

KCP&L-203

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
File No.: *ER-2010-0355*
Date Testimony Prepared: *January 5, 2011*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REVISED

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

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

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

FILE NO. ER-2010-0355

Staff Exhibit No. KCP&L 203
Date 1/18/11 Reporter LMB
File No. ER-2010-0355

*Jefferson City, Missouri
January 5, 2011*

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

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

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

| Line Number | A Rate Base Description | B Percentage Rate | C Dollar Amount |
|----------------|--|-------------------------|-------------------------------|
| 1 | Plant In Service | | \$3,911,322,543 |
| 2 | Less Accumulated Depreciation Reserve | | \$1,465,309,764 |
| 3 | Net Plant In Service | | <u>\$2,446,012,779</u> |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$38,171,575 |
| 6 | Materials and Supplies-Exempt | | \$0 |
| 7 | Prepaid Pension Asset EO-2005-0329 | | \$0 |
| 8 | Reg Asset Excess Act FAS 87 vs Rate | | \$7,703,416 |
| 9 | Prepayments | | \$5,765,477 |
| 10 | Materials & Supplies | | \$47,463,224 |
| 11 | Fuel Inventory-Oil | | \$3,718,968 |
| 12 | Fuel Inventory-Coal | | \$34,228,924 |
| 13 | Fuel Inventory-Lime/Limestone/Ammonia | | \$230,529 |
| 14 | Powder Activated Carbon (PAC) | | \$47,830 |
| 15 | Fuel Inventory-Nuclear | | \$31,310,260 |
| 16 | Reg Asset/Demand Side Management | | \$0 |
| 17 | TOTAL ADD TO NET PLANT IN SERVICE | | <u>\$92,297,053</u> |
| 18 | SUBTRACT FROM NET PLANT | | |
| 19 | Federal Tax Offset | 4.5479% | \$593,615 |
| 20 | State Tax Offset | 10.9151% | \$363,651 |
| 21 | City Tax Offset | 28.3205% | \$0 |
| 22 | Interest Expense Offset | 15.7589% | \$11,151,210 |
| 23 | Customer Deposits | | \$4,949,207 |
| 24 | Customer Advances for Construction | | \$158,781 |
| 25 | Deferred Income Taxes-Depreciation | | \$373,119,488 |
| 26 | Other Regulatory Liability-Emission Allowances | | \$48,345,488 |
| 27 | Additional Amortization-Case No. ER-2006-0314 | | \$86,716,244 |
| 28 | Additional Amortization-Case No. ER-2007-0291 | | \$32,171,481 |
| 29 | Additional Amortization-Case No. ER-2009-0089 | | \$13,333,333 |
| 30 | \$3.5 million Amortization-Case No. EO-94-199 | | \$36,674,731 |
| 31 | TOTAL SUBTRACT FROM NET PLANT | | <u>\$607,577,229</u> |
| 32 | Total Rate Base | | <u>\$1,930,732,603</u> |

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

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

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

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|---|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 56 | 310.000 | Stm Pr-Land-LaCygne-Common | \$767,850 | P-56 | \$0 | \$767,850 | 53.5000% | \$0 | \$410,800 |
| 57 | 311.000 | Stm Pr-Structures-LaCygne-Common | \$4,401,892 | P-57 | \$0 | \$4,401,892 | 53.5000% | \$0 | \$2,355,012 |
| 58 | 312.000 | Stm Pr-Boiler Pit-LaCygne-Common | \$5,915,623 | P-58 | \$0 | \$5,915,623 | 53.5000% | \$0 | \$3,164,858 |
| 59 | 312.010 | Stm Pr-Boiler-Unit Train-LaCygne-Common | \$456,630 | P-59 | \$0 | \$456,630 | 53.5000% | \$0 | \$244,297 |
| 60 | 314.000 | Stm Pr-Turbogenerator-LaCygne-Common | \$55,832 | P-60 | \$0 | \$55,832 | 53.5000% | \$0 | \$29,870 |
| 61 | 315.000 | Stm Pr-Acc. Equip-LaCygne-Common | \$4,692,973 | P-61 | \$0 | \$4,692,973 | 53.5000% | \$0 | \$2,510,741 |
| 62 | 315.020 | Stm Pr-Acc. Equip.-Comp. | \$14,320 | P-62 | \$0 | \$14,320 | 53.5000% | \$0 | \$7,661 |
| 63 | 316.000 | Stm Pr-Misc. Pwr Pit | \$2,807,018 | P-63 | \$0 | \$2,807,018 | 53.5000% | \$0 | \$1,501,755 |
| 64 | | TOTAL LACYGNE COMMON PLANT | \$19,112,138 | | \$0 | \$19,112,138 | | \$0 | \$10,224,994 |
| 65 | | PRODUCTION-STM-LACYGNE 1 | | | | | | | |
| 66 | 310.000 | Land-LaCygne 1 | \$1,937,712 | P-66 | \$0 | \$1,937,712 | 53.5000% | \$0 | \$1,036,676 |
| 67 | 311.000 | Structures-LaCygne 1 | \$17,986,535 | P-67 | \$0 | \$17,986,535 | 53.5000% | \$0 | \$9,622,796 |
| 68 | 312.000 | Boiler Pit Equip-LaCygne 1 | \$134,130,657 | P-68 | \$0 | \$134,130,657 | 53.5000% | \$0 | \$71,759,901 |
| 69 | 312.020 | Boiler AQC Equip.-LaCygne 1 | \$34,129,976 | P-69 | \$0 | \$34,129,976 | 53.5000% | \$0 | \$18,259,537 |
| 70 | 314.000 | Turbogenerator-LaCygne 1 | \$32,697,064 | P-70 | \$0 | \$32,697,064 | 53.5000% | \$0 | \$17,492,929 |
| 71 | 315.000 | Acc. Equip-LaCygne 1 | \$19,213,961 | P-71 | \$0 | \$19,213,961 | 53.5000% | \$0 | \$10,279,469 |
| 72 | 316.000 | Misc. Pwr Pit Equip.-LaCygne 1 | \$2,965,324 | P-72 | \$0 | \$2,965,324 | 53.5000% | \$0 | \$1,586,448 |
| 73 | | TOTAL PRODUCTION-STM-LACYGNE 1 | \$243,061,229 | | \$0 | \$243,061,229 | | \$0 | \$130,037,756 |
| 74 | | PRODUCTION-STM-LACYGNE 2 | | | | | | | |
| 75 | 311.000 | Structures- LaCygne 2 | \$2,643,517 | P-75 | \$0 | \$2,643,517 | 53.5000% | \$0 | \$1,414,282 |
| 76 | 312.000 | Boiler Pit Equip.-LaCygne 2 | \$99,494,005 | P-76 | \$0 | \$99,494,005 | 53.5000% | \$0 | \$53,229,293 |
| 77 | 312.010 | Boiler-Unit Train-LaCygne 2 | \$129,045 | P-77 | \$0 | \$129,045 | 53.5000% | \$0 | \$69,039 |
| 78 | 312.020 | Boiler AQC Equip-LaCygne 2 | \$9,607 | P-78 | \$0 | \$9,607 | 53.5000% | \$0 | \$5,140 |
| 79 | 314.000 | Turbogenerator- LaCygne 2 | \$22,923,449 | P-79 | \$0 | \$22,923,449 | 53.5000% | \$0 | \$12,264,045 |
| 80 | 315.000 | Accessory Equip.-LaCygne 2 | \$14,753,629 | P-80 | \$0 | \$14,753,629 | 53.5000% | \$0 | \$7,893,192 |
| 81 | 316.000 | Misc. Pwr Pit Equip.-LaCygne 2 | \$1,341,903 | P-81 | \$0 | \$1,341,903 | 53.5000% | \$0 | \$717,918 |
| 82 | | TOTAL PRODUCTION-STM-LACYGNE 2 | \$141,295,155 | | \$0 | \$141,295,155 | | \$0 | \$75,592,909 |
| 83 | | PRODUCTION STM-MONTROSE 1, 2 & 3 | | | | | | | |
| 84 | 310.000 | Land- Montrose | \$1,406,842 | P-84 | \$0 | \$1,406,842 | 53.5000% | \$0 | \$752,660 |
| 85 | 311.000 | Structures - Electric - Montrose | \$15,806,746 | P-85 | \$0 | \$15,806,746 | 53.5000% | \$0 | \$8,456,609 |
| 86 | 312.000 | Boiler Plant Equipment - Equipment- Montrose | \$126,726,226 | P-86 | \$0 | \$126,726,226 | 53.5000% | \$0 | \$67,798,531 |
| 87 | 312.010 | Stm Pr-Boiler-Unit Train- Elect- Montrose | \$8,919,886 | P-87 | \$0 | \$8,919,886 | 53.5000% | \$0 | \$4,772,139 |
| 88 | 314.000 | Turbogenerators- Electric- Montrose | \$42,229,933 | P-88 | \$0 | \$42,229,933 | 53.5000% | \$0 | \$22,593,014 |
| 89 | 315.000 | Accessory Equipment- Electric - Montrose | \$22,534,952 | P-89 | \$0 | \$22,534,952 | 53.5000% | \$0 | \$12,056,199 |
| 90 | 316.000 | Misc. Plant Equipment- Electric- Montrose | \$4,964,449 | P-90 | \$0 | \$4,964,449 | 53.5000% | \$0 | \$2,655,980 |
| 91 | | TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3 | \$222,589,034 | | \$0 | \$222,589,034 | | \$0 | \$119,085,132 |
| 92 | | PRODUCTION- HAWTHORN 6 COMBINED CYCL | | | | | | | |
| 93 | 311.000 | Structures - Hawthorn 6 | \$154,046 | P-93 | \$0 | \$154,046 | 53.5000% | \$0 | \$82,415 |
| 94 | 315.000 | Accessory Equip- Hawthorn 6 | \$0 | P-94 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 95 | 341.000 | Other Prod - Structures Hawthorn 6 | \$0 | P-95 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 96 | 342.000 | Other Production- Fuel Holders | \$1,067,637 | P-96 | \$0 | \$1,067,637 | 53.5000% | \$0 | \$571,186 |
| 97 | 344.000 | Other Prod - Generators Hawthorn 6 | \$42,958,827 | P-97 | \$0 | \$42,958,827 | 53.5000% | \$0 | \$22,982,972 |
| 98 | 345.000 | Other Prod - Accessory Equip - Haw. 6 | \$2,595,442 | P-98 | \$0 | \$2,595,442 | 53.5000% | \$0 | \$1,388,561 |
| 99 | | TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL | \$46,775,952 | | \$0 | \$46,775,952 | | \$0 | \$25,025,134 |
| 100 | | PRODUCTION - HAWTHORN 9 COMBINED CYCL | | | | | | | |
| 101 | 311.000 | Structures and Improvements - Haw. 9 | \$2,204,342 | P-101 | \$0 | \$2,204,342 | 53.5000% | \$0 | \$1,179,323 |
| 102 | 312.000 | Boiler Plant Equip - Hawthorn 9 | \$41,622,213 | P-102 | \$0 | \$41,622,213 | 53.5000% | \$0 | \$22,267,884 |
| 103 | 314.000 | Turbogenerators - Hawthorn 9 | \$15,935,704 | P-103 | \$0 | \$15,935,704 | 53.5000% | \$0 | \$8,525,602 |
| 104 | 315.000 | Accessory Equipment - Hawthorn 9 | \$13,254,854 | P-104 | \$0 | \$13,254,854 | 53.5000% | \$0 | \$7,091,347 |
| 105 | 316.000 | Misc. Pwr Pit Equip - Hawthorn 9 | \$178,287 | P-105 | \$0 | \$178,287 | 53.5000% | \$0 | \$95,384 |

