21,752	14	4,136	3	17,616-	12-
1989	11,335	13,202	116	1,622	14	11,581-	102-
1990	59,629	10,467	18		0	10,467-	18-
1991	276,189	2,373	1		0	2,373-	1-
1992	785,546	4,848	1		0	4,847-	1-
1993	227,727	7,946	3		0	7,946-	3-
1994	340,517	16,412	5		0	16,412-	5-
1995	882,412	2,018	0		0	2,018-	0
1996	1,399,406	34,818	2	444	0	34,374-	2-
1997	12,655	222,505			0	222,505-	
1998	1,621,286	85,769	5		0	85,769-	5-
1999	305,500		0		0		0
2000	11,271	101,482	900		0	101,482-	900-
2001							
2002	2,183,054		0		0		0
2003	417,556	109,336	26		0	109,336-	26-
2004	2,924,979	28,138	1		0	28,138-	1-
2005	76,606	12,099	16	8,562	11	3,537-	5-
2006	25,242	1,075	4		0	1,075-	4-
2007	49,058	86,395	176		0	86,395-	176-
2008	19,430	198	1		0	198-	1-
2009	456,201		0		0		0
2010	16,240		0		0		0
2011	135,257	231	0		0	231-	0
2012		33,940				33,940-	
2013	7,190	99,378			0	99,378-	
TOTAL	12,439,554	894,382	7	14,764	0	879,619-	7-

THREE-YEAR MOVING AVERAGES

87-89	68,868	11,651	17	1,919	3	9,732-	14-
88-90	74,461	15,140	20	1,919	3	13,221-	18-
89-91	115,718	8,681	8	540	0	8,140-	7-
90-92	373,788	5,896	2		0	5,896-	2-
91-93	429,821	5,056	1		0	5,055-	1-
92-94	451,263	9,735	2		0	9,735-	2-
93-95	483,552	8,792	2		0	8,792-	2-
94-96	874,112	17,749	2	148	0	17,602-	2-
95-97	764,824	86,447	11	148	0	86,299-	11-
96-98	1,011,116	114,364	11	148	0	114,216-	11-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	646,481	102,758	16		0	102,758-	16-
98-00	646,019	62,417	10		0	62,417-	10-
99-01	105,590	33,827	32		0	33,827-	32-
00-02	731,442	33,827	5		0	33,827-	5-
01-03	866,870	36,445	4		0	36,445-	4-
02-04	1,841,863	45,825	2		0	45,825-	2-
03-05	1,139,714	49,858	4	2,854	0	47,004-	4-
04-06	1,008,942	13,771	1	2,854	0	10,917-	1-
05-07	50,302	33,190	66	2,854	6	30,336-	60-
06-08	31,243	29,223	94		0	29,223-	94-
07-09	174,896	28,864	17		0	28,864-	17-
08-10	163,957	66	0		0	66-	0
09-11	202,566	77	0		0	77-	0
10-12	50,499	11,390	23		0	11,390-	23-
11-13	47,482	44,516	94		0	44,516-	94-
FIVE-YEAR AVERAGE							
09-13	122,978	26,710	22		0	26,710-	22-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987		120		492		372	
1988	158,490		0		0		0
1989	12,096	4,043	33	13,306	110	9,263	77
1990	1,144,412	15,206	1	179,764	16	164,558	14
1991	967,516	221,843	23		0	221,843-	23-
1992	6,402,871	259,573	4		0	259,573-	4-
1993		156,993		36,227		120,766-	
1994	3,054,670	144,061	5		0	144,061-	5-
1995	6,044,256	150,378	2	2,061	0	148,317-	2-
1996	947,313	21,359	2	109,640	12	88,281	9
1997	1,793,168	686,940	38	18,248	1	668,692-	37-
1998	3,058,880	94,443	3	77,620	3	16,822-	1-
1999	1,410,000	889	0		0	889-	0
2000	5,514,146	681,201	12		0	681,201-	12-
2001	214,742	18,401	9		0	18,401-	9-
2002	2,711,794	8,634	0		0	8,634-	0
2003	4,906,571	76,851	2	10,277	0	66,574-	1-
2004	3,678,239	377,987	10	12,618	0	365,369-	10-
2005	1,423,730	148,537	10	4,607	0	143,929-	10-
2006	2,977,361	479,661	16		0	479,661-	16-
2007	62,518	87,061	139	28,164	45	58,897-	94-
2008	7,848,154	118,386	2		0	118,386-	2-
2009	2,591,733	666,194	26		0	666,194-	26-
2010	28,353	98,288	347		0	98,288-	347-
2011	356,717	59,749	17	2,726	1	57,023-	16-
2012	1,116,770	164,048	15		0	164,048-	15-
2013	938,646	294,567	31	11,750	1	282,817-	30-
TOTAL	59,363,146	5,035,413	8	507,500	1	4,527,913-	8-

THREE-YEAR MOVING AVERAGES

87-89	56,862	1,388	2	4,599	8	3,211	6
88-90	438,333	6,416	1	64,357	15	57,940	13
89-91	708,008	80,364	11	64,357	9	16,007-	2-
90-92	2,838,266	165,541	6	59,921	2	105,619-	4-
91-93	2,456,795	212,803	9	12,076	0	200,727-	8-
92-94	3,152,513	186,876	6	12,076	0	174,800-	6-
93-95	3,032,975	150,477	5	12,763	0	137,715-	5-
94-96	3,348,746	105,266	3	37,234	1	68,032-	2-
95-97	2,928,246	286,225	10	43,316	1	242,909-	8-
96-98	1,933,120	267,580	14	68,503	4	199,078-	10-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	2,087,349	260,757	12	31,956	2	228,801-	11-
98-00	3,327,675	258,844	8	25,873	1	232,971-	7-
99-01	2,379,629	233,497	10		0	233,497-	10-
00-02	2,813,561	236,079	8		0	236,079-	8-
01-03	2,611,036	34,629	1	3,426	0	31,203-	1-
02-04	3,765,535	154,491	4	7,632	0	146,859-	4-
03-05	3,336,180	201,125	6	9,167	0	191,957-	6-
04-06	2,693,110	335,395	12	5,742	0	329,653-	12-
05-07	1,487,870	238,420	16	10,924	1	227,496-	15-
06-08	3,629,345	228,370	6	9,388	0	218,981-	6-
07-09	3,500,802	290,547	8	9,388	0	281,159-	8-
08-10	3,489,413	294,290	8		0	294,290-	8-
09-11	992,268	274,744	28	909	0	273,835-	28-
10-12	500,614	107,362	21	909	0	106,453-	21-
11-13	804,045	172,788	21	4,825	1	167,963-	21-
FIVE-YEAR AVERAGE							
09-13	1,006,444	256,569	25	2,895	0	253,674-	25-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	1,196	233	19		0	233-	19-
1990	101,790		0	4,300	4	4,300	4
1991		374				374-	
1992	67		0		0		0
1993	168	21,603			0	21,603-	
1994	208,633	44	0		0	44-	0
1995	345,609	5,568	2		0	5,568-	2-
1996							
1997	3,051,298	282,500	9		0	282,500-	9-
1998	340,638		0	1,787	1	1,787	1
1999	117,500		0		0		0
2000							
2001	3,988	57,210		2,660	67	54,550-	
2002	14,158		0	24,440	173	24,440	173
2003	27,989		0		0		0
2004	17,307	674	4		0	674-	4-
2005	5,522		0		0		0
2006	2,090		0		0		0
2007		7,120				7,120-	
2008		5,868				5,868-	
2009	222,930		0		0		0
2010		14				14-	
2011	28,196,360	11	0		0	11-	0
2012	10,522		0		0		0
2013	13,761,745	5,559	0		0	5,559-	0
TOTAL	46,429,510	386,778	1	33,187	0	353,591-	1-

THREE-YEAR MOVING AVERAGES

89-91	34,328	202	1	1,433	4	1,231	4
90-92	33,952	125	0	1,433	4	1,309	4
91-93	78	7,326			0	7,326-	
92-94	69,622	7,216	10		0	7,216-	10-
93-95	184,803	9,072	5		0	9,072-	5-
94-96	184,747	1,871	1		0	1,871-	1-
95-97	1,132,303	96,023	8		0	96,023-	8-
96-98	1,130,645	94,167	8	596	0	93,571-	8-
97-99	1,169,812	94,167	8	596	0	93,571-	8-
98-00	152,713		0	596	0	596	0
99-01	40,496	19,070	47	887	2	18,183-	45-
00-02	6,049	19,070	315	9,033	149	10,037-	166-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	15,378	19,070	124	9,033	59	10,037-	65-
02-04	19,818	225	1	8,147	41	7,922	40
03-05	16,939	225	1		0	225-	1-
04-06	8,306	225	3		0	225-	3-
05-07	2,537	2,373	94		0	2,373-	94-
06-08	697	4,329	621		0	4,329-	621-
07-09	74,310	4,329	6		0	4,329-	6-
08-10	74,310	1,961	3		0	1,961-	3-
09-11	9,473,097	8	0		0	8-	0
10-12	9,402,294	8	0		0	8-	0
11-13	13,989,543	1,857	0		0	1,857-	0
FIVE-YEAR AVERAGE							
09-13	8,438,312	1,117	0		0	1,117-	0

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	155,437		0		0		0
1988	15,263		0		0		0
1989	20,163	437	2		0	437-	2-
1990	1,061		0		0		0
1991	8,978,530	475	0	9,739	0	9,264	0
1992	149,398		0		0		0
1993	36,143		0		0		0
1994	68,118	8,888	13		0	8,888-	13-
1995	1,191,005	51,304	4		0	51,304-	4-
1996	43,636		0		0		0
1997	137,987	305	0	5,382-	4-	5,687-	4-
1998	327,038	14,240	4		0	14,240-	4-
1999							
2000							
2001	29,632	607	2	15,113	51	14,506	49
2002	1,906,899		0	7,496	0	7,496	0
2003	462,224		0		0		0
2004	1,229,673		0		0		0
2005	493,048		0	23,631	5	23,631	5
2006	832,212	16,977	2		0	16,977-	2-
2007	9,692,117	12,832	0	564	0	12,268-	0
2008	440,269	100-	0		0	100	0
2009	456,951		0		0		0
2010							
2011	393,129	1,511	0	15,340	4	13,829	4
2012		772				772-	
2013	1,232,224	3,112	0	43,443	4	40,331	3
TOTAL	28,292,154	111,360	0	109,946	0	1,414-	0

THREE-YEAR MOVING AVERAGES

87-89	63,621	146	0		0	146-	0
88-90	12,162	146	1		0	146-	1-
89-91	2,999,918	304	0	3,246	0	2,943	0
90-92	3,042,996	158	0	3,246	0	3,088	0
91-93	3,054,690	158	0	3,246	0	3,088	0
92-94	84,553	2,963	4		0	2,963-	4-
93-95	431,755	20,064	5		0	20,064-	5-
94-96	434,253	20,064	5		0	20,064-	5-
95-97	457,542	17,203	4	1,794-	0	18,997-	4-
96-98	169,553	4,848	3	1,794-	1-	6,642-	4-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	155,008	4,848	3	1,794-	1-	6,642-	4-
98-00	109,013	4,747	4		0	4,747-	4-
99-01	9,877	202	2	5,038	51	4,835	49
00-02	645,510	202	0	7,537	1	7,334	1
01-03	799,585	202	0	7,537	1	7,334	1
02-04	1,199,599		0	2,499	0	2,499	0
03-05	728,315		0	7,877	1	7,877	1
04-06	851,644	5,659	1	7,877	1	2,218	0
05-07	3,672,459	9,936	0	8,065	0	1,872-	0
06-08	3,654,866	9,903	0	188	0	9,715-	0
07-09	3,529,779	4,244	0	188	0	4,056-	0
08-10	299,073	33-	0		0	33	0
09-11	283,360	504	0	5,113	2	4,610	2
10-12	131,043	761	1	5,113	4	4,353	3
11-13	541,784	1,798	0	19,594	4	17,796	3
FIVE-YEAR AVERAGE							
09-13	416,461	1,079	0	11,757	3	10,678	3

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	221,992		0		0		0
1988		1,568		40,179		38,611	
1989	25,313	4,452	18	2,225	9	2,227-	9-
1990	527,209	3,298	1	43,515	8	40,217	8
1991	6,109,563	465	0	33,473	1	33,008	1
1992	34,239	284	1	1,995	6	1,711	5
1993	484,773	76,746	16	25,632	5	51,114-	11-
1994	2,705,322	15,599	1	45,950	2	30,351	1
1995	2,752,767	5,154	0	49,692	2	44,539	2
1996	67,082	9,689-	14-	9,270	14	18,959	28
1997	206,925	1,851	1	27,132	13	25,280	12
1998	216,325	3,847	2	24,152	11	20,305	9
1999	2,256,000		0		0		0
2000	46,832		0	18,639	40	18,639	40
2001	18,573		0	24,444	132	24,444	132
2002	2,155,165		0	4,920	0	4,920	0
2003	372,634		0	779	0	779	0
2004	210,489	2,427	1		0	2,427-	1-
2005	112,376	1,016	1	11,855	11	10,839	10
2006	55,397	32,532	59		0	32,532-	59-
2007	1,527,206	34	0	1,410	0	1,376	0
2008		40		8,696		8,656	
2009	253,649		0		0		0
2010	103,096		0	1,899	2	1,899	2
2011	1,627,734		0	1,918	0	1,918	0
2012	15,234	2,732	18		0	2,732-	18-
2013	15,492	399	3	263	2	136-	1-
TOTAL	22,121,387	142,755	1	378,036	2	235,281	1

THREE-YEAR MOVING AVERAGES

87-89	82,435	2,007	2	14,135	17	12,128	15
88-90	184,174	3,106	2	28,640	16	25,534	14
89-91	2,220,695	2,738	0	26,404	1	23,666	1
90-92	2,223,670	1,349	0	26,328	1	24,979	1
91-93	2,209,525	25,832	1	20,367	1	5,465-	0
92-94	1,074,778	30,876	3	24,526	2	6,351-	1-
93-95	1,980,954	32,500	2	40,425	2	7,925	0
94-96	1,841,724	3,688	0	34,971	2	31,283	2
95-97	1,008,925	895-	0	28,698	3	29,592	3
96-98	163,444	1,330-	1-	20,184	12	21,515	13

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	893,083	1,899	0	17,095	2	15,195	2
98-00	839,719	1,282	0	14,264	2	12,981	2
99-01	773,802		0	14,361	2	14,361	2
00-02	740,190		0	16,001	2	16,001	2
01-03	848,791		0	10,048	1	10,048	1
02-04	912,763	809	0	1,900	0	1,091	0
03-05	231,833	1,148	0	4,211	2	3,064	1
04-06	126,087	11,992	10	3,952	3	8,040-	6-
05-07	564,993	11,194	2	4,422	1	6,772-	1-
06-08	527,534	10,869	2	3,369	1	7,500-	1-
07-09	593,618	25	0	3,369	1	3,344	1
08-10	118,915	13	0	3,532	3	3,518	3
09-11	661,493		0	1,272	0	1,272	0
10-12	582,021	911	0	1,272	0	361	0
11-13	552,820	1,044	0	727	0	317-	0
FIVE-YEAR AVERAGE							
09-13	403,041	626	0	816	0	190	0

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	67,575	2,333	3		0	2,333-	3-
2012							
2013	11,497	667	6		0	667-	6-
TOTAL	79,073	3,001	4		0	3,001-	4-
THREE-YEAR MOVING AVERAGES							
11-13	26,358	1,000	4		0	1,000-	4-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	248,217		0		0		0
2011							
2012							
2013	22,716	600	3		0	600-	3-
TOTAL	270,933	600	0		0	600-	0
THREE-YEAR MOVING AVERAGES							
10-12	82,739		0		0		0
11-13	7,572	200	3		0	200-	3-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	130,513		0		0		0
1983		2,365		1,766		599-	
1984							
1985							
1986	904		0		0		0
1987							
1988							
1989							
1990							
1991							
1992	209,373	119,555	57		0	119,555-	57-
1993		29,638				29,638-	
1994	221,216	24,875	11		0	24,875-	11-
1995							
1996							
1997	65,122		0		0		0
1998							
1999							
2000							
2001	218,803	42,422	19		0	42,422-	19-
2002	718,746	314,729	44		0	314,729-	44-
2003	28,904	242,300	838		0	242,300-	838-
2004	7,481,531	155,069	2	400,000	5	244,931	3
2005	772,832		0		0		0
2006	114,074	168,667	148		0	168,667-	148-
2007	769,966	24,516	3		0	24,516-	3-
2008	109,514	53,823	49		0	53,823-	49-
2009	606,578	217,361	36	25,000	4	192,361-	32-
2010	6,115,695	1,356,612	22	513,671	8	842,941-	14-
2011	94,003	2,089	2	4,230-	4-	6,319-	7-
2012	4,681,155	399,019	9		0	399,019-	9-
2013	306,643	188,802	62		0	188,802-	62-
TOTAL	22,645,570	3,341,844	15	936,207	4	2,405,637-	11-

THREE-YEAR MOVING AVERAGES

82-84	43,504	788	2	589	1	200-	0
83-85		788		589		200-	
84-86	301		0		0		0
85-87	301		0		0		0
86-88	301		0		0		0

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89							
88-90							
89-91							
90-92	69,791	39,852	57		0	39,852-	57-
91-93	69,791	49,731	71		0	49,731-	71-
92-94	143,530	58,023	40		0	58,023-	40-
93-95	73,739	18,171	25		0	18,171-	25-
94-96	73,739	8,292	11		0	8,292-	11-
95-97	21,707		0		0		0
96-98	21,707		0		0		0
97-99	21,707		0		0		0
98-00							
99-01	72,934	14,141	19		0	14,141-	19-
00-02	312,516	119,050	38		0	119,050-	38-
01-03	322,151	199,817	62		0	199,817-	62-
02-04	2,743,060	237,366	9	133,333	5	104,033-	4-
03-05	2,761,089	132,457	5	133,333	5	877	0
04-06	2,789,479	107,912	4	133,333	5	25,421	1
05-07	552,291	64,394	12		0	64,394-	12-
06-08	331,185	82,336	25		0	82,336-	25-
07-09	495,353	98,567	20	8,333	2	90,234-	18-
08-10	2,277,262	542,599	24	179,557	8	363,042-	16-
09-11	2,272,092	525,354	23	178,147	8	347,207-	15-
10-12	3,630,284	585,907	16	169,814	5	416,093-	11-
11-13	1,693,934	196,637	12	1,410-	0	198,047-	12-
FIVE-YEAR AVERAGE							
09-13	2,360,815	432,777	18	106,888	5	325,888-	14-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	292,602		0		0		0
2011	12,027	896	7		0	896-	7-
2012	399,714	123,029	31		0	123,029-	31-
2013	21,073	9,769	46		0	9,769-	46-
TOTAL	725,416	133,694	18		0	133,694-	18-

THREE-YEAR MOVING AVERAGES

10-12	234,781	41,308	18		0	41,308-	18-
11-13	144,271	44,565	31		0	44,565-	31-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	12,128		0		0		0
2008							
2009	13,274	857	6		0	857-	6-
2010	17,098	50,000	292		0	50,000-	292-
2011	8,714		0		0		0
2012	213,314	40,600	19		0	40,600-	19-
2013	54,424	128,204	236		0	128,204-	236-
TOTAL	318,952	219,660	69		0	219,660-	69-

THREE-YEAR MOVING AVERAGES

07-09	8,467	286	3		0	286-	3-
08-10	10,124	16,952	167		0	16,952-	167-
09-11	13,029	16,952	130		0	16,952-	130-
10-12	79,709	30,200	38		0	30,200-	38-
11-13	92,151	56,268	61		0	56,268-	61-

FIVE-YEAR AVERAGE

09-13	61,365	43,932	72		0	43,932-	72-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	8,842		0		0		0
TOTAL	8,842		0		0		0

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	300	2,192	731		0	2,192-	731-
1977							
1978							
1979	1,398		0		0		0
1980							
1981	1,343		0		0		0
1982							
1983							
1984	253-		0		0		0
1985	723		0		0		0
1986							
1987	5,075		0		0		0
1988							
1989							
1990							
1991							
1992	7,851		0		0		0
1993							
1994							
1995	22,760		0		0		0
1996							
1997				7,851		7,851	
1998							
1999							
2000							
2001							
2002	58,880	23,287	40		0	23,287-	40-
2003							
2004	128,192	195	0		0	195-	0
2005	14,083	2,279	16		0	2,279-	16-
2006							
2007	2,558		0		0		0
2008	4,517		0		0		0
2009	3,135	3,600	115		0	3,600-	115-
2010	8,727	1,856	21		0	1,856-	21-
2011							
2012	617		0		0		0
2013	321		0		0		0
TOTAL	260,226	33,410	13	7,851	3	25,559-	10-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	100	731	731		0	731-	731-
77-79	466		0		0		0
78-80	466		0		0		0
79-81	914		0		0		0
80-82	448		0		0		0
81-83	448		0		0		0
82-84	84-		0		0		0
83-85	156		0		0		0
84-86	156		0		0		0
85-87	1,932		0		0		0
86-88	1,692		0		0		0
87-89	1,692		0		0		0
88-90							
89-91							
90-92	2,617		0		0		0
91-93	2,617		0		0		0
92-94	2,617		0		0		0
93-95	7,587		0		0		0
94-96	7,587		0		0		0
95-97	7,587		0	2,617	34	2,617	34
96-98				2,617		2,617	
97-99				2,617		2,617	
98-00							
99-01							
00-02	19,627	7,762	40		0	7,762-	40-
01-03	19,627	7,762	40		0	7,762-	40-
02-04	62,357	7,827	13		0	7,827-	13-
03-05	47,425	825	2		0	825-	2-
04-06	47,425	825	2		0	825-	2-
05-07	5,547	760	14		0	760-	14-
06-08	2,358		0		0		0
07-09	3,403	1,200	35		0	1,200-	35-
08-10	5,460	1,819	33		0	1,819-	33-
09-11	3,954	1,819	46		0	1,819-	46-
10-12	3,114	619	20		0	619-	20-
11-13	312		0		0		0
FIVE-YEAR AVERAGE							
09-13	2,560	1,091	43		0	1,091-	43-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	170,129	221	0	2,850-	2-	3,071-	2-
1977	19,580	17,493	89	4,275	22	13,218-	68-
1978							
1979	42,193		0		0		0
1980	50,179	520	1	48,316	96	47,795	95
1981	28,397		0	61,963	218	61,963	218
1982	10,813	750	7		0	750-	7-
1983							
1984							
1985	38,636	68	0	60	0	9-	0
1986	473,815	30,122	6	56,300	12	26,179	6
1987	186,846	37,214	20	4,279	2	32,936-	18-
1988	24,397	167	1		0	167-	1-
1989	129,772	3,269	3	35,817	28	32,548	25
1990	17,085	295	2	34,036	199	33,741	197
1991	29,788	2,016	7	3,032	10	1,016	3
1992	338,738	9,041	3	22,652	7	13,612	4
1993	419,085	73,213	17	82,074	20	8,862	2
1994	1,316,408	44,459	3	128,034	10	83,575	6
1995	48,040	10,436	22	7,211	15	3,225-	7-
1996	245,546	26,391	11		0	26,391-	11-
1997	422,357	32,157	8	42,363	10	10,206	2
1998	450,979	29,243	6	614	0	28,629-	6-
1999	21,494	2,056	10		0	2,056-	10-
2000	1,488,232	24,840	2	320	0	24,520-	2-
2001	50,524	16,272	32		0	16,272-	32-
2002	502,692	308,532	61		0	308,532-	61-
2003	771,190	44,896	6	35,170	5	9,726-	1-
2004	510,240	92,645	18	4,200	1	88,445-	17-
2005	1,385,423	247,314	18		0	247,314-	18-
2006	5,620,616	441,511	8	16,570	0	424,941-	8-
2007	1,019,827	238,413	23	7,683	1	230,730-	23-
2008	177,735	328,068	185	264,035	149	64,033-	36-
2009	3,443,522	253,855	7	88,233	3	165,621-	5-
2010	489,562	56,391	12	1,439	0	54,952-	11-
2011	305,093	51,127	17	858	0	50,269-	16-
2012	796,924	43,543	5		0	43,543-	5-
2013	334,122	7,765	2		0	7,765-	2-
TOTAL	21,379,978	2,474,303	12	946,684	4	1,527,619-	7-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	63,237	5,905	9	475	1	5,430-	9-
77-79	20,591	5,831	28	1,425	7	4,406-	21-
78-80	30,790	173	1	16,105	52	15,932	52
79-81	40,256	173	0	36,760	91	36,586	91
80-82	29,796	423	1	36,760	123	36,336	122
81-83	13,070	250	2	20,654	158	20,404	156
82-84	3,604	250	7		0	250-	7-
83-85	12,879	23	0	20	0	3-	0
84-86	170,817	10,063	6	18,787	11	8,723	5
85-87	233,099	22,468	10	20,213	9	2,255-	1-
86-88	228,353	22,501	10	20,193	9	2,308-	1-
87-89	113,672	13,550	12	13,365	12	185-	0
88-90	57,084	1,244	2	23,284	41	22,041	39
89-91	58,882	1,860	3	24,295	41	22,435	38
90-92	128,537	3,784	3	19,907	15	16,123	13
91-93	262,537	28,090	11	35,920	14	7,830	3
92-94	691,410	42,237	6	77,587	11	35,349	5
93-95	594,511	42,702	7	72,440	12	29,737	5
94-96	536,665	27,095	5	45,082	8	17,986	3
95-97	238,648	22,995	10	16,525	7	6,470-	3-
96-98	372,961	29,264	8	14,326	4	14,938-	4-
97-99	298,277	21,152	7	14,326	5	6,826-	2-
98-00	653,568	18,713	3	311	0	18,402-	3-
99-01	520,083	14,389	3	107	0	14,283-	3-
00-02	680,482	116,548	17	107	0	116,441-	17-
01-03	441,469	123,233	28	11,723	3	111,510-	25-
02-04	594,707	148,691	25	13,123	2	135,568-	23-
03-05	888,951	128,285	14	13,123	1	115,162-	13-
04-06	2,505,426	260,490	10	6,923	0	253,567-	10-
05-07	2,675,289	309,079	12	8,084	0	300,995-	11-
06-08	2,272,726	335,997	15	96,096	4	239,902-	11-
07-09	1,547,028	273,445	18	119,984	8	153,461-	10-
08-10	1,370,273	212,771	16	117,902	9	94,869-	7-
09-11	1,412,726	120,457	9	30,177	2	90,281-	6-
10-12	530,526	50,354	9	766	0	49,588-	9-
11-13	478,713	34,145	7	286	0	33,859-	7-
FIVE-YEAR AVERAGE							
09-13	1,073,845	82,536	8	18,106	2	64,430-	6-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	34,418	8,763	25		0	8,763-	25-
2005	46,052	6,039	13		0	6,039-	13-
2006	40,688	7,709	19		0	7,709-	19-
2007	67,772	488	1		0	488-	1-
2008	3,690		0		0		0
2009	179,744	2,301	1		0	2,301-	1-
2010	99,469		0		0		0
2011	31,272	60	0		0	60-	0
2012	14,906		0		0		0
2013	17,763		0		0		0
TOTAL	535,775	25,360	5		0	25,360-	5-

THREE-YEAR MOVING AVERAGES

04-06	40,386	7,504	19		0	7,504-	19-
05-07	51,504	4,745	9		0	4,745-	9-
06-08	37,383	2,732	7		0	2,732-	7-
07-09	83,735	930	1		0	930-	1-
08-10	94,301	767	1		0	767-	1-
09-11	103,495	787	1		0	787-	1-
10-12	48,549	20	0		0	20-	0
11-13	21,314	20	0		0	20-	0

FIVE-YEAR AVERAGE

09-13	68,631	472	1		0	472-	1-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	59,450	28,000	47	500	1	27,500-	46-
1993							
1994							
1995							
1996							
1997							
1998	4,944	12,633	256		0	12,633-	256-
1999							
2000	23,362		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	25,892		0		0		0
2011							
2012							
2013							
TOTAL	113,647	40,633	36	500	0	40,133-	35-

THREE-YEAR MOVING AVERAGES

92-94	19,817	9,333	47	167	1	9,167-	46-
93-95							
94-96							
95-97							
96-98	1,648	4,211	256		0	4,211-	256-
97-99	1,648	4,211	256		0	4,211-	256-
98-00	9,435	4,211	45		0	4,211-	45-
99-01	7,787		0		0		0
00-02	7,787		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10	8,631		0		0		0
09-11	8,631		0		0		0
10-12	8,631		0		0		0
11-13							
FIVE-YEAR AVERAGE							
09-13	5,178		0		0		0

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	43,677	10,104	23	118,301	271	108,198	248
1977	22,034	26,882	122	92,438	420	65,556	298
1978	7,605	702	9	26,885	354	26,183	344
1979	210,972	35,149	17	617,698	293	582,549	276
1980	128,171	175,791	137	556,726	434	732,517	572
1981	141,704	68,537	48	572,956	404	504,419	356
1982	179,929	74,054	41	631,759	351	557,705	310
1983	915,742	254,308	28	437,725	48	183,416	20
1984	50,034	43,924	88	11,786	24	32,138	64
1985	47,904	128,665	269	82,845	173	45,820	96
1986	135,685	119,210	88	34,538	25	84,672	62
1987	126,791	59,395	47	16,724	13	42,671	34
1988	121,833	38,575	32	151,448	124	112,874	93
1989	425,421	234,186	55	89,036	21	145,150	34
1990	142,483	304,316	214	160,795	113	143,521	101
1991	329,581	58,096	18	42,472	13	15,624	5
1992	841,571	809,407	96	236,002	28	573,405	68
1993	279,062	184,198	66	199,459	71	15,261	5
1994	509,658	308,435	61	43,224	8	265,211	52
1995	904,786	620,765	69	43,955	5	664,720	73
1996	1,117,663	1,007,554	90	383,280	34	624,274	56
1997	115,078	21,654	19	91,425	79	69,771	61
1998	272,227	98,829	36	983,752	361	884,923	325
1999	4,143	90,322		296,682		206,360	
2000	242,093	30,601	13		0	30,601	13
2001	553,780	374,372	68	240,875	43	133,497	24
2002	452,281	384,920	85	89,302	20	295,618	65
2003	412,186	487,154	118	155,918	38	331,236	80
2004	227,823	301,749	132	341,246	150	39,497	17
2005	363,407	654,082	180	145,005	40	509,077	140
2006	249,047	346,642	139	30,121	12	316,522	127
2007	431,060	913,315	212	127,412	30	785,903	182
2008	212,870	592,282	278		0	592,282	278
2009	1,090,620	718,867	66	71,521	7	647,346	59
2010	14,449	352,957		9,325	65	343,632	
2011	461,511	2,226,767	482	115,418	25	2,111,349	457
2012	183,789	445,494	242	147,374	80	298,120	162
2013	203,424	665,625	327	54,417	27	611,208	300
TOTAL	12,172,094	13,267,884	109	6,248,481	51	7,019,403	58

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	24,439	12,563	51	79,208	324	66,646	273
77-79	80,204	20,911	26	245,674	306	224,763	280
78-80	115,582	70,547	61	29,286	25	41,262-	36-
79-81	160,282	93,159	58	211,309	132	118,150	74
80-82	149,935	106,127	71	215,996	144	109,869	73
81-83	412,459	132,300	32	547,480	133	415,180	101
82-84	381,902	124,095	32	360,423	94	236,328	62
83-85	337,894	142,299	42	177,452	53	35,153	10
84-86	77,875	97,266	125	43,056	55	54,210-	70-
85-87	103,460	102,423	99	44,702	43	57,721-	56-
86-88	128,103	72,393	57	67,570	53	4,823-	4-
87-89	224,682	110,718	49	85,736	38	24,982-	11-
88-90	229,912	192,359	84	133,760	58	58,599-	25-
89-91	299,162	198,866	66	97,434	33	101,432-	34-
90-92	437,878	390,606	89	146,423	33	244,183-	56-
91-93	483,405	350,567	73	159,311	33	191,256-	40-
92-94	543,430	434,013	80	159,562	29	274,452-	51-
93-95	564,502	371,133	66	66,243	12	304,890-	54-
94-96	844,036	645,585	76	127,516	15	518,068-	61-
95-97	712,509	549,991	77	143,583	20	406,408-	57-
96-98	501,656	376,012	75	486,152	97	110,140	22
97-99	130,483	70,268	54	457,286	350	387,018	297
98-00	172,821	73,251	42	426,811	247	353,561	205
99-01	266,672	165,098	62	179,186	67	14,087	5
00-02	416,051	263,298	63	110,059	26	153,239-	37-
01-03	472,749	415,482	88	162,032	34	253,450-	54-
02-04	364,096	391,275	107	195,489	54	195,786-	54-
03-05	334,472	480,995	144	214,056	64	266,939-	80-
04-06	280,092	434,158	155	172,124	61	262,034-	94-
05-07	347,838	638,013	183	100,846	29	537,167-	154-
06-08	297,659	617,413	207	52,511	18	564,902-	190-
07-09	578,183	741,488	128	66,311	11	675,177-	117-
08-10	439,313	554,702	126	26,948	6	527,753-	120-
09-11	522,193	1,099,530	211	65,421	13	1,034,109-	198-
10-12	219,916	1,008,406	459	90,706	41	917,700-	417-
11-13	282,908	1,112,628	393	105,736	37	1,006,892-	356-
FIVE-YEAR AVERAGE							
09-13	390,759	881,942	226	79,611	20	802,331-	205-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	12,229	1,351	11	112,393	919	111,042	908
1977	31,772	8,784	28	58,609	184	49,826	157
1978	5,890		0	22,737	386	22,737	386
1979	195,471	25,685	13	598,203	306	572,518	293
1980	174,884	38,365	22	795,662-	455-	834,028-	477-
1981	59,117	15,997	27	217,631	368	201,634	341
1982	117,751	10,341	9	146,195	124	135,854	115
1983	16,579	34,394	207	420,792		386,398	
1984	22,450	340	2	926	4	587	3
1985	13,095	42,758	327	62,169	475	19,410	148
1986	56,921	39,909	70	38,133	67	1,775-	3-
1987	19,369	6,564	34	23,853	123	17,289	89
1988	27,450	24,054	88	84,035	306	59,981	219
1989	162,461	31,724	20	18,392	11	13,332-	8-
1990	46,308	236,616	511	116,853	252	119,763-	259-
1991	327,492	40,376	12		0	40,376-	12-
1992	477,428	506,845	106	206,617	43	300,228-	63-
1993	328,079	198,007	60	1,495	0	196,512-	60-
1994	148,151	222,342	150	6,588	4	215,754-	146-
1995	404,598	366,340	91	81,426-	20-	447,766-	111-
1996	114,616	155,711	136	89,377	78	66,334-	58-
1997	168,523	25,629	15	1,332	1	24,296-	14-
1998	224,969	150,795	67	1,531,408	681	1,380,613	614
1999	55,417	360	1	353,890	639	353,530	638
2000	124,843	124,270	100		0	124,270-	100-
2001	277,816	433,252-	156-	65,374	24	498,626	179
2002	100,368	99,709	99	165,369	165	65,661	65
2003	1,163,653	75,919	7	635,680	55	559,761	48
2004	175,975	135,700	77	136,895	78	1,195	1
2005	337,727	247,500	73	359,604	106	112,104	33
2006	1,495,182	351,921	24	992,441	66	640,520	43
2007	89,338	29,179	33		0	29,179-	33-
2008	26,257	5,486	21		0	5,486-	21-
2009	364,006	574,922	158		0	574,922-	158-
2010	23,507	184,201	784	18,501	79	165,699-	705-
2011	53,172	190,389	358	108,773	205	81,616-	153-
2012	41,297	83,566	202	189,623	459	106,057	257
2013	79,662	134,305	169		0	134,305-	169-
TOTAL	7,563,821	3,987,100	53	5,906,801	78	1,919,701	25

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	16,630	3,378	20	64,580	388	61,202	368
77-79	77,711	11,489	15	226,516	291	215,027	277
78-80	125,415	21,350	17	58,241-	46-	79,591-	63-
79-81	143,157	26,682	19	6,724	5	19,958-	14-
80-82	117,251	21,568	18	143,945-	123-	165,513-	141-
81-83	64,483	20,244	31	261,540	406	241,295	374
82-84	52,260	15,025	29	189,305	362	174,280	333
83-85	17,375	25,831	149	161,296	928	135,465	780
84-86	30,822	27,669	90	33,743	109	6,074	20
85-87	29,795	29,744	100	41,385	139	11,641	39
86-88	34,580	23,509	68	48,674	141	25,165	73
87-89	69,760	20,781	30	42,093	60	21,313	31
88-90	78,739	97,464	124	73,093	93	24,371-	31-
89-91	178,753	102,905	58	45,082	25	57,823-	32-
90-92	283,742	261,279	92	107,823	38	153,455-	54-
91-93	377,666	248,409	66	69,371	18	179,038-	47-
92-94	317,886	309,064	97	71,566	23	237,498-	75-
93-95	293,610	262,230	89	24,448-	8-	286,678-	98-
94-96	222,455	248,131	112	4,846	2	243,285-	109-
95-97	229,245	182,560	80	3,094	1	179,465-	78-
96-98	169,369	110,711	65	540,706	319	429,994	254
97-99	149,636	58,928	39	628,877	420	569,949	381
98-00	135,076	91,808	68	628,433	465	536,624	397
99-01	152,692	102,874-	67-	139,755	92	242,628	159
00-02	167,675	69,758-	42-	76,915	46	146,672	87
01-03	513,945	85,875-	17-	288,808	56	374,683	73
02-04	479,998	103,776	22	312,648	65	208,872	44
03-05	559,118	153,040	27	377,393	67	224,353	40
04-06	669,628	245,040	37	496,313	74	251,273	38
05-07	640,749	209,533	33	450,682	70	241,148	38
06-08	536,926	128,862	24	330,814	62	201,952	38
07-09	159,867	203,196	127		0	203,196-	127-
08-10	137,923	254,870	185	6,167	4	248,702-	180-
09-11	146,895	316,504	215	42,425	29	274,079-	187-
10-12	39,325	152,719	388	105,632	269	47,086-	120-
11-13	58,044	136,087	234	99,465	171	36,622-	63-
FIVE-YEAR AVERAGE							
09-13	112,329	233,477	208	63,379	56	170,097-	151-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	30,040	621	2		0	621-	2-
1995							
1996							
1997							
1998							
1999							
2000	10,710	97,923	914		0	97,923-	914-
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009		6,553				6,553-	
2010							
2011							
2012							
2013							
TOTAL	40,750	105,096	258		0	105,096-	258-

THREE-YEAR MOVING AVERAGES

94-96	10,013	207	2		0	207-	2-
95-97							
96-98							
97-99							
98-00	3,570	32,641	914		0	32,641-	914-
99-01	3,570	32,641	914		0	32,641-	914-
00-02	3,570	32,641	914		0	32,641-	914-
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09		2,184				2,184-	
08-10		2,184				2,184-	
09-11		2,184				2,184-	

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	10-12						
	11-13						
FIVE-YEAR AVERAGE							
	09-13	1,311				1,311-	

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	6,105		0		0		0
1987	4,066		0		0		0
1988		3,687				3,687-	
1989	26,743	3,430	13		0	3,430-	13-
1990							
1991							
1992							
1993							
1994	23,037	121	1		0	121-	1-
1995							
1996							
1997							
1998							
1999							
2000	18,810	41,967	223		0	41,967-	223-
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
TOTAL	78,762	49,204	62		0	49,204-	62-

THREE-YEAR MOVING AVERAGES

86-88	3,391	1,229	36		0	1,229-	36-
87-89	10,270	2,372	23		0	2,372-	23-
88-90	8,914	2,372	27		0	2,372-	27-
89-91	8,914	1,143	13		0	1,143-	13-
90-92							
91-93							
92-94	7,679	40	1		0	40-	1-
93-95	7,679	40	1		0	40-	1-
94-96	7,679	40	1		0	40-	1-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97							
96-98							
97-99							
98-00	6,270	13,989	223		0	13,989-	223-
99-01	6,270	13,989	223		0	13,989-	223-
00-02	6,270	13,989	223		0	13,989-	223-
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							