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

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|---|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 106 | | TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL | \$73,195,400 | | \$0 | \$73,195,400 | | \$0 | \$39,159,540 |
| 107 | | PRODUCTION - NORTHEAST STATION | | | | | | | |
| 108 | 311.000 | Steam Prod - Structures - Elect - NE | \$23,446 | P-108 | \$0 | \$23,446 | 53.5000% | \$0 | \$12,544 |
| 109 | 315.000 | Accessory Equipment - NE | \$0 | P-109 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 110 | 316.000 | Misc. Plant Equipment - NE | \$0 | P-110 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 111 | 340.000 | Other Production - Land NE | \$136,550 | P-111 | \$0 | \$136,550 | 53.5000% | \$0 | \$73,054 |
| 112 | 342.000 | Other Production - Fuel Holders NE | \$1,035,206 | P-112 | \$0 | \$1,035,206 | 53.5000% | \$0 | \$553,835 |
| 113 | 344.000 | Other Production - Generators NE | \$41,106,652 | P-113 | \$0 | \$41,106,652 | 53.5000% | \$0 | \$21,992,059 |
| 114 | 345.000 | Other Production - Accessory Equip - NE | \$6,911,360 | P-114 | \$0 | \$6,911,360 | 53.5000% | \$0 | \$3,697,578 |
| 115 | | TOTAL PRODUCTION - NORTHEAST STATION | \$49,213,214 | | \$0 | \$49,213,214 | | \$0 | \$26,329,070 |
| 116 | | PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | | | | | | | |
| 117 | 341.000 | Other Prod- Structures- Electric | \$770,290 | P-117 | \$0 | \$770,290 | 53.5000% | \$0 | \$412,105 |
| 118 | 342.000 | Other Prod- Fuel Holders- Electric | \$2,867,642 | P-118 | \$0 | \$2,867,642 | 53.5000% | \$0 | \$1,534,188 |
| 119 | 344.000 | Other Prod- Generators- Electric | \$22,494,400 | P-119 | \$0 | \$22,494,400 | 53.5000% | \$0 | \$12,034,504 |
| 120 | 345.000 | Other Prod- Accessory Equip- Electric | \$2,114,016 | P-120 | \$0 | \$2,114,016 | 53.5000% | \$0 | \$1,130,999 |
| 121 | | TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | \$28,246,348 | | \$0 | \$28,246,348 | | \$0 | \$15,111,796 |
| 122 | | PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE | | | | | | | |
| 123 | 341.000 | Other Prod- Structures-Electric | \$80,390 | P-123 | \$0 | \$80,390 | 53.5000% | \$0 | \$43,009 |
| 124 | 342.000 | Other Prod- Fuel Holders-Electric | \$568,122 | P-124 | \$0 | \$568,122 | 53.5000% | \$0 | \$303,945 |
| 125 | 344.000 | Other Production-Generators-Electric | \$23,879,776 | P-125 | \$0 | \$23,879,776 | 53.5000% | \$0 | \$12,775,680 |
| 126 | 345.000 | Other Prod-Accessory Equip-Electric | \$1,334,685 | P-126 | \$0 | \$1,334,685 | 53.5000% | \$0 | \$714,056 |
| 127 | | TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE | \$25,862,973 | | \$0 | \$25,862,973 | | \$0 | \$13,836,690 |
| 128 | | PROD OTHER - WEST GARDNER 1, 2, 3 & 4 | | | | | | | |
| 129 | 311.000 | Misc Plant Equip - Electric W. Gardner | \$165,832 | P-129 | \$0 | \$165,832 | 53.5000% | \$0 | \$88,720 |
| 130 | 340.000 | Other Prod - Land - W. Gardner | \$177,836 | P-130 | \$0 | \$177,836 | 53.5000% | \$0 | \$95,142 |
| 131 | 340.010 | Other Prod- Landrights & Easements | \$93,269 | P-131 | \$0 | \$93,269 | 53.5000% | \$0 | \$49,899 |
| 132 | 341.000 | Other Prod - Structures- W. Gardner | \$2,247,652 | P-132 | \$0 | \$2,247,652 | 53.5000% | \$0 | \$1,202,494 |
| 133 | 342.000 | Other Prod- Fuel Holders- W. Gardner | \$3,148,482 | P-133 | \$0 | \$3,148,482 | 53.5000% | \$0 | \$1,684,438 |
| 134 | 344.000 | Other Prod - Generators- W. Gardner | \$109,961,958 | P-134 | \$0 | \$109,961,958 | 53.5000% | \$0 | \$58,829,648 |
| 135 | 345.000 | Other Prod- Access Equip - W. Gardner | \$6,719,512 | P-135 | \$0 | \$6,719,512 | 53.5000% | \$0 | \$3,594,939 |
| 136 | | TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4 | \$122,514,541 | | \$0 | \$122,514,541 | | \$0 | \$65,545,280 |
| 137 | | PROD OTHER - MIAMI/OSAWATOMIE 1 | | | | | | | |
| 138 | 311.000 | Steam Production - Structures | \$38,690 | P-138 | \$0 | \$38,690 | 53.5000% | \$0 | \$20,699 |
| 139 | 340.000 | Other Production - Land- Osawatomie | \$694,545 | P-139 | \$0 | \$694,545 | 53.5000% | \$0 | \$371,582 |
| 140 | 341.000 | Other Prod - Structures- Osawatomie | \$1,558,087 | P-140 | \$0 | \$1,558,087 | 53.5000% | \$0 | \$833,577 |
| 141 | 342.000 | Other Prod - Fuel Holders- Osawatomie | \$1,992,551 | P-141 | \$0 | \$1,992,551 | 53.5000% | \$0 | \$1,066,015 |
| 142 | 344.000 | Other Prod - Generators- Osawatomie | \$26,213,908 | P-142 | \$0 | \$26,213,908 | 53.5000% | \$0 | \$14,024,441 |
| 143 | 345.000 | Other Prod - Accessory Equip - Osawatomie | \$1,758,502 | P-143 | \$0 | \$1,758,502 | 53.5000% | \$0 | \$940,799 |
| 144 | | TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1 | \$32,256,283 | | \$0 | \$32,256,283 | | \$0 | \$17,257,113 |
| 145 | | TOTAL STEAM PRODUCTION | \$2,200,176,856 | | \$810,161,815 | \$3,010,338,671 | | \$0 | \$1,610,531,189 |
| 146 | | NUCLEAR PRODUCTION | | | | | | | |
| 147 | | PROD PLT- NUCLEAR - WOLF CREEK | | | | | | | |
| 148 | 320.000 | Land & Land Rights - Wolf Creek | \$3,411,585 | P-148 | \$0 | \$3,411,585 | 53.5000% | \$0 | \$1,825,198 |
| 149 | 321.000 | Structures & Improvements-Wolf Creek | \$401,537,072 | P-149 | \$0 | \$401,537,072 | 53.5000% | \$0 | \$214,822,334 |
| 150 | 321.010 | Structures MO Gr Up AFC Ele | \$19,155,650 | P-150 | \$0 | \$19,155,650 | 100.0000% | \$0 | \$19,155,650 |
| 151 | 322.000 | Reactor Plant Equipment | \$663,509,997 | P-151 | \$0 | \$663,509,997 | 53.5000% | \$0 | \$354,977,848 |
| 152 | 322.010 | Reactor - MO Gr Up AFDC | \$48,355,800 | P-152 | \$0 | \$48,355,800 | 100.0000% | \$0 | \$48,355,800 |

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

| Line Number | Account # (Optional) | Plant Account Description | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
|-------------|----------------------|---|-----------------|----------------|---------------|-------------------|----------------------------|----------------------------|----------------------------|
| 153 | 322.020 | MO Juris deprec 40 to 60 yr EO-05-0359 | \$0 | P-153 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 154 | 323.000 | Turbogenerator Units - Wolf Creek | \$169,322,471 | P-154 | \$0 | \$169,322,471 | 53.5000% | \$0 | \$90,587,522 |
| 155 | 323.010 | Turbogenerator MO GR Up AFDC | \$5,843,434 | P-155 | \$0 | \$5,843,434 | 100.0000% | \$0 | \$5,843,434 |
| 156 | 324.000 | Accessory Electric Equipment - WC | \$126,271,793 | P-156 | \$0 | \$126,271,793 | 53.5000% | \$0 | \$67,555,409 |
| 157 | 324.010 | Accessory Equip - MO Gr Up AFDC | \$5,960,492 | P-157 | \$0 | \$5,960,492 | 100.0000% | \$0 | \$5,960,492 |
| 158 | 325.000 | Miscellaneous Power Plant Equipment | \$71,380,994 | P-158 | \$0 | \$71,380,994 | 53.5000% | \$0 | \$38,188,832 |
| 159 | 325.010 | Misc. Pit Equip - MO Gr Up AFDC | \$1,124,246 | P-159 | \$0 | \$1,124,246 | 100.0000% | \$0 | \$1,124,246 |
| 160 | 328.000 | Disallow - MO Gr Up AFDC 100% MO | -\$8,320,628 | P-160 | \$0 | -\$8,320,628 | 100.0000% | \$0 | -\$8,320,628 |
| 161 | 328.010 | MPSC Disallow - Mo Basis | -\$133,976,146 | P-161 | -\$6,659,889 | -\$140,636,035 | 53.5000% | \$0 | -\$75,240,279 |
| 162 | 328.050 | Nucl PR-Dosa; -Pre 1988 res | \$0 | P-162 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 163 | | TOTAL PROD PLT- NUCLEAR - WOLF CREEK | \$1,373,576,760 | | -\$6,659,889 | \$1,366,916,871 | | \$0 | \$764,835,858 |
| 164 | | TOTAL NUCLEAR PRODUCTION | \$1,373,576,760 | | -\$6,659,889 | \$1,366,916,871 | | \$0 | \$764,835,858 |
| 165 | | HYDRAULIC PRODUCTION | | | | | | | |
| 166 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 167 | | OTHER PRODUCTION | | | | | | | |
| 168 | | PRODUCTION PLANT - WIND GENERATION | | | | | | | |
| 169 | 341.020 | Other Prod - Structures - Elect Wind | \$3,431,501 | P-169 | \$0 | \$3,431,501 | 53.5000% | \$0 | \$1,835,853 |
| 170 | 344.020 | Other Prod - Generators - Elect Wind | \$154,282,799 | P-170 | \$0 | \$154,282,799 | 53.5000% | \$0 | \$82,541,297 |
| 171 | 345.020 | Other Prod-Accessory Equip-Wind | \$128,321 | P-171 | \$0 | \$128,321 | 53.5000% | \$0 | \$68,652 |
| 172 | | TOTAL PRODUCTION PLANT - WIND GENERATION | \$157,842,621 | | \$0 | \$157,842,621 | | \$0 | \$84,445,802 |
| 173 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | | | | | | | |
| 174 | 341.020 | Other Prod-Structures-Elect Wind | \$0 | P-174 | \$2,351,690 | \$2,351,690 | 53.5000% | \$0 | \$1,258,154 |
| 175 | 344.020 | Other Prod-Generators-Elect Wind | \$0 | P-175 | \$105,733,726 | \$105,733,726 | 53.5000% | \$0 | \$56,567,543 |
| 176 | 345.020 | Other Prod-Accessory Equip-Elect Wind | \$0 | P-176 | \$87,941 | \$87,941 | 53.5000% | \$0 | \$47,048 |
| 177 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | \$0 | | \$108,173,357 | \$108,173,357 | | \$0 | \$57,872,745 |
| 178 | | RETIREMENTS WORK IN PROGRESS-PROD | | | | | | | |
| 179 | | Production - Salvage & Removal Retirements not classified-Nuclear and Steam | \$0 | P-179 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 180 | | TOTAL RETIREMENTS WORK IN PROGRESS-PROD | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 181 | | GENERAL PLANT- BUILDINGS | | | | | | | |
| 182 | 311.010 | Steam Prod-Structures-Lshd Impr- P&M | \$272,489 | P-182 | \$0 | \$272,489 | 53.5000% | \$0 | \$145,782 |
| 183 | 315.000 | Steam Prod- Accessory Equip-Elec | \$19,598 | P-183 | \$0 | \$19,598 | 53.5000% | \$0 | \$10,485 |
| 184 | 316.000 | Steam Prod- Misc Power Pit Equip-Elec | \$21,004 | P-184 | \$0 | \$21,004 | 53.5000% | \$0 | \$11,237 |
| 185 | | TOTAL GENERAL PLANT- BUILDINGS | \$313,091 | | \$0 | \$313,091 | | \$0 | \$167,504 |
| 186 | | GENERAL PLANT- GENERAL EQUIP/TOOLS | | | | | | | |
| 187 | 312.000 | Steam Prod- Boiler Plant Equip-Elec | \$64,397 | P-187 | \$0 | \$64,397 | 53.5000% | \$0 | \$34,452 |
| 188 | 315.000 | Steam Prod- Accessory Equip- Elec | \$26,371 | P-188 | \$0 | \$26,371 | 53.5000% | \$0 | \$14,108 |
| 189 | 316.000 | Steam Prod-Misc Power Pit Equip- Elec | \$5,224,320 | P-189 | \$0 | \$5,224,320 | 53.5000% | \$0 | \$2,795,011 |
| 190 | | TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS | \$5,315,088 | | \$0 | \$5,315,088 | | \$0 | \$2,843,571 |
| 191 | | BULK OIL FACILITY NE | | | | | | | |
| 192 | 310.000 | Steam Prod- Land- Electric | \$148,900 | P-192 | \$0 | \$148,900 | 53.5000% | \$0 | \$79,662 |
| 193 | 311.000 | Steam Prod-Structures-Electric | \$1,111,491 | P-193 | \$0 | \$1,111,491 | 53.5000% | \$0 | \$594,648 |
| 194 | 312.000 | Steam Prod- Boiler Pit Equip- Electric | \$610,273 | P-194 | \$0 | \$610,273 | 53.5000% | \$0 | \$326,496 |
| 195 | 315.000 | Steam Prod- Accessory Equip- Electric | \$24,947 | P-195 | \$0 | \$24,947 | 53.5000% | \$0 | \$13,347 |
| 196 | 316.000 | Steam Prod-Misc Pwr Pit Equip-Electric | \$144,797 | P-196 | \$0 | \$144,797 | 53.5000% | \$0 | \$77,466 |

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

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|---|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 197 | 344.000 | Other Prod-Generators-Electric | \$67,110 | P-197 | \$0 | \$67,110 | 53.5000% | \$0 | \$35,904 |
| 198 | | TOTAL BULK OIL FACILITY NE | \$2,107,518 | | \$0 | \$2,107,518 | | \$0 | \$1,127,523 |
| 199 | | TOTAL OTHER PRODUCTION | \$165,578,318 | | \$108,173,357 | \$273,751,675 | | \$0 | \$146,457,145 |
| 200 | | TOTAL PRODUCTION PLANT | \$3,739,331,934 | | \$911,675,283 | \$4,651,007,217 | | \$0 | \$2,521,824,192 |
| 201 | | TRANSMISSION PLANT | | | | | | | |
| 202 | 350.000 | Land - Transmission Plant | \$1,584,585 | P-202 | \$0 | \$1,584,585 | 53.5000% | \$0 | \$847,753 |
| 203 | 350.010 | Land Rights - Transmission Plant | \$25,146,093 | P-203 | \$0 | \$25,146,093 | 53.5000% | \$0 | \$13,453,160 |
| 204 | 350.020 | Land Rights- TP- Wolf Creek | \$355 | P-204 | \$0 | \$355 | 53.5000% | \$0 | \$190 |
| 205 | 352.000 | Structures & Improvements - TP | \$4,485,068 | P-205 | -\$16,699 | \$4,468,369 | 53.5000% | \$0 | \$2,390,577 |
| 206 | 352.010 | Structures & Improvements - TP - Wolf Creek | \$250,476 | P-206 | \$0 | \$250,476 | 53.5000% | \$0 | \$134,005 |
| 207 | 352.020 | Structures & Improvements-WifCrk-Mo Gr Up | \$15,694 | P-207 | \$0 | \$15,694 | 100.0000% | \$0 | \$15,694 |
| 208 | 353.000 | Station Equipment - Transmission Plant | \$126,712,463 | P-208 | -\$174,437 | \$126,538,026 | 53.5000% | \$0 | \$67,697,844 |
| 209 | 353.000 | Transmission Plant- Spearville 2 | \$0 | P-209 | \$4,666,900 | \$4,666,900 | 53.5000% | \$0 | \$2,496,792 |
| 210 | 353.010 | Station Equipment - Wolf Creek -TP | \$9,007,468 | P-210 | \$0 | \$9,007,468 | 53.5000% | \$0 | \$4,818,995 |
| 211 | 353.020 | Station Equipment- WifCrk Mo Gr Up | \$556,855 | P-211 | \$0 | \$556,855 | 100.0000% | \$0 | \$556,855 |
| 212 | 353.030 | Station Equipment - Communications | \$7,714,102 | P-212 | -\$20,013 | \$7,694,089 | 53.5000% | \$0 | \$4,116,338 |
| 213 | 354.000 | Towers and Fixtures - Transmission Plant | \$4,287,911 | P-213 | \$0 | \$4,287,911 | 53.5000% | \$0 | \$2,294,032 |
| 214 | 355.000 | Poles and Fixtures - Transmission Plant | \$111,725,125 | P-214 | \$0 | \$111,725,125 | 53.5000% | \$0 | \$59,772,942 |
| 215 | 355.010 | Poles & Fixtures - Wolf Creek | \$58,255 | P-215 | \$0 | \$58,255 | 53.5000% | \$0 | \$31,166 |
| 216 | 355.020 | Poles & Fixtures - WifCrk Mo Gr Up | \$3,506 | P-216 | \$0 | \$3,506 | 100.0000% | \$0 | \$3,506 |
| 217 | 356.000 | Overhead Conductors & Devices - TP | \$99,164,449 | P-217 | \$0 | \$99,164,449 | 53.5000% | \$0 | \$53,052,980 |
| 218 | 356.010 | Overhead Conductors & Devices- Wif Crk | \$39,418 | P-218 | \$0 | \$39,418 | 53.5000% | \$0 | \$21,089 |
| 219 | 356.020 | Ovehd Cond-Dev-Wif Crk- Mo Gr Up | \$2,552 | P-219 | \$0 | \$2,552 | 100.0000% | \$0 | \$2,552 |
| 220 | 357.000 | Underground Conduit | \$3,538,851 | P-220 | \$0 | \$3,538,851 | 53.5000% | \$0 | \$1,893,285 |
| 221 | 358.000 | Underground Conductors & Devices | \$2,899,911 | P-221 | \$0 | \$2,899,911 | 53.5000% | \$0 | \$1,551,452 |
| 222 | | Transmission-Salvage & Removal : Retirements not classified | \$0 | P-222 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 223 | | TOTAL TRANSMISSION PLANT | \$397,193,137 | | \$4,455,751 | \$401,648,888 | | \$0 | \$215,151,207 |
| 224 | | REGIONAL TRANSMISSION OPERATION PLANT | | | | | | | |
| 225 | 382.000 | Computer Hardware- RTO | \$0 | P-225 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 226 | 383.020 | Misc. Intangible Plant- RTO Software | \$0 | P-226 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 227 | | TOTAL REGIONAL TRANSMISSION OPERATION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 228 | | DISTRIBUTION PLANT | | | | | | | |
| 229 | 360.000 | Land - Distribution Plant | \$8,205,669 | P-229 | \$0 | \$8,205,669 | 44.1029% | \$0 | \$3,618,938 |
| 230 | 360.010 | Land Rights -Distribution Plant | \$16,589,190 | P-230 | \$0 | \$16,589,190 | 58.3311% | \$0 | \$9,676,657 |
| 231 | 361.000 | Structures & Improvements - Dist. Pit | \$11,251,140 | P-231 | \$0 | \$11,251,140 | 52.5100% | \$0 | \$5,907,974 |
| 232 | 362.000 | Station Equipment - Distribution Plant | \$162,645,399 | P-232 | \$0 | \$162,645,399 | 56.8839% | \$0 | \$92,519,046 |
| 233 | 362.030 | Station Equipment-Communications-Dist. Pit | \$4,105,309 | P-233 | \$0 | \$4,105,309 | 54.5622% | \$0 | \$2,239,947 |
| 234 | 364.000 | Poles, Towers, & Fixtures - Dist. Pit | \$249,518,465 | P-234 | \$0 | \$249,518,465 | 53.5862% | \$0 | \$133,707,464 |
| 235 | 365.000 | Overhead Conductors & Devices - Dist. Pit | \$200,775,568 | P-235 | \$0 | \$200,775,568 | 54.2766% | \$0 | \$108,974,152 |
| 236 | 366.000 | Underground Conduit - Dist. Pit | \$215,577,271 | P-236 | \$0 | \$215,577,271 | 57.9022% | \$0 | \$124,823,983 |
| 237 | 367.000 | Underground Conductors & Devices-Dist.Pit | \$400,603,840 | P-237 | \$0 | \$400,603,840 | 51.2198% | \$0 | \$205,188,486 |
| 238 | 368.000 | Line Transformers - Distribution Plant | \$243,279,851 | P-238 | \$0 | \$243,279,851 | 57.3628% | \$0 | \$139,552,134 |
| 239 | 369.000 | Services- Distribution Plant | \$90,566,089 | P-239 | \$0 | \$90,566,089 | 51.6899% | \$0 | \$46,813,521 |
| 240 | 370.000 | Meters - Distribution Plant | \$88,651,286 | P-240 | \$0 | \$88,651,286 | 54.4188% | \$0 | \$48,241,193 |
| 241 | 371.000 | Meter Installations - Distribution Plant | \$11,669,322 | P-241 | \$0 | \$11,669,322 | 71.8797% | \$0 | \$8,387,874 |
| 242 | 373.000 | Street Lighting and Signal Systems - DP | \$35,481,783 | P-242 | \$0 | \$35,481,783 | 26.7358% | \$0 | \$9,486,374 |
| 243 | | Distribution-Salvage and removal: Retirements not classified | \$0 | P-243 | \$0 | \$0 | 0.0000% | \$0 | \$0 |
| 244 | | TOTAL DISTRIBUTION PLANT | \$1,738,920,182 | | \$0 | \$1,738,920,182 | | \$0 | \$939,137,743 |
| 245 | | GENERAL PLANT | | | | | | | |
| 246 | 389.000 | Land and Land Rights - General Plant | \$2,326,521 | P-246 | \$0 | \$2,326,521 | 54.2243% | \$0 | \$1,261,540 |
| 247 | 390.000 | Structures & Improvements - General Plant | \$62,188,240 | P-247 | \$0 | \$62,188,240 | 54.2243% | \$0 | \$33,721,138 |
| 248 | 390.010 | Struct & Imprv Leasehold (Bonfil) | \$0 | P-248 | \$0 | \$0 | 54.2243% | \$0 | \$0 |
| 249 | 390.050 | Struct & Imprv - Leasehold (One KC Place) | \$26,541,774 | P-249 | \$0 | \$26,541,774 | 54.2243% | \$0 | \$14,392,091 |

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

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

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

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

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Adjustments to Plant in Service

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

Kansas City Power Light
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Adjustments to Plant in Service

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

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Adjustments to Plant in Service

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

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Adjustments to Plant in Service

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

Kansas City Power Light
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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$39,142 | 0.00% | \$0 |
| 3 | 302.000 | Franchises and Consents | \$22,937 | 0.00% | \$0 |
| 4 | 303.010 | Miscellaneous Intangibles (Like 353) | \$1,102,616 | 0.00% | \$0 |
| 5 | 303.020 | Miscl Intangible Plt - 5yr Software | \$41,514,371 | 0.00% | \$0 |
| 6 | 303.040 | Miscl Intang Plt - Communications Equip (Like 397) | \$4,536 | 0.00% | \$0 |
| 7 | 303.030 | Miscl Intangible Plt - 10 yr Software | \$28,174,276 | 0.00% | \$0 |
| 8 | 303.050 | Miscl Intang Plt - WC 5yr Software | \$11,710,170 | 0.00% | \$0 |
| 9 | 303.070 | Miscl Intg Plt-Srct (Like 312) | \$18,968 | 0.00% | \$0 |
| 10 | | TOTAL PLANT INTANGIBLE | \$82,587,016 | | \$0 |
| 11 | | PRODUCTION PLANT | | | |
| 12 | | STEAM PRODUCTION | | | |
| 13 | | PRODUCTION-STM-HAWTHORN UNIT 5 | | | |
| 14 | 310.000 | Land & Land Rights | \$431,895 | 0.00% | \$0 |
| 15 | 311.000 | Structures & Improvements | \$13,490,783 | 2.50% | \$337,270 |
| 16 | 311.020 | Structures - Hawthorn 5 Rebuild | \$4,773,957 | 1.19% | \$56,810 |
| 17 | 312.000 | Boiler Plant Equipment | \$34,954,719 | 2.68% | \$936,786 |
| 18 | 312.010 | Stm Pr-Boiler-Unit Train-Elect-Hawthorn | \$5,336,034 | 3.20% | \$170,753 |
| 19 | 312.020 | Boiler AQC Equipment - Electric | \$136,837 | 3.72% | \$5,090 |
| 20 | 312.030 | Boiler Plant - Haw. 5 Rebuild | \$119,013,002 | 1.20% | \$1,428,156 |
| 21 | 312.030 | Boiler Plant - Hawthorn 5 Rebuild | \$0 | 1.20% | \$0 |
| 22 | 314.000 | Turbogenerator Units | \$42,344,798 | 2.45% | \$1,037,448 |
| 23 | 315.000 | Accessory Electric Equipment | \$6,311,442 | 2.56% | \$161,573 |
| 24 | 315.010 | Accessory Equip - Hawthorn 5 Rebuild | \$21,077,382 | 1.07% | \$225,528 |
| 25 | 315.010 | Access. Elect. Equip. - Hawthorn 5 | \$0 | 1.07% | \$0 |
| 26 | 316.000 | Misc. Power Plant Equipment | \$4,306,981 | 2.70% | \$116,288 |
| 27 | 316.010 | Misc. Equip - Hawthorn 5 Rebuild | \$1,233,328 | 0.67% | \$8,263 |
| 28 | | TOTAL PRODUCTION-STM-HAWTHORN UNIT 5 | \$253,411,158 | | \$4,483,965 |
| 29 | | PRODUCTION-IATAN 1 | | | |
| 30 | 310.000 | Steam Production- Land- Electric | \$1,975,178 | 0.0000% | \$0 |
| 31 | 311.000 | Steam Production-Structures-Electric | \$13,478,250 | 2.5000% | \$336,956 |
| 32 | 312.000 | Steam Prod-Boiler Plant Equip-Electric | \$174,836,751 | 2.6800% | \$4,685,625 |
| 33 | 312.010 | Steam Production- Unit Trains- Electric | \$831,437 | 3.1400% | \$26,107 |
| 34 | 314.000 | Steam Prod- Turbogenerator-Electric | \$28,379,516 | 2.4500% | \$695,298 |
| 35 | 315.000 | Steam Prod-Accessory Equipment-Elec | \$16,891,753 | 2.5600% | \$432,429 |
| 36 | 316.000 | Steam Prod-Misc Pwr Plt Equip-Elec | \$2,316,460 | 2.7000% | \$62,544 |
| 37 | | TOTAL PRODUCTION-IATAN 1 | \$238,709,345 | | \$6,238,959 |
| 38 | | PRODUCTION-IATAN COMMON | | | |

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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|---|------------------------------------|---------------------------|------------------------------|
| 39 | 311.000 | Steam Prod- Structures-Electric | \$31,020,292 | 2.5000% | \$775,507 |
| 40 | 312.000 | Steam Prod- Turbogenerators- Elec | \$83,468,051 | 2.6800% | \$2,236,944 |
| 41 | 314.000 | Steam Prod- Boiler Plant Equip- Elec | \$459,761 | 2.4500% | \$11,264 |
| 42 | 315.000 | Steam Prod-Accessory Equip- Elec | \$845,671 | 2.5600% | \$21,649 |
| 43 | 316.000 | Steam Prod-Misc Pwr Plt Equip- Elec | -\$120,971 | 2.7000% | -\$3,266 |
| 44 | | TOTAL PRODUCTION-IATAN COMMON | \$115,672,804 | | \$3,042,098 |
| 45 | | PRODUCTION- IATAN 2 | | | |
| 46 | 303.020 | Misc. Intangible | \$44,473 | 0.0000% | \$0 |
| 47 | 310.000 | Steam Prod- Land- Iatan 2 | \$338,755 | 0.0000% | \$0 |
| 48 | 311.000 | Steam Prod- Structures- Iatan 2 | \$48,804,992 | 1.5300% | \$746,716 |
| 49 | 312.000 | Steam Prod-Boiler Plant Equip- Iatan 2 | \$349,784,204 | 1.6800% | \$5,876,375 |
| 50 | 312.010 | Steam Prod-Unit Trains- Iatan 2 | \$0 | 3.1400% | \$0 |
| 51 | 314.000 | Steam Prod- Turbogenerator- Iatan 2 | \$48,539,238 | 1.5900% | \$771,774 |
| 52 | 315.000 | Steam Prod- Accessory Equip- Iatan 2 | \$16,233,097 | 1.7100% | \$277,586 |
| 53 | 316.000 | Steam Prod- Misc Power Plant Equip- Iatan 2 | \$1,787,709 | 1.4100% | \$25,207 |
| 54 | | TOTAL PRODUCTION- IATAN 2 | \$465,532,468 | | \$7,697,658 |
| 55 | | LACYGNE COMMON PLANT | | | |
| 56 | 310.000 | Stm Pr-Land-LaCygne-Common | \$410,800 | 0.0000% | \$0 |
| 57 | 311.000 | Stm Pr-Structures-LaCygne-Common | \$2,355,012 | 2.5000% | \$58,875 |
| 58 | 312.000 | Stm Pr-Boiler Plt-LaCygne-Common | \$3,164,858 | 2.6800% | \$84,818 |
| 59 | 312.010 | Stm Pr-Boiler-Unit Train-LaCygne-Common | \$244,297 | 3.1400% | \$7,671 |
| 60 | 314.000 | Stm Pr-Turbogenerator-LaCygne-Common | \$29,870 | 2.4500% | \$732 |
| 61 | 315.000 | Stm Pr-Acc. Equip-LaCygne-Common | \$2,510,741 | 2.5600% | \$64,275 |
| 62 | 315.020 | Stm Pr-Acc. Equip.-Comp. | \$7,661 | 2.5600% | \$196 |
| 63 | 316.000 | Stm Pr-Misc. Pwr Plt | \$1,501,755 | 2.7000% | \$40,547 |
| 64 | | TOTAL LACYGNE COMMON PLANT | \$10,224,994 | | \$257,114 |
| 65 | | PRODUCTION-STM-LACYGNE 1 | | | |
| 66 | 310.000 | Land-LaCygne 1 | \$1,036,676 | 0.0000% | \$0 |
| 67 | 311.000 | Structures-LaCygne 1 | \$9,622,796 | 2.5000% | \$240,570 |
| 68 | 312.000 | Boiler Plt Equip-LaCygne 1 | \$71,759,901 | 2.6800% | \$1,923,165 |
| 69 | 312.020 | Boiler AQC Equip.-LaCygne 1 | \$18,259,537 | 2.3300% | \$425,447 |
| 70 | 314.000 | Turbogenerator-LaCygne 1 | \$17,492,929 | 2.4500% | \$428,577 |
| 71 | 315.000 | Acc. Equip-LaCygne 1 | \$10,279,469 | 2.5600% | \$263,154 |
| 72 | 316.000 | Misc. Pwr Plt Equip.-LaCygne 1 | \$1,586,448 | 2.7000% | \$42,834 |
| 73 | | TOTAL PRODUCTION-STM-LACYGNE 1 | \$130,037,756 | | \$3,323,747 |
| 74 | | PRODUCTION-STM-LACYGNE 2 | | | |
| 75 | 311.000 | Structures- LaCygne 2 | \$1,414,282 | 2.5000% | \$35,357 |
| 76 | 312.000 | Boiler Plt Equip.-LaCygne 2 | \$53,229,293 | 2.6800% | \$1,426,545 |
| 77 | 312.010 | Boiler-Unit Train-LaCygne 2 | \$69,039 | 3.1400% | \$2,168 |