FIVE-YEAR AVERAGE

09-13

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	18,609	91	0		0	91-	0
1977	109		0		0		0
1978							
1979							
1980							
1981	910	60	7		0	60-	7-
1982	1,379		0		0		0
1983							
1984	58,007		0		0		0
1985	27,985		0	172	1	172	1
1986	1,037		0		0		0
1987	94		0		0		0
1988	28,487	5,573	20		0	5,573-	20-
1989	1,111		0		0		0
1990	945		0		0		0
1991	8,002		0		0		0
1992	2,202		0		0		0
1993	4,388		0		0		0
1994	14,919		0		0		0
1995	58,238		0		0		0
1996							
1997	6,470	81	1		0	81-	1-
1998	3,377	1,300	38		0	1,300-	38-
1999	528,683		0		0		0
2000	32,109		0		0		0
2001	63,007		0		0		0
2002	5,829	6,990	120		0	6,990-	120-
2003	181		0	2,500		2,500	
2004	35,436	10,648	30		0	10,648-	30-
2005	1,511	2,879	191		0	2,879-	191-
2006	8,839	16,481	186		0	16,481-	186-
2007	10,356	5,724	55		0	5,724-	55-
2008	10,653	1,600	15		0	1,600-	15-
2009	10,962	22,759	208		0	22,759-	208-
2010	11,786	872	7		0	872-	7-
2011							
2012	24,002	1,000	4		0	1,000-	4-
2013	17,866		0		0		0
TOTAL	997,490	76,056	8	2,672	0	73,384-	7-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	6,239	30	0		0	30-	0
77-79	36		0		0		0
78-80							
79-81	303	20	7		0	20-	7-
80-82	763	20	3		0	20-	3-
81-83	763	20	3		0	20-	3-
82-84	19,796		0		0		0
83-85	28,664		0	57	0	57	0
84-86	29,010		0	57	0	57	0
85-87	9,705		0	57	1	57	1
86-88	9,873	1,858	19		0	1,858-	19-
87-89	9,897	1,858	19		0	1,858-	19-
88-90	10,181	1,858	18		0	1,858-	18-
89-91	3,353		0		0		0
90-92	3,717		0		0		0
91-93	4,864		0		0		0
92-94	7,170		0		0		0
93-95	25,849		0		0		0
94-96	24,386		0		0		0
95-97	21,569	27	0		0	27-	0
96-98	3,282	460	14		0	460-	14-
97-99	179,510	460	0		0	460-	0
98-00	188,056	433	0		0	433-	0
99-01	207,933		0		0		0
00-02	33,648	2,330	7		0	2,330-	7-
01-03	23,006	2,330	10	833	4	1,497-	7-
02-04	13,815	5,879	43	833	6	5,046-	37-
03-05	12,376	4,509	36	833	7	3,675-	30-
04-06	15,262	10,002	66		0	10,002-	66-
05-07	6,902	8,361	121		0	8,361-	121-
06-08	9,949	7,935	80		0	7,935-	80-
07-09	10,657	10,028	94		0	10,028-	94-
08-10	11,134	8,410	76		0	8,410-	76-
09-11	7,583	7,877	104		0	7,877-	104-
10-12	11,929	624	5		0	624-	5-
11-13	13,956	333	2		0	333-	2-
FIVE-YEAR AVERAGE							
09-13	12,923	4,926	38		0	4,926-	38-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	203,835	52,107	26	51,633	25	474-	0
1977	507,385	18,581	4	90,769	18	72,188	14
1978	78,605	343	0	61,767	79	61,423	78
1979	240,407	55	0	23,755	10	23,700	10
1980	18,776	3,036	16	18,570	99	15,534	83
1981	199,901	13,046	7	100,090	50	87,043	44
1982	160,630	11,923	7	81,676	51	69,753	43
1983	85,090	1,444	2	93,549	110	92,105	108
1984	321,603	11,888	4	80,184	25	68,295	21
1985	1,178,670	23,583	2	100	0	23,484-	2-
1986	418,454	17,609	4	100,136	24	82,526	20
1987	322,736	29,147	9	111,939	35	82,792	26
1988	1,094,041	43,224	4	10,130	1	33,093-	3-
1989	690,538	52,334	8	455,437	66	403,103	58
1990	196,171	23,232	12	26,737	14	3,506	2
1991	736,557	114,068	15	120,030	16	5,962	1
1992	462,086	24,374	5	169,977	37	145,603	32
1993	783,303	24,936	3	71,054	9	46,118	6
1994	899,868	94,849	11	36,726	4	58,124-	6-
1995	306,648	115,393	38	6,402	2	108,991-	36-
1996	692,581	452,879	65	30,855	4	422,024-	61-
1997	488,262	210,033	43	78,390	16	131,643-	27-
1998	639,638	91,778	14	59,172	9	32,605-	5-
1999	839,357	180,495	22	710,822	85	530,327	63
2000	900,285	74,025	8	498,085	55	424,060	47
2001	1,405,220	230,523	16	1,370	0	229,153-	16-
2002	652,999	132,914	20		0	132,914-	20-
2003	1,488,809	207,055	14	21,250	1	185,805-	12-
2004	1,607,621	164,179	10	13,943	1	150,236-	9-
2005	2,050,566	120,787	6	32,729	2	88,058-	4-
2006	603,306	51,555	9	103,615	17	52,059	9
2007	1,126,729	69,114	6	52,106	5	17,008-	2-
2008	391,027	14,501-	4-	170,000	43	184,501	47
2009	2,244,817	90,656	4	265,033	12	174,377	8
2010	1,500,024	1,967	0		0	1,967-	0
2011	327,841	59,054	18	176,700	54	117,646	36
2012	628,860	32,039	5	110,600	18	78,561	12
2013	321,179	16,332	5	45,289	14	28,957	9
TOTAL	26,814,425	2,846,058	11	4,080,620	15	1,234,562	5

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	263,275	23,677	9	68,056	26	44,379	17
77-79	275,466	6,326	2	58,763	21	52,437	19
78-80	112,596	1,145	1	34,697	31	33,553	30
79-81	153,028	5,379	4	47,472	31	42,093	28
80-82	126,436	9,335	7	66,779	53	57,444	45
81-83	148,540	8,804	6	91,771	62	82,967	56
82-84	189,108	8,418	4	85,136	45	76,718	41
83-85	528,454	12,305	2	57,944	11	45,639	9
84-86	639,575	17,694	3	60,140	9	42,446	7
85-87	639,953	23,446	4	70,725	11	47,278	7
86-88	611,743	29,993	5	74,068	12	44,075	7
87-89	702,438	41,568	6	192,502	27	150,934	21
88-90	660,250	39,597	6	164,102	25	124,505	19
89-91	541,089	63,211	12	200,735	37	137,524	25
90-92	464,938	53,891	12	105,582	23	51,691	11
91-93	660,649	54,459	8	120,354	18	65,895	10
92-94	715,086	48,053	7	92,586	13	44,533	6
93-95	663,273	78,393	12	38,061	6	40,332-	6-
94-96	633,032	221,040	35	24,661	4	196,379-	31-
95-97	495,830	259,435	52	38,549	8	220,886-	45-
96-98	606,827	251,563	41	56,139	9	195,424-	32-
97-99	655,752	160,769	25	282,795	43	122,026	19
98-00	793,093	115,433	15	422,693	53	307,260	39
99-01	1,048,287	161,681	15	403,426	38	241,745	23
00-02	986,168	145,821	15	166,485	17	20,664	2
01-03	1,182,343	190,164	16	7,540	1	182,624-	15-
02-04	1,249,810	168,049	13	11,731	1	156,318-	13-
03-05	1,715,665	164,007	10	22,640	1	141,367-	8-
04-06	1,420,498	112,174	8	50,095	4	62,078-	4-
05-07	1,260,200	80,485	6	62,817	5	17,669-	1-
06-08	707,021	35,389	5	108,574	15	73,184	10
07-09	1,254,191	48,423	4	162,380	13	113,957	9
08-10	1,378,623	26,041	2	145,011	11	118,970	9
09-11	1,357,561	50,559	4	147,244	11	96,685	7
10-12	818,909	31,020	4	95,767	12	64,746	8
11-13	425,960	35,808	8	110,863	26	75,055	18
FIVE-YEAR AVERAGE							
09-13	1,004,544	40,010	4	119,524	12	79,515	8

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	38,954		0		0		0
2006	2		0		0		0
2007							
2008							
2009	331,873	3,881	1		0	3,881-	1-
2010	86,591		0		0		0
2011							
2012	22,462		0		0		0
2013							
TOTAL	479,881	3,881	1		0	3,881-	1-

THREE-YEAR MOVING AVERAGES

05-07	12,985		0		0		0
06-08	1		0		0		0
07-09	110,624	1,294	1		0	1,294-	1-
08-10	139,488	1,294	1		0	1,294-	1-
09-11	139,488	1,294	1		0	1,294-	1-
10-12	36,351		0		0		0
11-13	7,487		0		0		0

FIVE-YEAR AVERAGE

09-13	88,185	776	1		0	776-	1-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	3,993,864-	97,331	2-	211,184	5-	113,852	3-
1977	4,693,538	75,725	2	68,094	1	7,631-	0
1978	347,877	115,366	33	337,124	97	221,758	64
1979	334,285	69,573	21	559,917	167	490,343	147
1980	223,301	138,871	62	144,330-	65-	283,201-	127-
1981	580,866	316,946	55	315,919	54	1,028-	0
1982	487,972	929,776	191	1,131,187	232	201,411	41
1983	465,362	1,009,724	217	778,057	167	231,667-	50-
1984	619,418	808,273	130	346,239	56	462,034-	75-
1985	731,643	1,177,578	161	512,877	70	664,701-	91-
1986	1,522,641	1,477,686	97	713,309	47	764,377-	50-
1987	699,458	875,479	125	869,162	124	6,317-	1-
1988	683,175	686,445	100	794,617	116	108,172	16
1989	756,961	913,226	121	881,598	116	31,628-	4-
1990	691,941	685,921	99	536,840	78	149,080-	22-
1991	748,472	680,562	91	646,643	86	33,919-	5-
1992	1,219,793	1,200,269	98	458,113	38	742,156-	61-
1993	806,257	1,009,000	125	716,193	89	292,807-	36-
1994	641,472	812,413	127	714,291	111	98,122-	15-
1995	539,845	445,407	83	468,730	87	23,323	4
1996	402,962	307,754	76	687,048	170	379,295	94
1997	33,700-	742,113		919,372		177,259	526-
1998	380,396	757,464	199	549,821	145	207,643-	55-
1999	312,886	484,326	155	700,271	224	215,945	69
2000	1,466,941	1,294,934	88	356,364	24	938,571-	64-
2001	487,426	188,229	39	297,345	61	109,116	22
2002	756,230	922,084	122	642,770	85	279,314-	37-
2003	1,407,737	1,870,927	133	728,214	52	1,142,714-	81-
2004	899,006	1,502,756	167	844,473	94	658,283-	73-
2005	505,629	608,804	120	856,676	169	247,872	49
2006	621,412	915,386	147	691,997	111	223,389-	36-
2007	821,298	1,038,508	126	750,672	91	287,836-	35-
2008	1,512,030	1,846,843	122	567,274	38	1,279,569-	85-
2009	1,243,690	2,819,269	227	1,654,327	133	1,164,942-	94-
2010	626,549	1,737,466	277	834,741	133	902,724-	144-
2011	1,039,659	2,529,641	243	443,824	43	2,085,818-	201-
2012	1,056,302	2,445,629	232	706,198	67	1,739,432-	165-
2013	781,360	1,697,787	217	524,670	67	1,173,117-	150-
TOTAL	27,088,225	37,235,495	137	23,671,820	87	13,563,675-	50-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	349,184	96,141	28	205,467	59	109,326	31
77-79	1,791,900	86,888	5	321,712	18	234,823	13
78-80	301,821	107,937	36	250,903	83	142,967	47
79-81	379,484	175,130	46	243,835	64	68,705	18
80-82	430,713	461,864	107	434,258	101	27,606-	6-
81-83	511,400	752,149	147	741,721	145	10,428-	2-
82-84	524,251	915,924	175	751,828	143	164,097-	31-
83-85	605,474	998,525	165	545,724	90	452,801-	75-
84-86	957,901	1,154,513	121	524,142	55	630,371-	66-
85-87	984,581	1,176,915	120	698,449	71	478,465-	49-
86-88	968,425	1,013,203	105	792,363	82	220,841-	23-
87-89	713,198	825,050	116	848,459	119	23,409	3
88-90	710,693	761,864	107	737,685	104	24,179-	3-
89-91	732,458	759,903	104	688,360	94	71,542-	10-
90-92	886,735	855,584	96	547,199	62	308,385-	35-
91-93	924,841	963,277	104	606,983	66	356,294-	39-
92-94	889,174	1,007,228	113	629,533	71	377,695-	42-
93-95	662,524	755,607	114	633,072	96	122,535-	18-
94-96	528,093	521,858	99	623,357	118	101,498	19
95-97	303,035	498,425	164	691,717	228	193,292	64
96-98	249,886	602,443	241	718,747	288	116,303	47
97-99	219,861	661,301	301	723,154	329	61,854	28
98-00	720,074	845,575	117	535,485	74	310,090-	43-
99-01	755,751	655,830	87	451,326	60	204,503-	27-
00-02	903,532	801,749	89	432,160	48	369,590-	41-
01-03	883,798	993,747	112	556,110	63	437,637-	50-
02-04	1,020,991	1,431,923	140	738,486	72	693,437-	68-
03-05	937,457	1,327,496	142	809,788	86	517,708-	55-
04-06	675,349	1,008,982	149	797,715	118	211,267-	31-
05-07	649,446	854,233	132	766,448	118	87,784-	14-
06-08	984,913	1,266,912	129	669,981	68	596,931-	61-
07-09	1,192,339	1,901,540	159	990,757	83	910,782-	76-
08-10	1,127,423	2,134,526	189	1,018,781	90	1,115,745-	99-
09-11	969,966	2,362,125	244	977,631	101	1,384,495-	143-
10-12	907,503	2,237,579	247	661,588	73	1,575,991-	174-
11-13	959,107	2,224,353	232	558,231	58	1,666,122-	174-
FIVE-YEAR AVERAGE							
09-13	949,512	2,245,959	237	832,752	88	1,413,207-	149-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	410,181	58,433	14	249,208	61	190,775	47
1977	432,751	72,697	17	122,771	28	50,074	12
1978	294,998	80,928	27	294,341	100	213,413	72
1979	431,572	38,739	9	779,146	181	740,406	172
1980	137,697	64,015	46	67,152-	49-	131,167-	95-
1981	622,289	140,350	23	374,905	60	234,555	38
1982	436,177	339,726	78	1,145,148	263	805,422	185
1983	372,470	781,667	210	789,052	212	7,385	2
1984	1,142,267	40,861-	4-	633,577	55	674,438	59
1985	717,487	453,187	63	398,569	56	54,618-	8-
1986	997,521	707,335	71	583,434	58	123,901-	12-
1987	544,835	411,004	75	668,708	123	257,703	47
1988	618,608	420,011	68	692,924	112	272,913	44
1989	1,241,927	496,609	40	1,061,152	85	564,543	45
1990	1,298,647	498,859	38	820,325	63	321,466	25
1991	1,102,734	526,354	48	901,903	82	375,549	34
1992	1,561,233	781,209	50	715,000	46	66,208-	4-
1993	1,178,310	779,707	66	857,931	73	78,223	7
1994	861,218	680,201	79	813,207	94	133,006	15
1995	920,771	457,523	50	493,918	54	36,396	4
1996	458,375	279,914	61	741,529	162	461,615	101
1997	627,547	496,671	79	537,569	86	40,898	7
1998	516,458	275,568	53	446,189	86	170,621	33
1999	926,944	388,937	42	895,885	97	506,948	55
2000	3,416,382	766,495	22	212,623	6	553,872-	16-
2001	521,827	332,296-	64-	165,273	32	497,569	95
2002	966,277	723,035	75	766,924	79	43,889	5
2003	2,611,251	1,227,332	47	446,732	17	780,599-	30-
2004	1,057,383	900,703	85	473,294	45	427,410-	40-
2005	826,788	448,748	54	465,471	56	16,723	2
2006	687,932	468,131	68	762,126	111	293,995	43
2007	797,476	883,861	111	269,106	34	614,755-	77-
2008	1,329,775	1,820,889	137	222,806	17	1,598,083-	120-
2009	1,324,295	2,073,050	157	961,736	73	1,111,314-	84-
2010	1,096,301	1,354,667	124	727,650	66	627,018-	57-
2011	1,649,687	2,545,385	154	373,652	23	2,171,732-	132-
2012	1,242,122	1,985,039	160	465,836	38	1,519,203-	122-
2013	1,144,031	1,283,472	112	334,105	29	949,367-	83-
TOTAL	36,524,543	25,337,294	69	21,596,572	59	3,740,722-	10-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	379,310	70,686	19	222,107	59	151,420	40
77-79	386,440	64,122	17	398,753	103	334,631	87
78-80	288,089	61,228	21	335,445	116	274,218	95
79-81	397,186	81,035	20	362,299	91	281,265	71
80-82	398,721	181,364	45	484,300	121	302,937	76
81-83	476,979	420,581	88	769,702	161	349,121	73
82-84	650,305	360,178	55	855,926	132	495,748	76
83-85	744,075	397,998	53	607,066	82	209,068	28
84-86	952,425	373,220	39	538,527	57	165,306	17
85-87	753,281	523,842	70	550,237	73	26,395	4
86-88	720,322	512,783	71	648,355	90	135,572	19
87-89	801,790	442,541	55	807,595	101	365,053	46
88-90	1,053,061	471,826	45	858,134	81	386,307	37
89-91	1,214,436	507,274	42	927,793	76	420,519	35
90-92	1,320,871	602,141	46	812,410	62	210,269	16
91-93	1,280,759	695,757	54	824,945	64	129,188	10
92-94	1,200,254	747,039	62	795,379	66	48,341	4
93-95	986,767	639,144	65	721,686	73	82,542	8
94-96	746,788	472,546	63	682,885	91	210,339	28
95-97	668,898	411,369	61	591,005	88	179,636	27
96-98	534,127	350,717	66	575,095	108	224,378	42
97-99	690,316	387,058	56	626,547	91	239,489	35
98-00	1,619,928	477,000	29	518,232	32	41,232	3
99-01	1,621,717	274,378	17	424,594	26	150,215	9
00-02	1,634,828	385,745	24	381,607	23	4,138-	0
01-03	1,366,451	539,357	39	459,643	34	79,714-	6-
02-04	1,544,970	950,357	62	562,317	36	388,040-	25-
03-05	1,498,474	858,928	57	461,832	31	397,095-	26-
04-06	857,367	605,861	71	566,964	66	38,897-	5-
05-07	770,732	600,247	78	498,901	65	101,346-	13-
06-08	938,394	1,057,627	113	418,013	45	639,614-	68-
07-09	1,150,515	1,592,600	138	484,549	42	1,108,051-	96-
08-10	1,250,124	1,749,536	140	637,397	51	1,112,138-	89-
09-11	1,356,761	1,991,034	147	687,679	51	1,303,355-	96-
10-12	1,329,370	1,961,697	148	522,379	39	1,439,318-	108-
11-13	1,345,280	1,937,965	144	391,198	29	1,546,767-	115-
FIVE-YEAR AVERAGE							
09-13	1,291,287	1,848,323	143	572,596	44	1,275,727-	99-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	4,949		0	9,410	190	9,410	190
1977	801	409	51	130-	16-	539-	67-
1978	520	2,698	519	4,817	926	2,119	407
1979	474	38	8	2,830-	597-	2,868-	605-
1980	131	76	58	456	349	380	291
1981	32,597	22,520	69	67,114	206	44,593	137
1982	2,714	1,345	50	22,767	839	21,421	789
1983	2,927	195	7	12,979	443	12,784	437
1984	605,280	22,173	4	16,566	3	5,607-	1-
1985	241,602	51,986	22	45,760	19	6,227-	3-
1986	28,784	9,334	32	35,118	122	25,784	90
1987	32,789	1,951	6	64,228	196	62,276	190
1988	132,951	30,326	23	26,852	20	3,473-	3-
1989	140,342	12,133	9	36,892	26	24,759	18
1990	107,123	8,031	7	31,318	29	23,288	22
1991	276,692	16,426	6	51,906	19	35,480	13
1992	454,404	226,967	50	14,927	3	212,040-	47-
1993	161,460	17,157	11	25,032	16	7,875	5
1994	186,662	6,653	4	10,156	5	3,503	2
1995	419,972	26,436	6	157,009	37	130,573	31
1996	41,872	42,621	102	20,554	49	22,067-	53-
1997	617,680	9,571	2	12,850	2	3,280	1
1998	178,073	35,867	20	69,415	39	33,548	19
1999	86,447	24,227	28	75,526	87	51,299	59
2000	1,923,385	628,568	33	120,900	6	507,668-	26-
2001	109,565	28,304-	26-	30,196	28	58,500	53
2002	389,526	341,242	88	13,851	4	327,391-	84-
2003	452,287	336,881	74	65,855	15	271,026-	60-
2004	359,943	180,804	50	21,357	6	159,447-	44-
2005	303,949	66,194	22	1,186	0	65,008-	21-
2006	300,584	164,377	55	16,943-	6-	181,320-	60-
2007	158,110	60,392	38	15,278	10	45,115-	29-
2008	265,937	292,659	110	7,084	3	285,575-	107-
2009	260,389	89,290	34	129,159	50	39,869	15
2010	101,886	71,833	71	127,548	125	55,716	55
2011	181,730	783,803	431	104,784	58	679,020-	374-
2012	169,221	815,105	482	187,459	111	627,645-	371-
2013	172,452	457,582	265	146,415	85	311,166-	180-
TOTAL	8,906,213	4,829,566	54	1,762,820	20	3,066,746-	34-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	2,090	1,036	50	4,699	225	3,663	175
77-79	599	1,048	175	619	103	429-	72-
78-80	375	937	250	814	217	123-	33-
79-81	11,067	7,545	68	21,580	195	14,035	127
80-82	11,814	7,981	68	30,112	255	22,132	187
81-83	12,746	8,020	63	34,287	269	26,266	206
82-84	203,640	7,904	4	17,437	9	9,533	5
83-85	283,270	24,785	9	25,102	9	317	0
84-86	291,889	27,831	10	32,481	11	4,650	2
85-87	101,058	21,090	21	48,368	48	27,278	27
86-88	64,841	13,870	21	42,066	65	28,196	43
87-89	102,027	14,803	15	42,657	42	27,854	27
88-90	126,806	16,830	13	31,688	25	14,858	12
89-91	174,719	12,197	7	40,039	23	27,842	16
90-92	279,406	83,808	30	32,717	12	51,091-	18-
91-93	297,519	86,850	29	30,622	10	56,228-	19-
92-94	267,509	83,593	31	16,705	6	66,887-	25-
93-95	256,031	16,749	7	64,066	25	47,317	18
94-96	216,169	25,237	12	62,573	29	37,336	17
95-97	359,841	26,209	7	63,471	18	37,262	10
96-98	279,209	29,353	11	34,273	12	4,920	2
97-99	294,067	23,222	8	52,597	18	29,376	10
98-00	729,302	229,554	31	88,614	12	140,940-	19-
99-01	706,466	208,164	29	75,541	11	132,623-	19-
00-02	807,492	313,835	39	54,982	7	258,853-	32-
01-03	317,126	216,606	68	36,634	12	179,972-	57-
02-04	400,585	286,309	71	33,688	8	252,621-	63-
03-05	372,060	194,626	52	29,466	8	165,161-	44-
04-06	321,492	137,125	43	1,867	1	135,258-	42-
05-07	254,215	96,988	38	160-	0	97,148-	38-
06-08	241,544	172,476	71	1,806	1	170,670-	71-
07-09	228,146	147,447	65	50,507	22	96,940-	42-
08-10	209,404	151,261	72	87,930	42	63,330-	30-
09-11	181,335	314,975	174	120,497	66	194,478-	107-
10-12	150,946	556,914	369	139,930	93	416,983-	276-
11-13	174,468	685,497	393	146,219	84	539,277-	309-

FIVE-YEAR AVERAGE

09-13	177,136	443,522	250	139,073	79	304,449-	172-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	76,454	4,001	5	40,407	53	36,406	48
1977	64,966	2,293	4	104,035	160	101,742	157
1978	167,067	6,703	4	62,089	37	55,386	33
1979	20,509	13,133-	64-	56,896	277	70,030	341
1980	29,325	9,205	31	66,519	227	57,314	195
1981	650,248	73,574	11	71,837	11	1,737-	0
1982	172,068	58,660	34	371,303	216	312,642	182
1983	127,604	82,496	65	194,495	152	111,999	88
1984	489,421	2,498-	1-	103,316	21	105,814	22
1985	532,575	110,164	21	298,788	56	188,623	35
1986	433,534	137,343	32	352,564	81	215,222	50
1987	613,022	37,074	6	348,355	57	311,280	51
1988	517,732	187,147	36	331,165	64	144,018	28
1989	679,890	129,976	19	341,998	50	212,022	31
1990	553,995	92,176	17	588,413	106	496,237	90
1991	937,549	74,665	8	93,120	10	18,454	2
1992	2,403,514	472,340	20	585,800	24	113,461	5
1993	1,386,685	234,879	17	321,926	23	87,047	6
1994	1,270,410	225,548	18	268,313	21	42,765	3
1995	1,244,032	259,630	21	311,186	25	51,556	4
1996	504,689	102,318	20	238,324	47	136,007	27
1997	1,508,273	188,366	12	820,270	54	631,904	42
1998	1,406,232	229,862	16	479,380	34	249,518	18
1999	459,063	375,539	82	372,693	81	2,846-	1-
2000	2,693,156	522,482	19	488,077	18	34,405-	1-
2001	277,911	1,038,447	374	2,540,084	914	1,501,638	540
2002	1,721,679	836,868	49	48,442	3	788,426-	46-
2003	1,977,526	1,271,871	64	596,297	30	675,574-	34-
2004	1,559,433	803,640	52	482,078	31	321,561-	21-
2005	1,041,688	218,206	21	709,182	68	490,976	47
2006	1,623,752	563,588	35	289,516	18	274,072-	17-
2007	2,546,522	662,496	26	948,128	37	285,632	11
2008	2,713,164	1,049,661	39	697,031	26	352,630-	13-
2009	3,228,616	1,188,335	37	1,320,881	41	132,546	4
2010	4,077,956	1,404,950	34	681,087	17	723,863-	18-
2011	1,830,617	2,573,846	141	336,151	18	2,237,695-	122-
2012	2,300,605	2,187,923	95	486,457	21	1,701,466-	74-
2013	2,222,996	1,679,467	76	353,501	16	1,325,966-	60-
TOTAL	46,064,481	19,080,110	41	16,800,106	36	2,280,003-	5-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	102,829	4,332	4	68,843	67	64,511	63
77-79	84,181	1,379-	2-	74,340	88	75,719	90
78-80	72,300	925	1	61,835	86	60,910	84
79-81	233,361	23,215	10	65,084	28	41,869	18
80-82	283,880	47,146	17	169,886	60	122,740	43
81-83	316,640	71,577	23	212,545	67	140,968	45
82-84	263,031	46,219	18	223,038	85	176,818	67
83-85	383,200	63,387	17	198,866	52	135,479	35
84-86	485,177	81,670	17	251,556	52	169,886	35
85-87	526,377	94,861	18	333,236	63	238,375	45
86-88	521,429	120,521	23	344,028	66	223,507	43
87-89	603,548	118,066	20	340,506	56	222,440	37
88-90	583,872	136,433	23	420,525	72	284,092	49
89-91	723,811	98,939	14	341,177	47	242,238	33
90-92	1,298,353	213,060	16	422,444	33	209,384	16
91-93	1,575,916	260,628	17	333,615	21	72,987	5
92-94	1,686,870	310,922	18	392,013	23	81,091	5
93-95	1,300,376	240,019	18	300,475	23	60,456	5
94-96	1,006,377	195,832	19	272,608	27	76,776	8
95-97	1,085,665	183,438	17	456,594	42	273,156	25
96-98	1,139,732	173,515	15	512,658	45	339,143	30
97-99	1,124,523	264,589	24	557,448	50	292,859	26
98-00	1,519,484	375,961	25	446,717	29	70,756	5
99-01	1,143,377	645,489	56	1,133,618	99	488,129	43
00-02	1,564,249	799,266	51	1,025,534	66	226,269	14
01-03	1,325,705	1,049,062	79	1,061,608	80	12,546	1
02-04	1,752,879	970,793	55	375,606	21	595,187-	34-
03-05	1,526,216	764,572	50	595,853	39	168,720-	11-
04-06	1,408,291	528,478	38	493,592	35	34,886-	2-
05-07	1,737,321	481,430	28	648,942	37	167,512	10
06-08	2,294,479	758,582	33	644,892	28	113,690-	5-
07-09	2,829,434	966,831	34	988,680	35	21,849	1
08-10	3,339,912	1,214,316	36	899,667	27	314,649-	9-
09-11	3,045,730	1,722,377	57	779,373	26	943,004-	31-
10-12	2,736,393	2,055,573	75	501,232	18	1,554,341-	57-
11-13	2,118,073	2,147,079	101	392,036	19	1,755,042-	83-
FIVE-YEAR AVERAGE							
09-13	2,732,158	1,806,904	66	635,616	23	1,171,289-	43-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	651,222	15,978	2	62,801	10	46,822	7
1977	332,655	11,296	3	42,580	13	31,284	9
1978	869,705	9,629	1	37,607	4	27,977	3
1979	922,158	1,823	0	97,716	11	95,893	10
1980	78,591	14,446	18	83,336	106	68,890	88
1981	1,089,673	35,651	3	91,266	8	55,614	5
1982	383,248	138,854	36	318,548	83	179,694	47
1983	1,126,141	246,922	22	342,807	30	95,885	9
1984	692,840	9,775-	1-	352,510	51	362,285	52
1985	1,779,147	144,748	8	303,186	17	158,438	9
1986	1,954,736	183,967	9	302,176	15	118,209	6
1987	1,312,192	76,392	6	304,876	23	228,484	17
1988	1,104,258	187,097	17	379,500	34	192,403	17
1989	3,918,636	157,617	4	400,972	10	243,355	6
1990	1,400,413	41,682	3	207,504	15	165,822	12
1991	2,125,261	231,141	11	102,267	5	128,874-	6-
1992	1,991,277	248,091	12	360,006	18	111,915	6
1993	1,163,323	147,657	13	337,068	29	189,411	16
1994	2,119,354	118,321	6	201,372	10	83,051	4
1995	1,056,593	43,579	4	157,472	15	113,893	11
1996	943,113	39,687	4	245,711	26	206,024	22
1997	1,714,595	53,729	3	276,306	16	222,578	13
1998	1,087,322	30,967	3	324,018	30	293,051	27
1999	560,436	52,190	9	262,734	47	210,544	38
2000	1,942,040	187,750	10	124,581	6	63,169-	3-
2001	247,558	86,765-	35-	49,072	20	135,837	55
2002	6,848,809	102,887	2	210,660	3	107,773	2
2003	1,353,142	337,702	25	177,028	13	160,674-	12-
2004	1,856,377	310,340	17	352,771	19	42,431	2
2005	1,514,772	121,078	8	203,507	13	82,429	5
2006	1,152,836	89,691	8	332,744	29	243,053	21
2007	1,325,661	166,353	13	599,165	45	432,812	33
2008	1,589,451	306,868	19	720,923	45	414,055	26
2009	1,507,964	310,333	21	810,260	54	499,927	33
2010	1,596,753	252,336	16	848,997	53	596,661	37
2011	1,368,630	602,338	44	474,447	35	127,890-	9-
2012	2,028,059	200,649	10	605,551	30	404,902	20
2013	1,461,049	246,259	17	470,844	32	224,586	15
TOTAL	56,169,993	5,369,507	10	11,574,889	21	6,205,382	11

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	617,861	12,301	2	47,663	8	35,361	6
77-79	708,173	7,583	1	59,301	8	51,718	7
78-80	623,485	8,633	1	72,886	12	64,253	10
79-81	696,808	17,307	2	90,773	13	73,466	11
80-82	517,171	62,984	12	164,383	32	101,399	20
81-83	866,354	140,476	16	250,874	29	110,398	13
82-84	734,076	125,333	17	337,955	46	212,622	29
83-85	1,199,376	127,298	11	332,834	28	205,536	17
84-86	1,475,574	106,313	7	319,291	22	212,977	14
85-87	1,682,025	135,036	8	303,413	18	168,377	10
86-88	1,457,062	149,152	10	328,851	23	179,698	12
87-89	2,111,695	140,369	7	361,783	17	221,414	10
88-90	2,141,103	128,799	6	329,325	15	200,527	9
89-91	2,481,437	143,480	6	236,914	10	93,434	4
90-92	1,838,984	173,638	9	223,259	12	49,621	3
91-93	1,759,953	208,963	12	266,447	15	57,484	3
92-94	1,757,985	171,356	10	299,482	17	128,126	7
93-95	1,446,423	103,186	7	231,971	16	128,785	9
94-96	1,373,020	67,196	5	201,518	15	134,323	10
95-97	1,238,100	45,665	4	226,496	18	180,832	15
96-98	1,248,343	41,461	3	282,012	23	240,551	19
97-99	1,120,784	45,628	4	287,686	26	242,058	22
98-00	1,196,599	90,302	8	237,111	20	146,809	12
99-01	916,678	51,058	6	145,462	16	94,404	10
00-02	3,012,802	67,958	2	128,104	4	60,147	2
01-03	2,816,503	117,941	4	145,587	5	27,645	1
02-04	3,352,776	250,310	7	246,819	7	3,490-	0
03-05	1,574,764	256,373	16	244,435	16	11,938-	1-
04-06	1,507,995	173,703	12	296,340	20	122,638	8
05-07	1,331,090	125,707	9	378,472	28	252,765	19
06-08	1,355,983	187,637	14	550,944	41	363,307	27
07-09	1,474,359	261,185	18	710,116	48	448,931	30
08-10	1,564,723	289,846	19	793,393	51	503,548	32
09-11	1,491,116	388,336	26	711,235	48	322,899	22
10-12	1,664,481	351,774	21	642,998	39	291,224	17
11-13	1,619,246	349,748	22	516,947	32	167,199	10
FIVE-YEAR AVERAGE							
09-13	1,592,491	322,383	20	642,020	40	319,637	20

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	32,438	3,153	10	5,776	18	2,623	8
1977	13,200	1,346	10	1,591	12	246	2
1978	7,509	3,109	41	14,573	194	11,463	153
1979	11,333-	416	4-	20,330	179-	19,914	176-
1980	5,251	3,409	65	11,913	227	8,504	162
1981	94,592	4,585	5	20,212	21	15,627	17
1982	142,478	234,824	165	52,493	37	182,330-	128-
1983	75,371	389,419	517	53,016	70	336,402-	446-
1984	411,664	341,079	83	124,427	30	216,652-	53-
1985	88,162	147,434	167	52,861	60	94,573-	107-
1986	182,966	77,941	43	65,951	36	11,989-	7-
1987	34,712	91,789	264	31,167	90	60,623-	175-
1988	57,557	84,759	147	85,275	148	516	1
1989	60,416	76,841	127	54,781	91	22,061-	37-
1990	367,301	45,965	13	36,077	10	9,887-	3-
1991	97,716	165,416	169	9,883	10	155,532-	159-
1992	47,305	202,833	429	173,987	368	28,846-	61-
1993	46,545	103,661	223	76,300	164	27,361-	59-
1994	15,405	67,250	437	46,776	304	20,474-	133-
1995	62,002	17,605	28	97,052	157	79,447	128
1996	93,693	136,292	145	14,731	16	121,562-	130-
1997	65,315	22,813	35	62,883	96	40,070	61
1998	1,574	2,569	163	3,488	222	919	58
1999	11,506	8,976	78	13,552	118	4,575	40
2000	352,909	1,415,344	401	144,843	41	1,270,501-	360-
2001	7,700	6,051-	79-	39,092	508	45,143	586
2002	46,575	186,838	401	10,306	22	176,533-	379-
2003	603,414	1,148,582	190	161,518	27	987,063-	164-
2004	211,119	520,146	246	249,384	118	270,762-	128-
2005	123,827	385,368	311	139,459	113	245,909-	199-
2006	202,402	524,874	259	240,807	119	284,068-	140-
2007	112,430	241,384	215	239,028	213	2,356-	2-
2008	558,897	1,098,952	197	193,537	35	905,414-	162-
2009	208,547	502,941	241	486,772	233	16,169-	8-
2010	174,414	573,308	329	244,872	140	328,436-	188-
2011	222,474	404,543	182	94,216	42	310,327-	139-
2012	409,887	398,097	97	142,209	35	255,888-	62-
2013	874,100	375,492	43	94,751	11	280,741-	32-
TOTAL	6,112,039	10,003,303	164	3,609,889	59	6,393,413-	105-

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	17,716	2,536	14	7,313	41	4,777	27
77-79	3,126	1,624	52	12,165	389	10,541	337
78-80	476	2,312	486	15,605		13,294	
79-81	29,503	2,804	10	17,485	59	14,681	50
80-82	80,773	80,939	100	28,206	35	52,733-	65-
81-83	104,147	209,609	201	41,907	40	167,702-	161-
82-84	209,838	321,774	153	76,645	37	245,128-	117-
83-85	191,732	292,644	153	76,768	40	215,876-	113-
84-86	227,597	188,818	83	81,080	36	107,738-	47-
85-87	101,946	105,721	104	49,993	49	55,728-	55-
86-88	91,745	84,830	92	60,798	66	24,032-	26-
87-89	50,895	84,463	166	57,074	112	27,389-	54-
88-90	161,758	69,188	43	58,711	36	10,477-	6-
89-91	175,144	96,074	55	33,580	19	62,493-	36-
90-92	170,774	138,071	81	73,316	43	64,755-	38-
91-93	63,855	157,303	246	86,723	136	70,580-	111-
92-94	36,418	124,581	342	99,021	272	25,561-	70-
93-95	41,317	62,839	152	73,376	178	10,537	26
94-96	57,033	73,716	129	52,853	93	20,863-	37-
95-97	73,670	58,904	80	58,222	79	682-	1-
96-98	53,527	53,891	101	27,034	51	26,858-	50-
97-99	26,132	11,453	44	26,641	102	15,188	58
98-00	121,996	475,630	390	53,961	44	421,669-	346-
99-01	124,038	472,757	381	65,829	53	406,928-	328-
00-02	135,728	532,044	392	64,747	48	467,297-	344-
01-03	219,230	443,123	202	70,305	32	372,818-	170-
02-04	287,036	618,522	215	140,403	49	478,119-	167-
03-05	312,786	684,698	219	183,454	59	501,245-	160-
04-06	179,116	476,796	266	209,883	117	266,913-	149-
05-07	146,220	383,875	263	206,431	141	177,444-	121-
06-08	291,243	621,737	213	224,457	77	397,279-	136-
07-09	293,291	614,426	209	306,446	104	307,980-	105-
08-10	313,952	725,067	231	308,394	98	416,673-	133-
09-11	201,811	493,598	245	275,287	136	218,311-	108-
10-12	268,925	458,650	171	160,432	60	298,217-	111-
11-13	502,154	392,711	78	110,392	22	282,319-	56-
FIVE-YEAR AVERAGE							
09-13	377,884	450,876	119	212,564	56	238,312-	63-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	422,995	2,008	0	2,222	1	214	0
1977	6,061	9,705	160	7,530	124	2,175-	36-
1978	9,147	2,209	24	3,323	36	1,114	12
1979	900,459	584-	0	1,430-	0	846-	0
1980	431,289	38,634	9	4,411	1	34,224-	8-
1981	1,566,499	16,621	1	9,569	1	7,052-	0
1982	421,017	94,625	22	34,234	8	60,392-	14-
1983	390,934	387,902	99	279,902	72	107,999-	28-
1984	358,796	5,628-	2-	48,639	14	54,267	15
1985	379,768	43,799	12	5,913	2	37,886-	10-
1986	278,189	25,145	9	53,468	19	28,323	10
1987	186,907	92,074	49	51,062	27	41,012-	22-
1988	249,910	32,059	13	24,398	10	7,661-	3-
1989	489,632	56,842	12	14,734	3	42,108-	9-
1990	337,795	29,054	9	22,117	7	6,937-	2-
1991	205,282	63,509	31	37,999-	19-	101,509-	49-
1992	634,779	55,229	9	85,911	14	30,682	5
1993	420,366	44,808	11	91,583	22	46,775	11
1994	273,351	11,767	4	36,783	13	25,016	9
1995	242,180	7,166	3	17,459	7	10,293	4
1996	705,211	3,051	0	12,960	2	9,909	1
1997	542,606	12,656	2	16,331	3	3,675	1
1998	232,385	4,249	2	30,288	13	26,038	11
1999	187,005	9,714	5	16,689	9	6,975	4
2000	236,990	54,279	23	15,286	6	38,992-	16-
2001	259,231	22,036-	9-	32,936	13	54,972	21
2002	1,088,404	7,539	1	5,462	1	2,077-	0
2003	190,970	62,991	33	111,711	58	48,720	26
2004	119,354	14,907	12	44,730	37	29,823	25
2005	425,459	2,676	1	5,603	1	2,927	1
2006	159,135	85,393	54	167,580	105	82,187	52
2007	810,317	10,626	1	47,510	6	36,883	5
2008	525,620	11,631	2	5,794	1	5,837-	1-
2009	267,100	34,058-	13-	64,022	24	98,080	37
2010	355,734	14,833	4	48,960	14	34,127	10
2011	398,876	39,906	10	21,800	5	18,107-	5-
2012	311,931	15,124	5	40,422	13	25,298	8
2013	581,763	13,952	2	31,823	5	17,871	3
TOTAL	15,603,445	1,314,381	8	1,473,734	9	159,353	1

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	146,067	4,641	3	4,358	3	282-	0
77-79	305,222	3,777	1	3,141	1	636-	0
78-80	446,965	13,420	3	2,101	0	11,319-	3-
79-81	966,082	18,224	2	4,183	0	14,041-	1-
80-82	806,268	49,960	6	16,071	2	33,889-	4-
81-83	792,817	166,383	21	107,902	14	58,481-	7-
82-84	390,249	158,966	41	120,925	31	38,041-	10-
83-85	376,499	142,024	38	111,485	30	30,539-	8-
84-86	338,918	21,105	6	36,007	11	14,901	4
85-87	281,621	53,673	19	36,814	13	16,859-	6-
86-88	238,335	49,759	21	42,976	18	6,783-	3-
87-89	308,816	60,325	20	30,065	10	30,261-	10-
88-90	359,112	39,318	11	20,416	6	18,902-	5-
89-91	344,236	49,802	14	383-	0	50,185-	15-
90-92	392,618	49,264	13	23,343	6	25,921-	7-
91-93	420,142	54,516	13	46,498	11	8,017-	2-
92-94	442,832	37,268	8	71,426	16	34,157	8
93-95	311,966	21,247	7	48,608	16	27,361	9
94-96	406,914	7,328	2	22,401	6	15,072	4
95-97	496,665	7,624	2	15,583	3	7,959	2
96-98	493,400	6,652	1	19,860	4	13,207	3
97-99	320,665	8,873	3	21,103	7	12,230	4
98-00	218,793	22,747	10	20,754	9	1,993-	1-
99-01	227,742	13,986	6	21,637	10	7,652	3
00-02	528,208	13,261	3	17,895	3	4,634	1
01-03	512,869	16,165	3	50,036	10	33,871	7
02-04	466,243	28,479	6	53,968	12	25,489	5
03-05	245,261	26,858	11	54,015	22	27,157	11
04-06	234,649	34,326	15	72,638	31	38,312	16
05-07	464,970	32,899	7	73,564	16	40,666	9
06-08	498,357	35,884	7	73,628	15	37,744	8
07-09	534,346	3,934-	1-	39,108	7	43,042	8
08-10	382,818	2,531-	1-	39,592	10	42,123	11
09-11	340,570	6,894	2	44,927	13	38,033	11
10-12	355,514	23,288	7	37,061	10	13,773	4
11-13	430,857	22,994	5	31,348	7	8,354	2
FIVE-YEAR AVERAGE							
09-13	383,081	9,951	3	41,405	11	31,454	8