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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 78 | 312.020 | Boiler AQC Equip-LaCygne 2 | \$5,140 | 2.3300% | \$120 |
| 79 | 314.000 | Turbogenerator- LaCygne 2 | \$12,264,045 | 2.4500% | \$300,469 |
| 80 | 315.000 | Accessory Equip.-LaCygne 2 | \$7,893,192 | 2.5600% | \$202,066 |
| 81 | 316.000 | Misc. Pwr Plt Equip.-LaCygne 2 | \$717,918 | 2.7000% | \$19,384 |
| 82 | | TOTAL PRODUCTION-STM-LACYGNE 2 | \$75,592,909 | | \$1,986,109 |
| 83 | | PRODUCTION STM-MONTROSE 1, 2 & 3 | | | |
| 84 | 310.000 | Land- Montrose | \$752,660 | 0.00% | \$0 |
| 85 | 311.000 | Structures - Electric - Montrose | \$8,456,609 | 2.50% | \$211,415 |
| 86 | 312.000 | Boiler Plant Equipment - Equipment- Montrose | \$67,798,531 | 2.68% | \$1,817,001 |
| 87 | 312.010 | Stm Pr-Boiler-Unit Train- Elect- Montrose | \$4,772,139 | 3.14% | \$149,845 |
| 88 | 314.000 | Turbogenerators- Electric- Montrose | \$22,593,014 | 2.45% | \$553,529 |
| 89 | 315.000 | Accessory Equipment- Electric - Montrose | \$12,056,199 | 2.56% | \$308,639 |
| 90 | 316.000 | Miscl. Plant Equipment- Electric- Montrose | \$2,655,980 | 2.70% | \$71,711 |
| 91 | | TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3 | \$119,085,132 | | \$3,112,140 |
| 92 | | PRODUCTION- HAWTHORN 6 COMBINED CYCL | | | |
| 93 | 311.000 | Structures - Hawthorn 6 | \$82,415 | 2.50% | \$2,060 |
| 94 | 315.000 | Accessory Equip- Hawthorn 6 | \$0 | 2.56% | \$0 |
| 95 | 341.000 | Other Prod - Structures Hawthorn 6 | \$0 | 1.75% | \$0 |
| 96 | 342.000 | Other Production- Fuel Holders | \$571,186 | 2.44% | \$13,937 |
| 97 | 344.000 | Other Prod - Generators Hawthorn 6 | \$22,982,972 | 3.15% | \$723,964 |
| 98 | 345.000 | Other Prod - Accessory Equip - Haw. 6 | \$1,388,561 | 2.22% | \$30,826 |
| 99 | | TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL | \$25,025,134 | | \$770,787 |
| 100 | | PRODUCTION - HAWTHORN 9 COMBINED CYCL | | | |
| 101 | 311.000 | Structures and Improvements - Haw. 9 | \$1,179,323 | 2.50% | \$29,483 |
| 102 | 312.000 | Boiler Plant Equip - Hawthorn 9 | \$22,267,884 | 2.68% | \$596,779 |
| 103 | 314.000 | Turbogenerators - Hawthorn 9 | \$8,525,602 | 2.45% | \$208,877 |
| 104 | 315.000 | Accessory Equipment - Hawthorn 9 | \$7,091,347 | 2.56% | \$181,538 |
| 105 | 316.000 | Miscl. Pwr Plt Equip - Hawthorn 9 | \$95,384 | 2.70% | \$2,575 |
| 106 | | TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL | \$39,159,540 | | \$1,019,252 |
| 107 | | PRODUCTION - NORTHEAST STATION | | | |
| 108 | 311.000 | Steam Prod - Structures - Elect - NE | \$12,544 | 2.50% | \$314 |
| 109 | 315.000 | Accessory Equipment - NE | \$0 | 2.56% | \$0 |
| 110 | 316.000 | Miscl. Plant Equipment - NE | \$0 | 2.70% | \$0 |

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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 111 | 340.000 | Other Production - Land NE | \$73,054 | 0.00% | \$0 |
| 112 | 342.000 | Other Production - Fuel Holders NE | \$553,835 | 2.44% | \$13,514 |
| 113 | 344.000 | Other Production - Generators NE | \$21,992,059 | 3.15% | \$692,750 |
| 114 | 345.000 | Other Production - Accessory Equip - NE | \$3,697,578 | 2.22% | \$82,086 |
| 115 | | TOTAL PRODUCTION - NORTHEAST STATION | \$26,329,070 | | \$788,664 |
| 116 | | PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | | | |
| 117 | 341.000 | Other Prod- Structures- Electric | \$412,105 | 1.7500% | \$7,212 |
| 118 | 342.000 | Other Prod- Fuel Holders- Electric | \$1,534,188 | 2.4400% | \$37,434 |
| 119 | 344.000 | Other Prod- Generators- Electric | \$12,034,504 | 3.1500% | \$379,087 |
| 120 | 345.000 | Other Prod- Accessory Equip- Electric | \$1,130,999 | 2.2200% | \$25,108 |
| 121 | | TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | \$15,111,796 | | \$448,841 |
| 122 | | PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE | | | |
| 123 | 341.000 | Other Prod- Structures-Electric | \$43,009 | 1.7500% | \$753 |
| 124 | 342.000 | Other Prod- Fuel Holders-Electric | \$303,945 | 2.4400% | \$7,416 |
| 125 | 344.000 | Other Production-Generators-Electric | \$12,775,680 | 3.1500% | \$402,434 |
| 126 | 345.000 | Other Prod-Accessory Equip-Electric | \$714,056 | 2.2200% | \$15,852 |
| 127 | | TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE | \$13,836,690 | | \$426,455 |
| 128 | | PROD OTHER - WEST GARDNER 1, 2, 3 & 4 | | | |
| 129 | 311.000 | Misc Plant Equip - Electric W. Gardner | \$88,720 | 2.50% | \$2,218 |
| 130 | 340.000 | Other Prod - Land - W. Gardner | \$95,142 | 0.00% | \$0 |
| 131 | 340.010 | Other Prod- Landrights & Easements | \$49,899 | 0.00% | \$0 |
| 132 | 341.000 | Other Prod - Structures- W. Gardner | \$1,202,494 | 1.75% | \$21,044 |
| 133 | 342.000 | Other Prod- Fuel Holders- W. Gardner | \$1,684,438 | 2.44% | \$41,100 |
| 134 | 344.000 | Other Prod - Generators- W. Gardner | \$58,829,648 | 3.15% | \$1,853,134 |
| 135 | 345.000 | Other Prod- Access Equip - W. Gardner | \$3,594,939 | 2.22% | \$79,808 |
| 136 | | TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4 | \$65,545,280 | | \$1,997,304 |
| 137 | | PROD OTHER - MIAMI/OSAWATOMIE 1 | | | |
| 138 | 311.000 | Steam Production - Structures | \$20,699 | 2.50% | \$517 |
| 139 | 340.000 | Other Production - Land- Osawatomie | \$371,582 | 0.00% | \$0 |
| 140 | 341.000 | Other Prod - Structures- Osawatomie | \$833,577 | 1.75% | \$14,588 |
| 141 | 342.000 | Other Prod - Fuel Holders- Osawatomie | \$1,066,015 | 2.44% | \$26,011 |
| 142 | 344.000 | Other Prod - Generators- Osawatomie | \$14,024,441 | 3.15% | \$441,770 |
| 143 | 345.000 | Other Prod - Accessory Equip - Osawatomie | \$940,799 | 2.22% | \$20,886 |

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Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 144 | | TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1 | \$17,257,113 | | \$503,772 |
| 145 | | TOTAL STEAM PRODUCTION | \$1,610,531,189 | | \$36,096,865 |
| 146 | | NUCLEAR PRODUCTION | | | |
| 147 | | PROD PLT- NUCLEAR - WOLF CREEK | | | |
| 148 | 320.000 | Land & Land Rights - Wolf Creek | \$1,825,198 | 0.00% | \$0 |
| 149 | 321.000 | Structures & Improvements-Wolf Creek | \$214,822,334 | 1.36% | \$2,921,584 |
| 150 | 321.010 | Structures MO Gr Up AFC Ele | \$19,155,650 | 1.36% | \$260,517 |
| 151 | 322.000 | Reactor Plant Equipment | \$354,977,848 | 1.51% | \$5,360,166 |
| 152 | 322.010 | Reactor - MO Gr Up AFDC | \$48,355,800 | 1.51% | \$730,173 |
| 153 | 322.020 | MO Juris deprec 40 to 60 yr EO-05-0359 | \$0 | 0.00% | \$0 |
| 154 | 323.000 | Turbogenerator Units - Wolf Creek | \$90,587,522 | 1.59% | \$1,440,342 |
| 155 | 323.010 | Turbogenerator MO GR Up AFDC | \$5,843,434 | 1.59% | \$92,911 |
| 156 | 324.000 | Accessory Electric Equipment - WC | \$67,555,409 | 2.10% | \$1,418,664 |
| 157 | 324.010 | Accessory Equip - MO Gr Up AFDC | \$5,960,492 | 2.10% | \$125,170 |
| 158 | 325.000 | Miscellaneous Power Plant Equipment | \$38,188,832 | 2.92% | \$1,115,114 |
| 159 | 325.010 | Misc. Plt Equip - MO Gr Up AFDC | \$1,124,246 | 2.92% | \$32,828 |
| 160 | 328.000 | Disallow - MO Gr Up AFDC 100% MO | -\$8,320,628 | 1.89% | -\$157,260 |
| 161 | 328.010 | MPSC Disallow - Mo Basis | -\$75,240,279 | 1.89% | -\$1,422,041 |
| 162 | 328.050 | Nucl PR-Dosa;-Pre 1988 res | \$0 | 0.00% | \$0 |
| 163 | | TOTAL PROD PLT- NUCLEAR - WOLF CREEK | \$764,835,858 | | \$11,918,168 |
| 164 | | TOTAL NUCLEAR PRODUCTION | \$764,835,858 | | \$11,918,168 |
| 165 | | HYDRAULIC PRODUCTION | | | |
| 166 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 |
| 167 | | OTHER PRODUCTION | | | |
| 168 | | PRODUCTION PLANT - WIND GENERATION | | | |
| 169 | 341.020 | Other Prod - Structures - Elect Wind | \$1,835,853 | 5.00% | \$91,793 |
| 170 | 344.020 | Other Prod - Generators - Elect Wind | \$82,541,297 | 5.00% | \$4,127,065 |
| 171 | 345.020 | Other Prod-Accessory Equip-Wind | \$68,652 | 5.00% | \$3,433 |
| 172 | | TOTAL PRODUCTION PLANT - WIND GENERATION | \$84,445,802 | | \$4,222,291 |
| 173 | | PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | | | |
| 174 | 341.020 | Other Prod-Structures-Elect Wind | \$1,258,154 | 5.0000% | \$62,908 |
| 175 | 344.020 | Other Prod-Generators-Elect Wind | \$56,567,543 | 5.0000% | \$2,828,377 |

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

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 176 | 345.020 | Other Prod-Accessory Equipt-Elect Wind | \$47,048 | 5.0000% | \$2,352 |
| 177 | | TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2 | \$57,872,745 | | \$2,893,637 |
| 178 | | RETIREMENTS WORK IN PROGRESS-PROD | | | |
| 179 | | Production - Salvage & Removal Retirements not classified-Nuclear and Steam | \$0 | 0.0000% | \$0 |
| 180 | | TOTAL RETIREMENTS WORK IN PROGRESS-PROD | \$0 | | \$0 |
| 181 | | GENERAL PLANT- BUILDINGS | | | |
| 182 | 311.010 | Steam Prod-Structures-Lshd Impr- P&M | \$145,782 | 0.0000% | \$0 |
| 183 | 315.000 | Steam Prod- Accessory Equip-Elec | \$10,485 | 2.5600% | \$268 |
| 184 | 316.000 | Steam Prod- Misc Power Plt Equip-Elec | \$11,237 | 2.7000% | \$303 |
| 185 | | TOTAL GENERAL PLANT- BUILDINGS | \$167,504 | | \$571 |
| 186 | | GENERAL PLANT- GENERAL EQUIP/TOOLS | | | |
| 187 | 312.000 | Steam Prod- Boiler Plant Equip-Elec | \$34,452 | 2.6800% | \$923 |
| 188 | 315.000 | Steam Prod- Accessory Equip- Elec | \$14,108 | 2.5600% | \$361 |
| 189 | 316.000 | Steam Prod-Misc Power Plt Equip- Elec | \$2,795,011 | 2.7000% | \$75,465 |
| 190 | | TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS | \$2,843,571 | | \$76,749 |
| 191 | | BULK OIL FACILITY NE | | | |
| 192 | 310.000 | Steam Prod- Land- Electric | \$79,662 | 0.0000% | \$0 |
| 193 | 311.000 | Steam Prod-Structures-Electric | \$594,648 | 2.5000% | \$14,866 |
| 194 | 312.000 | Steam Prod- Boiler Plt Equip- Electric | \$326,496 | 2.6800% | \$8,750 |
| 195 | 315.000 | Steam Prod- Accessory Equip- Electric | \$13,347 | 2.5600% | \$342 |
| 196 | 316.000 | Steam Prod-Misc Pwr Plt Equip-Electric | \$77,466 | 2.7000% | \$2,092 |
| 197 | 344.000 | Other Prod-Generators-Electric | \$35,904 | 3.1500% | \$1,131 |
| 198 | | TOTAL BULK OIL FACILITY NE | \$1,127,523 | | \$27,181 |
| 199 | | TOTAL OTHER PRODUCTION | \$146,457,145 | | \$7,220,429 |
| 200 | | TOTAL PRODUCTION PLANT | \$2,521,824,192 | | \$55,235,462 |
| 201 | | TRANSMISSION PLANT | | | |
| 202 | 350.000 | Land - Transmission Plant | \$847,753 | 0.00% | \$0 |
| 203 | 350.010 | Land Rights - Transmission Plant | \$13,453,160 | 0.00% | \$0 |
| 204 | 350.020 | Land Rights- TP- Wolf Creek | \$190 | 0.00% | \$0 |
| 205 | 352.000 | Structures & Improvements - TP | \$2,390,577 | 1.75% | \$41,835 |

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

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

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

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

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

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$0 | R-2 | \$0 | \$0 | 54.2243% | \$0 | \$0 |
| 3 | 302.000 | Franchises and Consents | \$0 | R-3 | \$0 | \$0 | 54.2243% | \$0 | \$0 |
| 4 | 303.010 | Miscellaneous Intangibles (Like 353) | \$272,408 | R-4 | \$0 | \$272,408 | 54.2243% | \$0 | \$147,711 |
| 5 | 303.020 | Misc Intangible Plt - 5yr Software | \$53,929,975 | R-5 | \$0 | \$53,929,975 | 54.2243% | \$0 | \$29,243,151 |
| 6 | 303.040 | Misc Intang Plt - Communications Equip (Like 397) | \$49,254,913 | R-6 | \$0 | \$49,254,913 | 54.2243% | \$0 | \$26,708,132 |
| 7 | 303.030 | Misc Intangible Plt - 10 yr Software | \$499 | R-7 | \$0 | \$499 | 54.2243% | \$0 | \$271 |
| 8 | 303.050 | Misc Intang Plt - WC 5yr Software | \$9,353,097 | R-8 | \$0 | \$9,353,097 | 54.2243% | \$0 | \$5,071,651 |
| 9 | 303.070 | Misc Intg Plt-Srct (Like 312) | \$4,286 | R-9 | \$0 | \$4,286 | 54.2243% | \$0 | \$2,324 |
| 10 | | TOTAL PLANT INTANGIBLE | \$112,815,178 | | \$0 | \$112,815,178 | | \$0 | \$61,173,240 |
| 11 | | PRODUCTION PLANT | | | | | | | |
| 12 | | STEAM PRODUCTION | | | | | | | |
| 13 | | PRODUCTION-STM-HAWTHORN UNIT 5 | | | | | | | |
| 14 | 310.000 | Land & Land Rights | \$0 | R-14 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 15 | 311.000 | Structures & Improvements | \$10,747,186 | R-15 | \$0 | \$10,747,186 | 53.5000% | \$0 | \$5,749,745 |
| 16 | 311.020 | Structures - Hawthorn 5 Rebuild | \$7,956,902 | R-16 | \$0 | \$7,956,902 | 53.5000% | \$0 | \$4,256,943 |
| 17 | 312.000 | Boiler Plant Equipment | -\$13,179,388 | R-17 | \$0 | -\$13,179,388 | 53.5000% | \$0 | -\$7,050,973 |
| 18 | 312.010 | Stm Pr-Boiler-Unit Train-Elect-Hawthorn | \$1,374,243 | R-18 | \$0 | \$1,374,243 | 53.5000% | \$0 | \$735,220 |
| 19 | 312.020 | Boiler AQC Equipment - Electric | \$56,102 | R-19 | \$0 | \$56,102 | 53.5000% | \$0 | \$30,015 |
| 20 | 312.030 | Boiler Plant - Haw. 5 Rebuild | \$190,627,774 | R-20 | \$0 | \$190,627,774 | 53.5000% | \$0 | \$101,985,859 |
| 21 | 312.030 | Boiler Plant - Hawthorn 5 Rebuild | \$0 | R-21 | \$2,506,420 | \$2,506,420 | 53.5000% | \$0 | \$1,340,935 |
| 22 | 314.000 | Turbogenerator Units | \$26,230,798 | R-22 | \$0 | \$26,230,798 | 53.5000% | \$0 | \$14,033,477 |
| 23 | 315.000 | Accessory Electric Equipment | -\$3,027,858 | R-23 | \$0 | -\$3,027,858 | 53.5000% | \$0 | -\$1,619,904 |
| 24 | 315.010 | Accessory Equip - Hawthorn 5 Rebuild | \$33,613,630 | R-24 | \$0 | \$33,613,630 | 53.5000% | \$0 | \$17,983,292 |
| 25 | 315.010 | Access. Elect. Equip. - Hawthorn 5 | \$0 | R-25 | \$6,233,210 | \$6,233,210 | 53.5000% | \$0 | \$3,334,767 |
| 26 | 316.000 | Misc. Power Plant Equipment | \$4,236,673 | R-26 | \$0 | \$4,236,673 | 53.5000% | \$0 | \$2,266,620 |
| 27 | 316.010 | Misc. Equip - Hawthorn 5 Rebuild | \$1,986,116 | R-27 | \$0 | \$1,986,116 | 53.5000% | \$0 | \$1,062,672 |
| 28 | | TOTAL PRODUCTION-STM-HAWTHORN UNIT 5 | \$260,622,178 | | \$8,739,630 | \$269,361,808 | | \$0 | \$144,108,568 |
| 29 | | PRODUCTION-IATAN 1 | | | | | | | |
| 30 | 310.000 | Steam Production- Land- Electric | \$0 | R-30 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 31 | 311.000 | Steam Production-Structures-Electric | \$15,643,075 | R-31 | \$0 | \$15,643,075 | 53.5000% | \$0 | \$8,369,045 |
| 32 | 312.000 | Steam Prod-Boiler Plant Equip-Electric | \$118,716,943 | R-32 | \$0 | \$118,716,943 | 53.5000% | \$0 | \$63,513,565 |
| 33 | 312.010 | Steam Production- Unit Trains- Electric | \$243,922 | R-33 | -\$38,597 | \$205,325 | 53.5000% | \$0 | \$109,849 |
| 34 | 314.000 | Steam Prod- Turbogenerator-Electric | \$29,206,465 | R-34 | \$0 | \$29,206,465 | 53.5000% | \$0 | \$15,625,459 |
| 35 | 315.000 | Steam Prod-Accessory Equipment-Elec | \$15,032,283 | R-35 | \$0 | \$15,032,283 | 53.5000% | \$0 | \$8,042,271 |
| 36 | 316.000 | Steam Prod-Misc Pwr Plt Equip-Elec | \$2,358,695 | R-36 | \$0 | \$2,358,695 | 53.5000% | \$0 | \$1,261,902 |
| 37 | | TOTAL PRODUCTION-IATAN 1 | \$181,201,383 | | -\$38,597 | \$181,162,786 | | \$0 | \$96,922,091 |
| 38 | | PRODUCTION-IATAN COMMON | | | | | | | |
| 39 | 311.000 | Steam Prod- Structures-Electric | \$1,768,988 | R-39 | -\$1,601,130 | \$167,858 | 53.5000% | \$0 | \$89,804 |
| 40 | 312.000 | Steam Prod- Turbogenerators- Elec | \$5,287,878 | R-40 | -\$2,392,330 | \$2,895,548 | 53.5000% | \$0 | \$1,549,118 |
| 41 | 314.000 | Steam Prod- Boiler Plant Equip- Elec | \$29,510 | R-41 | \$0 | \$29,510 | 53.5000% | \$0 | \$15,788 |
| 42 | 315.000 | Steam Prod-Accessory Equip- Elec | \$54,503 | R-42 | -\$28,008 | \$26,495 | 53.5000% | \$0 | \$14,175 |
| 43 | 316.000 | Steam Prod-Misc Pwr Plt Equip- Elec | \$45 | R-43 | -\$80,147 | -\$80,102 | 53.5000% | \$0 | -\$42,855 |
| 44 | | TOTAL PRODUCTION-IATAN COMMON | \$7,140,924 | | -\$4,101,615 | \$3,039,309 | | \$0 | \$1,626,030 |
| 45 | | PRODUCTION- IATAN 2 | | | | | | | |
| 46 | 303.020 | Misc. Intangible | \$0 | R-46 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 47 | 310.000 | Steam Prod- Land- Iatan 2 | \$0 | R-47 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 48 | 311.000 | Steam Prod- Structures- Iatan 2 | \$0 | R-48 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 49 | 312.000 | Steam Prod-Boiler Plant Equip- Iatan 2 | \$0 | R-49 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 50 | 312.010 | Steam Prod-Unit Trains- Iatan 2 | \$0 | R-50 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 51 | 314.000 | Steam Prod- Turbogenerator- Iatan 2 | \$0 | R-51 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 52 | 315.000 | Steam Prod- Accessory Equip- Iatan 2 | \$0 | R-52 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 53 | 316.000 | Steam Prod- Misc Power Plant Equip- Iatan 2 | \$0 | R-53 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 54 | | TOTAL PRODUCTION- IATAN 2 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 55 | | LACYGNE COMMON PLANT | | | | | | | |
| 56 | 310.000 | Stm Pr-Land-LaCygne-Common | \$0 | R-56 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 57 | 311.000 | Stm Pr-Structures-LaCygne-Common | \$2,887,811 | R-57 | \$0 | \$2,887,811 | 53.5000% | \$0 | \$1,544,979 |
| 58 | 312.000 | Stm Pr-Boiler Plt-LaCygne-Common | \$3,880,877 | R-58 | \$0 | \$3,880,877 | 53.5000% | \$0 | \$2,076,269 |

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

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

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

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 111 | 340.000 | Other Production - Land NE | \$0 | R-111 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 112 | 342.000 | Other Production - Fuel Holders NE | \$805,759 | R-112 | \$0 | \$805,759 | 53.5000% | \$0 | \$431,081 |
| 113 | 344.000 | Other Production - Generators NE | \$31,311,966 | R-113 | \$0 | \$31,311,966 | 53.5000% | \$0 | \$16,751,902 |
| 114 | 345.000 | Other Production - Accessory Equip - NE | \$6,011,821 | R-114 | \$0 | \$6,011,821 | 53.5000% | \$0 | \$3,216,324 |
| 115 | | TOTAL PRODUCTION - NORTHEAST STATION | \$38,134,256 | | \$0 | \$38,134,256 | | \$0 | \$20,401,827 |
| 116 | | PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | | | | | | | |
| 117 | 341.000 | Other Prod- Structures- Electric | \$195,233 | R-117 | \$0 | \$195,233 | 53.5000% | \$0 | \$104,450 |
| 118 | 342.000 | Other Prod- Fuel Holders- Electric | \$1,017,572 | R-118 | \$0 | \$1,017,572 | 53.5000% | \$0 | \$544,401 |
| 119 | 344.000 | Other Prod- Generators- Electric | \$8,587,467 | R-119 | \$0 | \$8,587,467 | 53.5000% | \$0 | \$4,594,295 |
| 120 | 345.000 | Other Prod- Accessory Equip- Electric | \$840,482 | R-120 | \$0 | \$840,482 | 53.5000% | \$0 | \$449,658 |
| 121 | | TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE | \$10,640,754 | | \$0 | \$10,640,754 | | \$0 | \$5,692,804 |
| 122 | | PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE | | | | | | | |
| 123 | 341.000 | Other Prod- Structures-Electric | \$22,279 | R-123 | \$0 | \$22,279 | 53.5000% | \$0 | \$11,919 |
| 124 | 342.000 | Other Prod- Fuel Holders-Electric | \$202,605 | R-124 | \$0 | \$202,605 | 53.5000% | \$0 | \$108,394 |
| 125 | 344.000 | Other Production-Generators-Electric | \$9,130,580 | R-125 | \$0 | \$9,130,580 | 53.5000% | \$0 | \$4,884,850 |
| 126 | 345.000 | Other Prod-Accessory Equip-Electric | \$530,639 | R-126 | \$0 | \$530,639 | 53.5000% | \$0 | \$283,892 |
| 127 | | TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE | \$9,886,103 | | \$0 | \$9,886,103 | | \$0 | \$5,289,065 |
| 128 | | PROD OTHER - WEST GARDNER 1, 2, 3 & 4 | | | | | | | |
| 129 | 311.000 | Misc Plant Equip - Electric W. Gardner | \$4,925 | R-129 | \$0 | \$4,925 | 53.5000% | \$0 | \$2,635 |
| 130 | 340.000 | Other Prod - Land - W. Gardner | \$0 | R-130 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 131 | 340.010 | Other Prod- Landrights & Easements | \$7,885 | R-131 | \$0 | \$7,885 | 53.5000% | \$0 | \$4,218 |
| 132 | 341.000 | Other Prod - Structures- W. Gardner | \$444,247 | R-132 | \$0 | \$444,247 | 53.5000% | \$0 | \$237,672 |
| 133 | 342.000 | Other Prod- Fuel Holders- W. Gardner | \$799,401 | R-133 | \$0 | \$799,401 | 53.5000% | \$0 | \$427,680 |
| 134 | 344.000 | Other Prod - Generators- W. Gardner | \$29,908,285 | R-134 | \$0 | \$29,908,285 | 53.5000% | \$0 | \$16,000,932 |
| 135 | 345.000 | Other Prod- Access Equip - W. Gardner | \$1,897,938 | R-135 | \$0 | \$1,897,938 | 53.5000% | \$0 | \$1,015,397 |
| 136 | | TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4 | \$33,062,681 | | \$0 | \$33,062,681 | | \$0 | \$17,688,534 |
| 137 | | PROD OTHER - MIAMI/OSAWATOMIE 1 | | | | | | | |
| 138 | 311.000 | Steam Production - Structures | \$1,149 | R-138 | \$0 | \$1,149 | 53.5000% | \$0 | \$615 |
| 139 | 340.000 | Other Production - Land- Osawatomie | \$0 | R-139 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 140 | 341.000 | Other Prod - Structures- Osawatomie | \$319,045 | R-140 | \$0 | \$319,045 | 53.5000% | \$0 | \$170,689 |
| 141 | 342.000 | Other Prod - Fuel Holders- Osawatomie | \$516,705 | R-141 | \$0 | \$516,705 | 53.5000% | \$0 | \$276,437 |
| 142 | 344.000 | Other Prod - Generators- Osawatomie | \$7,158,611 | R-142 | \$0 | \$7,158,611 | 53.5000% | \$0 | \$3,829,857 |
| 143 | 345.000 | Other Prod - Accessory Equip - Osawatomie | \$497,579 | R-143 | \$0 | \$497,579 | 53.5000% | \$0 | \$266,205 |
| 144 | | TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1 | \$8,493,089 | | \$0 | \$8,493,089 | | \$0 | \$4,543,803 |
| 145 | | TOTAL STEAM PRODUCTION | \$974,217,217 | | \$4,599,418 | \$978,816,635 | | \$0 | \$523,645,574 |
| 146 | | NUCLEAR PRODUCTION | | | | | | | |
| 147 | | PROD PLT- NUCLEAR - WOLF CREEK | | | | | | | |
| 148 | 320.000 | Land & Land Rights - Wolf Creek | \$0 | R-148 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 149 | 321.000 | Structures & Improvements-Wolf Creek | \$233,807,399 | R-149 | \$0 | \$233,807,399 | 53.5000% | \$0 | \$125,086,593 |
| 150 | 321.010 | Structures MO Gr Up AFC Ele | \$10,882,593 | R-150 | \$0 | \$10,882,593 | 100.0000% | \$0 | \$10,882,593 |
| 151 | 322.000 | Reactor Plant Equipment | \$352,606,445 | R-151 | \$0 | \$352,606,445 | 53.5000% | \$0 | \$188,644,448 |
| 152 | 322.010 | Reactor - MO Gr Up AFDC | \$28,108,786 | R-152 | \$0 | \$28,108,786 | 100.0000% | \$0 | \$28,108,786 |
| 153 | 322.020 | MO Juris deprec 40 to 80 yr EO-05-0359 | \$14,591,667 | R-153 | \$0 | \$14,591,667 | 100.0000% | \$0 | \$14,591,667 |
| 154 | 323.000 | Turbogenerator Units - Wolf Creek | \$112,196,104 | R-154 | \$0 | \$112,196,104 | 53.5000% | \$0 | \$60,024,916 |
| 155 | 323.010 | Turbogenerator MO GR Up AFDC | \$5,213,308 | R-155 | \$0 | \$5,213,308 | 100.0000% | \$0 | \$5,213,308 |
| 156 | 324.000 | Accessory Electric Equipment - WC | \$58,895,783 | R-156 | \$0 | \$58,895,783 | 53.5000% | \$0 | \$31,509,244 |
| 157 | 324.010 | Accessory Equip - MO Gr Up AFDC | \$2,917,984 | R-157 | \$0 | \$2,917,984 | 100.0000% | \$0 | \$2,917,984 |
| 158 | 325.000 | Miscellaneous Power Plant Equipment | \$19,964,272 | R-158 | \$0 | \$19,964,272 | 53.5000% | \$0 | \$10,680,886 |
| 159 | 325.010 | Misc. Plt Equip - MO Gr Up AFDC | \$524,210 | R-159 | \$0 | \$524,210 | 100.0000% | \$0 | \$524,210 |
| 160 | 328.000 | Disallow - MO Gr Up AFDC 100% MO | -\$4,892,721 | R-160 | \$0 | -\$4,892,721 | 100.0000% | \$0 | -\$4,892,721 |
| 161 | 328.010 | MPSC Disallow - Mo Basis | -\$68,872,920 | R-161 | \$0 | -\$68,872,920 | 53.5000% | \$0 | -\$36,847,012 |
| 162 | 328.050 | Nucl PR-Dosa;-Pre 1988 res | -\$10,086,006 | R-162 | \$0 | -\$10,086,006 | 53.5000% | \$0 | -\$5,396,013 |