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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	11,939	525	4	68	1	457-	4-
1977	1,297	101	8		0	101-	8-
1978	855		0	38	4	38	4
1979	430,434	20-	0		0	20	0
1980	53,644-	9,628	18-	4,784	9-	4,844-	9
1981	62,031	7,531	12	1,464	2	6,066-	10-
1982	624	18,879		7,807		11,072-	
1983	182,707	86,646	47	54,968	30	31,678-	17-
1984	175,592	50,808	29	25,852	15	24,956-	14-
1985	80,499	51,524	64	25,124	31	26,400-	33-
1986	132,811	41,638	31	15,602	12	26,036-	20-
1987	158,166	58,881	37	55,619	35	3,262-	2-
1988	120,407	41,928	35	7,581	6	34,347-	29-
1989	124,597	33,184	27	5,527	4	27,656-	22-
1990	12,722	5,493	43	1,963	15	3,530-	28-
1991	89,425	36,563	41	1,555	2	35,008-	39-
1992	74,959	29,263	39	1,062	1	28,201-	38-
1993	15,486	31,500	203	1,570	10	29,930-	193-
1994	9,952	13,242	133	626	6	12,616-	127-
1995	40,593	28,901	71	1,271	3	27,630-	68-
1996	660	113	17	1,348	204	1,235	187
1997	486	29	6	438	90	409	84
1998							
1999	80,073	46	0		0	46-	0
2000	438,773	166,566	38	20,313	5	146,253-	33-
2001	10,808	3,806	35	2,019	19	1,787-	17-
2002	16,301	1,632	10	123	1	1,509-	9-
2003	1,081,035	97,577	9	1,671	0	95,906-	9-
2004	292,799	25,173	9	880	0	24,293-	8-
2005	99,114	21,868	22		0	21,868-	22-
2006	127,069	28,062	22	1,846	1	26,216-	21-
2007	112,001	13,813	12	16,014	14	2,202	2
2008	57,438	8,674	15	458	1	8,217-	14-
2009	40,410	2,069-	5-	11,291	28	13,360	33
2010	25,090	25,493	102	14,573	58	10,920-	44-
2011	555,964	120,840	22	11,656	2	109,184-	20-
2012	86,283	26,219	30	19,558	23	6,662-	8-
2013	104,669	33,029	32	7,726	7	25,303-	24-
TOTAL	4,800,425	1,117,084	23	322,393	7	794,691-	17-

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	4,697	209	4	35	1	173-	4-
77-79	144,195	27	0	13	0	14-	0
78-80	125,882	3,203	3	1,607	1	1,595-	1-
79-81	146,274	5,713	4	2,083	1	3,630-	2-
80-82	3,003	12,013	400	4,685	156	7,327-	244-
81-83	81,787	37,685	46	21,413	26	16,272-	20-
82-84	119,641	52,111	44	29,542	25	22,569-	19-
83-85	146,266	62,993	43	35,314	24	27,678-	19-
84-86	129,634	47,990	37	22,192	17	25,798-	20-
85-87	123,825	50,681	41	32,115	26	18,566-	15-
86-88	137,128	47,482	35	26,267	19	21,215-	15-
87-89	134,390	44,664	33	22,909	17	21,755-	16-
88-90	85,909	26,868	31	5,023	6	21,845-	25-
89-91	75,581	25,080	33	3,015	4	22,065-	29-
90-92	59,035	23,773	40	1,526	3	22,246-	38-
91-93	59,956	32,442	54	1,395	2	31,046-	52-
92-94	33,465	24,668	74	1,086	3	23,582-	70-
93-95	22,010	24,548	112	1,156	5	23,392-	106-
94-96	17,068	14,085	83	1,082	6	13,003-	76-
95-97	13,913	9,681	70	1,019	7	8,662-	62-
96-98	382	47	12	595	156	548	143
97-99	26,853	25	0	146	1	121	0
98-00	172,949	55,537	32	6,771	4	48,767-	28-
99-01	176,551	56,806	32	7,444	4	49,362-	28-
00-02	155,294	57,335	37	7,485	5	49,850-	32-
01-03	369,381	34,338	9	1,271	0	33,067-	9-
02-04	463,378	41,461	9	891	0	40,569-	9-
03-05	490,983	48,206	10	850	0	47,356-	10-
04-06	172,994	25,034	14	909	1	24,126-	14-
05-07	112,728	21,248	19	5,953	5	15,294-	14-
06-08	98,836	16,850	17	6,106	6	10,744-	11-
07-09	69,950	6,806	10	9,254	13	2,448	4
08-10	40,980	10,699	26	8,774	21	1,926-	5-
09-11	207,155	48,088	23	12,507	6	35,581-	17-
10-12	222,446	57,517	26	15,262	7	42,255-	19-
11-13	248,972	60,029	24	12,980	5	47,050-	19-

FIVE-YEAR AVERAGE

09-13	162,483	40,702	25	12,961	8	27,742-	17-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	104,503	32,599	31	64,118	61	31,519	30
1977	116,210	8,648	7	59,090	51	50,442	43
1978	339,141	56,941	17	179,117	53	122,176	36
1979	480,851	10,131	2	86,811	18	76,680	16
1980	175,007	52,136	30	152,259	87	100,123	57
1981	516,437	63,263	12	274,911	53	211,648	41
1982	325,058	176,060	54	319,538	98	143,478	44
1983	988,191	385,902	39	462,385	47	76,483	8
1984	400,989	202,959	51	137,693	34	65,267-	16-
1985	380,546	240,652	63	246,827	65	6,176	2
1986	608,430	219,035	36	560,907	92	341,872	56
1987	534,101	144,298	27	549,137	103	404,839	76
1988	984,724	165,334	17	510,599	52	345,265	35
1989	659,378	154,888	23	484,116	73	329,228	50
1990	390,678	90,576	23	442,683	113	352,107	90
1991	767,447	158,012	21	328,723	43	170,711	22
1992	1,989,739	263,167	13	311,028	16	47,860	2
1993	907,894	161,482	18	569,609	63	408,127	45
1994	1,032,555	176,280	17	440,174	43	263,894	26
1995	4,969,242	275,226	6	335,944	7	60,719	1
1996	2,976,672	123,027	4	151,326	5	28,299	1
1997	2,769,351	384,250	14	429,836	16	45,586	2
1998	358,148	67,967	19	120,540	34	52,572	15
1999	925,919	40,486	4	110,706	12	70,221	8
2000	1,563,802	404,032	26	194,778	12	209,254-	13-
2001	113,948	18,817	17	20,175	18	1,358	1
2002	338,985	10,453	3	57,813	17	47,360	14
2003	742,292	359,374	48	207,954	28	151,420-	20-
2004	1,992,977	279,528	14	192,139	10	87,389-	4-
2005	685,300	71,952	10	115,237	17	43,285	6
2006	365,729	195,360	53	214,272	59	18,911	5
2007	455,230	231,094	51	296,967	65	65,873	14
2008	234,344	90,629	39	168,832	72	78,203	33
2009	122,626	133,779	109	196,293	160	62,514	51
2010	630,713	122,175	19	327,597	52	205,422	33
2011	1,160,803	340,180	29	127,354	11	212,826-	18-
2012	154,588	94,013	61	102,853	67	8,840	6
2013	1,323,739	116,351	9	926,204	70	809,852	61
TOTAL	33,586,288	6,121,056	18	10,476,546	31	4,355,489	13

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	186,618	32,729	18	100,775	54	68,046	36
77-79	312,067	25,240	8	108,339	35	83,099	27
78-80	331,667	39,736	12	139,396	42	99,660	30
79-81	390,765	41,843	11	171,327	44	129,484	33
80-82	338,834	97,153	29	248,903	73	151,750	45
81-83	609,896	208,408	34	352,278	58	143,870	24
82-84	571,413	254,974	45	306,539	54	51,565	9
83-85	589,908	276,504	47	282,302	48	5,797	1
84-86	463,322	220,882	48	315,142	68	94,260	20
85-87	507,692	201,328	40	452,290	89	250,962	49
86-88	709,085	176,222	25	540,214	76	363,992	51
87-89	726,068	154,840	21	514,617	71	359,777	50
88-90	678,260	136,933	20	479,133	71	342,200	50
89-91	605,835	134,492	22	418,507	69	284,015	47
90-92	1,049,288	170,585	16	360,811	34	190,226	18
91-93	1,221,693	194,221	16	403,120	33	208,899	17
92-94	1,310,063	200,310	15	440,270	34	239,960	18
93-95	2,303,230	204,329	9	448,576	19	244,247	11
94-96	2,992,823	191,511	6	309,148	10	117,637	4
95-97	3,571,755	260,834	7	305,702	9	44,868	1
96-98	2,034,724	191,748	9	233,900	11	42,152	2
97-99	1,351,139	164,234	12	220,361	16	56,126	4
98-00	949,290	170,829	18	142,008	15	28,820-	3-
99-01	867,890	154,445	18	108,553	13	45,892-	5-
00-02	672,245	144,434	21	90,922	14	53,512-	8-
01-03	398,409	129,548	33	95,314	24	34,234-	9-
02-04	1,024,751	216,452	21	152,635	15	63,817-	6-
03-05	1,140,190	236,951	21	171,777	15	65,175-	6-
04-06	1,014,669	182,280	18	173,883	17	8,398-	1-
05-07	502,086	166,136	33	208,825	42	42,690	9
06-08	351,768	172,361	49	226,690	64	54,329	15
07-09	270,733	151,834	56	220,697	82	68,864	25
08-10	329,228	115,527	35	230,907	70	115,380	35
09-11	638,048	198,711	31	217,081	34	18,370	3
10-12	648,701	185,456	29	185,935	29	479	0
11-13	879,710	183,515	21	385,470	44	201,955	23

FIVE-YEAR AVERAGE

09-13	678,494	161,300	24	336,060	50	174,761	26
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	973		0		0		0
1979	33,732	205	1		0	205-	1-
1980	29,084-		0	123	0	123	0
1981	45,595	23,930	52	9,289	20	14,641-	32-
1982	15,776	68	0	2,797	18	2,729	17
1983		22,386				22,386-	
1984	7,978	13,671	171		0	13,671-	171-
1985	194,942	12,526	6		0	12,526-	6-
1986	44,011	7,764	18	2,430	6	5,334-	12-
1987	11,741	6,245	53	11,677	99	5,432	46
1988	1,408		0	772	55	772	55
1989	4,163	5,939	143	755	18	5,184-	125-
1990	88,153	121,860	138		0	121,860-	138-
1991	12,114	81,456	672	850	7	80,606-	665-
1992	88,369	9,047	10		0	9,047-	10-
1993	286,087	303,740	106		0	303,740-	106-
1994	215,020	61,149	28	112	0	61,037-	28-
1995	94,528	5,580	6		0	5,580-	6-
1996	57,509		0		0		0
1997	173,581	175,480	101		0	175,480-	101-
1998	32,001	12,597	39		0	12,597-	39-
1999							
2000	922,144	2,231	0	187,885	20	185,654	20
2001	17,874		0		0		0
2002							
2003							
2004	29,581	17,600	59		0	17,600-	59-
2005	49,193		0		0		0
2006	128,778		0		0		0
2007	244,387	2,236	1		0	2,236-	1-
2008	1,013,925	144,550	14		0	144,550-	14-
2009	596,656	84,792	14		0	84,792-	14-
2010	526,969	178,185	34		0	178,185-	34-
2011	241,365	95,576	40	6,036	3	89,541-	37-
2012	999,499	343,253	34		0	343,253-	34-
2013	777,226	180,197	23		0	180,197-	23-
TOTAL	6,926,196	1,912,262	28	222,725	3	1,689,537-	24-

THREE-YEAR MOVING AVERAGES

78-80	1,874	68	4	41	2	27-	1-
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	16,748	8,045	48	3,137	19	4,908-	29-
80-82	10,763	7,999	74	4,069	38	3,930-	37-
81-83	20,457	15,461	76	4,028	20	11,433-	56-
82-84	7,918	12,041	152	932	12	11,109-	140-
83-85	67,640	16,194	24		0	16,194-	24-
84-86	82,310	11,320	14	810	1	10,510-	13-
85-87	83,565	8,845	11	4,702	6	4,143-	5-
86-88	19,053	4,670	25	4,960	26	290	2
87-89	5,770	4,061	70	4,401	76	340	6
88-90	31,241	42,600	136	509	2	42,091-	135-
89-91	34,810	69,752	200	535	2	69,217-	199-
90-92	62,879	70,788	113	283	0	70,504-	112-
91-93	128,857	131,414	102	283	0	131,131-	102-
92-94	196,492	124,645	63	37	0	124,608-	63-
93-95	198,545	123,490	62	37	0	123,452-	62-
94-96	122,352	22,243	18	37	0	22,206-	18-
95-97	108,540	60,353	56		0	60,353-	56-
96-98	87,697	62,692	71		0	62,692-	71-
97-99	68,527	62,692	91		0	62,692-	91-
98-00	318,048	4,943	2	62,628	20	57,686	18
99-01	313,339	744	0	62,628	20	61,885	20
00-02	313,339	744	0	62,628	20	61,885	20
01-03	5,958		0		0		0
02-04	9,860	5,867	59		0	5,867-	59-
03-05	26,258	5,867	22		0	5,867-	22-
04-06	69,184	5,867	8		0	5,867-	8-
05-07	140,786	745	1		0	745-	1-
06-08	462,364	48,929	11		0	48,929-	11-
07-09	618,323	77,193	12		0	77,193-	12-
08-10	712,516	135,842	19		0	135,842-	19-
09-11	454,997	119,518	26	2,012	0	117,506-	26-
10-12	589,278	205,671	35	2,012	0	203,659-	35-
11-13	672,697	206,342	31	2,012	0	204,330-	30-
FIVE-YEAR AVERAGE							
09-13	628,343	176,400	28	1,207	0	175,193-	28-

KANSAS CITY POWER AND LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	262,178	2,239	1	149,768	57	147,529	56
1977	571,797	4,705	1	123,207	22	118,502	21
1978	454,139	1,500	0	134,384	30	132,884	29
1979	662,130	5,700	1	279,148	42	273,448	41
1980	294,579		0	37,204	13	37,204	13
1981	475,571		0	202,497	43	202,497	43
1982	260,642		0	102,696	39	102,696	39
1983	616,165		0	51,452	8	51,452	8
1984	565,728	4,467	1	90,618	16	86,151	15
1985	528,721	4,030	1	102,357	19	98,326	19
1986	408,444	2,487	1	74,721	18	72,234	18
1987	588,724	784	0	42,524	7	41,740	7
1988	423,080	1,165	0	58,995	14	57,830	14
1989	549,520		0	35,828	7	35,828	7
1990	846,708		0	13,065	2	13,065	2
1991	845,661		0	13,900	2	13,900	2
1992	672,591		0	147,796	22	147,796	22
1993	411,341		0	104,776	25	104,776	25
1994	64,078		0	9,598	15	9,598	15
1995	222,303		0	6,160	3	6,160	3
1996	71,297		0	27,205	38	27,205	38
1997	137,885		0	13,430	10	13,430	10
1998	45,168		0	8,980	20	8,980	20
1999							
2000	159,901	101,820	64	112,744	71	10,924	7
2001	27,124	2,503-	9-	313	1	2,816	10
2002	15,628	22,984-	147-		0	22,984	147
2003	6,753	395-	6-	1,350	20	1,745	26
2004	327,674		0	267,933	82	267,933	82
2005	856,715		0	282,196	33	282,196	33
2006	1,794,131		0	1,456,661	81	1,456,661	81
2007	584,053		0	450,746	77	450,746	77
2008	707,100		0	257,613	36	257,613	36
2009	1,847,472		0	445,235	24	445,235	24
2010	1,422,002		0	111,590	8	111,590	8
2011	3,445,587	1,191-	0	417,701	12	418,892	12
2012	3,278,814	4,257-	0	697,715	21	701,972	21
2013	4,311,979	54,191-	1-	675,524	16	729,715	17
TOTAL	28,763,383	43,379	0	7,007,630	24	6,964,252	24

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	429,371	2,815	1	135,786	32	132,972	31
77-79	562,689	3,968	1	178,913	32	174,945	31
78-80	470,283	2,400	1	150,246	32	147,846	31
79-81	477,426	1,900	0	172,950	36	171,050	36
80-82	343,597		0	114,132	33	114,132	33
81-83	450,792		0	118,882	26	118,882	26
82-84	480,845	1,489	0	81,589	17	80,100	17
83-85	570,205	2,832	0	81,475	14	78,643	14
84-86	500,964	3,662	1	89,232	18	85,570	17
85-87	508,630	2,434	0	73,200	14	70,766	14
86-88	473,416	1,479	0	58,747	12	57,268	12
87-89	520,442	650	0	45,782	9	45,132	9
88-90	606,436	388	0	35,963	6	35,574	6
89-91	747,296		0	20,931	3	20,931	3
90-92	788,320		0	58,254	7	58,254	7
91-93	643,198		0	88,824	14	88,824	14
92-94	382,670		0	87,390	23	87,390	23
93-95	232,574		0	40,178	17	40,178	17
94-96	119,226		0	14,321	12	14,321	12
95-97	143,828		0	15,598	11	15,598	11
96-98	84,783		0	16,538	20	16,538	20
97-99	61,018		0	7,470	12	7,470	12
98-00	68,356	33,940	50	40,575	59	6,635	10
99-01	62,342	33,106	53	37,686	60	4,580	7
00-02	67,551	25,444	38	37,686	56	12,241	18
01-03	16,502	8,627-	52-	554	3	9,182	56
02-04	116,685	7,793-	7-	89,761	77	97,554	84
03-05	397,047	132-	0	183,826	46	183,958	46
04-06	992,840		0	668,930	67	668,930	67
05-07	1,078,300		0	729,868	68	729,868	68
06-08	1,028,428		0	721,673	70	721,673	70
07-09	1,046,208		0	384,531	37	384,531	37
08-10	1,325,524		0	271,479	20	271,479	20
09-11	2,238,354	397-	0	324,842	15	325,239	15
10-12	2,715,468	1,816-	0	409,002	15	410,818	15
11-13	3,678,794	19,880-	1-	596,980	16	616,860	17

FIVE-YEAR AVERAGE

09-13	2,861,171	11,928-	0	469,553	16	481,481	17
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KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	21,008		0	8,519	41	8,519	41
1977	56,817		0	12,646	22	12,646	22
1978	25,550		0	261	1	261	1
1979	3,923		0	10,400	265	10,400	265
1980	67,909		0	3,754	6	3,754	6
1981	61,216		0	6,691	11	6,691	11
1982	36,567		0	6,066	17	6,066	17
1983	143,795		0	23,966	17	23,966	17
1984	81,056	1,197	1	41,051	51	39,855	49
1985	60,819	1,094	2	30,795	51	29,701	49
1986	15,877	180	1	1,050	7	870	5
1987	67,636		0		0		0
1988	901	783	87	12,525		11,742	
1989	118,684		0	801	1	801	1
1990	11,655		0	9,825	84	9,825	84
1991	375,850		0	19,911	5	19,911	5
1992	337,510		0	31,495	9	31,495	9
1993	118,293		0	182,656	154	182,656	154
1994	36,586		0	2,240	6	2,240	6
1995							
1996	79,785		0	9,900	12	9,900	12
1997	23,256		0		0		0
1998							
1999							
2000	648,544		0	142,941	22	142,941	22
2001	27,393	2,527-	9-	317	1	2,844	10
2002	392,052	21,850-	6-		0	21,850	6
2003							
2004	43,747		0	20,935	48	20,935	48
2005	208,757		0	68,310	33	68,310	33
2006	177,777		0	80,152-	45-	80,152-	45-
2007	56,376		0	22,880	41	22,880	41
2008	164,239		0	75,452	46	75,452	46
2009	378,700		0	173,370	46	173,370	46
2010	1,192,197		0	32,361	3	32,361	3
2011	94,817	1,434-	2-	91,904	97	93,338	98
2012	734,847		0	147,725	20	147,725	20
2013	1,360,872	15,480-	1-	182,572	13	198,052	15
TOTAL	7,225,013	38,038-	1-	1,293,169	18	1,331,207	18

KANSAS CITY POWER AND LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	34,458		0	7,142	21	7,142	21
77-79	28,763		0	7,769	27	7,769	27
78-80	32,460		0	4,805	15	4,805	15
79-81	44,349		0	6,948	16	6,948	16
80-82	55,231		0	5,504	10	5,504	10
81-83	80,526		0	12,241	15	12,241	15
82-84	87,139	399	0	23,694	27	23,296	27
83-85	95,223	764	1	31,937	34	31,174	33
84-86	52,584	823	2	24,299	46	23,475	45
85-87	48,111	425	1	10,615	22	10,190	21
86-88	28,138	321	1	4,525	16	4,204	15
87-89	62,407	261	0	4,442	7	4,181	7
88-90	43,747	261	1	7,717	18	7,456	17
89-91	168,730		0	10,179	6	10,179	6
90-92	241,672		0	20,410	8	20,410	8
91-93	277,217		0	78,021	28	78,021	28
92-94	164,129		0	72,130	44	72,130	44
93-95	51,626		0	61,632	119	61,632	119
94-96	38,790		0	4,047	10	4,047	10
95-97	34,347		0	3,300	10	3,300	10
96-98	34,347		0	3,300	10	3,300	10
97-99	7,752		0		0		0
98-00	216,181		0	47,647	22	47,647	22
99-01	225,312	842-	0	47,753	21	48,595	22
00-02	355,997	8,126-	2-	47,753	13	55,878	16
01-03	139,815	8,126-	6-	106	0	8,231	6
02-04	145,267	7,283-	5-	6,978	5	14,262	10
03-05	84,168		0	29,748	35	29,748	35
04-06	143,427		0	3,031	2	3,031	2
05-07	147,637		0	3,679	2	3,679	2
06-08	132,798		0	6,060	5	6,060	5
07-09	199,772		0	90,567	45	90,567	45
08-10	578,379		0	93,728	16	93,728	16
09-11	555,238	478-	0	99,212	18	99,690	18
10-12	673,954	478-	0	90,663	13	91,141	14
11-13	730,179	5,638-	1-	140,734	19	146,372	20

FIVE-YEAR AVERAGE

09-13	752,287	3,383-	0	125,586	17	128,969	17
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Schedule JJS-1

**PART IX. 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.. -6						
1988	7,954.62	3,262	4,651	3,781	37.57	101
2001	2,390,218.21	600,217	855,800	1,677,831	38.88	43,154
2002	333,300.87	78,471	111,885	241,414	38.98	6,193
2003	1,891,870.35	414,753	591,362	1,414,021	39.08	36,183
2005	22,976.60	4,249	6,058	18,297	39.27	466
2006	585,114.37	97,462	138,963	481,258	39.37	12,224
2007	1,749.27	258	368	1,486	39.47	38
2008	52,580.54	6,705	9,560	46,175	39.56	1,167
2009	38,118.15	4,060	5,789	34,616	39.66	873
2010	146,488.77	12,433	17,727	137,551	39.75	3,460
2011	449,830.06	27,937	39,833	436,987	39.85	10,966
2012	1,070,720.97	41,086	58,581	1,076,383	39.94	26,950
2013	139,451.24	1,823	2,599	145,219	40.04	3,627
	7,130,374.02	1,292,716	1,843,177	5,715,019		145,402

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -8

1967	621.66	357	509	162	35.31	5
1969	171,453.35	96,562	137,680	47,490	35.53	1,337
1970	42,597.67	23,740	33,849	12,157	35.64	341
1971	123,723.46	68,192	97,229	36,392	35.75	1,018
1972	8,287.26	4,516	6,439	2,511	35.86	70
1973	24,894.89	13,406	19,115	7,772	35.97	216
1974	1,243.32	661	942	400	36.08	11
1976	36,168.55	18,742	26,723	12,339	36.30	340
1977	93,100.96	47,583	67,845	32,704	36.41	898
1978	274,091.63	138,060	196,848	99,171	36.52	2,716
1979	64,692.36	32,108	45,780	24,088	36.62	658
1980	540,437.96	263,984	376,393	207,280	36.73	5,643
1981	26,617.08	12,790	18,236	10,510	36.84	285
1982	11,595.92	5,478	7,811	4,713	36.94	128
1983	943,283.00	437,612	623,955	394,791	37.05	10,656
1984	125,919.05	57,336	81,751	54,242	37.15	1,460
1985	102,278.08	45,646	65,083	45,377	37.26	1,218
1986	776,602.90	339,527	484,104	354,627	37.36	9,492

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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.. -8						
1987	33,270.51	14,223	20,279	15,653	37.47	418
1988	39,351.62	16,444	23,446	19,054	37.57	507
1989	126,697.64	51,663	73,662	63,171	37.67	1,677
1990	1,347.46	535	763	692	37.78	18
1991	37,306.60	14,419	20,559	19,732	37.88	521
1992	135,680.05	50,925	72,610	73,925	37.98	1,946
1993	272,883.40	99,298	141,581	153,133	38.08	4,021
1994	1,332,278.40	468,694	668,272	770,588	38.19	20,178
1995	4,146.50	1,408	2,008	2,471	38.29	65
1996	2,022,386.18	660,998	942,463	1,241,714	38.39	32,345
1997	156,872.63	49,197	70,146	99,276	38.49	2,579
1998	117,442.01	35,229	50,230	76,607	38.59	1,985
1999	61,771.39	17,652	25,169	41,545	38.69	1,074
2000	9,006.64	2,442	3,482	6,245	38.78	161
2001	207,598.75	53,115	75,732	148,474	38.88	3,819
2002	127,924.57	30,686	43,753	94,406	38.98	2,422
2003	3,642.80	814	1,161	2,774	39.08	71
2004	33,398.18	6,883	9,814	26,256	39.18	670
2005	107,788.35	20,311	28,960	87,452	39.27	2,227
2006	127,983.52	21,720	30,969	107,253	39.37	2,724
2007	10,596.17	1,590	2,267	9,177	39.47	233
2008	68,996.97	8,964	12,781	61,736	39.56	1,561
2009	36,396.51	3,950	5,632	33,676	39.66	849
2010	56,404.36	4,878	6,955	53,962	39.75	1,358
2011	124,514.31	7,879	11,234	123,241	39.85	3,093
2012	179,016.70	6,999	9,979	183,359	39.94	4,591
2013	388,279.62	5,170	7,371	411,971	40.04	10,289
	9,190,590.94	3,262,386	4,651,568	5,274,270		137,894

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	359,865	473,278	30.12	15,713
2001	107,840.19	32,528	46,379	66,853	30.17	2,216
2002	280,857.66	79,774	113,743	181,157	30.23	5,993
2010	36,486.95	3,883	5,536	32,775	30.68	1,068

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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	961	8,064	30.73	262
2012	6,273.33	304	433	6,154	30.79	200
2013	67,987.82	1,139	1,624	69,763	30.84	2,262
	1,301,510.94	370,694	528,542	838,044		27,714

MONTROSE COMMON
 INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2021
 NET SALVAGE PERCENT.. -3

1957	25,741.97	23,242	26,514
1958	89,189.40	80,360	91,865
1960	1,807.71	1,622	1,862
1962	72.21	64	74
1964	15,215.24	13,528	15,672
1973	4,799.34	4,151	4,943
1975	5,407.04	4,640	5,569
1978	136.88	116	141
1980	64,337.50	53,930	66,268
1981	682.94	569	703
1983	45,060.26	37,119	46,412
1984	6,211.31	5,084	6,398
1985	4,328.38	3,517	4,458
1986	695,333.12	560,958	716,193
1987	59,698.58	47,788	61,490
1988	19,356.24	15,360	19,937
1989	46,326.59	36,434	47,716
1990	182,032.21	141,792	187,493
1992	74,123.57	56,477	76,347
1993	1,334,461.14	1,004,302	1,374,495
1994	488,390.45	362,532	503,042
1995	57,682.22	42,196	59,413
1996	89,265.28	64,264	91,943
1997	1,734,138.63	1,225,683	1,786,163
1998	51,286.55	35,550	52,825
1999	36,860.72	24,997	37,967
2000	105,172.19	69,546	108,327
2001	171,497.60	110,280	176,643

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.. -3						
2002	157,746.80	98,263	162,479			
2003	48,887.11	29,345	49,019	1,335	7.46	179
2004	2,136.90	1,229	2,053	148	7.46	20
2005	40,106.45	21,940	36,650	4,660	7.46	625
2006	192,859.58	99,257	165,803	32,842	7.47	4,397
2007	6,367.44	3,044	5,085	1,474	7.47	197
2008	215,213.70	93,804	156,694	64,976	7.47	8,698
2009	95,498.37	36,928	61,686	36,677	7.47	4,910
2010	686,844.50	225,068	375,964	331,486	7.48	44,316
2011	69,658.96	17,973	30,023	41,726	7.48	5,578
2012	384,104.89	66,086	110,393	285,235	7.48	38,133
2013	111,905.06	7,213	12,049	103,213	7.49	13,780
	7,419,945.03	4,726,251	6,738,772	903,771		120,833

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

1958	1,187,471.66	1,155,844	1,211,221			
1959	9,633.91	9,370	9,827			
1960	851.03	827	868			
1961	4,964.18	4,821	5,063			
1962	491.14	477	501			
1963	1,778.70	1,724	1,814			
1964	6,586.99	6,381	6,719			
1965	7,249.24	7,015	7,394			
1966	7,943.96	7,680	8,103			
1969	5,179.03	4,991	5,283			
1970	100.41	97	102			
1971	207.44	199	212			
1973	15,348.71	14,719	15,656			
1975	2,391.73	2,287	2,440			
1977	2,644.27	2,520	2,697			
1978	1,030.07	980	1,051			
1979	60,417.27	57,362	61,626			
1980	18,333.46	17,372	18,700			
1981	907.76	858	926			

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 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -2						
1983	10,644.76	10,020	10,858			
1987	4,749.96	4,422	4,845			
1988	55,803.37	51,775	56,919			
1989	6,995.43	6,467	7,135			
1990	53,536.76	49,305	54,607			
1992	9,581.95	8,747	9,774			
1993	273,319.15	248,272	278,786			
1994	1,000.52	904	1,021			
1995	39,158.23	35,162	39,941			
1998	3,730.61	3,275	3,805			
1999	18,421.91	16,020	18,790			
2000	11,131.69	9,577	11,354			
2001	1,628.16	1,383	1,661			
2003	3,204.42	2,638	3,269			
2005	34,326.73	27,034	35,013			
2006	115,939.94	88,635	118,259			
2008	7,624.72	5,344	7,777			
2010	9,233.13	5,487	9,418			
2013	7,039.80	1,197	7,180			
	2,000,602.20	1,871,188	2,040,614			

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

1960	22,728.25	20,393	23,410
1963	1,298.53	1,157	1,337
1983	3,610.53	2,974	3,719
1989	4,265.47	3,355	4,393
1990	5,155.58	4,016	5,310
1995	39,158.22	28,645	40,333
2013	7,044.57	454	7,256
	83,261.15	60,994	85,759

KANSAS CITY POWER AND LIGHT COMPANY
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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.. -3						
1964	131,055.92	116,520	134,988			
1983	3,610.53	2,974	3,719			
1990	5,155.58	4,016	5,310			
1995	39,158.19	28,645	40,333			
2006	7,937.97	4,085	8,176			
2010	5,151.24	1,688	5,306			
2013	7,080.22	456	7,292			
	199,149.65	158,384	205,124			
IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -8						
1980	6,711,524.63	2,805,511	4,120,222	3,128,225	46.97	66,600
1981	24,774.78	10,164	14,927	11,830	47.16	251
1982	109,173.44	43,923	64,506	53,401	47.35	1,128
1983	8,256.63	3,254	4,779	4,138	47.54	87
1985	25,895.45	9,772	14,351	13,616	47.91	284
1986	3,154.36	1,163	1,708	1,699	48.09	35
1988	4,703.10	1,648	2,420	2,659	48.46	55
1989	7,127.54	2,431	3,570	4,128	48.65	85
1990	161,545.29	53,541	78,631	95,838	48.83	1,963
1991	12,551.22	4,035	5,926	7,629	49.01	156
1992	128,257.61	39,920	58,627	79,891	49.20	1,624
1993	270,314.56	81,302	119,402	172,538	49.38	3,494
1994	256,359.07	74,367	109,217	167,651	49.56	3,383
1995	105,866.13	29,531	43,370	70,966	49.74	1,427
1996	104,185.42	27,888	40,957	71,563	49.92	1,434
1997	84,937.16	21,739	31,926	59,806	50.10	1,194
1998	4,197.88	1,024	1,504	3,030	50.28	60
1999	13,515.01	3,129	4,595	10,001	50.46	198
2000	22,802.82	4,987	7,324	17,303	50.64	342
2001	18,621.67	3,829	5,623	14,488	50.82	285
2002	13,045.98	2,503	3,676	10,414	51.00	204
2003	73,978.75	13,181	19,358	60,539	51.17	1,183
2004	1,593.25	261	383	1,337	51.35	26
2005	59,500.05	8,850	12,997	51,263	51.53	995

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.. -8						
2006	23,263.56	3,105	4,560	20,565	51.70	398
2007	11,079.31	1,301	1,911	10,055	51.88	194
2008	1,956.98	198	291	1,823	52.05	35
2009	27,991,327.69	2,353,757	3,456,768	26,773,866	52.23	512,615
2010	3,090,744.95	206,189	302,813	3,035,192	52.40	57,924
2011	2,046,742.41	99,184	145,663	2,064,818	52.58	39,270
2012	6,944,584.15	206,029	302,578	7,197,573	52.75	136,447
2013	3,986,782.38	40,302	59,188	4,246,537	52.93	80,229
	52,322,363.23	6,158,018	9,043,771	47,464,381		913,605
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -3						
1980	1,566,107.11	898,830	1,320,037	293,053	24.73	11,850
1991	25,562.19	12,119	17,798	8,531	25.21	338
1993	3,927.63	1,770	2,599	1,446	25.29	57
1995	3,812.26	1,620	2,379	1,547	25.38	61
1996	193,883.61	79,776	117,160	82,540	25.42	3,247
1997	3,150.64	1,251	1,837	1,408	25.46	55
2001	0.01		0			
2002	2,763.46	867	1,273	1,573	25.67	61
2003	11,747.59	3,456	5,076	7,024	25.71	273
2007	6,775.56	1,388	2,038	4,940	25.86	191
2008	56,402.50	10,084	14,810	43,285	25.90	1,671
2009	1,413,375.92	213,577	313,663	1,142,114	25.94	44,029
2010	41,109.69	4,989	7,327	35,016	25.98	1,348
2011	509,172.98	45,805	67,270	457,178	26.02	17,570
2012	59,401.16	3,309	4,860	56,324	26.06	2,161
2013	73,471.76	1,423	2,090	73,586	26.10	2,819
	3,970,664.07	1,280,264	1,880,218	2,209,566		85,731

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.. -14						
1985	3,987.02	2,355	3,459	1,087	24.95	44
1988	32,239.71	18,045	26,501	10,252	25.08	409
1989	677.43	372	546	226	25.12	9
1990	3,662.18	1,966	2,887	1,288	25.17	51
1991	93,219.45	48,915	71,837	34,433	25.21	1,366
1992	298,113.74	152,650	224,184	115,665	25.25	4,581
1993	325,271.89	162,278	238,324	132,486	25.29	5,239
1994	498,435.88	241,646	354,886	213,331	25.34	8,419
1995	1,753.04	825	1,212	787	25.38	31
1996	33,319.39	15,174	22,285	15,699	25.42	618
1997	15,523.17	6,824	10,022	7,675	25.46	301
1998	424,204.50	179,408	263,482	220,111	25.50	8,632
1999	64,217.67	26,040	38,243	34,965	25.54	1,369
2000	223,003.58	86,317	126,767	127,457	25.58	4,983
2001	179,516.88	65,963	96,874	107,775	25.63	4,205
2002	19,089.59	6,627	9,733	12,030	25.67	469
2003	19,238.51	6,264	9,199	12,732	25.71	495
2004	41,811.08	12,667	18,603	29,062	25.75	1,129
2005	19,239.02	5,364	7,878	14,055	25.79	545
2006	29,144.64	7,393	10,857	22,367	25.82	866
2007	7,391.03	1,676	2,461	5,964	25.86	231
2008	56,493.40	11,179	16,418	47,985	25.90	1,853
2009	8,584.22	1,436	2,109	7,677	25.94	296
2010	26,406.74	3,547	5,209	24,894	25.98	958
2011	672,718.81	66,981	98,369	668,530	26.02	25,693
2012	2,446,247.85	150,814	221,488	2,567,234	26.06	98,512
2013	335,956.34	7,200	10,574	372,416	26.10	14,269
	5,879,466.76	1,289,926	1,894,408	4,808,184		185,573

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -15

1973	4,029,279.06	2,787,894	4,094,349	539,322	24.41	22,094
1974	7,996.05	5,480	8,048	1,147	24.45	47
1975	18,320.17	12,431	18,256	2,812	24.50	115
1976	28,981.55	19,464	28,585	4,744	24.54	193

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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.. -15						
1977	7,211.89	4,790	7,035	1,259	24.59	51
1978	79,318.79	52,081	76,487	14,730	24.64	598
1979	1,246.53	809	1,188	245	24.68	10
1980	1,114,053.69	713,876	1,048,411	232,751	24.73	9,412
1981	6,406.91	4,053	5,952	1,416	24.77	57
1983	49,259.95	30,291	44,486	12,163	24.86	489
1984	4,466.93	2,705	3,973	1,164	24.91	47
1985	39,381.71	23,466	34,463	10,826	24.95	434
1986	759,576.97	445,073	653,642	219,872	24.99	8,798
1987	27,573.59	15,864	23,298	8,411	25.04	336
1988	502.67	284	417	161	25.08	6
1989	88,063.39	48,734	71,572	29,701	25.12	1,182
1990	141.81	77	113	50	25.17	2
1991	575,587.59	304,678	447,455	214,470	25.21	8,507
1992	206,441.87	106,637	156,609	80,799	25.25	3,200
1993	281,808.77	141,827	208,290	115,791	25.29	4,579
1994	117,386.23	57,409	84,312	50,682	25.34	2,000
1995	76,394.43	36,252	53,240	34,613	25.38	1,364
1996	24,846.44	11,415	16,764	11,809	25.42	465
1997	57,424.83	25,466	37,400	28,639	25.46	1,125
1998	64,786.06	27,640	40,593	33,911	25.50	1,330
1999	10,055.73	4,113	6,040	5,524	25.54	216
2000	19,129.56	7,469	10,969	11,030	25.58	431
2001	38,516.64	14,277	20,967	23,327	25.63	910
2002	104,474.96	36,587	53,732	66,414	25.67	2,587
2003	14,416.15	4,735	6,954	9,625	25.71	374
2004	240,290.20	73,436	107,849	168,484	25.75	6,543
2005	6,586.33	1,853	2,721	4,853	25.79	188
2006	758,145.39	194,008	284,923	586,944	25.82	22,732
2007	899,959.65	205,832	302,288	732,665	25.86	28,332
2008	77,724.22	15,515	22,786	66,597	25.90	2,571
2009	1,932.41	326	479	1,744	25.94	67
2011	750,203.08	75,351	110,662	752,072	26.02	28,904
2012	19,810.48	1,232	1,809	20,973	26.06	805
	10,607,702.68	5,513,430	8,097,118	4,101,740		161,101

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.. -14						
1977	915,526.39	602,799	885,281	158,419	24.59	6,442
1979	962.50	619	909	188	24.68	8
1981	4,718.71	2,959	4,346	1,034	24.77	42
1983	484.70	295	433	119	24.86	5
1984	83,525.99	50,135	73,629	21,591	24.91	867
1986	1,967.77	1,143	1,679	565	24.99	23
1987	3,945.13	2,250	3,304	1,193	25.04	48
1988	3,073.93	1,720	2,526	978	25.08	39
1989	59,499.22	32,640	47,936	19,893	25.12	792
1990	2,854.37	1,532	2,250	1,004	25.17	40
1991	34,020.08	17,851	26,216	12,567	25.21	498
1992	35,014.79	17,929	26,331	13,586	25.25	538
1993	5,544.16	2,766	4,062	2,258	25.29	89
1996	42,127.72	19,185	28,175	19,850	25.42	781
1997	58,410.56	25,678	37,711	28,877	25.46	1,134
1998	44,335.06	18,751	27,538	23,004	25.50	902
1999	0.01		0			
2000	20,292.14	7,854	11,535	11,599	25.58	453
2001	27,221.92	10,003	14,691	16,342	25.63	638
2003	15,269.03	4,972	7,302	10,105	25.71	393
2004	86,786.78	26,292	38,613	60,324	25.75	2,343
2010	13,481.36	1,811	2,660	12,709	25.98	489
2011	778,497.42	77,513	113,837	773,650	26.02	29,733
2012	25,273.38	1,558	2,288	26,524	26.06	1,018
	2,262,833.12	928,255	1,363,251	1,216,379		47,315

MISCELLANEOUS
SURVIVOR CURVE.. IOWA 100-S0.5
NET SALVAGE PERCENT.. -20

2012	5,097.32	91	134	5,983	98.52	61
	5,097.32	91	134	5,983		61
	102,373,561.11	26,912,597	38,372,456	72,537,337		1,825,229

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.78

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.. -7						
2001	4,879,609.13	1,236,898	4,541,945	679,237	38.88	17,470
	4,879,609.13	1,236,898	4,541,945	679,237		17,470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 0.36

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.. -7						
2010	49,098,223.58	3,245,093	22,471,712	30,063,388	52.40	573,729
2011	10,402.86	499	3,455	7,676	52.58	146
2012	278,490.41	8,186	56,687	241,298	52.75	4,574
2013	503,048.74	5,038	34,887	503,375	52.93	9,510
	49,890,165.59	3,258,816	22,566,741	30,815,736		587,959
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.4 1.18