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

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

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

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|---|----------------------|---------------------|-------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 206 | 352.010 | Structures & Improvements - TP - Wolf Creek | \$64,747 | R-206 | \$0 | \$64,747 | 53.5000% | \$0 | \$34,640 |
| 207 | 352.020 | Structures & Improvements-WifCrk-Mo Gr Up | \$3,918 | R-207 | \$0 | \$3,918 | 100.0000% | \$0 | \$3,918 |
| 208 | 353.000 | Station Equipment - Transmission Plant | \$40,639,037 | R-208 | -\$86,468 | \$40,552,569 | 53.5000% | \$0 | \$21,695,624 |
| 209 | 353.000 | Transmission Plant- Spearville 2 | \$0 | R-209 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 210 | 353.010 | Station Equipment - Wolf Creek -TP | \$4,683,422 | R-210 | \$0 | \$4,683,422 | 53.5000% | \$0 | \$2,505,631 |
| 211 | 353.020 | Station Equipment- WifCrk Mo Gr Up | \$327,765 | R-211 | \$0 | \$327,765 | 100.0000% | \$0 | \$327,765 |
| 212 | 353.030 | Station Equipment - Communications | \$640,288 | R-212 | -\$9,921 | \$630,367 | 53.5000% | \$0 | \$337,246 |
| 213 | 354.000 | Towers and Fixtures - Transmission Plant | \$3,532,977 | R-213 | \$0 | \$3,532,977 | 53.5000% | \$0 | \$1,890,143 |
| 214 | 355.000 | Poles and Fixtures - Transmission Plant | \$52,444,723 | R-214 | \$0 | \$52,444,723 | 53.5000% | \$0 | \$28,053,729 |
| 215 | 355.010 | Poles & Fixtures - Wolf Creek | \$44,723 | R-215 | \$0 | \$44,723 | 53.5000% | \$0 | \$23,927 |
| 216 | 355.020 | Poles & Fixtures - WifCrk Mo Gr Up | \$3,032 | R-216 | \$0 | \$3,032 | 100.0000% | \$0 | \$3,032 |
| 217 | 356.000 | Overhead Conductors & Devices - TP | \$45,684,286 | R-217 | \$0 | \$45,684,286 | 53.5000% | \$0 | \$24,441,093 |
| 218 | 356.010 | Overhead Conductors & Devices- Wif Crk | \$21,599 | R-218 | \$0 | \$21,599 | 53.5000% | \$0 | \$11,555 |
| 219 | 356.020 | Overhd Cond-Dev-Wif Crk- Mo Gr Up | \$1,291 | R-219 | \$0 | \$1,291 | 100.0000% | \$0 | \$1,291 |
| 220 | 357.000 | Underground Conduit | \$1,808,925 | R-220 | \$0 | \$1,808,925 | 53.5000% | \$0 | \$967,775 |
| 221 | 358.000 | Underground Conductors & Devices | \$2,367,825 | R-221 | \$0 | \$2,367,825 | 53.5000% | \$0 | \$1,266,786 |
| 222 | | Transmission-Salvage & Removal : Retirements not classified | -\$1,448,409 | R-222 | \$0 | -\$1,448,409 | 53.5000% | \$0 | -\$774,899 |
| 223 | | TOTAL TRANSMISSION PLANT | \$159,229,409 | | -\$104,667 | \$159,124,742 | | \$0 | \$85,287,979 |
| 224 | | REGIONAL TRANSMISSION OPERATION PLANT | | | | | | | |
| 225 | 382.000 | Computer Hardware- RTO | \$0 | R-225 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 226 | 383.020 | Misc. Intangible Plant- RTO Software | \$0 | R-226 | \$0 | \$0 | 53.5000% | \$0 | \$0 |
| 227 | | TOTAL REGIONAL TRANSMISSION OPERATION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 228 | | DISTRIBUTION PLANT | | | | | | | |
| 229 | 360.000 | Land - Distribution Plant | \$0 | R-229 | \$0 | \$0 | 44.1029% | \$0 | \$0 |
| 230 | 360.010 | Land Rights -Distribution Plant | \$6,246,904 | R-230 | \$0 | \$6,246,904 | 58.3311% | \$0 | \$3,643,888 |
| 231 | 361.000 | Structures & Improvements - Dist. Plt | \$5,611,324 | R-231 | \$0 | \$5,611,324 | 52.5100% | \$0 | \$2,946,506 |
| 232 | 362.000 | Station Equipment - Distribution Plant | \$55,459,363 | R-232 | \$0 | \$55,459,363 | 56.8839% | \$0 | \$31,547,449 |
| 233 | 362.030 | Station Equipment-Communications-Dist. Plt | \$1,022,504 | R-233 | \$0 | \$1,022,504 | 54.5622% | \$0 | \$557,901 |
| 234 | 364.000 | Poles, Towers, & Fixtures - Dist. Plt | \$139,836,212 | R-234 | \$0 | \$139,836,212 | 53.5862% | \$0 | \$74,932,912 |
| 235 | 365.000 | Overhead Conductors & Devices - Dist. Plt | \$55,404,783 | R-235 | \$0 | \$55,404,783 | 54.2766% | \$0 | \$30,071,832 |
| 236 | 366.000 | Underground Conduit - Dist. Plt | \$31,657,730 | R-236 | \$0 | \$31,657,730 | 57.9022% | \$0 | \$18,330,522 |
| 237 | 367.000 | Underground Conductors & Devices-Dist.Plt | \$64,505,384 | R-237 | \$0 | \$64,505,384 | 51.2198% | \$0 | \$33,039,529 |
| 238 | 368.000 | Line Transformers - Distribution Plant | \$107,812,384 | R-238 | \$0 | \$107,812,384 | 57.3628% | \$0 | \$61,844,202 |
| 239 | 369.000 | Services- Distribution Plant | \$44,149,175 | R-239 | \$0 | \$44,149,175 | 51.6899% | \$0 | \$22,820,664 |
| 240 | 370.000 | Meters - Distribution Plant | \$60,898,887 | R-240 | \$0 | \$60,898,887 | 54.4168% | \$0 | \$33,139,226 |
| 241 | 371.000 | Meter Installations - Distribution Plant | \$12,075,988 | R-241 | \$0 | \$12,075,988 | 71.8797% | \$0 | \$8,680,184 |
| 242 | 373.000 | Street Lighting and Signal Systems - DP | \$10,030,666 | R-242 | \$0 | \$10,030,666 | 26.7359% | \$0 | \$2,681,789 |
| 243 | | Distribution-Salvage and removal: Retirements not classified | -\$4,395,565 | R-243 | \$0 | -\$4,395,565 | 54.5200% | \$0 | -\$2,396,462 |
| 244 | | TOTAL DISTRIBUTION PLANT | \$590,315,739 | | \$0 | \$590,315,739 | | \$0 | \$321,840,142 |
| 245 | | GENERAL PLANT | | | | | | | |
| 246 | 389.000 | Land and Land Rights - General Plant | \$0 | R-246 | \$0 | \$0 | 54.2243% | \$0 | \$0 |
| 247 | 390.000 | Structures & Improvements - General Plant | \$20,618,604 | R-247 | \$0 | \$20,618,604 | 54.2243% | \$0 | \$11,180,294 |
| 248 | 390.010 | Struct & Imprv Leasehold (Bonfil) | \$0 | R-248 | \$0 | \$0 | 54.2243% | \$0 | \$0 |
| 249 | 390.050 | Struct & Imprv - Leasehold (One KC Place) | \$839,221 | R-249 | \$0 | \$839,221 | 54.2243% | \$0 | \$455,062 |
| 250 | 390.030 | Struct & Imprv - Leasehold (801 Char) | \$777,019 | R-250 | \$0 | \$777,019 | 54.2243% | \$0 | \$421,333 |
| 251 | 390.040 | Struct & Imprv - Leasehold (Marshall) | \$123,334 | R-251 | \$0 | \$123,334 | 54.2243% | \$0 | \$66,877 |
| 252 | 391.000 | Office Furniture & Equipment - Gen. Plt | \$3,863,253 | R-252 | -\$862 | \$3,862,391 | 54.2243% | \$0 | \$2,094,354 |
| 253 | 391.010 | Office Furniture & Equip - Wolf Creek | \$1,403,064 | R-253 | \$0 | \$1,403,064 | 54.2243% | \$0 | \$760,802 |
| 254 | 391.020 | Office Furniture & Equip - Computer | \$120,126 | R-254 | \$0 | \$120,126 | 54.2243% | \$0 | \$65,137 |
| 255 | 392.000 | Transportation Equipment - Gen. Plt | \$251,858 | R-255 | \$0 | \$251,858 | 54.2243% | \$0 | \$136,568 |
| 256 | 392.010 | Transportation Equipment- Light Trucks | \$1,628,452 | R-256 | \$0 | \$1,628,452 | 54.2243% | \$0 | \$883,017 |
| 257 | 392.020 | Transportation Equipment - Heavy Trucks | \$4,462,054 | R-257 | \$0 | \$4,462,054 | 54.2243% | \$0 | \$2,419,518 |
| 258 | 392.030 | Transportation Equipment - Tractors | \$193,551 | R-258 | \$0 | \$193,551 | 54.2243% | \$0 | \$104,952 |
| 259 | 392.040 | Transportatob Equipment - Trailers | \$677,855 | R-259 | \$0 | \$677,855 | 54.2243% | \$0 | \$367,562 |
| 260 | 393.000 | Stores Equipment - General Plant | \$546,825 | R-260 | -\$5 | \$546,820 | 54.2243% | \$0 | \$296,509 |
| 261 | 394.000 | Tools, Shop, & Garage Equipment-Gen. Plt | \$2,093,840 | R-261 | \$0 | \$2,093,840 | 54.2243% | \$0 | \$1,135,370 |
| 262 | 395.000 | Laboratory Equipment | \$2,893,436 | R-262 | -\$47 | \$2,893,389 | 54.2243% | \$0 | \$1,568,920 |
| 263 | 396.000 | Power Operated Equipment - Gen. Plt | \$3,180,694 | R-263 | -\$62,914 | \$3,117,780 | 54.2243% | \$0 | \$1,690,594 |
| 264 | 397.000 | Communication Equipment - Gen. Plt | \$9,620,814 | R-264 | -\$25,343 | \$9,595,471 | 54.2243% | \$0 | \$5,203,077 |

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

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 265 | 397.010 | Communications Equip - Wolf Creek | \$71,304 | R-265 | \$0 | \$71,304 | 54.2243% | \$0 | \$38,664 |
| 266 | 397.020 | Communication Equip - WifCrk Mo Grs Up | \$2,416 | R-266 | \$0 | \$2,416 | 100.0000% | \$0 | \$2,416 |
| 267 | 398.000 | Miscellaneous Equipment - Gen. Plt | \$98,305 | R-267 | -\$10 | \$98,295 | 54.2243% | \$0 | \$53,300 |
| 268 | 399.000 | EO-94-199 \$3.5 Million Amort- per year | \$36,674,731 | R-268 | -\$36,674,731 | \$0 | 100.0000% | \$0 | \$0 |
| 269 | 399.100 | Reg Plant Additional Amort ER-2006-0314 | \$75,876,714 | R-269 | -\$75,876,714 | \$0 | 100.0000% | \$0 | \$0 |
| 270 | 399.100 | Reg Plant Additional Amort ER-2007-0291 | \$26,809,568 | R-270 | -\$26,809,568 | \$0 | 100.0000% | \$0 | \$0 |
| 271 | 399.100 | Reg Plant Additional Amort ER-2009-0089 | \$8,333,333 | R-271 | -\$8,333,333 | \$0 | 100.0000% | \$0 | \$0 |
| 272 | | General Plant-Salvage and removal: Retirements not classified | \$972,192 | R-272 | \$0 | \$972,192 | 54.2243% | \$0 | \$527,164 |
| 273 | | TOTAL GENERAL PLANT | \$202,132,563 | | -\$147,783,527 | \$54,349,036 | | \$0 | \$29,471,490 |
| 274 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 275 | | ICC Adjustment | \$0 | R-275 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 276 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 277 | | TOTAL DEPRECIATION RESERVE | \$2,818,570,904 | | -\$143,288,776 | \$2,675,282,128 | | \$0 | \$1,465,309,784 |

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

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| R-21 | Boiler Plant - Hawthorn 5 Rebuild | 312.030 | | \$2,506,420 | | \$0 |
| | 1. To increase reserve based upon KCPL receipt of settlements and warranties for the SCR failure. (Lyons) | | \$2,800,000 | | \$0 | |
| | 2. To decrease reserve associated with the receipt of the SCR settlement (Lyons) | | -\$293,580 | | \$0 | |
| R-25 | Access. Elect. Equip. - Hawthorn 5 | 315.010 | | \$6,233,210 | | \$0 |
| | 1. To increase reserve based on KCPL receipt of settlements and warranties. (Lyons) | | \$6,465,985 | | \$0 | |
| | 2. To decrease reserve associated with the receipt of the Transformer settlement (Lyons) | | -\$232,775 | | \$0 | |
| | 3. To remove reserve balance that was booked by the Company for the Transformer settlement (Cost of Removal) (Lyons) | | \$0 | | \$0 | |
| R-33 | Steam Production- Unit Trains- Electric | 312.010 | | -\$38,597 | | \$0 |
| | To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons) | | -\$38,597 | | \$0 | |
| R-39 | Steam Prod- Structures-Electric | 311.000 | | -\$1,601,130 | | \$0 |
| | To reflect KCPL's a change in ownership percentage for latan common plant-Company Adjustment (Lyons) | | -\$1,601,130 | | \$0 | |
| R-40 | Steam Prod- Turbogenerators- Elec | 312.000 | | -\$2,392,330 | | \$0 |
| | To reflect KCPL's a change in ownership percentage for latan common plant -Company Adjustment (Lyons) | | -\$2,392,330 | | \$0 | |
| R-42 | Steam Prod-Accessory Equip- Elec | 315.000 | | -\$28,008 | | \$0 |

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

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

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

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

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

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

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

| Line Number | A Description | B Test Year Adj. Expenses | C Revenue Lag | D Expense Lag | E Net Lag C - D | F Factor (Col E / 365) | G CWC Req B x F |
|-------------|---|---------------------------------|---------------------|---------------------|-----------------------|------------------------------|-----------------------|
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Payroll Expense | \$50,941,030 | 25.21 | 13.85 | 11.36 | 0.031112 | \$1,584,877 |
| 3 | Federal, State & City Income Tax Withheld | \$13,269,984 | 25.21 | 13.63 | 11.58 | 0.031726 | \$421,004 |
| 4 | Other Employee Withholdings | \$11,207,387 | 25.21 | 13.63 | 11.58 | 0.031726 | \$355,566 |
| 5 | FICA Taxes Withheld-Employee | \$7,265,186 | 25.21 | 13.77 | 11.44 | 0.031342 | \$227,705 |
| 6 | Wolf Creek Oper Exp & Fuel | \$16,025,222 | 25.21 | 25.85 | -0.64 | -0.001753 | -\$28,092 |
| 7 | Wolf Creek Fuel Outage Accrual | \$0 | 25.21 | 27.01 | -1.80 | -0.004932 | \$0 |
| 8 | Wlf Crk Nucl Prod Excl'd Fuel & Pay | \$0 | 25.21 | 13.81 | 11.40 | 0.031233 | \$0 |
| 9 | Accrued Vacation | \$5,651,411 | 25.21 | 344.83 | -319.62 | -0.875671 | -\$4,948,777 |
| 10 | Fuel- Coal | \$124,148,427 | 25.21 | 20.88 | 4.33 | 0.011865 | \$1,473,021 |
| 11 | Fuel - Purchased Gas | \$688,211 | 25.21 | 28.62 | -3.41 | -0.009342 | -\$6,429 |
| 12 | Fuel - Purchased Oil | \$4,915,561 | 25.21 | 8.50 | 16.71 | 0.045781 | \$225,039 |
| 13 | Purchased Power | \$10,365,944 | 25.21 | 30.72 | -5.51 | -0.015096 | -\$156,484 |
| 14 | Injuries and Damages | \$1,723,938 | 25.21 | 149.56 | -124.35 | -0.340685 | -\$587,320 |
| 15 | Pensions | \$34,241,297 | 25.21 | 51.74 | -26.53 | -0.072685 | -\$2,488,829 |
| 16 | OPEB's | \$8,144,475 | 25.21 | 178.44 | -153.23 | -0.419808 | -\$3,419,116 |
| 17 | Cash Vouchers | \$116,521,637 | 25.21 | 30.00 | -4.79 | -0.013123 | -\$1,529,113 |
| 18 | TOTAL OPERATION AND MAINT. EXPENSE | \$405,109,710 | | | | | -\$8,876,948 |
| 19 | TAXES | | | | | | |
| 20 | FICA - Employer Portion | \$7,265,186 | 25.21 | 13.77 | 11.44 | 0.031342 | \$227,705 |
| 21 | Federal/State Unemployment Taxes | \$486,172 | 25.21 | 71.00 | -45.79 | -0.125452 | -\$60,991 |
| 22 | MO Gross Receipts Taxes- 6% | \$29,068,884 | 11.82 | 72.28 | -60.46 | -0.165644 | -\$4,815,086 |
| 23 | MO Gross Receipts Taxes- 4% | \$11,404,743 | 11.82 | 39.34 | -27.52 | -0.075397 | -\$859,883 |
| 24 | MO Gross Receipts Taxes- Other Cities | \$6,703,384 | 11.82 | 60.94 | -49.12 | -0.134575 | -\$902,108 |
| 25 | Corporate Franchise | \$0 | 11.82 | -77.50 | 89.32 | 0.244712 | \$0 |
| 26 | Property Tax | \$41,556,625 | 11.82 | 208.84 | -197.02 | -0.539781 | -\$22,431,477 |
| 27 | TOTAL TAXES | \$96,484,994 | | | | | -\$28,841,840 |
| 28 | OTHER EXPENSES | | | | | | |
| 29 | Use Taxes | \$643,951 | 11.82 | 22.00 | -10.18 | -0.027890 | -\$17,960 |
| 30 | Sales Taxes | \$15,590,780 | 11.82 | 22.00 | -10.18 | -0.027890 | -\$434,827 |
| 31 | TOTAL OTHER EXPENSES | \$16,234,731 | | | | | -\$452,787 |
| 32 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$38,171,575 |
| 33 | TAX OFFSET FROM RATE BASE | | | | | | |
| 34 | Federal Tax Offset | \$13,052,515 | 29.03 | 45.63 | -16.60 | -0.045479 | -\$593,615 |
| 35 | State Tax Offset | \$3,331,633 | 34.17 | 74.01 | -39.84 | -0.109151 | -\$363,651 |
| 36 | City Tax Offset | \$0 | 34.17 | 137.54 | -103.37 | -0.283205 | \$0 |
| 37 | Interest Expense Offset | \$70,761,350 | 29.03 | 86.55 | -57.52 | -0.157589 | -\$11,151,210 |
| 38 | TOTAL OFFSET FROM RATE BASE | \$87,145,498 | | | | | -\$12,108,476 |
| 39 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$50,280,051 |

Kansas City Power Light
Case No. ER-2010-0365
Test Year Decemeber 31, 2009
Estimated True-Up Case at December 31, 2010
Income Statement

| Line Number | A Category Description | B Total Test Year | C Test Year Labor | D Test Year Non Labor | E Adjustments | F Total Company Adjusted | G Jurisdictional Adjustments | H MO Final Adj Jurisdictional | I MO Juris. Labor | J MO Juris. Non Labor |
|-------------|-------------------------------------|----------------------|----------------------|--------------------------|------------------|-----------------------------|---------------------------------|----------------------------------|----------------------|--------------------------|
| 1 | TOTAL OPERATING REVENUES | \$1,317,389,133 | See Note (1) | See Note (1) | See Note (1) | \$1,317,389,133 | \$13,427,748 | \$746,747,244 | See Note (1) | See Note (1) |
| 2 | TOTAL POWER PRODUCTION EXPENSES | \$488,439,528 | \$95,047,133 | \$393,392,396 | -\$6,715,780 | \$481,723,748 | \$255,438 | \$267,348,239 | \$55,103,807 | \$212,244,432 |
| 3 | TOTAL TRANSMISSION EXPENSES | \$27,680,387 | \$3,180,426 | \$24,499,962 | \$1,736,686 | \$29,417,073 | \$0 | \$15,738,135 | \$1,764,622 | \$13,983,513 |
| 4 | TOTAL DISTRIBUTION EXPENSES | \$46,751,909 | \$21,147,129 | \$25,604,780 | \$622,238 | \$47,374,147 | \$0 | \$25,374,716 | \$11,795,037 | \$13,579,679 |
| 5 | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$17,554,524 | \$9,723,681 | \$7,830,943 | \$1,874,086 | \$19,428,610 | \$3,616,812 | \$14,040,991 | \$6,329,324 | \$8,711,667 |
| 6 | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$8,603,865 | \$981,578 | \$7,622,287 | \$644,000 | \$9,047,865 | \$2,240,873 | \$5,065,600 | \$542,680 | \$4,522,920 |
| 7 | TOTAL SALES EXPENSES | \$975,144 | \$660,435 | \$324,709 | \$20,611 | \$995,766 | \$0 | \$529,210 | \$367,377 | \$171,833 |
| 8 | TOTAL ADMIN. & GENERAL EXPENSES | \$142,093,270 | \$43,264,679 | \$98,828,691 | \$2,716,623 | \$144,809,793 | -\$968,103 | \$77,012,819 | \$22,598,913 | \$54,413,906 |
| 9 | TOTAL DEPRECIATION EXPENSE | \$158,468,212 | See Note (1) | See Note (1) | See Note (1) | \$158,468,212 | \$4,238,158 | \$90,166,437 | See Note (1) | See Note (1) |
| 10 | TOTAL AMORTIZATION EXPENSE | \$58,484,691 | \$0 | \$58,484,691 | -\$35,808,422 | \$22,676,169 | \$0 | \$756,539 | \$0 | \$756,539 |
| 11 | TOTAL OTHER OPERATING EXPENSES | \$130,118,831 | \$0 | \$130,118,831 | -\$28,436,137 | \$101,682,694 | \$0 | \$55,162,287 | \$310,521 | \$54,851,766 |
| 12 | TOTAL OPERATING EXPENSE | \$1,079,070,261 | \$173,994,860 | \$746,607,189 | -\$63,446,195 | \$1,016,624,066 | \$9,383,178 | \$561,194,973 | \$97,792,281 | \$363,236,255 |
| 13 | NET INCOME BEFORE TAXES | \$238,318,872 | \$0 | \$0 | \$0 | \$301,765,067 | \$4,044,570 | \$195,552,271 | \$0 | \$0 |
| 14 | TOTAL INCOME TAXES | \$53,011,333 | See Note (1) | See Note (1) | See Note (1) | \$53,011,333 | -\$36,996,052 | \$16,015,281 | See Note (1) | See Note (1) |
| 15 | TOTAL DEFERRED INCOME TAXES | -\$12,600,490 | See Note (1) | See Note (1) | See Note (1) | -\$12,600,490 | \$37,324,822 | \$24,724,332 | See Note (1) | See Note (1) |
| 16 | NET OPERATING INCOME | \$197,908,029 | \$0 | \$0 | \$0 | \$261,364,224 | \$3,715,800 | \$154,812,668 | \$0 | \$0 |

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

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

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------------|-------------------------|-----------------------------|---------------------|---|---|------------------------------------|--|--|---|----------------------------------|
| Rev-1 | | RETAIL RATE REVENUE | | | | | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-2 | | Total Retail Rate Revenues- as Booked | \$0 | | | Rev-2 | | \$0 | | \$0 | \$0 | | |
| Rev-3 | 440.000 | Retail Rate Revenue- Missouri as Booked | \$632,685,183 | | | Rev-3 | | \$632,685,183 | 100.0000% | \$34,977,322 | \$667,662,505 | | |
| Rev-4 | | Retail Rate Revenue- Kansas as booked | \$501,104,998 | | | Rev-4 | | \$501,104,998 | 0.0000% | \$0 | \$0 | | |
| Rev-5 | | TOTAL RETAIL RATE REVENUE | \$1,133,790,181 | | | | | \$1,133,790,181 | | \$34,977,322 | \$667,662,505 | | |
| Rev-6 | | OTHER OPERATING REVENUES | | | | | | | | | | | |
| Rev-7 | 447.002 | Firm Bulk Sales (Capacity & Fixed) | \$11,205,000 | | | Rev-7 | | \$11,205,000 | 53.5000% | \$0 | \$5,994,875 | | |
| Rev-8 | 447.012 | Firm Bulk Sales (Energy) | \$42,100,865 | | | Rev-8 | | \$42,100,865 | 56.9400% | \$2,643,330 | \$26,615,583 | | |
| Rev-9 | 447.020 | Other Firm Misc. | \$1,850,141 | | | Rev-9 | | \$1,850,141 | 56.9400% | \$3,114,358 | \$4,167,828 | | |
| Rev-10 | 447.030 | SFR Off System Sales bk20 | \$0 | | | Rev-10 | | \$0 | 56.9400% | \$0 | \$0 | | |
| Rev-11 | 447.000 | Non-Firm Sales (Margin on Sales) | \$32,424,214 | | | Rev-11 | | \$32,424,214 | 56.9400% | \$14,146,727 | \$32,609,074 | | |
| Rev-12 | 447.000 | Non-Firm Sales (Cost of Sales) | \$72,850,643 | | | Rev-12 | | \$72,850,643 | 56.9400% | -\$41,481,156 | \$0 | | |
| Rev-13 | 447.000 | Rev. On Transmission for KCPL | \$0 | | | Rev-13 | | \$0 | 56.9400% | \$0 | \$0 | | |
| Rev-14 | 447.101 | Resales-Private Utilities | \$284,582 | | | Rev-14 | | \$284,582 | 0.0000% | \$0 | \$0 | | |
| Rev-15 | 447.102 | Resales-Cooperatives | \$3,801,340 | | | Rev-15 | | \$3,801,340 | 0.0000% | \$0 | \$0 | | |
| Rev-16 | 447.103 | Resales-Municipalities | \$1,665,208 | | | Rev-16 | | \$1,665,208 | 0.0000% | \$0 | \$0 | | |
| Rev-17 | 449.101 | ProvforRate Refund- Residential | \$61,883 | | | Rev-17 | | \$61,883 | 56.9400% | -\$35,225 | \$0 | | |
| Rev-18 | 450.001 | Other-Oper Rev- Forfeited Discounts - MO Only | \$1,597,420 | | | Rev-18 | | \$1,597,420 | 100.0000% | \$16,717 | \$1,614,137 | | |
| Rev-19 | 450.001 | Other-Oper Rev. Forfeited Discounts - KS Only | \$1,199,511 | | | Rev-19 | | \$1,199,511 | 0.0000% | \$0 | \$0 | | |
| Rev-20 | 451.001 | Other Oper Revenues-Misc. Service-KS Only | \$267,053 | | | Rev-20 | | \$267,053 | 0.0000% | \$0 | \$0 | | |
| Rev-21 | 451.001 | Other Oper Revenues-Misc Service - MO Only | \$629,195 | | | Rev-21 | | \$629,195 | 100.0000% | \$182,000 | \$811,195 | | |
| Rev-22 | 451.001 | Other Oper Revenues-Misc. Service-Alloc-Dist. | -\$27,500 | | | Rev-22 | | -\$27,500 | 100.0000% | \$0 | -\$27,500 | | |
| Rev-23 | 454.000 | Rent From Electric Property - MO | \$416,241 | | | Rev-23 | | \$416,241 | 100.0000% | \$0 | \$416,241 | | |
| Rev-24 | 454.000 | Rent From Electric Property - KS | \$284,358 | | | Rev-24 | | \$284,358 | 0.0000% | \$0 | \$0 | | |
| Rev-25 | 454.000 | Rent From Electric Property - Allocated PROD | \$30,496 | | | Rev-25 | | \$30,496 | 53.5000% | \$0 | \$16,315 | | |
| Rev-26 | 454.000 | Rent From Electric Property - Allocated TRANS | \$6,785 | | | Rev-26 | | \$6,785 | 53.5000% | \$0 | \$3,630 | | |
| Rev-27 | 454.000 | Rent From Electric Property - Allocated DIST | \$2,068,593 | | | Rev-27 | | \$2,068,593 | 54.0069% | \$0 | \$1,117,183 | | |
| Rev-28 | 456.000 | Transmission For Others | \$10,204,945 | | | Rev-28 | | \$10,204,945 | 53.5000% | \$0 | \$5,459,546 | | |
| Rev-29 | 456.000 | Other Electric Revenues - MO | \$258,165 | | | Rev-29 | | \$258,165 | 100.0000% | -\$136,325 | \$121,840 | | |
| Rev-30 | 456.000 | Other Electric Revenues-KS | \$114,480 | | | Rev-30 | | \$114,480 | 0.0000% | \$0 | \$0 | | |
| Rev-31 | 456.000 | Other Electric Revenues-Alloc-Dist. | \$305,354 | | | Rev-31 | | \$305,354 | 54.0069% | \$0 | \$164,912 | | |
| Rev-32 | | TOTAL OTHER OPERATING REVENUES | \$183,598,952 | | | | | \$183,598,952 | | -\$21,549,574 | \$79,084,739 | | |
| Rev-33 | | TOTAL OPERATING REVENUES | \$1,317,389,133 | | | | | \$1,317,389,133 | | \$13,427,748 | \$746,747,244 | | |
| 1 | | POWER PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 3 | | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | |
| 4 | 500.000 | Prod Steam Operation- Suprv & Engineering | \$9,136,143 | \$8,031,471 | \$1,104,672 | E-4 | \$204,292 | \$9,340,435 | 53.5000% | \$0 | \$4,997,133 | \$4,392,681 | \$604,452 |
| 5 | 501.000 | Fuel Expense-Coal | \$196,767,157 | \$0 | \$196,767,157 | E-5 | \$33,529,231 | \$230,296,388 | 56.9400% | \$0 | \$131,130,763 | \$116,194 | \$131,014,569 |
| 6 | 501.000 | Fuel Expense-Oil | \$5,030,225 | \$0 | \$5,030,225 | E-6 | \$1,992,421 | \$7,022,646 | 56.9400% | \$0 | \$3,998,695 | \$0 | \$3,998,695 |
| 7 | 501.000 | Fuel Expense- Gas | \$461,513 | \$1,213 | \$460,300 | E-7 | -\$461,513 | \$0 | 56.9400% | \$0 | \$0 | \$691 | -\$691 |
| 8 | 501.000 | Fuel Expense-Residual | \$0 | \$0 | \$0 | E-8 | \$112,174 | \$112,174 | 56.9400% | \$0 | \$63,872 | \$0 | \$63,872 |
| 9 | 501.000 | Fuel Handling, Limestone & Other | \$15,133,915 | \$6,032,795 | \$9,101,120 | E-9 | \$1,213,165 | \$16,347,080 | 56.9400% | \$0 | \$9,308,027 | \$3,435,073 | \$5,872,954 |
| 10 | 501.000 | 100% MO STB- (Surface Trsp Bound) | \$202,153 | \$0 | \$202,153 | E-10 | -\$202,153 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 11 | 501.000 | 100%-KS-STB- (Surface Trsp Bound) | -\$46,312 | \$0 | -\$46,312 | E-11 | \$0 | -\$46,312 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 12 | 501.000 | Fuel Expense Coal Inventory Adjust.-Origin | \$0 | \$0 | \$0 | E-12 | \$0 | \$0 | 56.9400% | \$0 | \$0 | \$0 | \$0 |
| 13 | 501.000 | Fuel Expense 2 - Unit Train Depreciation | \$954,115 | \$0 | \$954,115 | E-13 | -\$954,115 | \$0 | 56.9400% | \$0 | \$0 | \$0 | \$0 |
| 14 | 502.000 | Steam Operating Expense | \$15,509,180 | \$9,809,242 | \$5,799,938 | E-14 | \$2,256,275 | \$17,865,455 | 53.5000% | \$0 | \$9,558,018 | \$5,424,852 | \$4,133,166 |