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.. -8						
2010	59,625.00	4,799	6,165	58,230	35.52	1,639
2011	999,869.95	58,971	75,754	1,004,105	35.66	28,158
2012	720,641.92	26,049	33,463	744,831	35.81	20,800
2013	99,878.16	1,217	1,563	106,305	35.95	2,957
	1,880,015.03	91,036	116,945	1,913,471		53,554
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -9						
1969	887,251.07	533,164	684,906	282,198	24.27	11,627
1970	19,908.17	11,783	15,137	6,563	24.66	266
1971	3,152.76	1,837	2,360	1,077	25.05	43
1972	7,122.07	4,085	5,248	2,515	25.44	99
1973	35,952.67	20,286	26,060	13,129	25.82	508
1974	630.10	350	450	237	26.20	9
1975	14,243.31	7,769	9,980	5,545	26.57	209
1977	11,497.51	6,051	7,773	4,759	27.30	174
1980	28,527.91	14,175	18,209	12,886	28.35	455
1981	24,492.94	11,922	15,315	11,382	28.69	397
1982	4,660.39	2,221	2,853	2,227	29.02	77
1983	288,510.89	134,521	172,807	141,670	29.35	4,827
1985	2,460.78	1,096	1,408	1,274	29.98	42
1986	1,400,193.79	608,546	781,742	744,469	30.28	24,586
1987	51,619.45	21,867	28,090	28,175	30.58	921
1988	1,490.01	615	790	834	30.87	27
1989	318,627.55	127,860	164,250	183,054	31.15	5,877
1990	483,206.12	188,235	241,808	284,887	31.43	9,064
1992	50,485.31	18,473	23,731	31,298	31.96	979
1993	586,842.76	207,537	266,603	373,055	32.21	11,582
1994	762,427.23	260,009	334,009	497,036	32.46	15,312
1995	382,900.85	125,680	161,449	255,913	32.70	7,826
1996	32,489.31	10,237	13,151	22,263	32.93	676
1997	72,081.79	21,750	27,940	50,629	33.15	1,527
1998	80,381.23	23,145	29,732	57,883	33.37	1,735
1999	106,871.41	29,253	37,579	78,911	33.58	2,350
2001	5,674,066.73	1,384,452	1,778,476	4,406,257	33.98	129,672

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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.. -9						
2002	6,712,383.61	1,533,392	1,969,805	5,346,693	34.17	156,473
2003	551,183.86	117,004	150,304	450,486	34.36	13,111
2004	783,553.14	153,204	196,807	657,266	34.54	19,029
2005	786,832.94	140,500	180,487	677,161	34.71	19,509
2006	2,175,321.76	349,500	448,970	1,922,131	34.88	55,107
2007	1,824,615.59	258,667	332,285	1,656,546	35.05	47,262
2008	3,668,870.19	449,615	577,578	3,421,490	35.21	97,174
2009	3,442,575.08	352,839	453,259	3,299,148	35.36	93,302
2010	3,845,738.19	312,377	401,282	3,790,573	35.52	106,717
2011	1,285,939.23	76,545	98,330	1,303,344	35.66	36,549
2012	4,814,818.49	175,656	225,649	5,022,503	35.81	140,254
2013	3,745,851.51	46,056	59,164	4,023,814	35.95	111,928
	44,969,777.70	7,742,274	9,945,776	39,071,282		1,127,282

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2045
NET SALVAGE PERCENT.. -7

2000	21,786,473.51	6,681,317	8,582,864	14,728,663	27.38	537,935
2001	1,685.87	490	629	1,174	27.48	43
2002	246,297.59	67,360	86,531	177,007	27.58	6,418
2003	162,330.36	41,464	53,265	120,429	27.68	4,351
2004	69,356.32	16,415	21,087	53,124	27.78	1,912
2005	49,067.43	10,660	13,694	38,808	27.87	1,392
2006	14,508.26	2,851	3,662	11,861	27.96	424
2007	128,985.07	22,523	28,933	109,081	28.05	3,889
2008	59,317.67	9,020	11,587	51,883	28.13	1,844
2009	119,462.96	15,241	19,579	108,247	28.22	3,836
2010	11,492.79	1,172	1,506	10,792	28.30	381
2011	125,889.10	9,445	12,133	122,568	28.38	4,319
2012	311,955.78	14,480	18,601	315,192	28.45	11,079
2013	153,853.15	2,445	3,141	161,482	28.53	5,660
	23,240,675.86	6,894,883	8,857,212	16,010,311		583,483

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MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -3						
1951	0.55			1	6.56	
1958	283.39	251	292			
1962	5,922.38	5,198	6,100			
1975	7,912.03	6,671	8,149			
1977	3,235.95	2,705	3,333			
1980	114,406.35	94,218	117,839			
1981	20,198.97	16,545	20,805			
1983	3,021.16	2,445	3,112			
1984	19,276.11	15,501	19,854			
1987	1,531,318.78	1,204,126	1,547,562	29,697	7.22	4,113
1988	2,178.23	1,698	2,182	61	7.23	8
1989	5,468.40	4,226	5,431	201	7.23	28
1990	1,750.28	1,339	1,721	82	7.24	11
1991	149,612.04	113,281	145,591	8,510	7.25	1,174
1993	544,640.46	402,755	517,627	43,353	7.26	5,971
1994	233,729.64	170,481	219,105	21,637	7.27	2,976
1996	422,388.29	298,717	383,916	51,144	7.28	7,025
1997	5,998,399.32	4,165,815	5,353,971	824,381	7.29	113,084
1998	12,883.00	8,776	11,279	1,990	7.29	273
2001	170,103.10	107,477	138,131	37,075	7.31	5,072
2002	124,071.66	75,953	97,616	30,178	7.31	4,128
2003	36,712.74	21,655	27,831	9,983	7.32	1,364
2004	58,285.81	32,958	42,358	17,676	7.32	2,415
2005	22,060.58	11,865	15,249	7,473	7.32	1,021
2006	181,706.58	91,956	118,183	68,974	7.33	9,410
2007	404,550.09	190,272	244,541	172,146	7.33	23,485
2008	483,855.60	207,128	266,204	232,167	7.34	31,630
2009	289,313.89	109,921	141,272	156,721	7.34	21,352
2010	840,343.62	270,434	347,566	517,988	7.35	70,475
2011	405,548.75	102,821	132,147	285,568	7.35	38,853
2012	2,184,771.19	370,784	476,537	1,773,777	7.35	241,330
2013	1,278,456.21	80,615	103,608	1,213,202	7.36	164,837
	15,556,405.15	8,188,587	10,519,112	5,503,985		750,035

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MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -2						
1958	3,636,848.13	3,513,756	3,709,585			
1959	15,959.21	15,410	16,278			
1960	4,462.19	4,306	4,551			
1961	13,122.73	12,651	13,385			
1962	5,371.87	5,175	5,479			
1963	266,417.86	256,471	271,746			
1964	98,981.15	95,211	100,961			
1965	26,327.45	25,297	26,854			
1966	8,361.17	8,027	8,528			
1967	21,896.83	21,003	22,335			
1970	641.93	614	655			
1972	359,672.72	343,038	366,866			
1973	237,734.69	226,454	242,489			
1974	129.42	123	132			
1975	21,199.44	20,132	21,623			
1977	15,014.71	14,215	15,315			
1978	16,295.09	15,401	16,621			
1980	46,550.02	43,835	47,481			
1981	336,312.27	316,062	343,039			
1982	333,046.00	312,327	339,707			
1983	16,642.63	15,566	16,975			
1984	266.78	249	272			
1985	1,559.17	1,451	1,590			
1987	1,234,594.39	1,142,173	1,259,286			
1988	45,497.89	41,955	46,408			
1989	2,368,991.27	2,176,764	2,416,371			
1990	229,659.82	210,226	234,253			
1991	234,551.20	213,804	239,242			
1992	5,045.79	4,579	5,147			
1993	1,274,351.76	1,150,721	1,299,839			
1994	245,046.49	219,944	249,947			
1995	110,165.24	98,287	112,369			
1996	2,010,030.07	1,781,343	2,050,231			
1997	227,556.03	200,165	232,107			
1998	106,788.37	93,154	108,924			
1999	174,101.39	150,449	177,583			
2000	144,143.82	123,226	147,027			
2001	1,447,897.53	1,222,689	1,476,855			
2002	332,154.75	276,513	338,798			

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MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -2						
2003	144,730.20	118,476	147,625			
2004	744,198.89	597,216	759,083			
2005	553,710.70	433,760	564,785			
2006	400,662.84	304,725	408,676			
2007	1,187,771.82	870,095	1,211,527			
2008	3,085,184.91	2,151,433	3,146,889			
2009	1,016,712.30	663,222	1,037,047			
2010	257,565.35	152,473	262,717			
2011	423,727.60	215,228	432,202			
2012	102,003.90	38,885	104,044			
2013	204,725.59	35,038	208,820			
	23,794,383.37	19,953,317	24,270,271			

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

1958	1,931.94	1,710	1,990			
1960	3,587,622.10	3,163,319	3,695,251			
1961	5,022.00	4,418	5,173			
1962	2,004.08	1,759	2,064			
1964	299,269.61	261,416	308,248			
1965	16,469.29	14,349	16,963			
1966	4,141.43	3,599	4,266			
1969	945.98	815	974			
1970	98.01	84	101			
1972	131,159.22	111,846	135,094			
1973	502,354.96	426,886	517,426			
1974	129.42	110	133			
1975	2,505.21	2,112	2,580			
1977	6,984.11	5,838	7,194			
1978	1,274.14	1,060	1,312			
1981	28,173.40	23,077	29,019			
1982	507,566.56	413,352	522,794			
1983	126,511.63	102,395	130,307			
1985	34,432.49	27,496	35,465			
1986	508,803.03	403,270	524,067			

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MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -3						
1987	399,713.17	314,308	411,705			
1989	208,406.21	161,069	214,658			
1990	1,325,205.78	1,014,153	1,364,962			
1991	7,881.77	5,968	8,118			
1992	38,507.74	28,821	39,238	425	7.26	59
1993	768,489.59	568,289	773,683	17,861	7.26	2,460
1995	292,461.65	210,289	286,293	14,943	7.27	2,055
1996	453,620.23	320,804	436,751	30,478	7.28	4,187
1997	94,858.51	65,878	89,688	8,016	7.29	1,100
1998	650,895.31	443,417	603,679	66,743	7.29	9,155
1999	364,088.51	242,505	330,153	44,859	7.30	6,145
2000	107,466.13	69,860	95,109	15,581	7.30	2,134
2001	421,385.44	266,245	362,473	71,554	7.31	9,789
2002	349,036.38	213,670	290,896	68,612	7.31	9,386
2003	472,170.18	278,514	379,176	107,159	7.32	14,639
2004	783,128.14	442,819	602,865	203,757	7.32	27,836
2005	102,417.05	55,086	74,995	30,494	7.32	4,166
2006	1,638,086.35	828,986	1,128,603	558,626	7.33	76,211
2007	150,068.65	70,582	96,092	58,479	7.33	7,978
2008	869,718.90	372,308	506,870	388,941	7.34	52,989
2009	684,062.88	259,900	353,835	350,750	7.34	47,786
2010	192,016.12	61,793	84,127	113,650	7.35	15,463
2011	1,560,912.72	395,745	538,777	1,068,963	7.35	145,437
2012	5,432,076.63	921,895	1,255,091	4,339,947	7.35	590,469
2013	171,035.64	10,785	14,683	161,484	7.36	21,941
	23,305,108.29	12,592,600	16,282,940	7,721,322		1,051,385

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

1958	1,885.19	1,669	1,942
1964	5,697,677.27	4,976,990	5,868,608
1966	1,710.18	1,486	1,761
1970	2,053.43	1,763	2,115
1972	131,159.23	111,846	135,094
1973	420,245.54	357,112	432,853

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MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -3						
1974	85,556.11	72,418	88,123			
1975	1,825.35	1,539	1,880			
1977	7,452.53	6,229	7,676			
1978	1,279.61	1,065	1,318			
1983	374,599.17	303,191	385,837			
1985	19,866.93	15,865	20,463			
1987	391,377.65	307,753	403,119			
1988	15,374.73	11,986	15,836			
1989	183,397.61	141,741	188,900			
1990	124,634.52	95,380	128,374			
1992	180,603.16	135,174	185,957	64	7.26	9
1993	834,063.56	616,780	848,495	10,590	7.26	1,459
1994	452,870.81	330,321	454,418	12,039	7.27	1,656
1995	272,133.73	195,673	269,184	11,113	7.27	1,529
1996	345,514.38	244,351	336,150	19,730	7.28	2,710
1997	564,844.50	392,278	539,651	42,139	7.29	5,780
1998	50,370.99	34,315	47,207	4,675	7.29	641
1999	98,673.54	65,722	90,413	11,221	7.30	1,537
2000	375,675.20	244,213	335,960	50,985	7.30	6,984
2001	12,999.86	8,214	11,300	2,090	7.31	286
2002	819,507.87	501,678	690,151	153,942	7.31	21,059
2003	356,304.23	210,170	289,128	77,866	7.32	10,637
2004	2,576,113.59	1,456,662	2,003,908	649,489	7.32	88,728
2005	463,378.40	249,231	342,863	134,416	7.32	18,363
2006	616,199.11	311,840	428,994	205,691	7.33	28,062
2007	1,451,559.56	682,710	939,194	555,912	7.33	75,841
2008	279,756.26	119,758	164,749	123,400	7.34	16,812
2009	501,432.03	190,512	262,085	254,390	7.34	34,658
2010	555,894.55	178,894	246,102	326,470	7.35	44,418
2011	143,402.69	36,358	50,017	97,688	7.35	13,291
2012	6,312,260.96	1,071,273	1,473,734	5,027,894	7.35	684,067
2013	159,267.12	10,043	13,816	150,229	7.36	20,412
	24,882,921.15	13,694,203	17,707,374	7,922,035		1,078,939

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IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -12						
1980	7,766,933.21	3,682,011	4,761,047	3,937,918	31.42	125,332
1981	44,782.25	20,698	26,764	23,392	31.95	732
1982	19,620.03	8,838	11,428	10,546	32.46	325
1983	123,340.95	54,084	69,934	68,208	32.98	2,068
1984	30,110.65	12,850	16,616	17,108	33.48	511
1985	83,329.94	34,540	44,662	48,667	33.99	1,432
1986	78,998.92	31,805	41,126	47,353	34.48	1,373
1987	94,784.79	37,014	47,861	58,298	34.97	1,667
1988	1,648.29	623	806	1,041	35.46	29
1989	28,102.91	10,275	13,286	18,189	35.94	506
1990	10,083.10	3,561	4,605	6,688	36.41	184
1992	57,297.66	18,806	24,317	39,856	37.32	1,068
1993	334,775.44	105,559	136,494	238,455	37.77	6,313
1994	94,311.28	28,517	36,874	68,755	38.21	1,799
1996	274,170.78	75,702	97,887	209,184	39.06	5,355
1997	130,282.89	34,236	44,269	101,648	39.47	2,575
1998	41,669.23	10,382	13,425	33,245	39.88	834
1999	13,321.89	3,137	4,056	10,864	40.27	270
2000	47,191.53	10,450	13,512	39,342	40.66	968
2001	45,618.20	9,466	12,240	38,852	41.03	947
2002	388,723.76	75,027	97,014	338,356	41.40	8,173
2004	67,424.49	10,998	14,221	61,294	42.12	1,455
2005	227,224.30	33,560	43,395	211,096	42.46	4,972
2006	82,398.44	10,880	14,068	78,218	42.80	1,828
2007	635,648.85	73,692	95,288	616,639	43.13	14,297
2008	11,192.14	1,112	1,438	11,097	43.45	255
2009	92,928,340.68	7,667,555	9,914,580	94,165,162	43.76	2,151,855
2010	1,387,337.25	90,323	116,793	1,437,025	44.07	32,608
2011	4,314,321.96	203,429	263,045	4,568,995	44.37	102,975
2012	169,166.42	4,835	6,252	183,214	44.67	4,101
2013	696,388.80	6,879	8,895	771,061	44.95	17,154
	110,228,541.03	12,370,844	15,996,197	107,459,769		2,493,961

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.. -5						
1980	47,797,775.60	27,126,433	35,076,003	15,111,662	21.50	702,868
1981	107,151.44	59,922	77,483	35,026	21.65	1,618
1982	31,056.27	17,108	22,122	10,487	21.79	481
1983	28,856.28	15,647	20,232	10,067	21.93	459
1984	1,461.17	779	1,007	527	22.07	24
1985	24,181.60	12,672	16,386	9,005	22.20	406
1986	101,827.96	52,410	67,769	39,150	22.32	1,754
1987	7,945.23	4,010	5,185	3,157	22.45	141
1989	18,804.69	9,105	11,773	7,972	22.68	351
1990	933,819.15	442,190	571,777	408,734	22.79	17,935
1991	49,800.11	23,020	29,766	22,524	22.90	984
1992	466,199.06	210,068	271,630	217,879	23.00	9,473
1993	288,836.96	126,680	163,804	139,474	23.10	6,038
1994	207,934.33	88,607	114,574	103,757	23.19	4,474
1995	95,614.54	39,499	51,074	49,321	23.28	2,119
1996	629,574.34	251,484	325,183	335,870	23.37	14,372
1997	259,413.97	99,911	129,191	143,194	23.46	6,104
1999	68,109.81	24,179	31,265	40,250	23.61	1,705
2000	539,725.72	182,799	236,369	330,343	23.69	13,944
2001	203,007.69	65,286	84,418	128,740	23.76	5,418
2002	1,229,808.80	373,289	482,684	808,616	23.83	33,933
2003	1,403,794.80	400,069	517,312	956,673	23.89	40,045
2004	527,962.71	139,799	180,768	373,593	23.96	15,592
2005	895,955.86	218,349	282,338	658,416	24.02	27,411
2006	349,275.59	77,386	100,064	266,675	24.08	11,075
2007	3,218,461.52	636,338	822,821	2,556,564	24.14	105,906
2008	1,632,207.46	281,683	364,232	1,349,586	24.20	55,768
2009	131,116,915.55	19,108,979	24,708,984	112,963,777	24.26	4,656,380
2010	1,320,445.39	155,007	200,433	1,186,035	24.31	48,788
2011	9,313,766.44	810,032	1,047,417	8,732,038	24.36	358,458
2012	1,783,305.57	96,020	124,159	1,748,312	24.42	71,593
2013	4,726,988.16	87,653	113,340	4,849,997	24.47	198,202
	209,379,983.77	51,236,413	66,251,562	153,597,421		6,413,819

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.. -14						
1987	82,139.30	45,010	58,200	35,438	22.45	1,579
1988	252.77	136	176	112	22.57	5
1989	1,172.34	616	797	540	22.68	24
1991	38,235.98	19,189	24,812	18,777	22.90	820
1993	2,261,023.27	1,076,650	1,392,169	1,185,398	23.10	51,316
1996	3,694.45	1,602	2,071	2,140	23.37	92
1997	81,963.46	34,273	44,317	49,121	23.46	2,094
1998	5,776.45	2,322	3,002	3,583	23.54	152
1999	114,917.64	44,293	57,273	73,733	23.61	3,123
2001	122,746.72	42,858	55,418	84,513	23.76	3,557
2002	1,912.70	630	815	1,366	23.83	57
2003	28,555.13	8,835	11,424	21,129	23.89	884
2004	18,798.72	5,404	6,988	14,443	23.96	603
2005	3,872.34	1,025	1,325	3,089	24.02	129
2006	26,865.42	6,463	8,357	22,270	24.08	925
2007	43,858.97	9,415	12,174	37,825	24.14	1,567
2008	14,767.70	2,767	3,578	13,257	24.20	548
2009	11,030.50	1,745	2,256	10,318	24.26	425
2010	161,971.39	20,644	26,694	157,954	24.31	6,497
2011	635,572.68	60,015	77,603	646,950	24.36	26,558
2012	159,775.63	9,340	12,077	170,067	24.42	6,964
2013	950,190.00	19,130	24,736	1,058,480	24.47	43,256
	4,769,093.56	1,412,362	1,826,263	3,610,504		151,175

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -14

1973	11,119,342.35	7,484,067	9,677,319	2,998,731	20.34	147,430
1974	1,138,223.74	757,485	979,471	318,104	20.52	15,502
1975	172,868.21	113,705	147,027	50,043	20.69	2,419
1976	34,587.46	22,478	29,065	10,364	20.86	497
1977	154,611.55	99,212	128,287	47,970	21.03	2,281
1979	2,616.33	1,635	2,114	868	21.35	41
1981	47,852.01	29,054	37,568	16,983	21.65	784
1982	241,162.68	144,240	186,510	88,415	21.79	4,058
1983	3,729,882.51	2,195,894	2,839,414	1,412,652	21.93	64,416

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.. -14						
1984	86,705.41	50,194	64,904	33,941	22.07	1,538
1985	17,848.96	10,156	13,132	7,216	22.20	325
1986	31,199.97	17,435	22,544	13,024	22.32	584
1987	61,750.96	33,838	43,754	26,642	22.45	1,187
1988	413,586.25	222,099	287,186	184,302	22.57	8,166
1989	175,450.45	92,236	119,266	80,747	22.68	3,560
1990	46,050.40	23,675	30,613	21,884	22.79	960
1991	1,399,673.50	702,443	908,298	687,329	22.90	30,014
1992	264,544.46	129,420	167,347	134,233	23.00	5,836
1993	6,071,917.54	2,891,314	3,738,632	3,183,354	23.10	137,808
1994	913,515.34	422,645	546,504	494,904	23.19	21,341
1995	190,685.70	85,524	110,587	106,794	23.28	4,587
1996	616,642.46	267,432	345,805	357,168	23.37	15,283
1997	1,408,839.86	589,109	761,751	844,326	23.46	35,990
1998	1,500,192.39	603,006	779,721	930,499	23.54	39,528
1999	786,918.41	303,305	392,190	504,897	23.61	21,385
2000	3,077,112.71	1,131,511	1,463,107	2,044,801	23.69	86,315
2001	4,067,147.34	1,420,082	1,836,246	2,800,302	23.76	117,858
2002	1,281,986.02	422,480	546,290	915,174	23.83	38,404
2003	520,873.28	161,168	208,399	385,396	23.89	16,132
2004	122,211.89	35,134	45,430	93,891	23.96	3,919
2005	1,207,504.29	319,498	413,129	963,426	24.02	40,109
2006	1,328,779.00	319,640	413,312	1,101,496	24.08	45,743
2007	20,063,862.49	4,306,949	5,569,127	17,303,676	24.14	716,805
2008	456,089.20	85,458	110,502	409,440	24.20	16,919
2009	1,403,024.54	222,003	287,062	1,312,386	24.26	54,097
2010	453,363.71	57,782	74,715	442,119	24.31	18,187
2011	25,208,654.39	2,380,357	3,077,935	25,659,931	24.36	1,053,363
2012	3,965,461.48	231,818	299,754	4,220,872	24.42	172,845
2013	4,845,150.65	97,545	126,131	5,397,341	24.47	220,570
	98,627,889.89	28,483,026	36,830,154	75,605,640		3,166,786

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.. -15						
1977	38,350,034.42	24,824,437	32,099,393	12,003,147	21.03	570,763
1979	162,641.48	102,506	132,546	54,492	21.35	2,552
1980	15,661.24	9,735	12,588	5,423	21.50	252
1981	49,009.63	30,018	38,815	17,546	21.65	810
1983	32,276.59	19,169	24,787	12,331	21.93	562
1984	14,622.74	8,539	11,041	5,775	22.07	262
1985	160,739.70	92,259	119,296	65,555	22.20	2,953
1986	30,951.96	17,448	22,561	13,034	22.32	584
1987	230,157.20	127,227	164,512	100,169	22.45	4,462
1988	15,264.97	8,269	10,692	6,862	22.57	304
1989	79,620.71	42,225	54,599	36,965	22.68	1,630
1990	180,766.92	93,751	121,225	86,657	22.79	3,802
1991	1,881,167.40	952,368	1,231,465	931,877	22.90	40,693
1992	782,752.81	386,297	499,504	400,662	23.00	17,420
1993	436,458.57	209,655	271,096	230,832	23.10	9,993
1994	743,089.02	346,812	448,447	406,105	23.19	17,512
1995	849,735.23	384,458	497,126	480,070	23.28	20,622
1996	407,840.08	178,428	230,717	238,299	23.37	10,197
1997	985,622.35	415,755	537,595	595,871	23.46	25,399
1998	158,951.11	64,451	83,339	99,455	23.54	4,225
1999	1,242,148.96	482,966	624,502	803,969	23.61	34,052
2000	158,961.83	58,966	76,246	106,560	23.69	4,498
2001	721,657.75	254,184	328,674	501,232	23.76	21,096
2002	534,622.40	177,731	229,816	385,000	23.83	16,156
2003	324,065.30	101,151	130,794	241,881	23.89	10,125
2004	558,263.50	161,900	209,346	432,657	23.96	18,057
2005	447,948.95	119,564	154,603	360,538	24.02	15,010
2006	2,273,441.32	551,677	713,349	1,901,108	24.08	78,950
2007	389,740.37	84,396	109,129	339,073	24.14	14,046
2008	314,630.79	59,470	76,898	284,927	24.20	11,774
2009	1,051,126.70	167,781	216,950	991,845	24.26	40,884
2010	1,142,509.40	146,892	189,940	1,123,946	24.31	46,234

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.. -15						
2011	859,946.60	81,914	105,919	883,019	24.36	36,249
2012	335,979.08	19,813	25,619	360,757	24.42	14,773
2013	12,956,809.25	263,140	340,255	14,560,076	24.47	595,017
	68,879,216.33	31,045,352	40,143,386	39,067,713		1,691,918
	649,514,011.13	193,704,897	248,747,192	457,483,453		18,562,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 2.86

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.. -9						
2007	410.13	58	75	372	35.05	11
	410.13	58	75	372		11
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1973	7,227,841.89	4,907,499	6,345,672	1,966,346	20.34	96,674
1974	762,231.77	511,713	661,674	214,893	20.52	10,472
1975	99,721.04	66,168	85,559	29,120	20.69	1,407
1976	782,320.77	512,874	663,175	236,494	20.86	11,337
1977	1,048,987.92	679,022	878,014	328,323	21.03	15,612
1978	669.56	428	553	217	21.19	10
1979	49,401.22	31,135	40,259	16,552	21.35	775
1980	151,023.14	93,872	121,382	52,295	21.50	2,432
1981	167,134.08	102,368	132,368	59,837	21.65	2,764
1982	18,624.14	11,237	14,530	6,888	21.79	316
1983	306,416.98	181,979	235,309	117,070	21.93	5,338
1984	27,389.09	15,995	20,682	10,815	22.07	490
1985	6,814.99	3,912	5,058	2,779	22.20	125
1986	4,951.14	2,791	3,609	2,085	22.32	93
1987	11,267.90	6,229	8,054	4,904	22.45	218
1988	910,826.92	493,412	638,009	409,442	22.57	18,141
1989	139,364.27	73,908	95,567	64,702	22.68	2,853
1990	7,392.75	3,834	4,958	3,544	22.79	156
1991	186,436.01	94,386	122,046	92,355	22.90	4,033
1992	143,046.34	70,595	91,283	73,220	23.00	3,183
1993	438,444.26	210,609	272,329	231,882	23.10	10,038
1994	404,547.72	188,809	244,141	221,089	23.19	9,534
1995	2,112,659.75	955,861	1,235,982	1,193,577	23.28	51,270
1996	87,838.97	38,429	49,691	51,324	23.37	2,196
1997	75,870.82	32,004	41,383	45,868	23.46	1,955

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.. -15						
1998	143,685.81	58,262	75,336	89,903	23.54	3,819
1999	50,397.68	19,595	25,337	32,620	23.61	1,382
2000	744,293.99	276,091	357,001	498,937	23.69	21,061
2001	914,883.79	322,242	416,677	635,439	23.76	26,744
2002	489,975.00	162,888	210,623	352,848	23.83	14,807
2003	158,252.82	49,396	63,872	118,119	23.89	4,944
2004	124,468.41	36,097	46,675	96,463	23.96	4,026
2005	157,557.23	42,054	54,378	126,813	24.02	5,279
2006	28,269.11	6,860	8,870	23,639	24.08	982
2007	146,547.20	31,734	41,034	127,495	24.14	5,281
2008	247,605.28	46,801	60,516	224,230	24.20	9,266
	18,377,159.76	10,341,089	13,371,609	7,762,125		349,013
	18,377,569.89	10,341,147	13,371,684	7,762,497		349,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.2 1.90

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 (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.. -10						
2001	121,371,376.21	29,885,881	108,453,297	25,055,217	33.98	737,352
2003	1,057.08	226	820	343	34.36	10
2004	21,376.47	4,218	15,307	8,207	34.54	238
	121,393,809.76	29,890,325	108,469,424	25,063,767		737,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.0	0.61

KANSAS CITY POWER AND LIGHT COMPANY
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ACCOUNT 312 BOILER 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-R1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -11						
2010	331,365,113.01	21,381,102	164,458,598	203,356,677	44.07	4,614,402
2011	673,100.05	31,455	241,945	505,196	44.37	11,386
2012	491,794.94	13,931	107,154	438,738	44.67	9,822
2013	209,215.76	2,048	15,753	216,477	44.95	4,816
	332,739,223.76	21,428,536	164,823,450	204,517,088		4,640,426
	332,739,223.76	21,428,536	164,823,450	204,517,088		4,640,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.1 1.39

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.. -6						
2009	16,961.39	1,738	2,193	15,786	36.92	428
2010	119,470.56	9,714	12,260	114,379	37.07	3,085
2011	140,052.73	8,322	10,503	137,953	37.21	3,707
2012	134,416.87	4,899	6,183	136,299	37.35	3,649
2013	6,140.41	76	96	6,413	37.48	171
	417,041.96	24,749	31,235	410,829		11,040

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -8

1951	29,009.99	21,961	27,716	3,615	17.91	202
1953	843.41	626	790	121	18.74	6
1955	713.13	518	654	116	19.57	6
1969	7,377,483.83	4,489,948	5,666,621	2,301,061	25.53	90,132
1970	115,449.07	69,226	87,368	37,317	25.94	1,439
1971	6,320.90	3,732	4,710	2,117	26.36	80
1972	8,264.79	4,805	6,064	2,862	26.76	107
1973	6,427.90	3,678	4,642	2,300	27.16	85
1976	4,741.69	2,579	3,255	1,866	28.34	66
1977	4,342.23	2,320	2,928	1,762	28.72	61
1978	4,055.76	2,128	2,686	1,695	29.09	58
1980	14,738.44	7,440	9,390	6,528	29.82	219
1982	8,247.19	3,996	5,043	3,864	30.52	127
1983	250,861.99	118,990	150,174	120,757	30.85	3,914
1984	67,357.43	31,242	39,430	33,316	31.18	1,069
1986	5,917.89	2,618	3,304	3,087	31.82	97
1988	13,323.79	5,597	7,064	7,326	32.42	226
1989	1,926,960.79	787,682	994,109	1,087,009	32.71	33,232
1990	162,758.98	64,624	81,560	94,220	32.99	2,856
1992	174,836.06	65,238	82,335	106,488	33.53	3,176
1993	15,333.55	5,530	6,979	9,581	33.79	284
1994	115,893.61	40,326	50,894	74,271	34.04	2,182
1995	43,269.09	14,492	18,290	28,441	34.28	830
1996	50,415.26	16,218	20,468	33,980	34.51	985
1998	49,038.18	14,404	18,179	34,782	34.96	995
1999	52,862.46	14,766	18,636	38,456	35.17	1,093

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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.. -8						
2001	27,626,899.79	6,875,053	8,676,787	21,160,265	35.57	594,891
2002	10,657.96	2,484	3,135	8,376	35.76	234
2003	84,378.31	18,282	23,073	68,055	35.94	1,894
2004	281,855.87	56,263	71,008	233,397	36.12	6,462
2005	56,226.01	10,239	12,922	47,802	36.29	1,317
2006	716,489.57	117,232	147,955	625,854	36.46	17,165
2007	285,328.87	41,253	52,064	256,091	36.62	6,993
2008	868,205.45	108,469	136,895	800,767	36.77	21,778
2009	318,632.93	33,260	41,976	302,147	36.92	8,184
2010	486,621.84	40,315	50,880	474,671	37.07	12,805
2011	448,074.90	27,129	34,239	449,682	37.21	12,085
2012	997,227.46	37,027	46,731	1,030,275	37.35	27,584
2013	125,939.41	1,578	1,992	134,023	37.48	3,576
	42,816,005.78	13,163,268	16,612,944	29,628,342		858,495

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	3,290,180	5,572,557	28.34	196,632
2001	27,754.86	8,110	10,235	18,907	28.45	665
2009	100,099.24	12,822	16,182	88,922	29.15	3,050
2011	238,297.52	17,998	22,715	227,498	29.29	7,767
2012	464,767.36	21,755	27,456	460,549	29.36	15,686
2013	245,913.15	3,974	5,015	253,193	29.43	8,603
	9,517,533.66	2,671,633	3,371,784	6,621,626		232,403

MONTROSE COMMON			
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5			
PROBABLE RETIREMENT YEAR.. 6-2021			
NET SALVAGE PERCENT.. -3			
1951	444.30	402	458
1973	159.57	137	164
1978	8,209.23	6,884	8,456

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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.. -3						
1987	820.01	650	823	22	7.28	3
1998	0.01		0			
2009	11,553.97	4,412	5,583	6,318	7.40	854
2010	3,036.97	985	1,246	1,882	7.40	254
2011	17,024.50	4,348	5,502	12,033	7.40	1,626
2012	450,606.41	76,395	96,671	367,453	7.41	49,589
	491,854.97	94,213	118,903	387,708		52,326

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

1958	3,155,046.44	3,057,208	3,218,147			
1961	765.52	740	781			
1962	604.28	584	616			
1963	3,656.79	3,530	3,730			
1965	285.51	275	291			
1966	2,165.25	2,085	2,209			
1975	10,044.94	9,568	10,246			
1977	14,361.40	13,632	14,649			
1986	4,784.10	4,451	4,880			
1989	5,982.25	5,510	6,102			
1993	45,259.63	40,963	46,165			
1994	12,041.49	10,839	12,282			
1995	726,306.24	649,836	740,832			
1996	60,906.50	54,134	62,125			
1998	8,693.87	7,606	8,868			
1999	26,998.73	23,397	27,539			
2000	26,094.37	22,357	26,616			
2001	43,334.86	36,668	44,202			
2002	14,898.78	12,429	15,197			
2004	537,065.56	431,820	547,807			
2005	209,364.16	164,315	213,551			
2006	152,604.27	116,268	155,656			
2007	8,442.48	6,194	8,611			
2008	905,175.05	632,270	923,279			

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MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -2						
2009	531,013.29	346,738	541,634			
2011	13,834.64	7,027	14,111			
2012	1,642.82	627	1,676			
	6,521,373.22	5,661,071	6,651,801			
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -3						
1960	2,082,616.92	1,851,217	2,145,095			
1962	6,588.18	5,829	6,786			
1963	1,332.92	1,177	1,373			
1965	285.51	251	294			
1966	1,429.40	1,252	1,472			
1971	3,390.08	2,924	3,492			
1975	11,839.88	10,059	12,195			
1977	13,701.10	11,542	14,112			
1986	4,784.10	3,822	4,928			
1989	5,412.89	4,214	5,575			
1991	230,362.74	175,746	236,414	859	7.31	118
1992	88,271.82	66,559	89,535	1,385	7.32	189
1993	79,618.45	59,312	79,787	2,220	7.32	303
1994	29,085.06	21,373	28,751	1,207	7.33	165
1996	50,102.89	35,697	48,020	3,586	7.34	489
1999	24,991.81	16,767	22,555	3,187	7.36	433
2000	172,268.40	112,754	151,677	25,759	7.36	3,500
2001	69,040.82	43,966	59,143	11,969	7.36	1,626
2002	12,886.56	7,942	10,684	2,590	7.37	351
2003	2,821,865.39	1,677,557	2,256,656	649,865	7.37	88,177
2004	15,060.79	8,570	11,528	3,984	7.38	540
2005	374,325.21	202,690	272,659	112,896	7.38	15,298
2006	46,502.28	23,670	31,841	16,056	7.39	2,173
2007	6,624.95	3,135	4,217	2,606	7.39	353
2008	11,088.37	4,786	6,438	4,983	7.39	674
2009	102,224.25	39,037	52,513	52,778	7.40	7,132

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MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -3						
2010	290,571.34	94,219	126,744	172,545	7.40	23,317
2011	1,841,179.52	470,254	632,587	1,263,827	7.40	170,787
2012	5,002.86	848	1,141	4,012	7.41	541
	8,402,454.49	4,957,169	6,318,213	2,336,315		316,166
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -3						
1964	2,729,746.59	2,403,530	2,811,639			
1965	106,095.18	93,177	109,278			
1973	115.51	99	119			
1977	1,147.66	967	1,182			
1980	8,453.73	7,016	8,707			
1984	4,798.42	3,887	4,942			
1986	4,784.09	3,822	4,928			
1989	5,300.19	4,126	5,459			
1992	15,079.58	11,370	15,208	324	7.32	44
1993	50,371.71	37,524	50,191	1,692	7.32	231
1994	15,303.02	11,245	15,041	721	7.33	98
1997	35,639.85	24,932	33,348	3,361	7.35	457
1998	830.46	570	762	93	7.35	13
1999	51,670.76	34,665	46,367	6,854	7.36	931
2000	28,105.66	18,396	24,606	4,343	7.36	590
2001	16,280.56	10,368	13,868	2,901	7.36	394
2002	2,435,313.56	1,500,935	2,007,604	500,769	7.37	67,947
2003	591,847.53	351,845	470,617	138,986	7.37	18,858
2004	155,840.21	88,678	118,613	41,902	7.38	5,678
2005	117,416.64	63,579	85,041	35,898	7.38	4,864
2006	2,610,337.30	1,328,676	1,777,196	911,452	7.39	123,336
2007	934,032.42	441,967	591,161	370,892	7.39	50,188
2010	117,104.93	37,972	50,790	69,828	7.40	9,436
2011	210,144.25	53,673	71,791	144,657	7.40	19,548
2012	763,318.54	129,411	173,096	613,122	7.41	82,743
2013	28,817.30	1,841	2,462	27,219	7.41	3,673
	11,037,895.65	6,664,271	8,494,018	2,875,015		389,029

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IATAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -8						
2009	3,207,339.55	263,501	335,848	3,128,079	46.40	67,415
2012	3,349.46	95	121	3,496	47.31	74
	3,210,689.01	263,596	335,969	3,131,575		67,489
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -4						
1980	17,834,872.07	10,239,014	13,050,246	5,498,021	22.26	246,991
1981	6,197.72	3,508	4,471	1,974	22.40	88
1983	15,357.45	8,425	10,738	5,234	22.69	231
1986	138,137.90	71,957	91,714	51,950	23.07	2,252
1988	19,720.05	9,876	12,588	7,921	23.31	340
1989	22,572.13	11,067	14,106	9,369	23.42	400
1990	276,840.02	132,777	169,232	118,681	23.52	5,046
1992	817,467.67	373,206	475,674	374,493	23.72	15,788
1993	46,032.43	20,448	26,062	21,812	23.82	916
1994	12,309.37	5,312	6,770	6,031	23.91	252
1996	24,090.75	9,750	12,427	12,627	24.08	524
1997	23,726.86	9,263	11,806	12,870	24.16	533
1998	4,569.02	1,714	2,185	2,567	24.24	106
1999	2,347.05	844	1,076	1,365	24.31	56
2000	236,642.43	81,226	103,527	142,581	24.38	5,848
2001	47,926.20	15,611	19,897	29,946	24.45	1,225
2002	2,102.63	646	823	1,363	24.52	56
2003	90,836.91	26,194	33,386	61,085	24.58	2,485
2004	32,200.37	8,624	10,992	22,497	24.65	913
2005	538,669.14	133,006	169,524	390,692	24.70	15,817
2006	79,169.22	17,740	22,611	59,725	24.76	2,412
2007	1,213,091.91	242,634	309,252	952,364	24.82	38,371
2008	623,777.45	108,954	138,868	509,860	24.87	20,501
2009	6,977,168.19	1,029,445	1,312,090	5,944,165	24.92	238,530
2010	65,053.39	7,728	9,850	57,806	24.97	2,315

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IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -4						
2011	451,889.35	39,566	50,429	419,536	25.02	16,768
2012	236,650.92	12,840	16,365	229,752	25.07	9,164
2013	2,228,475.70	42,575	54,264	2,263,350	25.11	90,137
	32,067,894.30	12,663,950	16,140,974	17,209,636		718,065

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -13

1993	27,758.36	13,398	17,076	14,291	23.82	600
1998	2,773.03	1,130	1,440	1,693	24.24	70
2009	2,723.84	437	557	2,521	24.92	101
2011	599.59	57	73	605	25.02	24
2013	5,985.67	124	158	6,606	25.11	263
	39,840.49	15,146	19,304	25,716		1,058

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -13

1973	5,754,301.24	3,919,038	4,995,052	1,507,308	21.08	71,504
1974	19,460.25	13,107	16,706	5,284	21.26	249
1975	20,124.74	13,395	17,073	5,668	21.44	264
1976	20,993.01	13,808	17,599	6,123	21.61	283
1979	9,178.04	5,807	7,401	2,970	22.10	134
1981	36,252.61	22,295	28,416	12,549	22.40	560
1983	1,742,502.41	1,038,642	1,323,812	645,215	22.69	28,436
1984	10,716.65	6,285	8,011	4,099	22.82	180
1985	2,938.06	1,693	2,158	1,162	22.95	51
1986	307,848.79	174,237	222,076	125,793	23.07	5,453
1989	182,851.36	97,412	124,158	82,465	23.42	3,521
1990	26,464.56	13,791	17,577	12,327	23.52	524
1993	303,953.51	146,705	186,984	156,483	23.82	6,569

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LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -13						
1994	279,978.75	131,287	167,333	149,043	23.91	6,234
1995	7,357.91	3,344	4,262	4,052	24.00	169
1996	33,342.97	14,662	18,688	18,990	24.08	789
1997	43,729.58	18,550	23,643	25,771	24.16	1,067
1998	616,719.25	251,411	320,439	376,454	24.24	15,530
1999	15,854.81	6,195	7,896	10,020	24.31	412
2000	79,443.42	29,628	37,763	52,008	24.38	2,133
2001	193,538.04	68,496	87,302	131,396	24.45	5,374
2002	68,688.22	22,944	29,244	48,374	24.52	1,973
2003	22,594.99	7,079	9,023	16,510	24.58	672
2004	9,801.61	2,852	3,635	7,441	24.65	302
2005	7,874,754.97	2,112,675	2,692,733	6,205,740	24.70	251,245
2006	54,630.48	13,301	16,953	44,780	24.76	1,809
2007	81,813.29	17,780	22,662	69,787	24.82	2,812
2008	4,678.52	888	1,132	4,155	24.87	167
2009	27,789.10	4,455	5,678	25,724	24.92	1,032
2011	53,796.47	5,118	6,523	54,267	25.02	2,169
2012	149,252.15	8,799	11,215	157,440	25.07	6,280
2013	30,456.72	632	806	33,611	25.11	1,339
	18,085,806.48	8,186,311	10,433,951	10,003,010		419,236

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -13

1977	7,071,284.19	4,593,448	5,854,628	2,135,923	21.78	98,068
1979	3,483.37	2,204	2,809	1,127	22.10	51
1983	2,116.53	1,262	1,608	783	22.69	35
1984	1,975.69	1,159	1,477	755	22.82	33
1985	92,741.07	53,450	68,125	36,672	22.95	1,598
1986	150,323.62	85,081	108,441	61,425	23.07	2,663
1987	147.95	82	105	63	23.19	3
1989	41,623.57	22,174	28,262	18,773	23.42	802
1991	2,147,565.99	1,092,231	1,392,115	1,034,635	23.63	43,785
1996	5,187.84	2,281	2,907	2,955	24.08	123
1997	73,502.19	31,179	39,740	43,318	24.16	1,793
1998	1,594.46	650	828	973	24.24	40

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.. -13						
1999	8,351.41	3,263	4,159	5,278	24.31	217
2000	95,252.22	35,524	45,277	62,358	24.38	2,558
2001	916,334.66	324,305	413,346	622,112	24.45	25,444
2002	154,212.45	51,511	65,654	108,606	24.52	4,429
2003	127,191.48	39,851	50,793	92,934	24.58	3,781
2005	4,600.61	1,234	1,573	3,626	24.70	147
2006	1,396,513.01	340,009	433,362	1,144,698	24.76	46,232
2007	10,089.39	2,193	2,795	8,606	24.82	347
2008	19,831.75	3,764	4,797	17,612	24.87	708
2009	20,662.40	3,312	4,221	19,127	24.92	768
2010	43,958.83	5,674	7,232	42,442	24.97	1,700
2011	850.42	81	103	858	25.02	34
2012	13,898.90	819	1,044	14,662	25.07	585
2013	270,422.88	5,613	7,154	298,424	25.11	11,885
	12,673,716.88	6,702,354	8,542,557	5,778,743		247,829
	145,282,106.89	61,067,731	77,071,653	78,408,515		3,313,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.7 2.28

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 (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 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. -8						
2010	122,024,080.13	7,903,207	23,997,813	107,788,193	46.71	2,307,604
2011	65,120.38	3,062	9,298	61,032	47.01	1,298
2012	239,435.44	6,811	20,681	237,909	47.31	5,029
2013	53,108.44	513	1,558	55,799	47.59	1,172
	122,381,744.39	7,913,593	24,029,350	108,142,934		2,315,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.89

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.. -7						
1951	5,776.16	4,308	4,266	1,915	16.66	115
1952	3,166.97	2,339	2,316	1,073	17.03	63
1968	3,368.79	2,091	2,071	1,534	22.76	67
1969	390.23	239	237	181	23.10	8
1979	12,295.39	6,539	6,475	6,681	26.41	253
1999	3,524.91	1,070	1,060	2,712	32.67	83
2000	4,619.11	1,331	1,318	3,624	32.97	110
2001	5,420.43	1,473	1,459	4,341	33.28	130
2002	202,029.82	51,531	51,026	165,146	33.58	4,918
2003	20,169.29	4,787	4,740	16,841	33.89	497
2005	3,794.53	760	753	3,308	34.50	96
2006	6,671.10	1,204	1,192	5,946	34.80	171
2010	245,452.31	22,663	22,441	240,193	36.00	6,672
2011	156,478.64	10,545	10,442	156,990	36.30	4,325
2012	45,277.95	1,883	1,865	46,583	36.60	1,273
2013	77,545.08	1,087	1,076	81,897	36.91	2,219
	795,980.71	113,850	112,735	738,964		21,000

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -8

1968	5,007.90	3,138	3,107	2,301	22.76	101
1969	388,218.41	240,249	237,895	181,381	23.10	7,852
1970	17,541.02	10,720	10,615	8,329	23.44	355
1983	34,714.45	17,357	17,187	20,305	27.69	733
1986	43,280.75	20,344	20,145	26,599	28.64	929
1988	23,133.22	10,387	10,285	14,699	29.26	502
1992	27,368.20	11,021	10,913	18,645	30.51	611
1993	71,519.92	27,914	27,641	49,601	30.82	1,609
1994	1,934.70	730	723	1,367	31.13	44
2000	8,497.98	2,471	2,447	6,731	32.97	204
2001	837,882.28	229,830	227,578	677,335	33.28	20,353
2002	120,789.85	31,097	30,792	99,661	33.58	2,968
2003	695.24	167	165	585	33.89	17
2004	179,869.56	39,800	39,410	154,849	34.19	4,529
2005	296,293.80	59,868	59,281	260,716	34.50	7,557

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.. -8						
2006	3,430,352.01	624,848	618,726	3,086,054	34.80	88,680
2007	83,007.51	13,384	13,253	76,395	35.10	2,176
2008	120,329.56	16,784	16,620	113,336	35.40	3,202
2009	30,509.54	3,564	3,529	29,421	35.70	824
2010	58,521.52	5,454	5,401	57,803	36.00	1,606
2011	110,262.25	7,500	7,427	111,657	36.30	3,076
2012	763,226.21	32,040	31,726	792,558	36.60	21,655
2013	172,283.12	2,437	2,413	183,653	36.91	4,976
	6,825,239.00	1,411,104	1,397,279	5,973,979		174,559

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	161,094	76,231	17.13	4,450
1968	19,175.28	12,453	12,331	7,995	20.42	392
2000	6,324,460.68	2,103,089	2,082,485	4,621,444	27.04	170,911
2002	130,947.30	38,893	38,512	100,292	27.41	3,659
2003	257,290.95	71,463	70,763	201,966	27.60	7,318
2004	158,350.12	40,831	40,431	127,420	27.78	4,587
2006	7,560.58	1,621	1,605	6,409	28.15	228
2007	6,220.87	1,189	1,177	5,417	28.33	191
2008	120,387.47	19,966	19,770	107,840	28.52	3,781
2009	67,879.38	9,489	9,396	62,556	28.70	2,180
2011	71,311.45	5,877	5,819	69,771	29.06	2,401
2013	1,463,889.08	25,417	25,168	1,526,554	29.42	51,888
	8,851,364.37	2,492,976	2,468,552	6,913,894		251,986

MONTROSE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

1921	288.19	271	268	28	4.81	6
1958	25,981.08	23,092	22,866	3,895	6.67	584

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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.. -3						
1960	664.48	588	582	102	6.72	15
1964	784.53	689	682	126	6.80	19
1967	1,492.68	1,301	1,288	249	6.85	36
1970	548.36	474	469	95	6.91	14
1981	374.04	310	307	78	7.08	11
1985	61,584.13	49,732	49,245	14,187	7.14	1,987
1986	23,070.29	18,501	18,320	5,443	7.15	761
1987	138,408.82	110,167	109,088	33,473	7.16	4,675
1989	112,541.35	88,052	87,189	28,728	7.19	3,996
1993	51,038.50	38,256	37,881	14,688	7.24	2,029
1994	21,306.92	15,762	15,608	6,339	7.25	874
1995	74,486.95	54,316	53,784	22,938	7.26	3,160
1997	468,889.83	330,545	327,307	155,650	7.29	21,351
1998	48,658.68	33,646	33,316	16,802	7.30	2,302
1999	50,102.52	33,895	33,563	18,043	7.31	2,468
2000	87,772.52	57,950	57,382	33,023	7.32	4,511
2001	358,358.04	229,958	227,705	141,404	7.34	19,265
2002	16,303.83	10,139	10,040	6,753	7.35	919
2003	47,110.67	28,244	27,967	20,557	7.36	2,793
2005	87,104.43	47,625	47,158	42,559	7.38	5,767
2008	17,574.90	7,664	7,589	10,513	7.41	1,419
2009	199.48	77	76	129	7.42	17
2010	8,984.32	2,952	2,923	6,331	7.43	852
2012	157,712.24	27,226	26,959	135,484	7.45	18,186
2013	123,456.20	7,987	7,909	119,251	7.46	15,985
	1,984,797.98	1,219,419	1,207,472	836,870		114,002

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

1958	514,955.37	498,062	493,182	32,072	2.41	13,308
1962	2,222.04	2,144	2,123	143	2.42	59
1965	5,708.38	5,495	5,441	381	2.42	157
1967	4,819.15	4,630	4,585	331	2.43	136
1969	1,013.03	972	962	71	2.43	29
1970	1,195.15	1,145	1,134	85	2.43	35

KANSAS CITY POWER AND LIGHT COMPANY
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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 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -2						
1972	8,628.00	8,246	8,165	635	2.44	260
1975	8,268.75	7,874	7,797	637	2.44	261
1977	6,344.07	6,022	5,963	508	2.45	207
1980	2,997.16	2,831	2,803	254	2.45	104
1986	1,440.61	1,342	1,329	141	2.46	57
1987	4,458.28	4,140	4,099	448	2.46	182
1990	21,848.53	20,071	19,874	2,411	2.47	976
1991	25,793.61	23,601	23,370	2,940	2.47	1,190
1992	22,016.41	20,055	19,859	2,598	2.47	1,052
1993	1,002,380.79	908,724	899,821	122,607	2.47	49,638
1994	47,238.55	42,596	42,179	6,005	2.47	2,431
1996	17,596.45	15,662	15,509	2,440	2.48	984
1998	38,036.11	33,333	33,006	5,790	2.48	2,335
1999	215,064.46	186,731	184,902	34,464	2.48	13,897
2000	323,820.65	278,222	275,496	54,801	2.48	22,097
2001	13,378.34	11,355	11,244	2,402	2.48	969
2002	7,032.30	5,885	5,827	1,346	2.48	543
2003	7,285.89	5,992	5,933	1,498	2.49	602
2004	210,044.37	169,339	167,680	46,565	2.49	18,701
2005	16,865.80	13,277	13,147	4,056	2.49	1,629
2006	13,912.40	10,632	10,528	3,663	2.49	1,471
2007	1,695.24	1,248	1,236	493	2.49	198
2008	1,289,348.07	903,748	894,894	420,241	2.49	168,771
2009	208,862.36	136,931	135,589	77,450	2.49	31,104
2010	278,974.37	166,068	164,441	120,113	2.49	48,238
2012	50,135.11	19,096	18,909	32,229	2.50	12,892
2013	48,014.12	8,163	8,083	40,891	2.50	16,356
	4,421,393.92	3,523,632	3,489,111	1,020,711		410,869

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

1958	395.08	351	348	59	6.67	9
1960	462,925.77	409,864	405,849	70,965	6.72	10,560
1965	4,782.00	4,189	4,148	777	6.82	114
1967	1,316.92	1,148	1,137	220	6.85	32

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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.. -3						
1972	11,818.55	10,155	10,056	2,118	6.94	305
1975	8,268.75	7,030	6,961	1,556	6.99	223
1977	10,457.74	8,820	8,734	2,038	7.02	290
1980	2,997.18	2,493	2,469	619	7.06	88
1986	11,528.22	9,245	9,154	2,720	7.15	380
1990	8,063.95	6,251	6,190	2,116	7.20	294
1991	25,793.63	19,792	19,598	6,969	7.21	967
1992	154,925.03	117,529	116,378	43,195	7.23	5,974
1993	1,021,791.70	765,886	758,383	294,063	7.24	40,616
1995	45,600.53	33,252	32,926	14,042	7.26	1,934
1996	17,596.45	12,624	12,500	5,624	7.28	773
1998	37,237.25	25,748	25,496	12,859	7.30	1,762
1999	91,634.86	61,992	61,385	32,999	7.31	4,514
2000	325,010.95	214,582	212,480	122,281	7.32	16,705
2001	6,381.22	4,095	4,055	2,518	7.34	343
2002	7,032.25	4,373	4,330	2,913	7.35	396
2003	67,915.17	40,717	40,318	29,635	7.36	4,026
2004	22,477.09	12,916	12,789	10,362	7.37	1,406
2005	27,063.77	14,797	14,652	13,224	7.38	1,792
2006	67,340.28	34,657	34,317	35,043	7.39	4,742
2007	1,695.29	810	802	944	7.40	128
2008	8,996.58	3,923	3,885	5,382	7.41	726
2009	88,713.96	34,304	33,968	57,407	7.42	7,737
2010	66,701.29	21,914	21,699	47,003	7.43	6,326
2011	173,769.60	44,882	44,442	134,540	7.44	18,083
2012	15,640.37	2,700	2,674	13,436	7.45	1,803
	2,795,871.43	1,931,039	1,912,121	967,627		133,048

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -3

1964	620,215.41	544,570	539,235	99,587	6.80	14,645
1966	643.45	562	556	106	6.83	16
1972	11,602.96	9,970	9,872	2,079	6.94	300
1975	168.73	143	142	32	6.99	5
1977	6,169.48	5,203	5,152	1,203	7.02	171

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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.. -3						
1979	60.43	51	51	12	7.05	2
1980	2,997.19	2,493	2,469	619	7.06	88
1985	8,881.32	7,172	7,102	2,046	7.14	287
1986	1,440.60	1,155	1,144	340	7.15	48
1987	12,318.94	9,805	9,709	2,980	7.16	416
1989	230,300.50	180,187	178,422	58,788	7.19	8,176
1990	71,490.74	55,417	54,874	18,761	7.20	2,606
1991	25,793.62	19,792	19,598	6,969	7.21	967
1992	19,270.01	14,619	14,476	5,372	7.23	743
1993	1,001,161.91	750,423	743,071	288,126	7.24	39,796
1996	31,581.42	22,658	22,436	10,093	7.28	1,386
1997	24,589.26	17,334	17,164	8,163	7.29	1,120
1998	97,685.95	67,546	66,884	33,732	7.30	4,621
1999	189,493.27	128,195	126,939	68,239	7.31	9,335
2000	245,009.70	161,763	160,178	92,182	7.32	12,593
2001	10,527.67	6,756	6,690	4,154	7.34	566
2002	85,785.81	53,349	52,826	35,533	7.35	4,834
2003	7,881.52	4,725	4,679	3,439	7.36	467
2004	2,010.27	1,155	1,144	927	7.37	126
2005	857,892.87	469,057	464,462	419,168	7.38	56,798
2007	67,973.84	32,497	32,179	37,834	7.40	5,113
2009	123,838.82	47,886	47,417	80,137	7.42	10,800
2010	87,079.21	28,609	28,329	61,363	7.43	8,259
2012	63,671.48	10,991	10,883	54,698	7.45	7,342
2013	22,503.82	1,456	1,442	21,737	7.46	2,914
	3,930,040.20	2,655,539	2,629,523	1,418,418		194,540

IATAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. -9

1979	45,502.23	23,212	22,985	26,613	29.02	917
1990	25,129.65	9,795	9,699	17,692	34.22	517
1993	32,884.55	11,592	11,478	24,366	35.67	683
1999	752.91	203	201	620	38.59	16
2000	8,045.53	2,051	2,031	6,739	39.08	172
2004	40,588.51	7,721	7,645	36,596	41.06	891

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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.. -9						
2006	2,745.86	425	421	2,572	42.06	61
2009	11,968,186.87	1,172,122	1,160,639	11,884,685	43.56	272,835
2010	189,092.42	14,642	14,499	191,612	44.07	4,348
2011	1,570,802.09	88,519	87,652	1,624,522	44.57	36,449
2012	347.97	12	12	367	45.08	8
2013	174,014.65	2,058	2,038	187,638	45.59	4,116
	14,058,093.24	1,332,352	1,319,299	14,004,023		321,013
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1979	826,683.44	497,122	492,252	375,766	20.45	18,375
1980	7,379,225.43	4,383,692	4,340,745	3,407,442	20.60	165,410
1982	19,662.34	11,372	11,261	9,385	20.91	449
1986	15,842.94	8,610	8,526	8,109	21.52	377
1990	127,558.91	64,160	63,531	70,405	22.11	3,184
1992	25,953.08	12,456	12,334	14,917	22.40	666
1993	59,666.49	27,911	27,638	35,012	22.54	1,553
1994	542,500.94	246,887	244,468	325,158	22.68	14,337
1995	6,486.63	2,864	2,836	3,975	22.83	174
1996	8,542.32	3,651	3,615	5,354	22.97	233
1997	104,516.67	43,142	42,719	67,023	23.11	2,900
1999	14,227.02	5,424	5,371	9,568	23.38	409
2000	2,029,119.59	738,990	731,750	1,398,825	23.52	59,474
2001	58,205.41	20,141	19,944	41,172	23.66	1,740
2002	4,372,437.01	1,430,712	1,416,695	3,174,364	23.79	133,433
2003	254,460.30	78,076	77,311	189,872	23.93	7,934
2004	62.10	18	18	47	24.06	2
2005	97,583.70	25,703	25,451	77,012	24.19	3,184
2006	18,042.28	4,317	4,275	14,670	24.33	603
2007	169,445.82	36,256	35,901	142,017	24.46	5,806
2008	201,088.48	37,556	37,188	173,955	24.59	7,074
2009	6,562,043.09	1,037,105	1,026,945	5,863,201	24.72	237,185
2010	145,248.94	18,451	18,270	134,241	24.85	5,402

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 UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
2011	2,856,400.86	268,880	266,246	2,732,975	24.98	109,407
2012	138,026.31	8,122	8,042	136,885	25.10	5,454
2013	852,636.90	17,395	17,225	878,044	25.23	34,802
	26,885,667.00	9,029,013	8,940,556	19,289,394		819,567
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -13						
1973	4,511.28	3,116	3,085	2,012	19.47	103
1977	12,535.74	8,304	8,223	5,943	20.13	295
1982	27,897.63	17,364	17,194	14,330	20.91	685
1988	18,894.19	10,653	10,549	10,802	21.82	495
1990	19,235.27	10,412	10,310	11,426	22.11	517
1991	6,863.20	3,631	3,595	4,160	22.26	187
1993	226,704.77	114,129	113,011	143,166	22.54	6,352
1994	11,875.93	5,816	5,759	7,661	22.68	338
1998	5,419.47	2,317	2,294	3,830	23.25	165
1999	393,026.81	161,269	159,689	284,431	23.38	12,166
2001	62,145.97	23,143	22,916	47,309	23.66	2,000
2002	11,470.95	4,039	3,999	8,963	23.79	377
2003	10,831.88	3,577	3,542	8,698	23.93	363
2004	1,925.75	592	586	1,590	24.06	66
2007	169.55	39	39	153	24.46	6
2008	1,101.43	221	219	1,026	24.59	42
2011	10,389.24	1,052	1,042	10,698	24.98	428
2013	43,254.09	950	941	47,936	25.23	1,900
	868,253.15	370,624	366,993	614,133		26,485

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.. -13						
1973	3,023,009.07	2,087,928	2,067,473	1,348,528	19.47	69,262
1974	89,192.42	60,992	60,394	40,393	19.64	2,057
1975	17,851.32	12,087	11,969	8,203	19.80	414
1976	15,087.28	10,108	10,009	7,040	19.96	353
1978	295.21	193	191	142	20.29	7
1979	295.21	191	189	144	20.45	7
1980	3,633.66	2,323	2,300	1,806	20.60	88
1983	65,927.79	40,441	40,045	34,454	21.07	1,635
1985	3,947.17	2,348	2,325	2,135	21.37	100
1986	51,974.00	30,399	30,101	28,629	21.52	1,330
1988	14,339.03	8,085	8,006	8,197	21.82	376
1989	147,568.69	81,592	80,793	85,960	21.96	3,914
1990	38,995.79	21,109	20,902	23,163	22.11	1,048
1991	7,191.23	3,805	3,768	4,358	22.26	196
1993	796,645.15	401,052	397,123	503,086	22.54	22,320
1994	149,114.83	73,031	72,316	96,184	22.68	4,241
1995	23,704.70	11,265	11,155	15,632	22.83	685
1996	286,530.08	131,801	130,510	193,269	22.97	8,414
1998	1,834,184.65	784,158	776,476	1,296,153	23.25	55,749
1999	13,248.86	5,436	5,383	9,588	23.38	410
2001	74,782.96	27,849	27,576	56,929	23.66	2,406
2002	55,165.57	19,426	19,236	43,101	23.79	1,812
2003	268,522.30	88,668	87,799	215,631	23.93	9,011
2004	58,607.33	18,029	17,852	48,374	24.06	2,011
2005	67,803.07	19,219	19,031	57,587	24.19	2,381
2006	19,309.07	4,972	4,923	16,896	24.33	694
2007	1,310,725.19	301,823	298,866	1,182,253	24.46	48,334
2008	2,011,006.08	404,198	400,238	1,872,199	24.59	76,137
2009	70,968.40	12,071	11,953	68,242	24.72	2,761
2010	26,645.48	3,643	3,607	26,502	24.85	1,066
2011	119,893.20	12,146	12,027	123,452	24.98	4,942
2012	135,715.82	8,594	8,510	144,849	25.10	5,771
2013	5,184.48	114	113	5,746	25.23	228
	10,807,065.09	4,689,096	4,643,157	7,568,827		330,160

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.. -13						
1977	3,957,583.04	2,621,661	2,595,977	1,876,092	20.13	93,199
1980	12,186.99	7,791	7,715	6,057	20.60	294
1986	5,790.47	3,387	3,354	3,189	21.52	148
1988	14,375.52	8,105	8,026	8,219	21.82	377
1990	9,739.69	5,272	5,220	5,785	22.11	262
1991	531,483.34	281,208	278,453	322,123	22.26	14,471
1992	184,555.12	95,327	94,393	114,154	22.40	5,096
1994	12,386.54	6,066	6,007	7,990	22.68	352
1995	12,611.63	5,993	5,934	8,317	22.83	364
1997	2,097,177.52	931,620	922,493	1,447,318	23.11	62,627
1998	6,685.12	2,858	2,830	4,724	23.25	203
1999	100,377.23	41,187	40,783	72,643	23.38	3,107
2001	21,958.62	8,177	8,097	16,716	23.66	707
2002	34,538.11	12,162	12,043	26,985	23.79	1,134
2003	7,721.45	2,550	2,525	6,200	23.93	259
2004	182,078.35	56,011	55,462	150,286	24.06	6,246
2005	72,066.93	20,428	20,228	61,208	24.19	2,530
2006	94,821.87	24,415	24,176	82,973	24.33	3,410
2007	212,440.21	48,919	48,440	191,618	24.46	7,834
2008	45,610.29	9,167	9,077	42,462	24.59	1,727
2009	429,861.66	73,114	72,398	413,346	24.72	16,721
2010	1,985,951.40	271,494	268,834	1,975,291	24.85	79,489
2011	68,825.21	6,972	6,904	70,869	24.98	2,837
2013	4,362,186.20	95,776	94,838	4,834,433	25.23	191,614
	14,463,012.51	4,639,660	4,594,206	11,748,998		495,008

MISCELLANEOUS

SURVIVOR CURVE.. IOWA 55-S0.5

NET SALVAGE PERCENT.. -10

2003	10,717.18	2,017	1,997	9,792	45.59	215
2009	14,420.66	1,229	1,217	14,646	50.74	289
	25,137.84	3,246	3,214	24,438		504
	96,711,916.44	33,411,550	33,084,218	71,120,276		3,292,741

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 3.40

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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.. -10						
2001	21,540,607.18	6,017,972	19,143,136	4,551,532	33.28	136,765
2002	3,234.44	848	2,697	860	33.58	26
	21,543,841.62	6,018,820	19,145,833	4,552,393		136,791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.3	0.63

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.. -9						
2010	30,351,052.99	2,350,191	7,907,426	25,175,222	44.07	571,255
2011	6,433.04	363	1,221	5,791	44.57	130
2012	3,154.93	109	367	3,072	45.08	68
2013	23,256.63	275	925	24,424	45.59	536
	30,383,897.59	2,350,938	7,909,939	25,208,509		571,989
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.1 1.88

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.. -1						
1999	1,652.00	473	606	1,063	32.67	33
2000	93,566.95	25,448	32,591	61,912	32.97	1,878
2001	168,505.83	43,225	55,358	114,833	33.28	3,451
2002	183,768.84	44,245	56,664	128,943	33.58	3,840
2003	202,656.40	45,401	58,144	146,539	33.89	4,324
2004	96,521.01	19,973	25,579	71,907	34.19	2,103
2005	19,408.75	3,667	4,696	14,907	34.50	432
2006	199,710.29	34,020	43,569	158,138	34.80	4,544
2007	73,938.03	11,149	14,278	60,399	35.10	1,721
2008	149,906.61	19,554	25,043	126,363	35.40	3,570
2009	95,381.99	10,421	13,346	82,990	35.70	2,325
2010	115,784.52	10,091	12,923	104,019	36.00	2,889
2011	172,194.91	10,953	14,027	159,890	36.30	4,405
2012	229,110.14	8,995	11,520	219,881	36.60	6,008
2013	142,649.58	1,887	2,417	141,659	36.91	3,838
	1,944,755.85	289,502	370,761	1,593,442		45,361

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -1

1970	2,163.66	1,237	1,584	601	23.44	26
1971	5,726.81	3,230	4,137	1,647	23.78	69
1973	12,286.87	6,748	8,642	3,768	24.45	154
1974	52.20	28	36	17	24.78	1
1975	21,135.77	11,285	14,453	6,895	25.11	275
1976	21,170.12	11,142	14,269	7,112	25.43	280
1977	37,310.01	19,337	24,765	12,918	25.76	501
1978	67,991.48	34,700	44,440	24,232	26.08	929
1979	27,210.61	13,660	17,494	9,989	26.41	378
1980	38,959.78	19,234	24,633	14,717	26.73	551
1981	26,646.68	12,929	16,558	10,355	27.05	383
1982	33,451.26	15,937	20,410	13,375	27.37	489
1983	44,895.23	20,993	26,885	18,459	27.69	667
1984	53,938.90	24,738	31,682	22,797	28.00	814
1985	96,584.42	43,391	55,570	41,980	28.32	1,482
1986	57,325.65	25,199	32,272	25,627	28.64	895

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.. -1						
1987	106,488.23	45,775	58,623	48,930	28.95	1,690
1988	103,738.39	43,558	55,784	48,992	29.26	1,674
1989	213,530.41	87,411	111,946	103,720	29.58	3,506
1990	67,161.87	26,790	34,310	33,524	29.89	1,122
1991	196,807.83	76,340	97,768	101,008	30.20	3,345
1992	236,067.78	88,903	113,857	124,572	30.51	4,083
1993	176,613.55	64,463	82,557	95,823	30.82	3,109
1994	398,134.48	140,564	180,018	222,097	31.13	7,135
1995	148,482.01	50,579	64,776	85,191	31.44	2,710
1996	224,900.83	73,703	94,390	132,759	31.75	4,181
1997	134,841.88	42,422	54,329	81,861	32.05	2,554
1998	36,331.89	10,932	14,000	22,695	32.36	701
1999	90,794.08	26,017	33,320	58,382	32.67	1,787
2000	84,318.98	22,932	29,369	55,793	32.97	1,692
2001	30,985.38	7,948	10,179	21,116	33.28	634
2002	39,220.44	9,443	12,094	27,519	33.58	820
2003	37,996.14	8,512	10,901	27,475	33.89	811
2004	7,920.06	1,639	2,099	5,900	34.19	173
2005	9,052.13	1,710	2,190	6,953	34.50	202
2006	151,376.92	25,787	33,025	119,866	34.80	3,444
2007	8,306.76	1,253	1,605	6,785	35.10	193
2008	43,437.48	5,666	7,256	36,615	35.40	1,034
2009	4,044.96	442	566	3,519	35.70	99
2012	5,420.62	213	273	5,202	36.60	142
2013	38,739.53	513	657	38,470	36.91	1,042
	3,141,562.08	1,127,303	1,443,721	1,729,257		55,777

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	39,034	58,121	27.04	2,149
2001	387.92	118	151	245	27.22	9
2003	1,856.39	496	635	1,258	27.60	46
2013	1,140.45	19	24	1,139	29.42	39
	98,635.05	31,112	39,845	60,763		2,243

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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.. -2						
1958	3,271.04	2,879	3,336			
1960	1,602.95	1,405	1,635			
1962	917.44	801	936			
1963	521.32	454	532			
1965	5,916.59	5,133	6,035			
1966	595.01	515	607			
1967	956.47	826	976			
1969	5,140.12	4,413	5,243			
1970	2,835.02	2,427	2,892			
1971	5,215.34	4,452	5,320			
1972	1,339.74	1,140	1,367			
1973	3,936.78	3,338	4,016			
1974	855.78	723	873			
1975	32,112.16	27,035	32,754			
1976	6,339.73	5,318	6,467			
1977	19,828.28	16,560	20,225			
1978	31,503.88	26,202	32,134			
1979	3,119.61	2,582	3,182			
1980	7,214.86	5,944	7,359			
1981	24,880.77	20,389	25,378			
1983	16,832.34	13,637	17,169			
1984	13,566.18	10,923	13,838			
1985	13,080.13	10,460	13,342			
1986	16,822.73	13,360	17,159			
1987	19,602.96	15,452	19,881	114	7.16	16
1988	42,699.61	33,374	42,940	613	7.18	85
1989	425,452.78	329,642	424,129	9,833	7.19	1,368
1990	21,561.57	16,551	21,295	698	7.20	97
1991	63,382.38	48,162	61,967	2,683	7.21	372
1992	119,699.09	89,924	115,699	6,394	7.23	884
1993	47,241.09	35,066	45,117	3,069	7.24	424
1994	87,451.59	64,067	82,431	6,770	7.25	934
1995	57,723.53	41,683	53,631	5,247	7.26	723
1996	78,196.56	55,556	71,480	8,280	7.28	1,137
1997	49,621.77	34,641	44,570	6,044	7.29	829
1998	73,357.08	50,231	64,629	10,195	7.30	1,397
1999	65,399.42	43,814	56,373	10,335	7.31	1,414
2000	17,390.21	11,370	14,629	3,109	7.32	425

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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.. -2						
2001	89,899.25	57,128	73,503	18,194	7.34	2,479
2002	139,494.65	85,907	110,531	31,754	7.35	4,320
2003	71,418.20	42,401	54,555	18,292	7.36	2,485
2004	46,853.61	26,662	34,304	13,486	7.37	1,830
2005	246,017.94	133,206	171,388	79,551	7.38	10,779
2006	177,576.35	90,502	116,443	64,685	7.39	8,753
2007	40,193.26	19,029	24,483	16,514	7.40	2,232
2008	126,962.20	54,824	70,539	58,963	7.41	7,957
2009	101,366.42	38,816	49,942	53,452	7.42	7,204
2010	148,322.84	48,257	62,089	89,200	7.43	12,005
2011	43,872.80	11,222	14,439	30,312	7.44	4,074
2012	78,223.00	13,372	17,205	62,583	7.45	8,400
2013	141,774.74	9,083	11,687	132,924	7.46	17,818
	2,839,159.17	1,680,858	2,152,651	743,291		100,441

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -2

1958	43,904.68	42,464	44,783
1994	10,097.37	9,105	10,299
2005	0.01		0
2008	44,653.00	31,299	45,546
	98,655.06	82,868	100,628

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -2

1960	20,668.44	18,122	21,082
1991	2,737.55	2,080	2,792
	23,405.99	20,202	23,874

KANSAS CITY POWER AND LIGHT COMPANY
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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 UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -2						
1964	28,290.63	24,599	28,856			
1985	3,322.25	2,657	3,389			
1993	606.95	451	619			
	32,219.83	27,707	32,864			

IATAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. -1

1978	1,131.46	545	700	443	28.55	16
1980	147,556.19	68,346	87,728	61,303	29.49	2,079
1981	6,001.79	2,724	3,497	2,565	29.95	86
1982	3,783.92	1,681	2,158	1,664	30.42	55
1983	18,802.44	8,169	10,486	8,505	30.89	275
1984	2,595.49	1,101	1,413	1,208	31.37	39
1985	3,863.26	1,601	2,055	1,847	31.84	58
1986	7,486.37	3,025	3,883	3,678	32.31	114
1987	11,834.50	4,658	5,979	5,974	32.79	182
1988	3,540.36	1,356	1,741	1,835	33.27	55
1989	8,829.56	3,287	4,219	4,699	33.74	139
1990	24,372.58	8,803	11,299	13,317	34.22	389
1991	10,349.24	3,622	4,649	5,804	34.70	167
1992	24,531.73	8,303	10,658	14,119	35.18	401
1993	33,196.20	10,843	13,918	19,610	35.67	550
1994	57,455.59	18,080	23,207	34,823	36.15	963
1995	3,145.72	952	1,222	1,955	36.63	53
1996	74,931.30	21,719	27,878	47,802	37.12	1,288
1997	19,402.95	5,371	6,894	12,703	37.61	338
1998	791.58	209	268	531	38.10	14
1999	8,533.30	2,134	2,739	5,879	38.59	152
2000	94,160.22	22,242	28,550	66,552	39.08	1,703
2001	11,819.04	2,622	3,366	8,572	39.57	217
2002	56,889.10	11,777	15,117	42,341	40.07	1,057
2003	57,948.21	11,126	14,281	44,246	40.56	1,091
2004	49,354.80	8,699	11,166	38,682	41.06	942
2005	25,030.39	4,012	5,150	20,131	41.56	484
2006	69,806.96	10,023	12,865	57,640	42.06	1,370

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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.. -1						
2007	13,149.30	1,662	2,133	11,147	42.56	262
2008	69,526.41	7,566	9,712	60,510	43.06	1,405
2009	689,528.95	62,574	80,319	616,105	43.56	14,144
2010	295,404.89	21,195	27,206	271,153	44.07	6,153
2011	153,847.14	8,033	10,311	145,075	44.57	3,255
2012	56,259.34	1,794	2,303	54,519	45.08	1,209
2013	146,676.43	1,607	2,063	146,080	45.59	3,204
	2,261,536.71	351,461	451,132	1,833,020		43,909
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -1						
1980	806,191.37	460,680	591,325	222,928	20.60	10,822
1994	5,625.84	2,463	3,161	2,521	22.68	111
1995	192,901.35	81,938	105,175	89,655	22.83	3,927
2001	1,828.98	609	782	1,066	23.66	45
2003	47,204.66	13,932	17,883	29,794	23.93	1,245
2005	3,243.99	822	1,055	2,221	24.19	92
2007	16,507.01	3,397	4,360	12,312	24.46	503
2008	139,452.67	25,052	32,157	108,691	24.59	4,420
2009	1,944,390.14	295,596	379,425	1,584,409	24.72	64,094
2010	56,725.61	6,931	8,897	48,396	24.85	1,948
2011	7,915.62	717	920	7,074	24.98	283
2012	18,947.55	1,072	1,376	17,761	25.10	708
2013	46,505.35	913	1,172	45,798	25.23	1,815
	3,287,440.14	894,122	1,147,688	2,172,627		90,013
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1975	148.65	98	126	38	19.80	2
1977	8,537.47	5,505	7,066	2,325	20.13	115

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.. -10						
1978	1,923.12	1,226	1,574	542	20.29	27
1979	3,187.48	2,008	2,577	929	20.45	45
1980	5,483.32	3,413	4,381	1,651	20.60	80
1981	7,836.47	4,813	6,178	2,442	20.76	118
1982	10,805.12	6,547	8,404	3,482	20.91	167
1983	26,528.26	15,841	20,333	8,848	21.07	420
1984	7,107.06	4,181	5,367	2,451	21.22	116
1985	20,060.00	11,615	14,909	7,157	21.37	335
1986	12,319.04	7,014	9,003	4,548	21.52	211
1987	8,132.24	4,549	5,839	3,106	21.67	143
1988	57,070.95	31,324	40,207	22,571	21.82	1,034
1989	16,240.56	8,741	11,220	6,645	21.96	303
1990	23,237.07	12,244	15,716	9,844	22.11	445
1991	12,462.58	6,419	8,239	5,469	22.26	246
1992	55,867.32	28,091	36,057	25,397	22.40	1,134
1993	103,820.47	50,878	65,307	48,896	22.54	2,169
1994	10,846.02	5,171	6,637	5,293	22.68	233
1995	30,499.90	14,110	18,111	15,438	22.83	676
1996	154,512.70	69,187	88,808	81,156	22.97	3,533
1997	26,590.90	11,499	14,760	14,490	23.11	627
1998	17,563.82	7,310	9,383	9,937	23.25	427
1999	64,333.72	25,697	32,984	37,783	23.38	1,616
2000	91,295.15	34,832	44,710	55,715	23.52	2,369
2001	130,841.61	47,432	60,883	83,042	23.66	3,510
2002	67,572.83	23,163	29,732	44,598	23.79	1,875
2003	81,764.58	26,283	33,737	56,204	23.93	2,349
2004	100,320.93	30,041	38,560	71,793	24.06	2,984
2005	38,001.28	10,486	13,460	28,342	24.19	1,172
2006	86,235.34	21,615	27,745	67,114	24.33	2,758
2007	77,196.41	17,304	22,211	62,705	24.46	2,564
2008	62,827.86	12,293	15,779	53,331	24.59	2,169
2009	39,913.65	6,609	8,483	35,422	24.72	1,433
2010	70,165.07	9,337	11,985	65,197	24.85	2,624
2011	1,254,355.86	123,698	158,778	1,221,014	24.98	48,880
2012	119,141.33	7,344	9,427	121,629	25.10	4,846
2013	784.08	17	22	841	25.23	33
	2,905,530.22	707,935	908,700	2,287,383		93,788

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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.. -9						
1973	197,537.68	131,605	168,927	46,389	19.47	2,383
1975	8,840.84	5,774	7,411	2,225	19.80	112
1976	9,596.02	6,202	7,961	2,499	19.96	125
1977	24,898.42	15,910	20,422	6,717	20.13	334
1978	10,335.80	6,529	8,381	2,885	20.29	142
1979	18,307.24	11,428	14,669	5,286	20.45	258
1980	7,304.83	4,505	5,783	2,180	20.60	106
1981	7,922.85	4,821	6,188	2,448	20.76	118
1982	1,150.46	691	887	367	20.91	18
1984	20,933.97	12,202	15,662	7,156	21.22	337
1985	18,163.10	10,421	13,376	6,421	21.37	300
1986	18,486.18	10,430	13,388	6,762	21.52	314
1987	12,241.05	6,785	8,709	4,634	21.67	214
1988	27,338.37	14,869	19,086	10,713	21.82	491
1989	4,382.76	2,337	3,000	1,777	21.96	81
1990	24,013.50	12,538	16,094	10,081	22.11	456
1991	17,258.89	8,808	11,306	7,506	22.26	337
1992	41,008.25	20,432	26,226	18,473	22.40	825
1993	886.82	431	553	413	22.54	18
1994	3,444.53	1,627	2,088	1,666	22.68	73
1995	1,255.66	576	739	629	22.83	28
1996	15,210.91	6,749	8,663	7,917	22.97	345
1997	7,730.92	3,313	4,253	4,174	23.11	181
1999	67,886.84	26,870	34,490	39,507	23.38	1,690
2000	31,000.98	11,720	15,044	18,747	23.52	797
2003	17,460.05	5,561	7,138	11,893	23.93	497
2007	997,705.46	221,611	284,458	803,041	24.46	32,831
2008	23,176.10	4,493	5,767	19,495	24.59	793
2009	43,159.87	7,081	9,089	37,955	24.72	1,535
2013	12,358.17	262	336	13,134	25.23	521
	1,690,996.52	576,581	740,095	1,103,091		46,260

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.. -8						
1977	322,775.76	204,359	262,314	86,284	20.13	4,286
1979	4,822.64	2,983	3,829	1,379	20.45	67
1982	8,982.60	5,344	6,860	2,842	20.91	136
1983	19,133.88	11,218	14,399	6,265	21.07	297
1984	3,795.65	2,192	2,814	1,286	21.22	61
1985	1,133.70	644	827	398	21.37	19
1986	3,232.58	1,807	2,319	1,172	21.52	54
1987	5,246.42	2,881	3,698	1,968	21.67	91
1988	238,541.50	128,547	165,002	92,623	21.82	4,245
1989	9,720.32	5,137	6,594	3,904	21.96	178
1990	10,161.60	5,257	6,748	4,227	22.11	191
1991	5,549.69	2,806	3,602	2,392	22.26	107
1992	4,109.84	2,029	2,604	1,834	22.40	82
1994	808.16	378	485	388	22.68	17
1996	28,493.59	12,527	16,080	14,694	22.97	640
1997	23,408.42	9,939	12,758	12,523	23.11	542
1999	7,426.75	2,913	3,739	4,282	23.38	183
2000	13,344.59	4,999	6,417	7,995	23.52	340
2001	2,054.33	731	938	1,280	23.66	54
2003	1,404.87	443	569	949	23.93	40
2006	16,562.72	4,076	5,232	12,656	24.33	520
2009	12,152.80	1,976	2,536	10,589	24.72	428
2011	71,957.27	6,967	8,943	68,771	24.98	2,753
	814,819.68	420,153	539,305	340,700		15,331

MISCELLANEOUS
SURVIVOR CURVE.. IOWA 55-S0.5
NET SALVAGE PERCENT.. 0

1988	3,797.69	1,389	1,783	2,015	34.88	58
1989	1,899.33	673	864	1,035	35.51	29
1991	22,862.72	7,561	9,705	13,157	36.81	357
1993	9,764.42	2,991	3,839	5,925	38.15	155
1995	20,275.80	5,699	7,315	12,961	39.54	328
1997	42,214.04	10,768	13,822	28,392	40.97	693
1998	688,536.09	166,378	213,561	474,975	41.71	11,388
1999	256,491.24	58,480	75,064	181,427	42.46	4,273
2000	157,669.56	33,770	43,347	114,323	43.22	2,645

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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						
2001	240,598.49	48,120	61,766	178,832	44.00	4,064
2002	150,713.48	27,978	35,912	114,801	44.79	2,563
2003	88,269.41	15,102	19,385	68,885	45.59	1,511
2004	122,721.14	19,167	24,603	98,119	46.41	2,114
2005	22,242.60	3,134	4,023	18,220	47.25	386
2006	71,907.48	9,021	11,579	60,328	48.10	1,254
2007	279,640.84	30,710	39,419	240,222	48.96	4,906
2008	295,279.35	27,703	35,559	259,720	49.84	5,211
2009	245,511.23	19,015	24,407	221,104	50.74	4,358
2010	197,967.59	12,058	15,478	182,490	51.65	3,533
2011	473,280.34	20,824	26,729	446,551	52.58	8,493
2012	132,949.52	3,554	4,562	128,388	53.53	2,398
2013	821,457.28	7,319	9,395	812,063	54.51	14,898
	4,346,049.64	531,414	682,118	3,663,932		75,615
	23,484,765.94	6,741,218	8,633,382	15,527,506		568,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.42

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.. -1						
2001	1,260,554.04	323,357	1,116,069	157,091	33.28	4,720
	1,260,554.04	323,357	1,116,069	157,091		4,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.3 0.37

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.. -1						
2010	1,906,852.99	136,817	791,444	1,134,478	44.07	25,743
2011	136,488.02	7,127	41,227	96,625	44.57	2,168
2012	13,346.29	426	2,464	11,015	45.08	244
2013	10,054.99	110	636	9,519	45.59	209
	2,066,742.29	144,480	835,772	1,251,638		28,364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.1 1.37

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.. -8						
1983	41,871.98	24,390	21,649	23,573	24.18	975
1986	15,135.80	8,375	7,434	8,913	24.49	364
1987	509.78	277	246	305	24.58	12
1988	35,347.77	18,821	16,706	21,470	24.67	870
1989	15,477.75	8,068	7,161	9,555	24.76	386
1990	33,216.76	16,934	15,031	20,843	24.84	839
1991	59,374.63	29,559	26,237	37,887	24.92	1,520
1992	160,443.04	77,861	69,111	104,167	25.00	4,167
1995	58,633.73	26,086	23,155	40,170	25.21	1,593
1996	28,972.55	12,469	11,068	20,223	25.27	800
1997	43,128.91	17,907	15,895	30,685	25.33	1,211
1999	1,040.37	398	353	770	25.45	30
2001	15,743.90	5,452	4,839	12,164	25.55	476
2002	23,177.79	7,576	6,725	18,307	25.60	715
2004	11,516.66	3,282	2,913	9,525	25.69	371
2006	11,062.14	2,634	2,338	9,609	25.77	373
2010	14,312.56	1,797	1,595	13,863	25.92	535
2011	61,365.48	5,696	5,056	61,219	25.95	2,359
2012	208,945.16	12,084	10,726	214,935	25.98	8,273
	839,276.76	279,666	248,238	658,181		25,869

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	232,015	879,661	32.79	26,827
2006	9,569.05	1,752	1,555	8,205	33.04	248
2009	616,912.70	72,949	64,751	564,500	33.25	16,977
2010	177,206.08	16,692	14,816	165,934	33.32	4,980
2011	14,393.43	996	884	13,797	33.38	413
2012	6,821.83	291	258	6,700	33.44	200
2013	3,206.94	47	42	3,229	33.49	96
	1,917,989.17	354,116	314,322	1,642,027		49,741

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	175,096	663,863	32.79	20,246
2004	3,585.76	803	713	2,981	32.88	91
2006	12,272.63	2,270	2,015	10,626	33.04	322
2009	29,186.15	3,485	3,093	26,968	33.25	811
2011	9,299.58	650	577	9,002	33.38	270
	868,867.45	204,472	181,494	713,439		21,740
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	21,981	64,785	30.02	2,158
	84,238.35	24,764	21,981	64,785		2,158
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -2						
2000	375,893.81	115,641	102,646	280,766	29.94	9,378
2006	8,957.15	1,761	1,563	7,573	30.36	249
	384,850.96	117,402	104,209	288,339		9,627

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)
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -2						
2000	46,352.81	14,260	12,657	34,623	29.94	1,156
	46,352.81	14,260	12,657	34,623		1,156
	4,141,575.50	994,680	882,901	3,401,394		110,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 2.66

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.. -19							
2006	1,877,349.94	695,838	630,351	1,603,695	16.27	98,568	
2010	115,783.52	23,987	21,730	116,053	16.32	7,111	
	1,993,133.46	719,825	652,081	1,719,748		105,679	
SPEARVILLE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2030							
NET SALVAGE PERCENT.. -19							
2010	556,207.30	115,228	104,384	557,503	16.32	34,161	
	556,207.30	115,228	104,384	557,503		34,161	
	2,549,340.76	835,053	756,465	2,277,251		139,840	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3	5.49

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.. -9						
1972	93,962.04	70,351	99,190	3,228	15.42	209
1975	123,152.64	88,106	124,223	10,013	16.77	597
1976	75,437.37	53,115	74,889	7,338	17.21	426
1977	86,144.46	59,682	84,148	9,750	17.64	553
1981	3,236.95	2,092	2,950	579	19.28	30
1982	0.05		0			
1986	2,246.84	1,316	1,855	594	21.05	28
1992	110,239.55	55,727	78,571	41,590	22.72	1,831
1998	68,038.98	27,982	39,453	34,710	23.93	1,450
2009	570,463.96	91,045	128,367	493,438	25.30	19,503
	1,132,922.84	449,416	633,646	601,240		24,627
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	581,239	1,109,959	30.62	36,249
2006	88,532.85	17,035	24,018	68,056	31.32	2,173
2010	35,134.87	3,455	4,871	31,669	32.08	987
2011	26,083.58	1,879	2,649	24,478	32.24	759
	1,775,903.39	434,615	612,778	1,234,162		40,168
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	392,571	749,670	30.62	24,483
2010	9,551.54	948	1,337	8,693	32.08	271
	1,097,400.42	279,381	393,908	758,362		24,754

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	254,384	358,634	28.10	12,763
	583,826.34	180,423	254,384	358,634		12,763
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	710,366	906,133	27.87	32,513
2003	28,618.35	7,749	10,926	19,124	28.52	671
	1,568,141.16	511,579	721,292	925,256		33,184
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	143,351	182,855	27.87	6,561
	310,671.94	101,672	143,351	182,855		6,561
	6,468,866.09	1,957,086	2,759,359	4,060,509		142,057
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.. -9						
1972	3,881,271.06	2,684,264	4,170,261	60,325	17.57	3,433
1973	670.26	458	712	19	17.87	1
1975	3,864,198.31	2,570,232	3,993,101	218,875	18.46	11,857
1976	4,485,923.60	2,942,742	4,571,831	317,826	18.75	16,951
1977	5,494,501.61	3,554,236	5,521,846	467,161	19.03	24,549
1979	3,366.65	2,114	3,284	385	19.58	20
1980	13,453.67	8,318	12,923	1,742	19.84	88
1983	5,178.80	3,046	4,732	913	20.58	44
1986	10,883.68	6,052	9,402	2,461	21.26	116
1987	8,534.12	4,650	7,224	2,078	21.47	97
1990	376,427.13	191,728	297,868	112,438	22.06	5,097
1993	247,251.26	116,334	180,736	88,768	22.58	3,931
1996	102,048.42	43,624	67,774	43,459	23.03	1,887
1998	490,565.92	194,070	301,506	233,211	23.31	10,005
1999	59,299.52	22,475	34,917	29,719	23.43	1,268
2000	556,499.58	201,046	312,344	294,240	23.56	12,489
2001	662,192.01	227,154	352,905	368,884	23.67	15,584
2002	16,351.89	5,291	8,220	9,603	23.78	404
2006	266,058.31	62,626	97,295	192,708	24.18	7,970
2008	673,876.61	123,672	192,136	542,389	24.35	22,275
2009	617,143.41	95,421	148,246	524,441	24.44	21,458
2010	26,384.81	3,284	5,102	23,657	24.51	965
2011	257,634.57	23,637	36,722	244,099	24.59	9,927
2012	159,712.80	9,162	14,234	159,853	24.66	6,482
2013	60,697.19	1,208	1,877	64,283	24.73	2,599
	22,340,125.19	13,096,844	20,347,200	4,003,536		179,497

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	22,376,684	39,612,377	29.57	1,339,614
2005	2,359.60	482	749	1,705	29.94	57
2006	281.78	52	81	212	30.12	7
2007	4,329.46	707	1,098	3,404	30.28	112
2009	35,251.10	4,182	6,497	30,164	30.60	986
2010	96,278.10	9,089	14,121	86,009	30.75	2,797

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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	29,035	252,045	30.89	8,159
2012	153,868.15	6,529	10,143	149,879	31.03	4,830
2013	750,515.85	10,865	16,880	763,657	31.16	24,508
	60,918,019.59	14,453,753	22,455,288	40,899,452		1,381,070
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2003	14,302,960.26	3,489,457	5,421,206	9,596,903	29.57	324,549
2005	8,042.20	1,657	2,574	5,870	29.94	196
2007	4,329.46	714	1,109	3,437	30.28	114
2010	10,337.95	985	1,530	9,325	30.75	303
2011	10,217.21	713	1,108	9,620	30.89	311
2012	134,078.79	5,744	8,924	131,859	31.03	4,249
2013	25,920.45	379	589	26,628	31.16	855
	14,495,886.32	3,499,649	5,437,040	9,783,641		330,577
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	152,178	122,329	26.28	4,655
2000	2,496.32	780	1,212	1,409	27.05	52
2001	13,959,694.02	4,123,791	6,406,704	8,250,975	27.23	303,010
2002	5,854.50	1,627	2,528	3,620	27.39	132
2004	2,322,866.73	557,460	866,067	1,572,943	27.71	56,764
2005	333,645.13	73,464	114,133	236,194	27.85	8,481
2006	15,584.67	3,103	4,821	11,543	27.99	412
2007	48,180.96	8,511	13,223	37,367	28.13	1,328
2008	970,760.21	148,787	231,155	788,143	28.26	27,889
2009	3,280,705.35	422,739	656,765	2,787,975	28.38	98,237

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	3,207	17,837	28.50	626
2011	4,058,228.41	308,123	478,699	3,782,441	28.61	132,207
2013	24,712.04	399	620	25,328	28.83	879
	25,304,205.14	5,748,800	8,931,311	17,638,104		634,672
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	5,890,719	6,842,827	27.05	252,970
2007	122,856.01	21,703	33,718	95,281	28.13	3,387
2009	13,570.91	1,749	2,717	11,532	28.38	406
2010	30,917.03	3,185	4,948	27,515	28.50	965
2011	99,484.24	7,553	11,734	92,724	28.61	3,241
2012	8,056.96	377	586	7,874	28.72	274
	12,402,071.63	3,826,235	5,944,422	7,077,753		261,243
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	6,270,182	7,283,622	27.05	269,265
2005	1,373.09	302	469	973	27.85	35
2008	120,167.26	18,418	28,614	97,561	28.26	3,452
2009	13,570.87	1,749	2,717	11,532	28.38	406
2010	5,362.76	552	858	4,773	28.50	167
2011	74,898.03	5,687	8,835	69,808	28.61	2,440
2012	10,069.41	471	732	9,841	28.72	343
	13,133,825.77	4,063,095	6,312,407	7,478,110		276,108
	148,594,133.64	44,688,376	69,427,668	86,880,596		3,063,167
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.4 2.06

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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	42,177	338,841	18.77	18,052
2013	114,399.35	2,845	4,420	109,979	18.82	5,844
	495,417.39	29,993	46,597	448,820		23,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8						4.82

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.. -19						
2006	201,192.38	74,294	59,368	180,051	15.78	11,410
2010	121,284.81	25,053	20,020	124,309	15.95	7,794
2011	16,332.57	2,547	2,035	17,400	15.98	1,089
2012	71,127.56	6,980	5,578	79,064	16.02	4,935
2013	73,618.50	2,544	2,033	85,573	16.05	5,332
	483,555.82	111,418	89,034	486,397		30,560
SPEARVILLE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -17						
2006	83,771,451.40	36,462,647	29,137,149	68,875,449	12.12	5,682,793
2010	910,633.10	231,531	185,015	880,425	12.21	72,107
2011	232,532.25	45,097	36,037	236,026	12.23	19,299
2012	244,104.91	30,414	24,304	261,299	12.25	21,331
2013	270,221.58	11,903	9,512	306,648	12.27	24,992
	85,428,943.24	36,781,592	29,392,017	70,559,847		5,820,522
SPEARVILLE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -19						
2010	55,453,219.89	11,454,428	9,153,186	56,836,146	15.95	3,563,395
2011	89,932.09	14,025	11,207	95,812	15.98	5,996
2012	59,668.39	5,856	4,680	66,326	16.02	4,140
2013	36,147.99	1,249	998	42,018	16.05	2,618
	55,638,968.36	11,475,558	9,170,071	57,040,301		3,576,149
	141,551,467.42	48,368,568	38,651,122	128,086,545		9,427,231
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 6.66

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	636,228	8,006	10.82	740
1973	12,804.98	10,530	13,693	392	11.35	35
1975	669,114.91	531,985	691,783	44,243	12.45	3,554
1976	808,741.40	631,529	821,228	68,387	13.02	5,252
1977	979,848.24	751,088	976,700	101,133	13.59	7,442
1979	20,874.73	15,384	20,005	2,957	14.75	200
1980	8,476.62	6,119	7,957	1,367	15.33	89
1981	10,839.35	7,660	9,961	1,962	15.91	123
1982	28,573.05	19,756	25,690	5,740	16.48	348
1983	4,064.53	2,748	3,573	898	17.04	53
1984	1,296.95	857	1,114	312	17.59	18
1985	100,185.83	64,619	84,029	26,175	18.13	1,444
1986	6,778.58	4,267	5,549	1,908	18.65	102
1987	3,709.42	2,276	2,960	1,121	19.16	59
1988	4,794.67	2,867	3,728	1,546	19.64	79
1990	24,731.30	13,997	18,201	9,003	20.56	438
1992	28,506.28	15,203	19,770	11,587	21.39	542
1993	1,785.26	923	1,200	764	21.77	35
1994	173,274.96	86,608	112,623	77,979	22.13	3,524
2001	77,208.49	28,419	36,956	47,974	24.10	1,991
2006	42,880.17	10,725	13,947	33,222	25.01	1,328
2007	78,227.26	17,429	22,664	63,386	25.16	2,519
2009	49,683.06	8,129	10,571	44,081	25.41	1,735
2011	146,338.49	14,149	18,399	142,573	25.63	5,563
	3,973,032.02	2,831,235	3,673,620	696,715		37,213

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	1,264,291	2,567,179	29.85	86,003
2009	98,303.70	12,625	16,381	86,838	31.79	2,732
2011	24,138.71	1,802	2,338	23,007	32.27	713
	3,771,461.53	988,808	1,283,011	2,677,024		89,448

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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	336,349	682,968	29.85	22,880
2009	21,157.34	2,743	3,559	18,868	31.79	594
	982,776.76	261,965	339,908	701,835		23,474
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
2001	1,375,994.99	442,194	573,761	871,034	27.39	31,801
2006	25,584.39	5,444	7,064	19,800	28.88	686
	1,401,579.38	447,638	580,825	890,833		32,487
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	484,464	665,224	27.03	24,611
2009	28,618.58	3,919	5,085	24,964	29.54	845
2010	101,915.91	11,127	14,438	92,574	29.73	3,114
2012	5,056.19	251	326	4,983	30.06	166
	1,230,531.59	388,670	504,312	787,746		28,736

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	295,895	406,298	27.03	15,031
2009	28,618.55	3,919	5,085	24,964	29.54	845
2010	81,338.99	8,881	11,523	73,883	29.73	2,485
2012	5,056.17	251	326	4,983	30.06	166
	783,768.83	241,095	312,829	510,128		18,527
	12,143,150.11	5,159,411	6,694,505	6,264,281		229,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 1.89

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.. -18						
2013	316,563.78	11,005	6,652	366,893	16.14	22,732
	316,563.78	11,005	6,652	366,893		22,732
SPEARVILLE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -17						
2006	70,171.22	30,735	18,577	63,523	12.15	5,228
	70,171.22	30,735	18,577	63,523		5,228
	386,735.00	41,740	25,229	430,416		27,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 7.23

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.. -6						
1983	914.86	578	22	948	17.63	54
1986	1,389.94	821	31	1,442	19.00	76
1987	783.39	452	17	813	19.42	42
1988	7,465.91	4,199	160	7,754	19.84	391
1989	8,015.12	4,394	167	8,329	20.23	412
1991	20,401.58	10,587	403	21,223	20.98	1,012
1994	1,604.36	759	29	1,672	21.97	76
1996	11,351.55	5,003	190	11,842	22.55	525
1999	861.97	335	13	901	23.30	39
2000	5,160.07	1,907	73	5,397	23.52	229
2002	22,118.32	7,298	278	23,168	23.92	969
2006	342.05	82	3	359	24.59	15
2010	18,629.03	2,337	89	19,658	25.10	783
2011	29,619.83	2,740	104	31,293	25.21	1,241
2012	10,775.75	619	24	11,399	25.31	450
2013	7,418.96	149	6	7,858	25.40	309
	146,852.69	42,260	1,607	154,057		6,623

WEST GARDNER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. 0

2010	1,775.26	171	7	1,769	31.39	56
2012	6,087.98	263	10	6,078	31.83	191
	7,863.24	434	17	7,846		247
	154,715.93	42,694	1,624	161,903		6,870

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 4.44

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.. -17						
2010	12,955.44	2,685		15,158	16.26	932
2012	158,277.10	15,554		185,184	16.36	11,319
2013	20,189.22	699		23,621	16.40	1,440
	191,421.76	18,938		223,963		13,691
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 7.15

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 352 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)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1948	536.75	472	397	167	9.76	17
1949	9,220.55	8,044	6,762	2,920	10.15	288
1951	31,875.77	27,345	22,987	10,483	10.98	955
1952	374.01	318	267	126	11.42	11
1953	36,900.51	31,081	26,127	12,619	11.87	1,063
1954	5,777.99	4,819	4,051	2,016	12.34	163
1955	35,513.41	29,316	24,644	12,645	12.83	986
1956	420.03	343	288	153	13.33	11
1957	1,720.44	1,389	1,168	638	13.85	46
1958	2,837.32	2,265	1,904	1,075	14.38	75
1959	23,042.72	18,174	15,277	8,918	14.93	597
1960	2,036.72	1,586	1,333	806	15.49	52
1962	5,931.74	4,499	3,782	2,446	16.66	147
1963	10,499.86	7,852	6,601	4,424	17.27	256
1964	9,542.95	7,032	5,911	4,109	17.89	230
1965	46,477.13	33,730	28,354	20,447	18.53	1,103
1966	16,131.88	11,524	9,687	7,251	19.18	378
1967	41,211.69	28,963	24,347	18,925	19.84	954
1968	100,804.05	69,664	58,561	47,283	20.51	2,305
1969	21,777.00	14,790	12,433	10,433	21.19	492
1970	74,232.01	49,507	41,617	36,327	21.89	1,660
1972	691.89	444	373	353	23.32	15
1973	50,986.53	32,077	26,965	26,571	24.05	1,105
1975	9,158.28	5,525	4,644	4,972	25.53	195
1976	240,822.43	142,066	119,424	133,440	26.29	5,076
1977	109,449.08	63,092	53,037	61,885	27.06	2,287
1979	106,837.91	58,651	49,303	62,877	28.63	2,196
1981	1,135.86	592	498	695	30.23	23
1983	2,783.38	1,371	1,152	1,771	31.86	56
1985	152,913.26	70,834	59,545	101,014	33.53	3,013
1986	256,180.64	114,859	96,553	172,437	34.38	5,016
1989	1,036.46	418	351	737	36.96	20
1991	53,122.07	19,783	16,630	39,148	38.72	1,011
1993	76,631.92	26,137	21,971	58,493	40.51	1,444
1994	77,539.89	25,225	21,205	60,212	41.41	1,454
1995	20,814.64	6,440	5,414	16,441	42.32	388
1997	4,512.60	1,251	1,052	3,686	44.16	83
1998	45,867.04	11,976	10,067	38,093	45.08	845
2000	128,359.75	29,291	24,623	110,155	46.96	2,346
2001	235,293.42	49,824	41,883	205,175	47.90	4,283
2002	165,566.98	32,306	27,157	146,688	48.85	3,003

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 352 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)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
2003	197,341.75	35,226	29,612	177,597	49.80	3,566
2004	8,490.35	1,374	1,155	7,760	50.75	153
2005	43,172.43	6,263	5,265	40,066	51.71	775
2006	122,544.70	15,698	13,196	115,476	52.68	2,192
2007	1,857.11	207	174	1,776	53.64	33
2008	163,695.82	15,413	12,956	158,925	54.62	2,910
2009	41,909.84	3,234	2,719	41,286	55.59	743
2010	347,452.28	20,915	17,581	347,244	56.56	6,139
2011	2,244.59	97	82	2,275	57.54	40
2012	3,879.51	100	84	3,989	58.52	68
2013	20,341.46	174	146	21,213	59.51	356
	3,169,498.40	1,143,576	961,315	2,366,658		62,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.98

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION 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)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1942	366.81	308	365	38	12.97	3
1943	2,606.18	2,170	2,573	294	13.37	22
1946	2,078.24	1,680	1,992	294	14.58	20
1948	137,306.67	108,693	128,870	22,167	15.42	1,438
1949	3,228.26	2,528	2,997	554	15.85	35
1950	112,014.48	86,744	102,847	20,369	16.28	1,251
1951	231,583.99	177,301	210,214	44,528	16.72	2,663
1952	591,782.71	447,744	530,861	120,100	17.17	6,995
1953	353,132.93	264,004	313,012	75,434	17.62	4,281
1954	61,889.70	45,711	54,197	13,882	18.07	768
1955	80,350.49	58,608	69,488	18,898	18.53	1,020
1956	154,054.08	110,920	131,511	37,948	19.00	1,997
1957	43,808.21	31,121	36,898	11,291	19.48	580
1958	201,791.76	141,415	167,666	54,305	19.96	2,721
1959	191,257.20	132,196	156,736	53,647	20.44	2,625
1960	240,273.12	163,721	194,113	70,187	20.93	3,353
1961	43,634.71	29,296	34,734	13,264	21.43	619
1962	103,233.48	68,258	80,929	32,628	21.94	1,487
1963	334,508.46	217,766	258,191	109,768	22.45	4,889
1964	419,613.26	268,803	318,702	142,873	22.97	6,220
1965	708,660.96	446,599	529,503	250,024	23.49	10,644
1966	466,436.02	289,002	342,651	170,429	24.02	7,095
1967	612,370.64	372,808	442,014	231,594	24.56	9,430
1968	851,489.73	509,194	603,718	332,921	25.10	13,264
1969	1,152,671.10	676,623	802,227	465,711	25.65	18,156
1970	892,214.08	513,919	609,320	372,115	26.20	14,203
1971	364,720.50	205,920	244,146	157,047	26.77	5,867
1972	425,838.05	235,658	279,404	189,018	27.33	6,916
1973	1,024,503.59	555,081	658,123	468,831	27.91	16,798
1974	205,233.92	108,815	129,015	96,742	28.49	3,396
1975	167,321.46	86,772	102,880	81,174	29.07	2,792
1976	124,100.72	62,870	74,541	61,970	29.67	2,089
1977	1,746,866.88	864,007	1,024,396	897,158	30.27	29,639
1978	4,887.98	2,359	2,797	2,580	30.87	84
1979	621,900.25	292,544	346,850	337,240	31.48	10,713
1980	1,180,106.37	540,484	640,816	657,301	32.10	20,477
1981	51,283.08	22,852	27,094	29,317	32.72	896
1982	6,516.24	2,823	3,347	3,821	33.34	115
1983	419,987.45	176,645	209,436	252,550	33.97	7,435
1984	482,379.07	196,716	233,233	297,384	34.61	8,592
1985	6,377,117.09	2,518,955	2,986,559	4,028,270	35.25	114,277

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION 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)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1986	1,176,298.42	449,342	532,755	761,173	35.90	21,203
1987	42,155.16	15,555	18,443	27,928	36.55	764
1988	405,794.52	144,464	171,281	275,093	37.20	7,395
1989	850,049.60	291,400	345,494	589,561	37.86	15,572
1990	866,660.92	285,655	338,682	614,645	38.52	15,957
1991	2,836,505.59	896,889	1,063,382	2,056,774	39.19	52,482
1992	1,580,965.41	478,712	567,577	1,171,485	39.86	29,390
1993	1,848,448.48	534,939	634,242	1,399,051	40.53	34,519
1994	903,195.59	249,104	295,346	698,169	41.21	16,942
1995	1,101,150.14	288,947	342,585	868,680	41.88	20,742
1996	1,270,921.44	315,951	374,602	1,023,412	42.57	24,041
1997	790,844.73	185,852	220,353	649,576	43.25	15,019
1998	1,227,734.82	271,574	321,987	1,028,521	43.94	23,407
1999	2,244,015.50	465,420	551,818	1,916,599	44.63	42,944
2000	3,185,761.76	616,763	731,255	2,773,083	45.32	61,189
2001	2,843,641.99	511,273	606,183	2,521,823	46.01	54,810
2002	1,055,856.61	175,064	207,562	953,880	46.71	20,421
2003	4,633,653.09	703,389	833,962	4,263,056	47.41	89,919
2004	2,067,472.65	284,482	337,292	1,936,928	48.12	40,252
2005	2,059,714.12	254,165	301,347	1,964,339	48.83	40,228
2006	2,760,859.12	301,478	357,443	2,679,502	49.54	54,088
2007	4,640,241.65	440,804	522,632	4,581,634	50.25	91,177
2008	2,357,713.34	190,025	225,300	2,368,185	50.97	46,462
2009	1,815,589.60	119,829	142,073	1,855,076	51.70	35,882
2010	11,900,299.21	614,067	728,059	12,362,270	52.42	235,831
2011	2,106,705.12	77,957	92,428	2,224,948	53.15	41,862
2012	2,699,690.70	59,928	71,053	2,898,607	53.89	53,787
2013	5,262,477.04	38,958	46,190	5,742,535	54.63	105,117
	87,729,536.24	20,301,619	24,070,292	72,432,198		1,637,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.87

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION 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)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1948	607.60	608	608			
1949	4,687.23	4,687	4,687			
1951	78.31	78	78			
1952	11,758.95	11,759	11,759			
1953	5,436.98	5,437	5,437			
1954	10,584.84	10,585	10,585			
1955	1,530.41	1,530	1,530			
1957	14,190.24	14,190	14,190			
1958	10,388.36	10,388	10,388			
1959	5,377.50	5,378	5,378			
1960	29,613.86	29,614	29,614			
1961	5,473.51	5,474	5,474			
1962	11,523.11	11,523	11,523			
1963	20,924.42	20,924	20,924			
1964	45,621.94	45,622	45,622			
1965	59,005.11	58,344	38,240	20,765	0.28	20,765
1966	39,677.93	38,948	25,528	14,150	0.46	14,150
1967	95,485.61	93,041	60,982	34,504	0.64	34,504
1968	87,575.61	84,703	55,517	32,059	0.82	32,059
1969	58,039.03	55,694	36,503	21,536	1.01	21,323
1970	109,393.37	104,142	68,258	41,135	1.20	34,279
1971	15,583.18	14,723	9,650	5,933	1.38	4,299
1972	9,768.49	9,155	6,000	3,768	1.57	2,400
1973	39,522.21	36,740	24,080	15,442	1.76	8,774
1974	41,249.34	38,032	24,927	16,322	1.95	8,370
1975	4,388.82	4,013	2,630	1,759	2.14	822
1976	16,048.84	14,553	9,538	6,511	2.33	2,794
1977	170,269.05	153,038	100,306	69,963	2.53	27,653
1978	23,693.32	21,106	13,833	9,860	2.73	3,612
1979	89,595.99	79,060	51,818	37,778	2.94	12,850
1980	29,724.22	25,967	17,020	12,704	3.16	4,020
1981	11,427.14	9,878	6,474	4,953	3.39	1,461
1982	8,750.75	7,477	4,901	3,850	3.64	1,058
1983	85,746.98	72,405	47,456	38,291	3.89	9,843
1984	32,418.22	27,011	17,704	14,714	4.17	3,529
1985	135,837.21	111,604	73,149	62,688	4.46	14,056
1986	104,870.27	84,861	55,620	49,250	4.77	10,325
1987	17,778.08	14,151	9,275	8,503	5.10	1,667
1988	35,805.14	28,000	18,352	17,453	5.45	3,202
1989	87,065.05	66,761	43,757	43,308	5.83	7,428
1990	56,845.80	42,657	27,959	28,887	6.24	4,629

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION 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)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1991	176,406.12	129,341	84,774	91,632	6.67	13,738
1992	95,143.77	67,971	44,550	50,594	7.14	7,086
1993	152,030.99	105,510	69,154	82,877	7.65	10,834
1994	46,426.99	31,218	20,461	25,966	8.19	3,170
1995	89,951.18	58,432	38,298	51,653	8.76	5,896
1996	58,819.73	36,751	24,088	34,732	9.38	3,703
1997	28,933.97	17,314	11,348	17,586	10.04	1,752
1998	63,527.17	36,261	23,767	39,760	10.73	3,705
1999	54,323.91	29,400	19,270	35,054	11.47	3,056
2000	79,856.53	40,759	26,715	53,142	12.24	4,342
2001	127,805.86	61,040	40,007	87,799	13.06	6,723
2002	64,412.40	28,599	18,745	45,667	13.90	3,285
2003	541,728.27	221,459	145,151	396,577	14.78	26,832
2004	240,062.15	89,399	58,595	181,467	15.69	11,566
2005	125,642.76	42,115	27,603	98,040	16.62	5,899
2006	102,563.34	30,482	19,979	82,584	17.57	4,700
2007	278,760.03	72,032	47,211	231,549	18.54	12,489
2008	265,374.06	58,170	38,126	227,248	19.52	11,642
2009	10,568.00	1,898	1,244	9,324	20.51	455
2010	37,734.09	5,283	3,463	34,271	21.50	1,594
2011	99,982.91	9,998	6,553	93,430	22.50	4,152
	4,383,416.25	2,647,293	1,796,376	2,587,040		436,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 9.96

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 354 TOWERS AND FIXTURES

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 70-R4						
NET SALVAGE PERCENT.. -20						
1920	21,366.77	24,585	25,640			
1922	347.52	397	417			
1929	5,257.67	5,838	6,309			
1944	1,136.06	1,159	1,363			
1948	35,505.32	34,956	42,606			
1949	79.87	78	96			
1952	37,504.60	35,349	45,006			
1953	186,800.81	173,980	224,161			
1954	5,689.74	5,235	6,828			
1955	151,997.89	138,075	182,397			
1956	32,532.16	29,167	39,039			
1962	1,984.29	1,632	2,190	191	22.03	9
1963	18,933.25	15,326	20,562	2,158	22.78	95
1964	27,524.85	21,918	29,407	3,623	23.55	154
1965	17,211.21	13,475	18,079	2,574	24.33	106
1966	15,089.44	11,609	15,575	2,532	25.12	101
1967	153.44	116	156	28	25.93	1
1969	438,080.14	318,724	427,624	98,072	27.56	3,558
1970	38,520.50	27,477	36,865	9,360	28.39	330
1974	111.33	73	98	36	31.82	1
1977	182,041.46	110,848	148,722	69,728	34.48	2,022
1979	893,929.38	516,437	692,889	379,826	36.30	10,464
1990	57,641.74	23,014	30,877	38,293	46.71	820
1998	41,437.04	10,968	14,716	35,008	54.56	642
2009	133,924.56	10,308	13,830	146,879	65.51	2,242
	2,344,801.04	1,530,744	2,025,452	788,309		20,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4 0.88

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

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 52-R2						
NET SALVAGE PERCENT.. -50						
1948	73,061.93	90,730	104,235	5,358	8.95	599
1950	8,999.42	10,997	12,634	865	9.64	90
1951	17,086.97	20,701	23,782	1,848	10.00	185
1953	172,835.44	205,658	236,270	22,983	10.75	2,138
1954	7,481.76	8,821	10,134	1,089	11.13	98
1955	22,359.68	26,103	29,988	3,552	11.53	308
1956	115,479.76	133,445	153,308	19,912	11.94	1,668
1957	21,092.53	24,119	27,709	3,930	12.36	318
1958	425,110.05	480,825	552,396	85,269	12.79	6,667
1959	38,490.53	43,047	49,455	8,281	13.23	626
1960	193,500.76	213,892	245,730	44,521	13.68	3,254
1961	43,776.60	47,796	54,910	10,755	14.15	760
1962	31,314.44	33,766	38,792	8,180	14.62	560
1963	129,161.65	137,445	157,904	35,838	15.11	2,372
1964	357,635.28	375,415	431,296	105,157	15.61	6,737
1965	195,254.88	202,089	232,170	60,712	16.12	3,766
1966	245,943.26	250,862	288,203	80,712	16.64	4,850
1967	193,123.30	194,034	222,916	66,769	17.17	3,889
1968	811,503.25	802,451	921,896	295,359	17.72	16,668
1969	844,340.18	821,522	943,806	322,704	18.27	17,663
1970	390,500.58	373,527	429,127	156,624	18.84	8,313
1971	592,164.18	556,522	639,361	248,885	19.42	12,816
1972	255,163.52	235,461	270,510	112,235	20.01	5,609
1973	306,703.30	277,712	319,050	141,005	20.61	6,842
1974	99,822.45	88,660	101,857	47,877	21.21	2,257
1975	209,038.11	181,923	209,002	104,555	21.83	4,790
1976	163,893.91	139,608	160,389	85,452	22.47	3,803
1977	2,047,849.90	1,706,617	1,960,648	1,111,127	23.11	48,080
1978	238,886.36	194,602	223,569	134,761	23.76	5,672
1979	1,930,805.36	1,536,091	1,764,739	1,131,469	24.42	46,334
1980	478,771.48	371,646	426,966	291,191	25.09	11,606
1981	251,236.57	190,168	218,475	158,380	25.76	6,148
1982	696,859.86	513,603	590,053	455,237	26.45	17,211
1983	274,359.68	196,667	225,941	185,599	27.15	6,836
1984	1,462,102.18	1,018,128	1,169,677	1,023,476	27.86	36,736
1985	895,810.93	605,452	695,574	648,142	28.57	22,686
1986	565,664.35	370,564	425,723	422,774	29.29	14,434
1987	433,711.51	274,865	315,779	334,788	30.03	11,148
1988	882,080.88	540,191	620,599	702,522	30.77	22,831
1989	2,736,641.56	1,617,519	1,858,288	2,246,674	31.51	71,300
1990	1,392,523.49	792,527	910,495	1,178,290	32.27	36,513

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

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 52-R2						
NET SALVAGE PERCENT.. -50						
1991	1,437,546.78	786,647	903,740	1,252,580	33.03	37,922
1992	2,218,870.42	1,164,275	1,337,578	1,990,728	33.81	58,880
1993	1,440,890.16	723,637	831,351	1,329,984	34.59	38,450
1994	2,304,390.49	1,105,451	1,269,998	2,186,588	35.37	61,820
1995	3,721,586.78	1,699,388	1,952,343	3,630,037	36.17	100,360
1996	844,430.65	366,111	420,607	846,039	36.97	22,884
1997	774,024.28	317,497	364,757	796,279	37.78	21,077
1998	443,435.19	171,530	197,062	468,091	38.59	12,130
1999	556,625.71	202,155	232,246	602,693	39.41	15,293
2000	589,917.90	200,115	229,902	654,975	40.24	16,277
2001	2,311,117.43	728,661	837,123	2,629,553	41.07	64,026
2002	1,923,364.40	559,266	642,513	2,242,534	41.92	53,496
2003	3,941,506.55	1,050,549	1,206,924	4,705,336	42.76	110,041
2004	1,483,583.09	358,619	412,000	1,813,375	43.62	41,572
2005	2,431,791.16	527,528	606,051	3,041,636	44.48	68,382
2006	2,319,024.54	445,531	511,849	2,966,688	45.34	65,432
2007	2,207,588.46	368,722	423,607	2,887,776	46.21	62,492
2008	2,357,573.10	333,903	383,605	3,152,755	47.09	66,952
2009	5,224,138.86	607,306	697,704	7,138,504	47.97	148,812
2010	1,202,682.31	108,927	125,141	1,678,882	48.86	34,361
2011	1,389,429.95	90,181	103,604	1,980,541	49.75	39,810
2012	1,145,649.93	44,612	51,253	1,667,222	50.65	32,917
2013	2,169,054.87	28,143	32,332	3,221,250	51.55	62,488
	64,690,364.84	27,894,525	32,046,646	64,988,901		1,711,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 2.64

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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 55-R2.5						
NET SALVAGE PERCENT.. -25						
1947	5,389.34	5,651	6,737			
1948	16,806.52	17,509	21,008			
1951	8,383.14	8,547	10,479			
1952	2,529.60	2,559	3,162			
1953	615,903.03	617,866	769,879			
1954	11,664.84	11,601	14,581			
1955	64,723.51	63,797	80,904			
1956	144,869.90	141,446	181,087			
1957	33,475.09	32,357	41,844			
1958	1,066,621.04	1,020,316	1,333,276			
1959	38,697.35	36,613	48,161	211	13.37	16
1960	399,477.00	373,601	491,442	7,904	13.85	571
1961	88,503.82	81,785	107,582	3,048	14.34	213
1962	109,918.21	100,300	131,936	5,462	14.85	368
1963	207,686.44	187,061	246,064	13,544	15.37	881
1964	787,635.14	699,922	920,690	63,854	15.90	4,016
1965	446,313.58	390,932	514,239	43,653	16.46	2,652
1966	437,980.61	378,059	497,306	50,170	17.02	2,948
1967	652,741.28	554,830	729,834	86,093	17.60	4,892
1968	1,484,380.65	1,241,480	1,633,066	222,410	18.20	12,220
1969	1,255,647.55	1,033,053	1,358,897	210,662	18.80	11,205
1970	392,895.87	317,710	417,922	73,198	19.42	3,769
1971	312,652.14	248,273	326,583	64,232	20.06	3,202
1972	140,953.82	109,881	144,539	31,653	20.70	1,529
1973	148,175.18	113,287	149,020	36,199	21.36	1,695
1974	104,046.66	77,963	102,554	27,504	22.03	1,248
1975	170,187.89	124,895	164,289	48,446	22.71	2,133
1976	55,335.10	39,741	52,276	16,893	23.40	722
1977	897,308.16	630,157	828,920	292,715	24.10	12,146
1978	155,525.19	106,712	140,371	54,035	24.81	2,178
1979	1,845,769.77	1,236,250	1,626,186	681,026	25.53	26,676
1980	258,262.72	168,694	221,903	100,925	26.26	3,843
1981	51,101.58	32,519	42,776	21,101	27.00	782
1982	61,744.87	38,239	50,300	26,881	27.75	969
1983	58,974.33	35,519	46,722	26,996	28.50	947
1984	1,000,380.67	584,998	769,517	480,959	29.27	16,432
1985	322,259.10	182,737	240,376	162,448	30.05	5,406
1986	244,290.59	134,192	176,519	128,844	30.83	4,179
1987	133,036.97	70,691	92,988	73,308	31.62	2,318
1988	382,823.97	196,460	258,427	220,103	32.42	6,789
1989	2,639,940.37	1,306,176	1,718,168	1,581,757	33.23	47,600

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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 55-R2.5						
NET SALVAGE PERCENT.. -25						
1990	1,500,710.59	714,545	939,926	935,962	34.05	27,488
1991	841,017.78	384,766	506,128	545,144	34.87	15,634
1992	1,808,549.69	793,298	1,043,519	1,217,168	35.70	34,094
1993	1,141,147.49	478,768	629,780	796,654	36.54	21,802
1994	1,429,944.46	572,621	753,236	1,034,195	37.38	27,667
1995	1,861,725.37	709,573	933,386	1,393,771	38.23	36,458
1996	755,049.23	273,016	359,130	584,682	39.09	14,957
1997	574,106.40	196,237	258,134	459,499	39.96	11,499
1998	451,735.97	145,482	191,370	373,300	40.83	9,143
1999	876,184.99	264,652	348,128	747,103	41.71	17,912
2000	658,867.28	185,834	244,450	579,134	42.59	13,598
2001	1,191,522.06	311,955	410,351	1,079,052	43.48	24,817
2002	709,551.88	171,259	225,277	661,663	44.38	14,909
2003	7,086,398.75	1,565,474	2,059,254	6,798,744	45.28	150,149
2004	1,213,181.27	243,182	319,886	1,196,591	46.18	25,911
2005	1,020,021.27	183,374	241,214	1,033,813	47.09	21,954
2006	5,904,062.21	937,934	1,233,776	6,146,302	48.01	128,021
2007	2,218,726.02	306,073	402,614	2,370,794	48.93	48,453
2008	1,601,998.62	187,514	246,659	1,755,839	49.85	35,222
2009	1,619,321.63	155,313	204,302	1,819,850	50.78	35,838
2010	768,125.44	57,437	75,554	884,603	51.71	17,107
2011	1,231,459.14	65,775	86,522	1,452,802	52.65	27,594
2012	1,016,341.42	32,802	43,148	1,227,279	53.58	22,906
2013	1,082,803.84	11,572	15,222	1,338,283	54.53	24,542
	55,817,565.39	21,702,835	28,483,496	41,288,461		992,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.6 1.78

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

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 65-R4						
NET SALVAGE PERCENT.. 0						
1959	118,704.27	90,087	94,653	24,051	15.67	1,535
1962	460,462.27	334,650	351,612	108,850	17.76	6,129
1965	218,143.20	151,223	158,888	59,255	19.94	2,972
1969	325,679.44	210,340	221,001	104,678	23.02	4,547
1970	224,574.03	142,310	149,523	75,051	23.81	3,152
1971	761.46	473	497	264	24.62	11
1972	1,260.99	767	806	455	25.44	18
1993	173,317.48	54,235	56,984	116,333	44.66	2,605
2000	161,520.96	33,422	35,116	126,405	51.55	2,452
2007	83,539.97	8,341	8,764	74,776	58.51	1,278
2009	165,853.87	11,457	12,037	153,817	60.51	2,542
2010	61,535.67	3,314	3,482	58,054	61.50	944
	1,995,353.61	1,040,619	1,093,363	901,991		28,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 1.41

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

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 55-R4						
NET SALVAGE PERCENT.. 0						
1959	195,002.19	165,610	195,002			
1962	327,109.69	268,469	324,846	2,264	9.86	230
1965	221,116.16	174,160	210,733	10,383	11.68	889
1969	357,206.08	263,815	319,215	37,991	14.38	2,642
1970	272,848.71	198,039	239,626	33,223	15.08	2,203
1971	1,142.18	814	985	157	15.80	10
1993	99,926.86	36,828	44,562	55,365	34.73	1,594
2000	69,223.27	16,915	20,467	48,756	41.56	1,173
2007	42,211.97	4,981	6,027	36,185	48.51	746
2010	120,406.50	7,663	9,272	111,134	51.50	2,158
	1,706,193.61	1,137,294	1,370,735	335,459		11,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 0.68

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 361 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)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -5						
1929	187.92	180	197			
1930	69,869.02	66,533	73,362			
1931	145.95	138	153			
1933	2.55	2	3			
1936	256.98	236	270			
1937	2,496.51	2,279	2,621			
1942	27.37	24	29			
1943	9,014.33	7,906	9,465			
1945	104.04	90	109			
1948	4,781.12	4,034	5,020			
1949	10,439.27	8,735	10,961			
1950	18,615.31	15,441	19,546			
1951	16,919.82	13,906	17,766			
1952	3,369.07	2,743	3,538			
1953	4,611.46	3,719	4,842			
1954	1,187.73	948	1,247			
1955	7,151.83	5,650	7,509			
1956	18,059.31	14,115	18,962			
1957	36,333.22	28,085	38,150			
1958	2,713.57	2,073	2,849			
1959	35,575.32	26,861	37,354			
1960	8,484.34	6,327	8,909			
1961	6,713.14	4,942	7,049			
1962	1,018.64	740	1,070			
1963	10,438.44	7,479	10,960			
1964	84,555.87	59,743	88,784			
1965	75,442.20	52,512	78,551	663	18.54	36
1966	99,816.62	68,430	102,362	2,445	19.09	128
1967	4,912.94	3,316	4,960	199	19.65	10
1968	12,912.77	8,574	12,826	732	20.22	36
1969	83,401.31	54,454	81,456	6,115	20.80	294
1970	80,484.55	51,627	77,227	7,282	21.40	340
1971	91,409.89	57,588	86,144	9,836	22.00	447
1972	55,457.08	34,292	51,296	6,934	22.61	307
1973	47,647.28	28,899	43,229	6,801	23.23	293
1974	173,651.92	103,201	154,375	27,960	23.87	1,171
1975	79,130.04	46,060	68,899	14,188	24.51	579
1976	15,196.01	8,657	12,950	3,006	25.16	119
1977	63,977.94	35,641	53,314	13,863	25.82	537
1979	3,532.24	1,877	2,808	901	27.17	33
1980	744.85	386	577	205	27.85	7

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 361 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)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -5						
1981	326.35	165	247	96	28.55	3
1982	16,960.89	8,338	12,473	5,336	29.25	182
1983	68,872.64	32,923	49,248	23,068	29.96	770
1984	235,005.49	109,110	163,214	83,542	30.68	2,723
1985	273,758.06	123,288	184,422	103,024	31.41	3,280
1986	12,561.81	5,480	8,197	4,993	32.15	155
1987	6,993.11	2,952	4,416	2,927	32.89	89
1988	218,125.50	88,947	133,053	95,979	33.64	2,853
1989	156,612.92	61,592	92,133	72,311	34.40	2,102
1990	418,475.40	158,425	236,982	202,417	35.17	5,755
1991	11,468.93	4,173	6,242	5,800	35.94	161
1992	20,536.40	7,167	10,721	10,842	36.72	295
1993	220,506.32	73,627	110,136	121,396	37.51	3,236
1994	175,750.64	55,998	83,765	100,773	38.31	2,630
1995	74,659.14	22,648	33,878	44,514	39.11	1,138
1996	378,319.27	108,914	162,920	234,315	39.92	5,870
1997	105,659.26	28,784	43,057	67,885	40.73	1,667
1998	121,264.51	31,138	46,578	80,750	41.55	1,943
1999	148,068.64	35,673	53,362	102,110	42.38	2,409
2000	142,205.08	32,007	47,878	101,437	43.21	2,348
2001	547,983.67	114,553	171,356	404,027	44.05	9,172
2002	85,284.38	16,461	24,623	64,926	44.89	1,446
2003	187,000.74	33,022	49,397	146,954	45.75	3,212
2004	202,638.06	32,496	48,610	164,160	46.60	3,523
2005	156,990.82	22,598	33,803	131,037	47.46	2,761
2006	106,164.42	13,518	20,221	91,252	48.33	1,888
2007	71,905.27	7,962	11,910	63,591	49.20	1,292
2008	190,352.35	17,878	26,743	173,127	50.08	3,457
2009	450,278.87	34,642	51,820	420,973	50.97	8,259
2010	138,755.56	8,344	12,482	133,211	51.85	2,569
2011	37,521.62	1,612	2,411	36,987	52.75	701
2012	4,143.01	107	160	4,190	53.65	78
	6,225,938.90	2,132,985	3,138,157	3,399,079		82,304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.32

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION 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)
SURVIVOR CURVE.. IOWA 52-R2						
NET SALVAGE PERCENT.. -5						
1900	29,461.74	30,935	30,935			
1919	11.81	12	12			
1922	2,283.37	2,337	2,398			
1923	2,277.18	2,318	2,391			
1924	498.38	505	523			
1927	93.29	93	98			
1929	1,563.80	1,540	1,642			
1930	6,475.11	6,339	6,799			
1931	388.38	378	408			
1932	15,046.11	14,553	15,798			
1934	93.42	89	98			
1936	5,301.33	5,003	5,566			
1937	6,624.29	6,213	6,956			
1938	9,962.18	9,284	10,460			
1941	290.25	265	305			
1943	12,460.23	11,237	13,083			
1945	3.39	3	4			
1946	8,293.56	7,320	8,560	148	8.29	18
1947	9,630.83	8,438	9,868	244	8.61	28
1948	366,219.47	318,345	372,277	12,253	8.95	1,369
1949	60,679.37	52,331	61,197	2,516	9.29	271
1950	70,456.25	60,265	70,475	3,504	9.64	363
1951	575,625.12	488,173	570,876	33,530	10.00	3,353
1952	83,684.61	70,346	82,263	5,606	10.37	541
1953	85,953.25	71,593	83,722	6,529	10.75	607
1954	249,439.92	205,852	240,726	21,186	11.13	1,904
1955	392,422.02	320,681	375,008	37,035	11.53	3,212
1956	201,938.18	163,348	191,021	21,014	11.94	1,760
1957	137,389.44	109,970	128,600	15,659	12.36	1,267
1958	214,458.95	169,796	198,562	26,620	12.79	2,081
1959	406,947.17	318,582	372,554	54,741	13.23	4,138
1960	214,664.21	166,100	194,239	31,158	13.68	2,278
1961	167,752.74	128,209	149,929	26,211	14.15	1,852
1962	342,624.27	258,610	302,422	57,333	14.62	3,922
1963	645,595.45	480,898	562,368	115,507	15.11	7,644
1964	871,806.83	640,604	749,130	166,267	15.61	10,651
1965	1,471,025.14	1,065,758	1,246,311	298,265	16.12	18,503
1966	705,519.61	503,741	589,081	151,715	16.64	9,117
1967	610,542.57	429,395	502,140	138,930	17.17	8,091
1968	679,950.27	470,656	550,391	163,557	17.72	9,230
1969	949,691.85	646,818	756,397	240,779	18.27	13,179

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION 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)
SURVIVOR CURVE.. IOWA 52-R2						
NET SALVAGE PERCENT.. -5						
1970	1,845,678.40	1,235,819	1,445,182	492,780	18.84	26,156
1971	902,079.49	593,448	693,985	253,198	19.42	13,038
1972	1,027,650.04	663,810	776,268	302,765	20.01	15,131
1973	816,547.58	517,554	605,234	252,141	20.61	12,234
1974	1,061,874.99	660,195	772,040	342,929	21.21	16,168
1975	1,859,871.51	1,133,033	1,324,983	627,882	21.83	28,762
1976	619,097.70	369,152	431,691	218,362	22.47	9,718
1977	514,680.56	300,244	351,109	189,306	23.11	8,192
1978	36,137.57	20,607	24,098	13,846	23.76	583
1979	234,037.11	130,335	152,415	93,324	24.42	3,822
1980	175,734.04	95,489	111,666	72,855	25.09	2,904
1981	102,010.29	54,050	63,207	43,904	25.76	1,704
1982	205,701.55	106,125	124,104	91,883	26.45	3,474
1983	769,838.79	386,285	451,726	356,605	27.15	13,135
1984	1,461,877.73	712,580	833,300	701,672	27.86	25,186
1985	3,729,740.36	1,764,574	2,063,515	1,852,712	28.57	64,848
1986	1,045,753.90	479,548	560,789	537,253	29.29	18,343
1987	715,953.12	317,615	371,423	380,328	30.03	12,665
1988	2,847,314.03	1,220,597	1,427,381	1,562,299	30.77	50,773
1989	2,208,424.85	913,718	1,068,513	1,250,333	31.51	39,681
1990	3,257,277.77	1,297,670	1,517,511	1,902,631	32.27	58,960
1991	2,335,999.66	894,806	1,046,397	1,406,403	33.03	42,580
1992	1,442,841.04	529,956	619,737	895,246	33.81	26,479
1993	2,632,466.95	925,445	1,082,227	1,681,863	34.59	48,623
1994	2,166,732.01	727,590	850,853	1,424,216	35.37	40,266
1995	1,551,291.03	495,856	579,860	1,048,996	36.17	29,002
1996	3,762,406.86	1,141,860	1,335,305	2,615,222	36.97	70,739
1997	2,149,996.70	617,335	721,919	1,535,578	37.78	40,645
1998	2,287,770.40	619,469	724,415	1,677,744	38.59	43,476
1999	3,706,122.18	942,193	1,101,812	2,789,616	39.41	70,784
2000	1,939,081.11	460,449	538,455	1,497,580	40.24	37,216
2001	5,626,262.99	1,241,713	1,452,075	4,455,501	41.07	108,486
2002	4,036,841.62	821,669	960,870	3,277,814	41.92	78,192
2003	1,231,207.24	229,712	268,628	1,024,140	42.76	23,951
2004	4,470,298.82	756,408	884,553	3,809,261	43.62	87,328
2005	2,061,899.71	313,102	366,145	1,798,850	44.48	40,442
2006	1,957,593.02	263,265	307,865	1,747,608	45.34	38,545
2007	4,508,884.72	527,168	616,477	4,117,852	46.21	89,112
2008	3,241,457.20	321,361	375,804	3,027,726	47.09	64,297
2009	3,789,750.53	308,391	360,636	3,618,602	47.97	75,435
2010	7,840,994.55	497,111	581,328	7,651,716	48.86	156,605

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION 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)
SURVIVOR CURVE.. IOWA 52-R2						
NET SALVAGE PERCENT.. -5						
2011	4,728,658.07	214,839	251,235	4,713,856	49.75	94,751
2012	2,886,951.62	78,693	92,025	2,939,274	50.65	58,031
2013	8,552,410.78	77,677	90,836	8,889,195	51.55	172,438
	113,960,345.53	33,225,449	38,845,190	80,813,173		2,068,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.1 1.81

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION 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)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1966	917.25	900	860	57	0.46	57
1971	767.99	726	694	74	1.38	54
1974	437.34	403	385	52	1.95	27
1975	228.87	209	200	29	2.14	14
1976	489.87	444	424	66	2.33	28
1977	1,946.58	1,750	1,673	274	2.53	108
1978	9.61	9	9	1	2.73	
1980	705.67	616	589	117	3.16	37
1981	21,053.97	18,199	17,394	3,660	3.39	1,080
1982	74,919.77	64,011	61,179	13,741	3.64	3,775
1983	244,225.86	206,224	197,100	47,126	3.89	12,115
1984	136,412.68	113,659	108,631	27,782	4.17	6,662
1985	94,445.68	77,597	74,164	20,282	4.46	4,548
1986	32,369.12	26,193	25,034	7,335	4.77	1,538
1987	6,634.74	5,281	5,047	1,588	5.10	311
1988	140,463.99	109,843	104,983	35,481	5.45	6,510
1989	63,800.95	48,923	46,759	17,042	5.83	2,923
1990	156,751.22	117,626	112,422	44,329	6.24	7,104
1991	51,655.44	37,874	36,198	15,457	6.67	2,317
1992	47,388.59	33,854	32,356	15,033	7.14	2,105
1993	54,286.93	37,675	36,008	18,279	7.65	2,389
1994	59,190.14	39,799	38,038	21,152	8.19	2,583
1995	6,095.57	3,960	3,785	2,311	8.76	264
1996	37,081.31	23,168	22,143	14,938	9.38	1,593
1997	37,247.54	22,289	21,303	15,945	10.04	1,588
1998	23,009.64	13,134	12,553	10,457	10.73	975
1999	44,532.27	24,101	23,035	21,497	11.47	1,874
2000	59,205.42	30,218	28,881	30,324	12.24	2,477
2001	102,007.77	48,719	46,564	55,444	13.06	4,245
2002	78,161.58	34,704	33,169	44,993	13.90	3,237
2003	44,567.56	18,219	17,413	27,155	14.78	1,837
2004	321,465.73	119,714	114,418	207,048	15.69	13,196
2005	39,801.68	13,342	12,752	27,050	16.62	1,628
2006	32,659.20	9,706	9,277	23,382	17.57	1,331
2007	95,688.14	24,726	23,632	72,056	18.54	3,887
2008	125,512.54	27,512	26,294	99,219	19.52	5,083
2012	21,822.90	1,309	1,251	20,572	23.50	875
	2,257,961.11	1,356,636	1,296,617	961,344		100,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 4.45

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
 MISSOURI JURISDICTION

ACCOUNT 363 STORAGE BATTERY 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)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. 0						
2012	2,500,987.28	375,148		2,500,987	8.50	294,234
	2,500,987.28	375,148		2,500,987		294,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 11.76

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 42-R2.5						
NET SALVAGE PERCENT.. -50						
1927	312.99	469	469			
1932	290.31	435	435			
1947	18,645.62	25,977	27,968			
1948	28,514.92	39,493	42,772			
1949	44,070.46	60,692	66,106			
1950	69,473.48	95,154	104,210			
1951	31,168.88	42,445	46,753			
1952	31,429.14	42,553	47,144			
1953	42,996.91	57,861	64,495			
1954	50,242.26	67,217	75,363			
1955	199,975.49	265,896	299,963			
1956	92,420.51	122,094	138,584	47	5.01	9
1957	74,223.41	97,418	110,575	760	5.25	145
1958	98,976.52	129,023	146,449	2,016	5.50	367
1959	160,082.44	207,251	235,242	4,882	5.75	849
1960	133,335.89	171,383	194,530	5,474	6.01	911
1961	105,866.13	135,056	153,296	5,503	6.28	876
1962	260,854.86	330,168	374,760	16,522	6.56	2,519
1963	195,239.57	245,094	278,196	14,663	6.85	2,141
1964	273,548.05	340,370	386,340	23,982	7.16	3,349
1965	500,642.81	617,217	700,577	50,387	7.48	6,736
1966	401,756.56	490,430	556,667	45,968	7.82	5,878
1967	546,383.01	659,954	749,086	70,489	8.18	8,617
1968	1,370,022.54	1,636,197	1,857,179	197,855	8.56	23,114
1969	843,510.52	995,638	1,130,107	135,159	8.95	15,102
1970	873,727.66	1,018,199	1,155,715	154,876	9.37	16,529
1971	1,096,675.17	1,260,787	1,431,067	213,946	9.81	21,809
1972	969,509.88	1,098,668	1,247,052	207,213	10.27	20,177
1973	1,091,196.18	1,217,857	1,382,339	254,455	10.75	23,670
1974	1,032,190.54	1,133,562	1,286,659	261,627	11.25	23,256
1975	1,254,361.27	1,354,259	1,537,163	344,379	11.77	29,259
1976	1,097,524.48	1,163,760	1,320,935	325,352	12.31	26,430
1977	1,215,436.64	1,264,486	1,435,265	387,890	12.87	30,139
1978	1,127,052.07	1,149,187	1,304,394	386,184	13.45	28,713
1979	1,101,338.85	1,099,758	1,248,289	403,719	14.04	28,755
1980	1,377,166.84	1,344,700	1,526,313	539,437	14.66	36,797
1981	1,293,701.08	1,234,094	1,400,768	539,784	15.29	35,303
1982	1,501,920.59	1,398,386	1,587,249	665,632	15.93	41,785
1983	1,632,416.62	1,480,830	1,680,828	767,797	16.60	46,253
1984	3,187,415.85	2,815,173	3,195,385	1,585,739	17.27	91,820
1985	4,128,001.26	3,544,178	4,022,848	2,169,154	17.96	120,777

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 42-R2.5						
NET SALVAGE PERCENT.. -50						
1986	4,260,996.37	3,550,347	4,029,850	2,361,645	18.67	126,494
1987	3,114,278.21	2,515,885	2,855,676	1,815,741	19.38	93,691
1988	3,669,044.34	2,868,404	3,255,805	2,247,762	20.11	111,773
1989	3,831,431.88	2,894,091	3,284,962	2,462,186	20.85	118,090
1990	3,672,887.06	2,674,670	3,035,906	2,473,425	21.61	114,457
1991	3,927,604.39	2,753,526	3,125,412	2,765,995	22.37	123,648
1992	3,869,699.49	2,605,140	2,956,985	2,847,564	23.15	123,005
1993	3,511,757.58	2,265,084	2,571,002	2,696,634	23.94	112,641
1994	3,280,052.23	2,021,906	2,294,981	2,625,097	24.74	106,107
1995	3,611,781.13	2,121,939	2,408,524	3,009,148	25.55	117,775
1996	3,200,942.37	1,787,950	2,029,427	2,771,987	26.36	105,159
1997	2,423,331.76	1,281,773	1,454,887	2,180,111	27.19	80,181
1998	1,825,154.74	910,624	1,033,611	1,704,121	28.03	60,796
1999	2,780,995.01	1,303,091	1,479,084	2,692,409	28.88	93,227
2000	4,396,096.46	1,924,831	2,184,795	4,409,350	29.74	148,263
2001	4,096,703.37	1,667,952	1,893,223	4,251,832	30.60	138,949
2002	4,910,840.34	1,846,795	2,096,220	5,270,041	31.47	167,462
2003	10,067,215.28	3,465,941	3,934,045	11,166,778	32.36	345,080
2004	4,495,730.52	1,406,512	1,596,473	5,147,123	33.24	154,847
2005	4,062,944.26	1,140,509	1,294,544	4,799,872	34.14	140,594
2006	4,776,442.66	1,187,256	1,347,605	5,817,059	35.04	166,012
2007	4,235,786.15	915,247	1,038,859	5,314,820	35.95	147,839
2008	4,894,514.42	896,724	1,017,834	6,323,938	36.87	171,520
2009	7,013,982.48	1,054,622	1,197,057	9,323,917	37.79	246,730
2010	6,218,896.34	728,544	826,940	8,501,405	38.72	219,561
2011	6,997,994.62	587,307	666,627	9,830,365	39.65	247,928
2012	5,840,719.68	294,109	333,831	8,427,249	40.59	207,619
2013	9,501,480.69	159,482	181,021	14,071,200	41.53	338,820
	158,042,922.09	79,283,630	89,974,721	147,089,662		5,020,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 3.18

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 44-R1						
NET SALVAGE PERCENT.. -25						
1932	411.66	488	410	105	2.31	45
1947	435,010.29	457,500	384,405	159,358	6.98	22,831
1948	173,078.41	180,356	151,541	64,807	7.32	8,853
1949	224,677.34	231,889	194,840	86,007	7.67	11,213
1950	257,977.64	263,695	221,565	100,907	8.02	12,582
1951	165,907.58	167,888	141,065	66,319	8.38	7,914
1952	158,838.64	159,109	133,688	64,860	8.74	7,421
1953	186,293.89	184,652	155,150	77,717	9.11	8,531
1954	199,700.22	195,786	164,505	85,120	9.49	8,969
1955	625,180.83	606,175	509,327	272,149	9.87	27,573
1956	231,832.43	222,217	186,713	103,078	10.26	10,047
1957	204,176.81	193,445	162,538	92,683	10.65	8,703
1958	217,668.41	203,754	171,200	100,886	11.05	9,130
1959	313,509.19	289,820	243,516	148,370	11.46	12,947
1960	184,736.56	168,625	141,684	89,237	11.87	7,518
1961	168,896.67	152,102	127,801	83,320	12.30	6,774
1962	305,243.17	271,251	227,913	153,641	12.72	12,079
1963	210,562.92	184,482	155,007	108,197	13.16	8,222
1964	233,513.91	201,671	169,450	122,442	13.60	9,003
1965	385,296.09	327,829	275,452	206,168	14.05	14,674
1966	343,969.23	288,268	242,212	187,750	14.50	12,948
1967	342,893.56	282,789	237,608	191,009	14.97	12,759
1968	869,839.76	705,755	592,997	494,303	15.44	32,014
1969	593,623.09	473,548	397,889	344,140	15.92	21,617
1970	456,962.41	358,299	301,054	270,149	16.40	16,472
1971	593,564.66	456,978	383,967	357,989	16.90	21,183
1972	655,066.05	495,025	415,935	402,898	17.40	23,155
1973	546,164.33	404,810	340,134	342,571	17.91	19,127
1974	524,133.48	380,744	319,913	335,254	18.43	18,191
1975	687,769.60	489,451	411,252	448,460	18.95	23,665
1976	725,457.19	505,344	424,605	482,216	19.48	24,754
1977	847,769.79	577,543	485,269	574,443	20.02	28,693
1978	665,373.94	442,890	372,130	459,587	20.57	22,343
1979	651,236.48	423,116	355,515	458,531	21.13	21,700
1980	859,373.23	544,434	457,450	616,767	21.70	28,422
1981	714,698.16	441,201	370,710	522,663	22.27	23,469
1982	794,537.31	477,398	401,124	592,048	22.85	25,910
1983	771,551.17	450,653	378,652	585,787	23.44	24,991
1984	1,527,030.21	866,322	727,910	1,180,878	24.03	49,142
1985	2,072,135.46	1,139,675	957,590	1,632,579	24.64	66,257
1986	2,201,372.72	1,172,616	985,268	1,766,448	25.25	69,958

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 44-R1						
NET SALVAGE PERCENT.. -25						
1987	2,803,443.31	1,444,719	1,213,897	2,290,407	25.86	88,569
1988	3,713,778.97	1,847,373	1,552,219	3,090,005	26.49	116,648
1989	4,479,544.56	2,148,166	1,804,954	3,794,477	27.12	139,914
1990	3,589,642.99	1,657,159	1,392,395	3,094,659	27.75	111,519
1991	4,238,947.53	1,879,814	1,579,477	3,719,207	28.39	131,004
1992	3,384,508.62	1,438,416	1,208,601	3,022,035	29.04	104,065
1993	3,793,755.72	1,541,213	1,294,974	3,447,221	29.70	116,068
1994	2,638,677.17	1,023,246	859,762	2,438,584	30.35	80,349
1995	3,520,554.03	1,298,204	1,090,790	3,309,903	31.02	106,702
1996	3,266,947.44	1,142,492	959,956	3,123,728	31.69	98,571
1997	2,265,052.62	749,025	629,354	2,201,962	32.36	68,046
1998	1,492,371.82	465,098	390,789	1,474,676	33.03	44,647
1999	2,489,383.02	727,709	611,443	2,500,286	33.71	74,170
2000	4,256,771.32	1,162,152	976,475	4,344,489	34.39	126,330
2001	2,746,173.56	695,915	584,729	2,847,988	35.08	81,186
2002	3,280,185.44	766,948	644,413	3,455,819	35.77	96,612
2003	6,410,691.85	1,373,170	1,153,779	6,859,586	36.46	188,140
2004	3,318,045.91	644,738	541,729	3,605,828	37.16	97,035
2005	3,568,747.01	622,523	523,063	3,937,871	37.86	104,011
2006	3,865,192.81	596,254	500,991	4,330,500	38.57	112,276
2007	3,767,513.82	506,260	425,375	4,284,017	39.27	109,091
2008	3,899,986.23	444,306	373,319	4,501,664	39.99	112,570
2009	4,695,434.06	438,847	368,733	5,500,560	40.71	135,116
2010	3,964,724.32	289,474	243,225	4,712,680	41.43	113,750
2011	5,330,464.93	278,650	234,130	6,428,951	42.16	152,489
2012	4,037,340.02	127,328	106,985	4,939,690	42.89	115,171
2013	6,391,912.18	67,195	56,459	7,933,431	43.63	181,834
	123,536,825.75	41,415,987	34,798,970	119,622,062		3,807,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.4	3.08

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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 55-R2.5						
NET SALVAGE PERCENT.. -30						
1914	168,270.70	216,007	141,476	77,276	0.69	77,276
1915	1,266.46	1,618	1,060	586	0.94	586
1916	2,651.01	3,371	2,208	1,238	1.20	1,032
1917	408.00	516	338	192	1.46	132
1918	14,826.54	18,672	12,229	7,046	1.72	4,097
1919	4,291.96	5,377	3,522	2,058	2.00	1,029
1920	269,875.49	336,359	220,302	130,536	2.27	57,505
1921	123,253.59	152,830	100,098	60,132	2.54	23,674
1922	143,200.95	176,617	115,677	70,484	2.82	24,994
1923	54,082.06	66,370	43,470	26,837	3.08	8,713
1924	143,364.54	175,055	114,654	71,720	3.34	21,473
1925	249,084.49	302,675	198,240	125,570	3.59	34,978
1926	38,089.24	46,068	30,173	19,343	3.83	5,050
1927	109,700.81	132,109	86,526	56,085	4.05	13,848
1928	169,535.36	203,284	133,143	87,253	4.27	20,434
1929	154,700.30	184,692	120,966	80,144	4.49	17,849
1930	104,145.26	123,794	81,080	54,309	4.71	11,531
1931	53,509.40	63,327	41,477	28,085	4.93	5,697
1932	54,762.47	64,525	42,261	28,930	5.15	5,617
1933	122,255.12	143,414	93,931	65,001	5.37	12,104
1934	8,604.29	10,049	6,582	4,604	5.59	824
1935	6,155.05	7,155	4,686	3,316	5.82	570
1936	9,186.58	10,629	6,962	4,981	6.05	823
1937	15,613.17	17,980	11,776	8,521	6.28	1,357
1938	20,703.10	23,728	15,541	11,373	6.51	1,747
1939	21,123.24	24,090	15,778	11,682	6.75	1,731
1940	5,755.96	6,532	4,278	3,205	6.99	459
1941	42,506.67	47,984	31,428	23,831	7.24	3,292
1942	1,028.40	1,155	756	581	7.49	78
1943	17,325.45	19,349	12,673	9,850	7.75	1,271
1944	989.24	1,098	719	567	8.02	71
1945	31,970.57	35,297	23,118	18,444	8.29	2,225
1946	32,362.63	35,516	23,262	18,809	8.57	2,195
1947	33,314.44	36,332	23,796	19,513	8.86	2,202
1948	177,859.42	192,708	126,216	105,001	9.16	11,463
1949	270,716.06	291,335	190,813	161,118	9.47	17,014
1950	111,774.67	119,416	78,213	67,094	9.80	6,846
1951	106,112.63	112,515	73,693	64,253	10.14	6,337
1952	414,665.98	436,250	285,727	253,339	10.49	24,151
1953	110,839.35	115,640	75,740	68,351	10.86	6,294
1954	96,605.79	99,922	65,445	60,143	11.24	5,351

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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 55-R2.5						
NET SALVAGE PERCENT.. -30						
1955	243,388.20	249,501	163,413	152,992	11.63	13,155
1956	60,942.75	61,882	40,530	38,696	12.04	3,214
1957	16,195.52	16,281	10,663	10,391	12.47	833
1958	141,032.56	140,306	91,895	91,447	12.91	7,083
1959	32,135.80	31,621	20,711	21,066	13.37	1,576
1960	59,689.62	58,056	38,024	39,573	13.85	2,857
1961	205,199.19	197,207	129,163	137,596	14.34	9,595
1962	183,017.68	173,684	113,756	124,167	14.85	8,361
1963	485,242.16	454,534	297,702	333,113	15.37	21,673
1964	214,362.40	198,110	129,754	148,917	15.90	9,366
1965	347,438.19	316,498	207,294	244,376	16.46	14,847
1966	494,947.46	444,322	291,014	352,418	17.02	20,706
1967	742,710.51	656,556	430,019	535,505	17.60	30,426
1968	655,615.06	570,265	373,501	478,799	18.20	26,308
1969	335,364.11	286,949	187,940	248,033	18.80	13,193
1970	1,038,675.32	873,508	572,114	778,164	19.42	40,070
1971	893,098.09	737,566	483,077	677,951	20.06	33,796
1972	263,779.45	213,854	140,066	202,847	20.70	9,799
1973	408,977.71	325,191	212,987	318,684	21.36	14,920
1974	397,381.91	309,674	202,824	313,772	22.03	14,243
1975	460,990.95	351,836	230,439	368,849	22.71	16,242
1976	470,001.28	351,051	229,925	381,077	23.40	16,285
1977	552,498.91	403,526	264,294	453,955	24.10	18,836
1978	183,682.85	131,073	85,848	152,940	24.81	6,164
1979	446,500.29	311,017	203,704	376,746	25.53	14,757
1980	341,606.37	232,058	151,989	292,099	26.26	11,123
1981	109,807.49	72,672	47,597	95,153	27.00	3,524
1982	69,893.37	45,017	29,484	61,377	27.75	2,212
1983	226,349.39	141,778	92,859	201,395	28.50	7,066
1984	1,342,800.18	816,645	534,871	1,210,769	29.27	41,366
1985	2,128,456.53	1,255,219	822,119	1,944,874	30.05	64,721
1986	2,126,973.57	1,215,108	795,848	1,969,218	30.83	63,873
1987	2,700,500.57	1,492,343	977,426	2,533,225	31.62	80,115
1988	1,885,611.08	1,006,379	659,139	1,792,155	32.42	55,279
1989	2,124,961.02	1,093,433	716,156	2,046,293	33.23	61,580
1990	2,652,239.01	1,313,344	860,189	2,587,722	34.05	75,998
1991	2,489,248.16	1,184,384	775,725	2,460,298	34.87	70,556
1992	2,949,397.44	1,345,465	881,227	2,952,990	35.70	82,717
1993	2,393,445.88	1,044,337	684,000	2,427,480	36.54	66,433
1994	2,639,387.03	1,099,220	719,946	2,711,257	37.38	72,532
1995	2,062,468.14	817,527	535,448	2,145,761	38.23	56,128

Schedule JJS-1

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

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 55-R2.5						
NET SALVAGE PERCENT.. -30						
1996	2,185,926.46	822,020	538,391	2,303,313	39.09	58,923
1997	1,748,702.11	621,637	407,148	1,866,165	39.96	46,701
1998	3,148,070.74	1,054,390	690,584	3,401,908	40.83	83,319
1999	1,950,025.12	612,565	401,206	2,133,827	41.71	51,159
2000	4,145,461.21	1,215,996	796,430	4,592,670	42.59	107,834
2001	2,444,328.04	665,554	435,912	2,741,714	43.48	63,057
2002	4,282,121.31	1,074,885	704,008	4,862,750	44.38	109,571
2003	7,350,265.16	1,688,716	1,106,043	8,449,302	45.28	186,601
2004	6,420,601.37	1,338,490	876,659	7,470,123	46.18	161,761
2005	5,810,250.55	1,086,319	711,497	6,841,829	47.09	145,293
2006	10,013,131.33	1,654,340	1,083,528	11,933,543	48.01	248,564
2007	11,449,990.61	1,642,707	1,075,909	13,809,079	48.93	282,221
2008	12,745,931.32	1,551,588	1,016,229	15,553,482	49.85	312,006
2009	9,981,810.56	995,676	652,129	12,324,225	50.78	242,698
2010	4,791,705.85	372,632	244,060	5,985,158	51.71	115,745
2011	5,354,102.88	297,415	194,795	6,765,539	52.65	128,500
2012	4,871,669.06	163,522	107,100	6,226,070	53.58	116,201
2013	4,597,095.96	51,097	33,467	5,942,758	54.53	108,981
	144,383,689.28	43,009,906	28,169,808	159,528,988		4,196,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 2.91

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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 51-R1.5						
NET SALVAGE PERCENT.. -10						
1927	38.09	38	28	14	4.68	3
1932	3,763.08	3,661	2,664	1,475	5.89	250
1934	79.40	76	55	32	6.41	5
1938	13.93	13	9	6	7.52	1
1943	26,744.49	24,227	17,632	11,787	9.00	1,310
1946	42.47	38	28	19	9.95	2
1948	882,010.67	768,369	559,212	411,000	10.61	38,737
1949	105,788.24	91,382	66,507	49,860	10.95	4,553
1950	419,607.75	359,299	261,494	200,075	11.30	17,706
1951	81,300.55	69,002	50,219	39,212	11.65	3,366
1952	80,603.74	67,785	49,333	39,331	12.01	3,275
1953	112,489.00	93,677	68,177	55,561	12.39	4,484
1954	227,088.26	187,250	136,279	113,518	12.77	8,889
1955	476,970.12	389,282	283,316	241,351	13.16	18,340
1956	170,618.73	137,780	100,275	87,406	13.56	6,446
1957	58,325.72	46,584	33,903	30,255	13.97	2,166
1958	131,654.88	103,958	75,660	69,160	14.39	4,806
1959	135,314.53	105,623	76,871	71,975	14.81	4,860
1960	118,734.34	91,553	66,631	63,977	15.25	4,195
1961	120,985.33	92,115	67,040	66,044	15.70	4,207
1962	235,963.29	177,316	129,049	130,511	16.16	8,076
1963	326,221.73	241,832	176,003	182,841	16.63	10,995
1964	316,885.26	231,631	168,579	179,995	17.11	10,520
1965	410,972.16	296,060	215,470	236,599	17.60	13,443
1966	640,724.48	454,664	330,900	373,897	18.10	20,657
1967	528,911.44	369,503	268,921	312,882	18.61	16,813
1968	1,629,575.87	1,120,154	815,237	977,296	19.13	51,087
1969	520,388.70	351,762	256,009	316,419	19.66	16,095
1970	1,263,054.73	839,062	610,661	778,699	20.20	38,549
1971	1,141,156.92	744,301	541,695	713,578	20.76	34,373
1972	931,857.03	596,534	434,152	590,891	21.32	27,715
1973	1,229,148.52	771,731	561,659	790,404	21.89	36,108
1974	1,291,848.80	794,940	578,550	842,484	22.47	37,494
1975	1,270,159.87	765,429	557,072	840,104	23.06	36,431
1976	1,465,224.80	864,332	629,053	982,694	23.65	41,552
1977	1,028,843.50	593,376	431,853	699,875	24.26	28,849
1978	649,298.63	365,799	266,225	448,003	24.88	18,007
1979	480,423.12	264,233	192,306	336,159	25.50	13,183
1980	1,115,107.24	597,915	435,157	791,461	26.14	30,278
1981	764,317.88	399,272	290,586	550,164	26.78	20,544
1982	585,408.37	297,608	216,596	427,353	27.43	15,580

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KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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 51-R1.5						
NET SALVAGE PERCENT.. -10						
1983	993,158.25	490,969	357,323	735,151	28.08	26,181
1984	2,500,021.14	1,199,753	873,169	1,876,854	28.75	65,282
1985	2,539,997.25	1,182,252	860,432	1,933,565	29.42	65,723
1986	4,051,743.63	1,826,445	1,329,269	3,127,649	30.10	103,909
1987	4,737,548.87	2,065,083	1,502,948	3,708,356	30.79	120,440
1988	4,428,248.62	1,864,403	1,356,895	3,514,178	31.48	111,632
1989	5,433,734.99	2,205,673	1,605,268	4,371,840	32.18	135,856
1990	5,538,297.54	2,163,314	1,574,439	4,517,688	32.89	137,357
1991	5,050,646.16	1,895,497	1,379,525	4,176,186	33.60	124,291
1992	4,541,041.98	1,633,713	1,189,001	3,806,145	34.32	110,902
1993	3,877,043.11	1,333,800	970,727	3,294,020	35.05	93,981
1994	5,119,479.85	1,680,587	1,223,115	4,408,313	35.78	123,206
1995	4,277,265.36	1,335,841	972,212	3,732,780	36.52	102,212
1996	5,880,445.13	1,742,676	1,268,303	5,200,187	37.26	139,565
1997	5,182,528.63	1,453,129	1,057,574	4,643,207	38.00	122,190
1998	3,816,883.32	1,007,657	733,363	3,465,209	38.76	89,402
1999	4,858,424.29	1,204,010	876,267	4,468,000	39.51	113,085
2000	6,397,435.13	1,480,552	1,077,532	5,959,647	40.27	147,992
2001	5,831,962.35	1,252,816	911,788	5,503,371	41.04	134,098
2002	7,040,158.76	1,395,500	1,015,632	6,728,543	41.81	160,931
2003	13,275,809.19	2,411,020	1,754,718	12,848,672	42.58	301,754
2004	10,323,647.70	1,701,131	1,238,067	10,117,945	43.36	233,347
2005	10,434,455.50	1,541,597	1,121,960	10,355,941	44.15	234,563
2006	11,058,763.26	1,445,402	1,051,950	11,112,690	44.94	247,278
2007	12,040,658.17	1,368,577	996,037	12,248,687	45.73	267,848
2008	14,416,974.28	1,390,013	1,011,638	14,847,034	46.53	319,085
2009	15,118,108.57	1,196,689	870,939	15,758,980	47.33	332,960
2010	7,932,803.58	489,359	356,151	8,369,933	48.14	173,866
2011	8,810,918.18	389,619	283,561	9,408,449	48.95	192,205
2012	6,482,784.90	172,001	125,180	7,005,883	49.77	140,765
2013	8,967,726.08	79,311	57,722	9,806,777	50.59	193,848
	231,936,379.43	56,367,555	41,023,771	214,106,246		5,519,704
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 2.38

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

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 37-R2						
NET SALVAGE PERCENT.. +10						
1938	652.42	587	587			
1946	575.90	514	518			
1947	8,537.61	7,565	7,684			
1948	12,943.40	11,388	11,649			
1949	7,245.98	6,329	6,521			
1950	37,937.62	32,889	34,144			
1951	19,002.07	16,344	17,102			
1952	1,669.00	1,425	1,502			
1953	79,952.31	67,679	71,957			
1954	13,013.77	10,927	11,712			
1955	206,401.91	171,856	185,762			
1956	38,521.07	31,802	34,669			
1957	53,861.57	44,086	48,475			
1958	30,251.54	24,548	27,226			
1959	54,822.98	44,100	49,341			
1960	113,598.22	90,578	102,238			
1961	82,584.04	65,246	74,326			
1962	115,708.32	90,571	104,137			
1963	161,844.59	125,504	145,660			
1964	193,665.99	148,719	174,299			
1965	157,782.73	119,974	142,004			
1966	165,346.20	124,399	148,812			
1967	340,458.41	253,412	306,413			
1968	204,243.96	150,285	183,820			
1969	315,290.42	229,310	283,761			
1970	790,871.84	568,082	711,785			
1971	548,222.81	388,587	493,401			
1972	810,786.45	566,808	729,708			
1973	1,249,331.12	860,929	1,124,398			
1974	1,004,822.31	681,918	904,340			
1975	829,586.52	554,117	746,628			
1976	1,359,435.80	892,819	1,223,492			
1977	1,570,316.42	1,012,986	1,413,285			
1978	1,642,650.35	1,040,059	1,478,385			
1979	1,783,848.74	1,107,770	1,593,654	11,810	11.47	1,030
1980	1,616,915.17	983,266	1,414,541	40,683	12.00	3,390
1981	1,350,893.32	803,744	1,156,278	59,526	12.54	4,747
1982	1,610,569.10	936,704	1,347,556	101,956	13.09	7,789
1983	2,307,629.22	1,309,547	1,883,934	192,932	13.67	14,114
1984	3,096,173.44	1,713,342	2,464,839	321,717	14.25	22,577
1985	2,889,092.78	1,556,600	2,239,348	360,836	14.85	24,299

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

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 37-R2							
NET SALVAGE PERCENT.. +10							
1986	3,022,701.93	1,582,992	2,277,316	443,116	15.47	28,644	
1987	4,149,474.97	2,109,485	3,034,737	699,790	16.10	43,465	
1988	4,943,133.03	2,434,839	3,502,796	946,024	16.75	56,479	
1989	3,954,963.75	1,885,557	2,712,591	846,876	17.40	48,671	
1990	3,898,446.88	1,794,124	2,581,054	927,548	18.08	51,302	
1991	3,152,449.08	1,398,657	2,012,129	825,075	18.76	43,981	
1992	4,213,779.53	1,797,788	2,586,325	1,206,077	19.46	61,977	
1993	3,672,928.61	1,503,601	2,163,103	1,142,533	20.17	56,645	
1994	3,202,398.55	1,254,921	1,805,348	1,076,811	20.89	51,547	
1995	4,410,195.56	1,648,835	2,372,039	1,597,137	21.63	73,839	
1996	3,948,089.99	1,405,003	2,021,258	1,532,023	22.37	68,486	
1997	3,145,788.13	1,061,307	1,526,812	1,304,397	23.13	56,394	
1998	4,607,764.31	1,468,241	2,112,233	2,034,755	23.90	85,136	
1999	2,829,559.69	847,943	1,219,863	1,326,741	24.68	53,758	
2000	4,489,834.01	1,259,210	1,811,518	2,229,333	25.47	87,528	
2001	3,688,226.96	963,523	1,386,139	1,933,265	26.26	73,620	
2002	6,642,765.07	1,604,507	2,308,268	3,670,221	27.07	135,583	
2003	4,997,306.55	1,107,393	1,593,112	2,904,464	27.89	104,140	
2004	3,963,488.64	798,255	1,148,382	2,418,758	28.72	84,219	
2005	5,564,570.26	1,007,031	1,448,730	3,559,383	29.56	120,412	
2006	5,790,842.06	929,673	1,337,441	3,874,317	30.40	127,445	
2007	6,124,263.69	855,106	1,230,168	4,281,669	31.26	136,970	
2008	7,445,087.69	883,739	1,271,360	5,429,219	32.12	169,029	
2009	5,301,885.76	517,157	743,990	4,027,707	32.99	122,089	
2010	5,149,611.23	392,045	564,002	4,070,648	33.87	120,184	
2011	4,850,527.52	265,465	381,902	3,983,573	34.75	114,635	
2012	4,449,083.29	146,112	210,199	3,793,976	35.65	106,423	
2013	7,148,488.91	78,233	112,547	6,321,093	36.55	172,944	
	155,634,713.07	49,848,057	70,575,253	69,495,989		2,533,491	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4	1.63

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 369 SERVICES

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 50-R2.5						
NET SALVAGE PERCENT.. -100						
1931	120.17	227	191	49	2.75	18
1935	226.19	419	352	100	3.72	27
1945	16.92	30	25	9	5.95	2
1948	9,413.48	16,308	13,698	5,129	6.69	767
1949	11,897.29	20,492	17,212	6,583	6.94	949
1950	14,249.05	24,394	20,490	8,008	7.20	1,112
1951	10,447.48	17,773	14,929	5,966	7.47	799
1952	65,335.30	110,417	92,745	37,926	7.75	4,894
1953	93,486.49	156,908	131,796	55,177	8.04	6,863
1954	133,453.59	222,387	186,795	80,112	8.34	9,606
1955	222,754.90	368,348	309,396	136,114	8.66	15,718
1956	146,046.81	239,575	201,232	90,862	8.99	10,107
1957	150,271.64	244,462	205,337	95,206	9.33	10,204
1958	190,776.60	307,685	258,441	123,112	9.68	12,718
1959	165,474.12	264,361	222,051	108,897	10.06	10,825
1960	181,108.74	286,514	240,659	121,558	10.45	11,632
1961	129,649.20	203,031	170,537	88,761	10.85	8,181
1962	201,658.60	312,329	262,342	140,975	11.28	12,498
1963	149,487.77	228,896	192,262	106,714	11.72	9,105
1964	149,740.74	226,528	190,273	109,208	12.18	8,966
1965	112,664.53	168,276	141,344	83,985	12.66	6,634
1966	256,326.61	377,825	317,356	195,297	13.15	14,851
1967	363,106.32	527,811	443,337	282,876	13.66	20,708
1968	517,694.51	741,546	622,865	412,524	14.19	29,071
1969	296,957.62	418,948	351,897	242,018	14.73	16,430
1970	349,025.29	484,587	407,031	291,020	15.29	19,033
1971	295,864.87	403,915	339,270	252,460	15.87	15,908
1972	271,959.41	364,861	306,467	237,452	16.46	14,426
1973	208,637.70	274,818	230,835	186,440	17.07	10,922
1974	250,263.65	323,441	271,676	228,851	17.69	12,937
1975	452,552.04	573,474	481,692	423,412	18.32	23,112
1976	429,887.56	533,576	448,180	411,595	18.97	21,697
1977	541,234.39	657,492	552,263	530,206	19.63	27,010
1978	4,596,587.07	5,460,745	4,586,777	4,606,397	20.30	226,916
1979	678,609.54	787,459	661,430	695,789	20.99	33,149
1980	545,647.13	618,109	519,183	572,111	21.68	26,389
1981	564,175.47	623,075	523,355	604,996	22.39	27,021
1982	76,749.53	82,552	69,340	84,159	23.11	3,642
1983	700,672.95	733,184	615,841	785,505	23.84	32,949
1984	894,474.60	909,502	763,940	1,025,009	24.58	41,701
1985	805,855.50	795,218	667,947	943,764	25.33	37,259

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 369 SERVICES

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 50-R2.5						
NET SALVAGE PERCENT.. -100						
1986	284,673.00	272,261	228,687	340,659	26.09	13,057
1987	721,264.41	667,602	560,755	881,774	26.86	32,829
1988	681,005.49	609,364	511,838	850,173	27.63	30,770
1989	1,105,073.99	953,900	801,233	1,408,915	28.42	49,575
1990	1,312,385.12	1,090,855	916,269	1,708,501	29.22	58,470
1991	1,440,386.47	1,151,157	966,919	1,913,854	30.02	63,753
1992	1,564,355.05	1,198,922	1,007,040	2,121,670	30.84	68,796
1993	1,339,034.23	982,316	825,101	1,852,967	31.66	58,527
1994	485,611.41	340,122	285,687	685,536	32.49	21,100
1995	616,328.95	410,968	345,194	887,464	33.33	26,627
1996	434,389.60	274,882	230,888	637,891	34.18	18,663
1997	50,070.25	29,982	25,184	74,956	35.03	2,140
1998	272,093.12	153,569	128,991	415,195	35.89	11,569
1999	149,796.06	79,332	66,635	232,957	36.76	6,337
2000	7,124,878.69	3,522,540	2,958,774	11,290,983	37.64	299,973
2001	101,230.70	46,485	39,045	163,416	38.52	4,242
2002	491,242.64	208,090	174,786	807,699	39.41	20,495
2003	2,367,203.63	918,475	771,477	3,962,930	40.30	98,336
2004	953,911.53	335,777	282,037	1,625,786	41.20	39,461
2005	383,829.96	121,137	101,750	665,910	42.11	15,814
2006	809,417.31	225,989	189,821	1,429,014	43.02	33,217
2007	277,819.28	67,455	56,659	498,980	43.93	11,359
2008	3,737,868.99	768,506	645,510	6,830,228	44.86	152,257
2009	2,036,172.90	343,706	288,697	3,783,649	45.78	82,649
2010	3,483,664.93	458,450	385,077	6,582,253	46.71	140,917
2011	2,947,305.37	277,047	232,707	5,661,904	47.65	118,823
2012	3,883,154.56	219,010	183,959	7,582,350	48.59	156,048
2013	5,503,711.20	103,470	86,910	10,920,512	49.53	220,483
	59,792,440.21	34,942,867	29,350,419	90,234,461		2,653,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 4.44

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS

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 40-R1.5						
NET SALVAGE PERCENT.. +2						
1946	68.35	61	67			
1947	213,055.76	188,020	208,795			
1948	48,314.15	42,353	47,348			
1949	55,387.18	48,214	54,279			
1950	85,754.79	74,102	84,040			
1951	22,395.33	19,209	21,947			
1952	39,142.01	33,315	38,359			
1953	45,433.90	38,358	44,525			
1954	61,136.31	51,196	59,914			
1955	65,613.22	54,495	64,301			
1956	50,953.70	41,945	49,935			
1957	52,977.71	43,235	51,918			
1958	90,963.29	73,544	89,144			
1959	98,237.21	78,679	96,272			
1960	92,771.54	73,597	90,916			
1961	80,594.09	63,284	78,982			
1962	127,710.25	99,249	125,156			
1963	104,144.21	80,067	102,061			
1964	113,484.93	86,275	111,215			
1965	111,716.84	83,946	109,483			
1966	147,014.89	109,137	144,075			
1967	155,212.84	113,777	152,109			
1968	239,714.06	173,430	234,920			
1969	215,743.14	153,920	211,428			
1970	238,335.25	167,585	233,569			
1971	263,984.93	182,840	258,705			
1972	268,849.70	183,311	263,473			
1973	258,472.53	173,323	253,303			
1974	316,869.76	208,833	310,532			
1975	433,370.90	280,517	424,703			
1976	562,025.33	357,046	550,785			
1977	645,936.94	402,283	633,018			
1978	849,827.07	518,437	832,831			
1979	540,179.53	322,390	529,376			
1980	452,375.86	263,891	443,328			
1981	481,801.48	274,446	472,165			
1982	431,987.28	240,038	423,348			
1983	622,307.25	336,948	609,861			
1984	886,026.33	466,714	868,306			
1985	856,379.99	438,300	839,252			
1986	1,021,827.04	507,705	1,001,390			

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS

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 40-R1.5						
NET SALVAGE PERCENT.. +2						
1987	946,111.13	455,482	927,189			
1988	396,536.11	184,685	388,605			
1989	424,285.77	190,748	415,800			
1990	704,144.41	305,180	690,062			
1991	348,706.27	145,407	341,037	695	22.98	30
1992	531,504.45	212,777	499,046	21,828	23.66	923
1993	210,624.73	80,759	189,412	17,000	24.35	698
1994	244,481.44	89,607	210,164	29,428	25.04	1,175
1995	255,836.82	89,319	209,488	41,232	25.75	1,601
1996	291,640.52	96,746	226,908	58,900	26.46	2,226
1997	343,386.22	107,854	252,960	83,558	27.18	3,074
1998	342,116.11	101,337	237,675	97,599	27.91	3,497
1999	201,248.13	55,962	131,253	65,970	28.65	2,303
2000	777,997.82	202,237	474,326	288,112	29.39	9,803
2001	230,467.49	55,674	130,578	95,280	30.14	3,161
2002	232,943.99	51,992	121,942	106,343	30.89	3,443
2003	547,220.14	111,948	262,562	273,714	31.65	8,648
2004	291,610.92	54,155	127,015	158,764	32.42	4,897
2005	385,834.11	64,374	150,982	227,135	33.19	6,843
2006	370,635.13	54,756	128,424	234,798	33.97	6,912
2007	370,829.51	47,607	111,657	251,756	34.76	7,243
2008	615,941.17	67,153	157,500	446,122	35.55	12,549
2009	428,825.16	38,453	90,188	330,061	36.34	9,083
2010	348,835.73	24,357	57,127	284,732	37.15	7,664
2011	412,165.98	20,701	48,552	355,371	37.95	9,364
2012	449,658.84	13,550	31,780	408,886	38.77	10,546
2013	1,052,883.35	10,576	24,805	1,007,021	39.59	25,436
	23,204,568.32	10,081,411	17,856,171	4,884,306		141,119

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 0.61

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS - AMR

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 40-R1.5						
NET SALVAGE PERCENT.. +2						
1950	4,850.96	4,192	4,754			
1951	11,329.64	9,718	11,103			
1952	16,606.26	14,134	16,274			
1953	713.35	602	699			
1954	5,481.59	4,590	5,372			
1955	16,132.50	13,399	15,810			
1956	74,345.66	61,201	72,859			
1957	46,074.61	37,601	45,153			
1958	10,532.59	8,516	10,322			
1959	11,222.79	8,988	10,998			
1960	1,668.65	1,324	1,635			
1961	244.22	192	239			
1962	578.58	450	567			
1963	8,788.22	6,756	8,612			
1964	4,894.04	3,721	4,796			
1965	1,123.19	844	1,101			
1966	1,656.10	1,229	1,623			
1967	99.74	73	98			
1968	297.36	215	291			
1969	725.79	518	711			
1970	3,585.51	2,521	3,514			
1971	847.45	587	831			
1972	2,226.21	1,518	2,182			
1973	1,047.02	702	1,026			
1974	621.66	410	609			
1975	49,586.04	32,097	48,594			
1976	204,351.17	129,821	200,264			
1977	206,494.42	128,603	202,365			
1978	260,228.09	158,752	255,024			
1979	691,553.17	412,733	677,722			
1980	561,380.37	327,478	550,153			
1981	479,534.33	273,155	469,944			
1982	460,217.32	255,724	451,013			
1983	741,477.09	401,473	726,648			
1984	701,385.42	369,455	687,358			
1985	970,304.81	496,607	950,899			
1986	947,578.16	470,814	928,627			
1987	618,038.90	297,539	605,678			
1988	686,094.70	319,545	672,373			
1989	589,493.38	265,021	577,704			
1990	515,478.09	223,411	505,169			

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS - AMR

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 40-R1.5						
NET SALVAGE PERCENT.. +2						
1991	303,772.58	126,670	297,697			
1992	359,975.39	144,109	352,776			
1993	439,221.09	168,408	414,969	15,468	24.35	635
1994	531,826.17	194,925	480,308	40,882	25.04	1,633
1995	380,081.96	132,696	326,972	45,508	25.75	1,767
1996	368,065.11	122,098	300,858	59,846	26.46	2,262
1997	269,557.96	84,665	208,620	55,547	27.18	2,044
1998	1,626,368.96	481,739	1,187,037	406,805	27.91	14,576
1999	363,296.77	101,024	248,930	107,101	28.65	3,738
2000	703,213.87	182,797	450,424	238,726	29.39	8,123
2001	603,496.14	145,787	359,229	232,197	30.14	7,704
2002	277,208.63	61,872	152,457	119,207	30.89	3,859
2003	417,084.64	85,325	210,247	198,496	31.65	6,272
2004	312,344.76	58,006	142,931	163,167	32.42	5,033
2005	431,531.10	71,999	177,410	245,490	33.19	7,397
2006	7,768,639.93	1,147,700	2,828,010	4,785,257	33.97	140,867
2007	445,956.61	57,252	141,073	295,964	34.76	8,514
2008	188,983.76	20,604	50,770	134,434	35.55	3,782
2009	545,841.54	48,946	120,606	414,319	36.34	11,401
2010	582,400.69	40,666	100,204	470,549	37.15	12,666
2011	359,043.79	18,033	44,434	307,429	37.95	8,101
2012	231,469.54	6,975	17,187	209,653	38.77	5,408
2013	783,462.30	7,870	19,392	748,401	39.59	18,904
	27,201,732.44	8,256,395	17,363,255	9,294,443		274,686

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 1.01

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS - AMI

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 20-S2.5						
NET SALVAGE PERCENT.. +2						
2013	1,848,429.58	45,287	40,300	1,771,161	19.50	90,829
	1,848,429.58	45,287	40,300	1,771,161		90,829
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 4.91

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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 21-S1						
NET SALVAGE PERCENT.. -15						
1946	2,977.45	3,424	3,424			
1948	63.66	73	73			
1968	52.14	60	60			
1969	782.79	900	900			
1973	2,039.68	2,301	2,346			
1974	5,186.33	5,774	5,964			
1975	18,849.80	20,707	21,677			
1976	10,946.62	11,863	12,589			
1977	10,806.26	11,540	12,427			
1978	1,697.67	1,787	1,952			
1979	7,263.35	7,530	8,353			
1980	15,980.84	16,304	18,378			
1981	21,748.86	21,831	25,011			
1982	30,097.96	29,701	34,613			
1983	22,846.21	22,145	26,273			
1984	19,124.34	18,202	21,993			
1985	17,056.65	15,926	19,615			
1986	120,571.48	110,331	138,657			
1987	59,541.30	53,343	68,472			
1988	115,465.88	101,169	132,786			
1989	71,310.54	61,076	82,007			
1990	75,040.53	62,709	86,297			
1991	109,319.99	89,021	125,718			
1992	183,185.28	145,056	210,663			
1993	173,150.74	133,223	199,123			
1994	216,265.15	161,303	248,705			
1995	7,320.03	5,279	8,418			
1996	484.05	337	557			
1997	6.23	4	7			
1998	286.62	184	330			
2000	2,072,653.82	1,206,530	2,383,552			
2001	3,648.18	2,010	4,195			
2002	5,201.52	2,692	5,982			
2003	1,362,277.47	657,980	1,566,619			
2004	527,135.50	235,268	606,206			
2005	291,260.77	118,827	334,950			
2006	336,556.01	123,853	387,039			
2007	70,903.48	23,064	81,539			
2008	152,277.51	42,780	175,119			
2009	110,206.48	25,770	126,737			
2010	122,615.35	22,695	141,008			

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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 21-S1						
NET SALVAGE PERCENT.. -15						
2011	1,061,170.94	142,378	1,220,347			
2012	152,335.43	12,429	175,186			
2013	520,495.10	14,252	521,026	77,543	20.50	3,783
	8,108,205.99	3,743,631	9,246,893	77,544		3,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 0.05

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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-L0.5						
NET SALVAGE PERCENT.. -5						
1947	12,263.05	10,157	12,348	528	5.28	100
1948	389.45	321	390	19	5.38	4
1949	625.77	513	624	33	5.49	6
1950	402.11	328	399	23	5.59	4
1951	210.32	171	208	13	5.69	2
1952	1,115.29	899	1,093	78	5.80	13
1953	4,125.94	3,308	4,022	310	5.91	52
1954	561.91	448	545	45	6.02	7
1955	6,394.83	5,065	6,157	558	6.14	91
1956	34,851.10	27,431	33,348	3,246	6.26	519
1957	22,336.84	17,459	21,225	2,229	6.39	349
1958	14,893.15	11,559	14,052	1,586	6.52	243
1959	28,072.06	21,635	26,301	3,175	6.65	477
1960	9,547.50	7,302	8,877	1,148	6.79	169
1961	18,877.27	14,319	17,407	2,414	6.94	348
1962	25,792.24	19,401	23,586	3,496	7.09	493
1963	9,988.16	7,446	9,052	1,436	7.25	198
1964	9,505.02	7,022	8,537	1,443	7.41	195
1965	11,919.96	8,721	10,602	1,914	7.58	253
1966	4,015.34	2,909	3,536	680	7.75	88
1967	19,010.36	13,629	16,569	3,392	7.93	428
1968	53,369.66	37,859	46,025	10,013	8.11	1,235
1969	17,495.12	12,271	14,918	3,452	8.30	416
1970	24,788.59	17,189	20,897	5,131	8.49	604
1971	16,494.15	11,299	13,736	3,583	8.69	412
1972	18,304.77	12,385	15,056	4,164	8.89	468
1973	34,702.84	23,175	28,174	8,264	9.10	908
1974	33,576.77	22,126	26,898	8,358	9.31	898
1975	35,966.59	23,369	28,409	9,356	9.53	982
1976	40,214.01	25,757	31,313	10,912	9.75	1,119
1977	21,080.72	13,299	16,167	5,968	9.98	598
1978	16,729.63	10,385	12,625	4,941	10.22	483
1979	13,940.31	8,513	10,349	4,288	10.46	410
1980	74,477.44	44,731	54,379	23,822	10.70	2,226
1981	43,181.05	25,481	30,977	14,363	10.95	1,312
1982	73,888.47	42,795	52,025	25,558	11.21	2,280
1983	87,807.95	49,898	60,661	31,537	11.47	2,750
1984	111,751.24	62,237	75,661	41,678	11.74	3,550
1985	148,190.63	80,850	98,289	57,311	12.01	4,772
1986	88,349.99	47,163	57,336	35,431	12.29	2,883
1987	187,254.04	97,679	118,747	77,870	12.58	6,190

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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-L0.5						
NET SALVAGE PERCENT.. -5						
1988	208,485.68	106,215	129,125	89,785	12.87	6,976
1989	244,501.99	121,483	147,686	109,041	13.17	8,279
1990	179,344.62	86,774	105,490	82,822	13.48	6,144
1991	212,012.27	99,820	121,350	101,263	13.79	7,343
1992	226,940.75	103,798	126,186	112,102	14.11	7,945
1993	111,097.71	49,274	59,902	56,751	14.44	3,930
1994	239,914.35	103,082	125,316	126,594	14.77	8,571
1995	430,648.49	178,883	217,466	234,715	15.11	15,534
1996	393,211.52	157,552	191,534	221,338	15.46	14,317
1997	323,763.13	124,830	151,755	188,196	15.82	11,896
1998	394,270.44	145,888	177,355	236,629	16.19	14,616
1999	222,074.71	78,721	95,700	137,478	16.56	8,302
2000	600,731.91	203,107	246,915	383,854	16.95	22,646
2001	291,829.39	93,765	113,989	192,432	17.35	11,091
2002	222,497.36	67,564	82,137	151,485	17.77	8,525
2003	541,692.60	154,480	187,800	380,977	18.21	20,921
2004	737,757.60	195,521	237,693	536,952	18.69	28,729
2005	582,279.23	142,088	172,735	438,658	19.19	22,859
2006	555,417.87	122,936	149,452	433,737	19.73	21,984
2007	364,371.47	71,927	87,441	295,149	20.30	14,539
2008	298,153.06	51,217	62,264	250,797	20.91	11,994
2009	338,865.89	48,959	59,519	296,290	21.56	13,743
2010	529,818.51	61,417	74,664	481,645	22.24	21,657
2011	1,213,460.19	103,969	126,395	1,147,738	22.96	49,989
2012	301,397.80	16,077	19,545	296,923	23.73	12,513
2013	831,216.83	15,710	19,098	853,680	24.55	34,773
	11,972,217.01	3,553,561	4,320,032	8,250,796		448,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 3.74

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 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)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -20						
1923	160.67	193	193			
1928	16.70	19	18	2	1.65	1
1931	49.28	56	53	6	2.63	2
1934	19.38	21	20	3	3.41	1
1937	291.55	318	300	50	4.09	12
1948	110.88	112	105	28	6.96	4
1954	118.66	115	108	34	8.80	4
1956	328,842.81	311,656	293,566	101,045	9.46	10,681
1957	2,219.95	2,084	1,963	701	9.80	72
1959	2,283,275.32	2,099,389	1,977,532	762,398	10.52	72,471
1961	3,594.34	3,233	3,045	1,268	11.27	113
1962	909.10	808	761	330	11.66	28
1963	15,685.62	13,778	12,978	5,845	12.06	485
1964	135,408.62	117,463	110,645	51,845	12.47	4,158
1965	3,671.51	3,144	2,962	1,444	12.89	112
1968	5,849.53	4,800	4,521	2,498	14.23	176
1969	18,362.50	14,837	13,976	8,059	14.70	548
1970	4,294.32	3,415	3,217	1,936	15.18	128
1971	22,684.25	17,736	16,707	10,514	15.68	671
1972	9,683.74	7,442	7,010	4,610	16.18	285
1973	19,310.17	14,573	13,727	9,445	16.70	566
1974	8,185.32	6,064	5,712	4,110	17.22	239
1975	226,712.70	164,683	155,124	116,931	17.76	6,584
1976	21,178.24	15,073	14,198	11,216	18.31	613
1977	30,182.59	21,031	19,810	16,409	18.87	870
1979	13,542.90	9,018	8,495	7,756	20.03	387
1980	44,767.82	29,105	27,416	26,305	20.62	1,276
1981	137,953.28	87,444	82,368	83,176	21.23	3,918
1982	412,716.13	254,895	240,100	255,159	21.84	11,683
1984	17,961.10	10,489	9,880	11,673	23.10	505
1985	62,599.50	35,489	33,429	41,690	23.74	1,756
1986	64,791.43	35,609	33,542	44,208	24.39	1,813
1987	20,694.47	11,009	10,370	14,463	25.05	577
1988	113,138.85	58,168	54,792	80,975	25.72	3,148
1989	261,331.40	129,619	122,095	191,503	26.40	7,254
1990	473,369.60	226,081	212,958	355,086	27.09	13,108
1991	246,888.69	113,372	106,791	189,475	27.78	6,821
1992	6,731,736.05	2,965,545	2,793,412	5,284,671	28.48	185,557
1993	3,326,592.60	1,402,478	1,321,072	2,670,839	29.19	91,498
1994	3,982,349.53	1,603,581	1,510,503	3,268,316	29.90	109,308
1995	129,200.58	49,509	46,635	108,406	30.63	3,539

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 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)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -20						
1996	723,064.87	263,002	247,736	619,942	31.36	19,769
1997	199,040.01	68,523	64,546	174,302	32.09	5,432
1998	5,318.91	1,726	1,626	4,757	32.83	145
1999	12,527.95	3,815	3,594	11,440	33.58	341
2000	200,300.04	56,992	53,684	186,676	34.33	5,438
2001	45,814.18	12,107	11,404	43,573	35.09	1,242
2002	358,981.26	87,590	82,506	348,272	35.85	9,715
2003	24,184.22	5,404	5,090	23,931	36.62	653
2004	5,231,460.37	1,061,631	1,000,010	5,277,742	37.39	141,154
2005	172,439.20	31,407	29,584	177,343	38.17	4,646
2006	565,237.29	91,189	85,896	592,389	38.95	15,209
2007	1,942,812.55	272,514	256,696	2,074,679	39.74	52,206
2008	3,726,662.41	443,219	417,493	4,054,502	40.54	100,012
2009	638,327.71	62,298	58,682	707,311	41.34	17,110
2010	2,374,454.71	181,104	170,592	2,678,754	42.14	63,568
2011	2,674,588.30	146,225	137,737	3,071,769	42.95	71,520
2012	1,487,810.18	48,794	45,962	1,739,410	43.77	39,740
2013	1,170,886.51	12,800	12,057	1,393,007	44.59	31,240
	40,734,362.35	12,693,794	11,957,004	36,924,231		1,120,112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.0 2.75

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND 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)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1994	161,651.18	157,610	132,216	29,435	0.50	29,435
1995	69,499.08	64,287	53,929	15,570	1.50	10,380
1996	54,438.12	47,633	39,958	14,480	2.50	5,792
1999	27,558.41	19,980	16,761	10,797	5.50	1,963
2000	524,666.94	354,150	297,089	227,578	6.50	35,012
2001	108,064.54	67,540	56,658	51,407	7.50	6,854
2002	307,183.68	176,631	148,172	159,012	8.50	18,707
2003	12,029.44	6,315	5,298	6,731	9.50	709
2004	5,281.14	2,509	2,105	3,176	10.50	302
2005	121,739.98	51,739	43,403	78,337	11.50	6,812
2006	250,484.39	93,932	78,798	171,686	12.50	13,735
2007	48,976.13	15,917	13,352	35,624	13.50	2,639
2008	360,317.73	99,087	83,122	277,196	14.50	19,117
2009	2,188,486.38	492,409	413,072	1,775,414	15.50	114,543
2010	130,889.35	22,906	19,215	111,674	16.50	6,768
2011	53,046.01	6,631	5,563	47,483	17.50	2,713
2012	685,059.11	51,379	43,101	641,958	18.50	34,700
2013	48,400.53	1,210	1,015	47,386	19.50	2,430
	5,157,772.14	1,731,865	1,452,827	3,704,945		312,611
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 6.06

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

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.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	105,186.21	92,038	83,661	21,525	2.50	8,610
1997	260,606.19	215,000	195,431	65,175	3.50	18,621
1998	115,861.79	89,793	81,620	34,242	4.50	7,609
1999	18,559.75	13,456	12,231	6,329	5.50	1,151
2000	204,996.63	138,373	125,779	79,218	6.50	12,187
2001	119,081.54	74,426	67,652	51,430	7.50	6,857
2002	129,306.06	74,351	67,584	61,722	8.50	7,261
2003	144,158.11	75,683	68,795	75,363	9.50	7,933
2004	141,423.83	67,176	61,062	80,362	10.50	7,654
2005	167,302.76	71,104	64,632	102,671	11.50	8,928
2006	21,912.35	8,217	7,469	14,443	12.50	1,155
2007	100,612.02	32,699	29,723	70,889	13.50	5,251
2008	206,189.60	56,702	51,541	154,649	14.50	10,665
2009	104,910.47	23,605	21,456	83,454	15.50	5,384
2010	142,634.75	24,961	22,689	119,946	16.50	7,269
2011	298,002.35	37,250	33,860	264,142	17.50	15,094
2012	1,141,131.34	85,585	77,795	1,063,336	18.50	57,478
2013	671,592.84	16,790	15,262	656,331	19.50	33,658
	4,093,468.59	1,197,209	1,088,242	3,005,227		222,765

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 5.44

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER 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)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	8,176.97	6,644	2,816	5,361	1.50	3,574
2009	132,480.70	74,520	31,580	100,901	3.50	28,829
2010	2,772,537.43	1,212,985	514,030	2,258,507	4.50	501,890
2011	1,504,043.86	470,014	199,179	1,304,865	5.50	237,248
2012	2,725,232.27	510,981	216,540	2,508,692	6.50	385,953
2013	2,012.88	126	53	1,960	7.50	261
	7,144,484.11	2,275,270	964,198	6,180,286		1,157,755
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 16.20

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

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 8-R2						
NET SALVAGE PERCENT.. +25						
2004	33,918.85	20,415	25,439			
2005	120,009.31	67,730	90,007			
2006	19,133.49	9,937	14,350			
2009	32,022.01	11,078	24,017			
2010	155,273.84	42,943	116,455			
2013	15,271.56	644	11,454			
	375,629.06	152,747	281,722			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

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 7.50-L0.5						
NET SALVAGE PERCENT.. +25						
2004	441,068.93	183,043	125,196	205,606	3.35	61,375
2005	467,224.84	181,282	123,992	226,427	3.62	62,549
2006	663,631.58	238,245	162,953	334,771	3.91	85,619
2007	391,935.95	128,554	87,927	206,025	4.22	48,821
2008	268,521.81	79,213	54,179	147,212	4.55	32,354
2009	113,531.58	29,404	20,111	65,038	4.91	13,246
2010	607,354.90	133,011	90,976	364,540	5.31	68,652
2011	373,536.74	64,247	43,943	236,210	5.78	40,867
2012	549,964.40	62,147	42,507	369,966	6.37	58,079
2013	1,084,651.26	45,555	31,158	782,330	7.08	110,499
	4,961,421.99	1,144,701	782,942	2,938,124		582,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.0 11.73

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

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 10-L2.5						
NET SALVAGE PERCENT.. +25						
2004	3,240,738.95	1,570,138	869,407	1,561,147	3.54	441,002
2005	286,246.79	133,749	74,059	140,626	3.77	37,301
2006	1,384,379.51	614,665	340,349	697,936	4.08	171,063
2007	340,453.01	139,671	77,338	178,002	4.53	39,294
2008	2,237,605.29	818,964	453,472	1,224,732	5.12	239,205
2009	1,642,436.74	511,208	283,063	948,765	5.85	162,182
2010	2,505,540.04	625,759	346,491	1,532,664	6.67	229,785
2011	2,734,698.70	498,399	275,970	1,775,054	7.57	234,485
2012	2,238,840.82	248,511	137,604	1,541,527	8.52	180,930
2013	3,732,677.09	139,975	77,506	2,722,002	9.50	286,527
	20,343,616.94	5,301,039	2,935,259	12,322,454		2,021,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1						9.94

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

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 12-R2						
NET SALVAGE PERCENT.. +25						
2004	266,204.92	122,122	129,681	69,973	4.66	15,016
2006	55,711.85	21,066	22,370	19,414	5.95	3,263
	321,916.77	143,188	152,051	89,387		18,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 5.68

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

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 26-S0						
NET SALVAGE PERCENT.. +25						
1934	26.22	20	20			
1951	361.15	271	271			
1963	624.55	459	468			
1964	1,020.88	739	766			
1970	344.08	227	258			
1973	1,433.04	896	1,075			
1976	257.43	152	193			
1984	60,068.93	29,803	45,052			
1986	2,172.62	1,023	1,629			
1987	6,108.20	2,800	4,581			
1988	292.09	130	219			
1990	10,089.50	4,229	7,567			
1991	13,241.09	5,370	9,931			
1992	16,527.04	6,479	12,395			
1993	9,468.71	3,581	7,102			
1994	3,582.61	1,304	2,687			
2003	11,376.87	2,547	6,848	1,685	18.24	92
2004	456,309.75	94,244	253,374	88,858	18.84	4,716
2005	38,160.24	7,188	19,325	9,295	19.47	477
2006	42,275.66	7,170	19,277	12,430	20.12	618
2007	29,070.92	4,369	11,746	10,057	20.79	484
2008	44,052.10	5,731	15,408	17,631	21.49	820
2009	6,730.52	736	1,979	3,069	22.21	138
2010	206,837.45	18,079	48,605	106,523	22.97	4,637
2011	28,628.11	1,842	4,952	16,519	23.77	695
2012	9,450.04	379	1,019	6,069	24.61	247
2013	46,533.03	644	1,731	33,169	25.52	1,300
	1,045,042.83	200,412	478,478	305,304		14,224

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 1.36

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES 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)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	20,602.89	20,191	20,603			
1990	6,898.19	6,484	6,745	153	1.50	102
1991	13,758.20	12,382	12,881	877	2.50	351
1992	9,438.08	8,117	8,444	994	3.50	284
1993	62,171.09	50,980	53,036	9,135	4.50	2,030
1994	48,186.89	37,586	39,102	9,085	5.50	1,652
1995	2,390.63	1,769	1,840	551	6.50	85
1996	1,285.19	900	936	349	7.50	47
1997	7,724.51	5,098	5,304	2,421	8.50	285
1998	5,052.22	3,132	3,258	1,794	9.50	189
1999	15,806.54	9,168	9,538	6,269	10.50	597
2000	15,706.56	8,482	8,824	6,883	11.50	599
2001	1,292.89	646	672	621	12.50	50
2002	10,919.61	5,023	5,226	5,694	13.50	422
2003	8,492.32	3,567	3,711	4,781	14.50	330
2004	4,113.96	1,563	1,626	2,488	15.50	161
2005	2,425.89	825	858	1,568	16.50	95
2006	8,856.51	2,657	2,764	6,093	17.50	348
2008	173,961.66	38,272	39,815	134,147	19.50	6,879
2011	33,888.64	3,389	3,526	30,363	22.50	1,349
	452,972.47	220,231	228,709	224,263		15,855

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 3.50

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE 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)
SURVIVOR CURVE.. 30-SQUARE NET SALVAGE PERCENT.. 0						
1984	60,800.82	59,787	55,579	5,222	0.50	5,222
1985	35,431.76	33,660	31,291	4,141	1.50	2,761
1986	24,063.31	22,058	20,505	3,558	2.50	1,423
1987	31,689.36	27,992	26,022	5,667	3.50	1,619
1988	59,203.90	50,323	46,781	12,423	4.50	2,761
1989	55,927.19	45,674	42,459	13,468	5.50	2,449
1990	69,175.56	54,187	50,373	18,803	6.50	2,893
1991	55,188.04	41,391	38,478	16,710	7.50	2,228
1992	48,342.61	34,646	32,207	16,136	8.50	1,898
1993	164,928.44	112,701	104,768	60,160	9.50	6,333
1994	138,265.43	89,873	83,547	54,718	10.50	5,211
1995	62,449.12	38,510	35,799	26,650	11.50	2,317
1996	30,144.65	17,584	16,346	13,799	12.50	1,104
1997	28,737.89	15,806	14,693	14,045	13.50	1,040
1998	40,250.88	20,796	19,332	20,919	14.50	1,443
1999	21,117.49	10,207	9,489	11,628	15.50	750
2000	66,421.73	29,890	27,786	38,636	16.50	2,342
2001	36,923.32	15,385	14,302	22,621	17.50	1,293
2002	47,988.73	18,396	17,101	30,888	18.50	1,670
2003	33,921.30	11,872	11,036	22,885	19.50	1,174
2004	51,589.62	16,337	15,187	36,403	20.50	1,776
2005	88,428.34	25,054	23,291	65,137	21.50	3,030
2006	136,068.35	34,017	31,623	104,445	22.50	4,642
2007	91,032.34	19,724	18,336	72,696	23.50	3,093
2008	135,075.66	24,763	23,020	112,056	24.50	4,574
2009	230,932.65	34,640	32,202	198,731	25.50	7,793
2010	205,935.79	24,027	22,336	183,600	26.50	6,928
2011	462,568.10	38,546	35,833	426,735	27.50	15,518
2012	160,932.34	8,047	7,481	153,451	28.50	5,384
2013	88,246.24	1,471	1,367	86,879	29.50	2,945
	2,761,780.96	977,364	908,570	1,853,211		103,614

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 3.75

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY 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)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	54,946.87	54,031	54,344	603	0.50	603
1985	40,434.92	38,413	38,635	1,800	1.50	1,200
1986	42,071.91	38,566	38,789	3,283	2.50	1,313
1987	29,855.55	26,372	26,525	3,331	3.50	952
1988	32,656.26	27,758	27,919	4,737	4.50	1,053
1989	84,472.30	68,986	69,385	15,087	5.50	2,743
1990	112,012.44	87,743	88,251	23,761	6.50	3,656
1991	146,203.72	109,653	110,288	35,916	7.50	4,789
1992	260,226.12	186,496	187,575	72,651	8.50	8,547
1993	274,502.65	187,576	188,662	85,841	9.50	9,036
1994	87,405.89	56,814	57,143	30,263	10.50	2,882
1995	125,370.75	77,312	77,759	47,612	11.50	4,140
1996	120,371.49	70,216	70,622	49,749	12.50	3,980
1997	85,935.73	47,265	47,539	38,397	13.50	2,844
1998	176,446.43	91,165	91,693	84,753	14.50	5,845
1999	46,471.90	22,461	22,591	23,881	15.50	1,541
2000	125,901.80	56,656	56,984	68,918	16.50	4,177
2001	88,375.38	36,823	37,036	51,339	17.50	2,934
2002	25,981.02	9,959	10,017	15,964	18.50	863
2003	130,759.31	45,766	46,031	84,728	19.50	4,345
2004	132,698.68	42,022	42,265	90,434	20.50	4,411
2005	44,832.03	12,702	12,776	32,056	21.50	1,491
2006	136,114.41	34,029	34,226	101,888	22.50	4,528
2007	48,095.46	10,421	10,481	37,614	23.50	1,601
2008	229,375.53	42,051	42,294	187,082	24.50	7,636
2009	265,850.17	39,878	40,109	225,741	25.50	8,853
2010	131,024.40	15,287	15,375	115,649	26.50	4,364
2011	158,631.00	13,219	13,296	145,335	27.50	5,285
2012	73,251.59	3,663	3,684	69,568	28.50	2,441
2013	435,593.02	7,261	7,303	428,290	29.50	14,518
	3,745,868.73	1,560,564	1,569,597	2,176,272		122,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 3.27

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED 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)
SURVIVOR CURVE.. IOWA 12-L2						
NET SALVAGE PERCENT.. +15						
1953	6,863.59	5,834	5,834			
1963	9,952.43	8,460	8,460			
1964	1,044.27	888	888			
1965	4,906.86	4,171	4,171			
1966	4,424.18	3,761	3,761			
1967	1,659.97	1,411	1,411			
1970	1,693.09	1,439	1,439			
1973	4,996.48	4,247	4,247			
1974	777.40	661	661			
1976	3,422.46	2,909	2,909			
1978	4,127.05	3,508	3,508			
1979	1,446.24	1,229	1,229			
1980	2,257.45	1,901	1,542	377	0.11	377
1981	239.07	198	161	42	0.32	42
1982	3,018.83	2,461	1,996	570	0.49	570
1983	3,216.60	2,584	2,095	639	0.66	639
1984	1,854.86	1,468	1,190	387	0.83	387
1988	2,329.66	1,721	1,396	584	1.57	372
1990	4,126.97	2,935	2,380	1,128	1.96	576
1993	4,266.57	2,841	2,304	1,323	2.60	509
1994	16,572.00	10,764	8,729	5,357	2.83	1,893
1995	421.42	267	217	141	3.07	46
1996	1,699.33	1,046	848	596	3.31	180
1998	1,519.99	882	715	577	3.81	151
2002	1,840.71	940	762	803	4.79	168
2004	3,283,092.06	1,553,459	1,259,726	1,530,902	5.32	287,764
2005	136,702.07	61,584	49,940	66,257	5.64	11,748
2006	694,220.84	293,079	237,663	352,425	6.04	58,349
2007	1,168,423.07	451,888	366,444	626,716	6.54	95,828
2008	350,832.02	120,276	97,534	200,673	7.16	28,027
2009	1,404,375.46	408,849	331,542	862,177	7.89	109,275
2010	4,278,224.49	997,017	808,498	2,827,993	8.71	324,683
2011	313,760.77	53,561	43,433	223,264	9.59	23,281
2012	899,140.90	94,257	76,435	687,835	10.52	65,384
2013	1,089,338.88	38,584	31,288	894,650	11.50	77,796
	13,706,788.04	4,141,080	3,365,356	8,285,414		1,088,045

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.94

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION 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)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	180,808.26	178,225	124,602	56,206	0.50	56,206
1980	52,933.81	50,665	35,421	17,513	1.50	11,675
1981	13,365.39	12,411	8,677	4,688	2.50	1,875
1982	7,465.26	6,719	4,697	2,768	3.50	791
1983	94,186.02	82,077	57,382	36,804	4.50	8,179
1984	31,083.28	26,199	18,317	12,766	5.50	2,321
1985	461,884.68	376,108	262,948	198,937	6.50	30,606
1986	58,151.44	45,690	31,943	26,208	7.50	3,494
1987	285,189.36	215,928	150,962	134,227	8.50	15,791
1988	120,825.43	88,030	61,544	59,281	9.50	6,240
1989	75,729.00	53,010	37,061	38,668	10.50	3,683
1990	462,327.24	310,420	217,024	245,303	11.50	21,331
1991	575,767.82	370,138	258,775	316,993	12.50	25,359
1992	916,266.45	562,853	393,507	522,759	13.50	38,723
1993	6,031,851.43	3,532,916	2,469,967	3,561,884	14.50	245,647
1994	2,605,773.13	1,451,780	1,014,983	1,590,790	15.50	102,632
1995	1,148,291.50	606,952	424,338	723,954	16.50	43,876
1996	896,356.01	448,178	313,335	583,021	17.50	33,315
1997	1,622,549.67	764,919	534,778	1,087,772	18.50	58,798
1998	514,845.22	228,004	159,404	355,441	19.50	18,228
1999	5,126,424.76	2,123,827	1,484,831	3,641,594	20.50	177,639
2000	7,256,499.89	2,798,905	1,956,798	5,299,702	21.50	246,498
2001	634,602.63	226,642	158,452	476,151	22.50	21,162
2002	957,949.26	314,753	220,053	737,896	23.50	31,400
2003	1,086,204.60	325,861	227,819	858,386	24.50	35,036
2004	2,145,913.93	582,465	407,219	1,738,695	25.50	68,184
2005	1,455,959.22	353,594	247,208	1,208,751	26.50	45,613
2006	4,704,507.14	1,008,129	704,813	3,999,694	27.50	145,443
2007	2,060,542.30	382,663	267,531	1,793,011	28.50	62,913
2008	6,296,738.55	989,469	691,768	5,604,971	29.50	189,999
2009	4,612,967.09	593,089	414,646	4,198,321	30.50	137,650
2010	1,930,788.24	193,079	134,987	1,795,801	31.50	57,010
2011	469,840.33	33,561	23,464	446,376	32.50	13,735
2012	1,330,508.29	57,026	39,869	1,290,639	33.50	38,527
2013	4,330,418.00	61,882	43,263	4,287,155	34.50	124,265
	60,555,514.63	19,456,167	13,602,386	46,953,129		2,123,844

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.51

KANSAS CITY POWER AND LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS 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)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	7,845.81	7,715	5,798	2,048	0.50	2,048
1985	2,026.50	1,925	1,447	580	1.50	387
1988	1,098.31	934	702	396	4.50	88
1989	9,781.53	7,988	6,003	3,779	5.50	687
1990	8,387.50	6,570	4,938	3,450	6.50	531
1991	12,014.43	9,011	6,772	5,242	7.50	699
1992	2,926.41	2,097	1,576	1,350	8.50	159
1993	14,892.15	10,176	7,647	7,245	9.50	763
1994	3,198.86	2,079	1,562	1,637	10.50	156
1995	449.35	277	208	241	11.50	21
1997	1,005.93	553	416	590	13.50	44
2000	5,880.74	2,646	1,989	3,892	16.50	236
2001	2,691.80	1,122	843	1,849	17.50	106
2003	1,977.17	692	520	1,457	19.50	75
2005	4,984.88	1,412	1,061	3,924	21.50	183
2006	13,216.51	3,304	2,483	10,734	22.50	477
2007	29,290.21	6,346	4,769	24,521	23.50	1,043
2008	96,378.90	17,669	13,279	83,100	24.50	3,392
2009	14,280.30	2,142	1,610	12,670	25.50	497
2010	14,519.17	1,694	1,273	13,246	26.50	500
2011	4,800.69	400	301	4,500	27.50	164
2012	28,217.20	1,411	1,060	27,157	28.50	953
2013	26,263.01	438	329	25,934	29.50	879
	306,127.36	88,601	66,586	239,541		14,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.60