Kansas City Power Light
Case No. ER-2010-0365
Test Year December 31, 2009
Estimated True-Up Case at December 31, 2010
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------------|-------------------------|-----------------------------|------------------------|---|---|------------------------------------|--|--|---|----------------------------------|
| 15 | 505.000 | Steam Operating Electric Expense | \$5,520,925 | \$5,067,742 | \$1,463,183 | E-15 | \$755,461 | \$7,276,386 | 53.5000% | \$0 | \$3,892,866 | \$2,802,952 | \$1,089,914 |
| 16 | 505.000 | Misc Other Power Expenses | \$10,595,342 | \$5,926,222 | \$4,869,120 | E-16 | \$866,834 | \$11,462,176 | 53.5000% | \$0 | \$6,126,914 | \$3,277,697 | \$2,849,217 |
| 17 | 507.000 | Steam Operating Expense 2 | \$146,172 | \$0 | \$146,172 | E-17 | \$0 | \$146,172 | 53.5000% | \$0 | \$78,202 | \$0 | \$78,202 |
| 18 | 509.000 | Allowances | \$0 | \$0 | \$0 | E-18 | -\$4,145,821 | -\$4,145,821 | 53.5000% | \$46,027 | -\$2,171,987 | \$0 | -\$2,171,987 |
| 19 | | TOTAL OPERATION & MAINTENANCE EXPENSE | \$260,510,528 | \$34,868,685 | \$226,641,843 | | \$35,156,251 | \$295,666,779 | | \$46,027 | \$166,982,503 | \$19,450,140 | \$147,532,363 |
| 20 | | TOTAL STEAM POWER GENERATION | \$260,510,528 | \$34,868,685 | \$226,641,843 | | \$35,156,251 | \$295,666,779 | | \$46,027 | \$166,982,503 | \$19,450,140 | \$147,532,363 |
| 21 | | ELECTRIC MAINTENANCE EXPENSE | | | | | | | | | | | |
| 22 | 510.000 | Steam Maintenance Suprv & Engineering | \$5,841,688 | \$4,211,908 | \$1,829,860 | E-22 | \$33,302 | \$5,874,970 | 53.5000% | \$0 | \$3,143,109 | \$2,328,615 | \$814,494 |
| 23 | 511.000 | Maintenance of Structures | \$4,404,072 | \$1,317,419 | \$3,086,653 | E-23 | \$777,067 | \$5,181,139 | 53.5000% | \$0 | \$2,771,909 | \$728,860 | \$2,043,249 |
| 24 | 512.000 | Maintenance of Boiler Plant | \$25,832,366 | \$5,570,148 | \$17,262,218 | E-24 | \$6,550,073 | \$32,382,439 | 53.5000% | \$0 | \$17,324,805 | \$4,740,104 | \$12,584,501 |
| 25 | 513.000 | Maintenance of Electric Plant | \$3,713,112 | \$1,580,847 | \$2,132,265 | E-25 | \$504,204 | \$4,217,316 | 53.5000% | \$0 | \$2,256,264 | \$874,381 | \$1,381,903 |
| 26 | 514.000 | Maintenance of Miscellaneous Steam Plant | \$188,513 | \$46,511 | \$140,002 | E-26 | \$163,954 | \$339,567 | 53.5000% | \$0 | \$181,668 | \$25,725 | \$155,943 |
| 27 | | TOTAL ELECTRIC MAINTENANCE EXPENSE | \$39,977,731 | \$15,726,733 | \$24,250,998 | | \$8,017,700 | \$47,995,431 | | \$0 | \$25,677,555 | \$8,697,465 | \$16,980,090 |
| 28 | | NUCLEAR POWER GENERATION | | | | | | | | | | | |
| 29 | | OPERATION - NUCLEAR | | | | | | | | | | | |
| 30 | 517.000 | Prod Nuclear Operation- Suprv & Engineer | \$6,065,017 | \$5,024,938 | \$1,040,079 | E-30 | \$622,820 | \$6,687,637 | 53.5000% | \$0 | \$3,577,886 | \$3,021,444 | \$556,442 |
| 31 | 518.000 | Prod Nuclear - Nuclear Fuel Expense | \$16,123,415 | \$0 | \$16,123,415 | E-31 | \$11,960,200 | \$28,083,615 | 56.9400% | \$0 | \$15,990,810 | \$0 | \$15,990,810 |
| 32 | 518.000 | Prod Nuclear-Disposal Costs | \$3,693,421 | \$0 | \$3,693,421 | E-32 | -\$3,693,421 | \$0 | 53.5000% | \$0 | \$0 | \$0 | \$0 |
| 33 | 518.000 | KS DOE Refund | \$0 | \$0 | \$0 | E-33 | \$60,435 | \$60,435 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 34 | 518.000 | Cost of Oil | \$199,282 | \$0 | \$199,282 | E-34 | \$33,337 | \$232,599 | 56.9400% | \$0 | \$132,442 | \$0 | \$132,442 |
| 35 | 519.000 | Coolants and Water | \$2,447,327 | \$1,668,268 | \$779,059 | E-35 | \$252,010 | \$2,699,337 | 53.5000% | \$0 | \$1,444,146 | \$1,027,349 | \$416,797 |
| 36 | 520.000 | Steam Expense | \$13,044,482 | \$8,443,691 | \$4,600,791 | E-36 | \$1,238,125 | \$14,282,607 | 53.5000% | \$0 | \$7,841,195 | \$5,179,772 | \$2,661,423 |
| 37 | 523.000 | Electric Expense | \$931,435 | \$79,630 | \$851,805 | E-37 | \$121,173 | \$1,052,608 | 53.5000% | \$0 | \$563,145 | \$535,430 | \$27,716 |
| 38 | 524.000 | Misc. Nuclear Power Expenses-Allocated | \$17,316,101 | \$10,497,933 | \$6,818,268 | E-38 | \$2,022,401 | \$19,338,502 | 53.5000% | \$63,793 | \$10,409,891 | \$6,325,609 | \$4,084,282 |
| 39 | 524.000 | Misc. Nuclear Power Expenses-100% MO | \$31,897 | \$0 | \$31,897 | E-39 | \$0 | \$31,897 | 100.0000% | \$0 | \$31,897 | \$0 | \$31,897 |
| 40 | 524.000 | Misc. Nuclear Power Expenses-100% K5 | \$515,029 | \$0 | \$515,029 | E-40 | \$0 | \$515,029 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 41 | 524.000 | Decommissioning-Missouri | \$1,281,264 | \$0 | \$1,281,264 | E-41 | \$0 | \$1,281,264 | 100.0000% | \$0 | \$1,281,264 | \$0 | \$1,281,264 |
| 42 | 524.000 | Decommissioning-Kansas and FERC | \$2,419,192 | \$0 | \$2,419,192 | E-42 | \$0 | \$2,419,192 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 43 | 524.000 | Outage Reversal | \$0 | \$0 | \$0 | E-43 | \$0 | \$0 | 53.5000% | \$0 | \$0 | \$0 | \$0 |
| 44 | 525.000 | Rents | \$0 | \$0 | \$0 | E-44 | \$0 | \$0 | 53.5000% | \$0 | \$0 | \$0 | \$0 |
| 45 | | TOTAL OPERATION - NUCLEAR | \$64,067,842 | \$26,514,360 | \$37,553,482 | | \$12,616,880 | \$76,684,722 | | \$63,793 | \$41,072,677 | \$16,089,604 | \$24,983,073 |
| 46 | | MAINTENANCE - NP | | | | | | | | | | | |
| 47 | 528.000 | Prod Nuclear Maint- Suprv & Engineer | \$6,924,081 | \$2,991,547 | \$3,932,534 | E-47 | \$416,420 | \$7,340,501 | 53.5000% | \$0 | \$3,927,168 | \$1,823,262 | \$2,103,906 |
| 48 | 529.000 | Prod Nuclear Maint- Maint of Structures | \$2,133,884 | \$1,702,843 | \$430,841 | E-48 | \$370,714 | \$2,504,398 | 53.5000% | \$0 | \$1,339,853 | \$1,109,353 | \$230,500 |
| 49 | 530.000 | Prod Nuclear Maint- Maint Reactor Plant | \$4,589,459 | \$1,869,848 | \$2,929,821 | E-49 | \$2,006,450 | \$6,605,919 | 53.5000% | \$145,618 | \$3,679,785 | \$1,080,329 | \$2,599,456 |
| 50 | 531.000 | Prod Nuclear Maint- Maintenance | \$4,251,519 | \$1,508,527 | \$2,742,892 | E-50 | \$324,997 | \$4,576,516 | 53.5000% | \$0 | \$2,448,438 | \$880,989 | \$1,467,447 |
| 51 | 532.000 | Prod Nuclear Maint- Maint of Misc Plant | \$2,391,381 | \$1,031,432 | \$1,359,949 | E-51 | \$223,498 | \$2,614,879 | 53.5000% | \$0 | \$1,398,961 | \$671,385 | \$727,573 |
| 52 | | TOTAL MAINTENANCE - NP | \$20,300,134 | \$8,904,297 | \$11,395,837 | | \$3,342,079 | \$23,642,213 | | \$145,618 | \$12,784,203 | \$5,665,321 | \$7,128,882 |
| 53 | | TOTAL NUCLEAR POWER GENERATION | \$84,367,976 | \$35,418,657 | \$48,949,319 | | \$15,958,959 | \$100,326,935 | | \$209,411 | \$53,856,880 | \$21,754,925 | \$32,111,955 |
| 54 | | HYDRAULIC POWER GENERATION | | | | | | | | | | | |
| 55 | | OPERATION - HP | | | | | | | | | | | |
| 56 | | TOTAL OPERATION - HP | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 57 | | MAINTANENCE - HP | | | | | | | | | | | |

Kansas City Power Light
Case No. ER-2010-0365
Test Year December 31, 2009
Estimated True-Up Case at December 31, 2010
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 58 | | TOTAL MAINTENANCE - HP | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 59 | | TOTAL HYDRAULIC POWER GENERATION | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 60 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 61 | | OPERATION - OP | | | | | | | | | | | |
| 62 | 546.000 | Prod Turbine Operation Suprv & Engineer | \$1,780,264 | \$936,382 | \$843,882 | E-62 | \$29,650 | \$1,809,914 | 63.5000% | \$0 | \$968,304 | \$516,827 | \$451,477 |
| 63 | 547.000 | Other Power Operation- Fuel Expense | \$11,483,195 | \$118,622 | \$11,364,573 | E-63 | -\$8,604,427 | \$2,978,768 | 56.9400% | \$0 | \$1,696,111 | \$69,826 | \$1,626,283 |
| 64 | 547.030 | Fuel Hdng & Other - Hedging | \$1,249,568 | \$1,249,568 | \$0 | E-64 | \$1,980,468 | \$3,230,028 | 56.9400% | \$0 | \$1,839,177 | \$711,504 | \$1,127,673 |
| 65 | 548.000 | Other Power Generation Expense | \$1,213,665 | \$933,326 | \$280,239 | E-65 | \$29,879 | \$1,243,444 | 63.5000% | \$0 | \$665,243 | \$615,315 | \$149,928 |
| 66 | 549.000 | Misc Other Power Generation Expense | \$7,819,243 | \$30,417 | \$7,788,826 | E-66 | -\$7,488,971 | \$320,272 | 63.5000% | \$0 | \$171,346 | \$16,824 | \$154,522 |
| 67 | 550.000 | Other Generation Rents | \$0 | \$0 | \$0 | E-67 | \$0 | \$0 | 63.5000% | \$0 | \$0 | \$0 | \$0 |
| 68 | | TOTAL OPERATION - OP | \$23,545,835 | \$3,268,316 | \$20,277,520 | | -\$13,963,411 | \$9,582,424 | | \$0 | \$5,340,161 | \$1,830,298 | \$3,509,863 |
| 69 | | MAINTENANCE - OP | | | | | | | | | | | |
| 70 | 551.000 | Other Maint-Supr Eng. Strict Gen & Misc. | \$1,932,149 | \$54,217 | \$1,877,932 | E-70 | \$1,834 | \$1,933,983 | 63.5000% | \$0 | \$1,034,681 | \$29,987 | \$1,004,694 |
| 71 | 552.000 | Other General Maintenance of Structures | \$68,920 | \$26,706 | \$40,214 | E-71 | \$971 | \$69,891 | 63.5000% | \$0 | \$37,391 | \$15,877 | \$21,514 |
| 72 | 553.000 | Other General Maint of General Plant | \$893,697 | \$373,194 | \$520,403 | E-72 | \$12,319 | \$905,916 | 63.5000% | \$0 | \$484,665 | \$206,249 | \$278,416 |
| 73 | 554.000 | Other Gen Maint Misc. Other General Plant | \$36,684 | \$12,305 | \$23,379 | E-73 | \$416 | \$36,100 | 63.5000% | \$0 | \$19,314 | \$6,806 | \$12,508 |
| 74 | | TOTAL MAINTENANCE - OP | \$2,930,350 | \$468,422 | \$2,461,928 | | \$15,640 | \$2,945,880 | | \$0 | \$1,576,051 | \$258,919 | \$1,317,132 |
| 75 | | TOTAL OTHER POWER GENERATION | \$28,476,185 | \$3,736,737 | \$22,739,448 | | -\$13,947,871 | \$12,628,314 | | \$0 | \$6,916,232 | \$2,089,217 | \$4,827,015 |
| 76 | | OTHER POWER SUPPLY EXPENSES | | | | | | | | | | | |
| 77 | 555.001 | Purchased Power-Energy | \$62,182,999 | \$0 | \$62,182,999 | E-77 | -\$56,460,063 | \$5,722,936 | 56.9400% | \$0 | \$3,268,640 | \$0 | \$3,268,640 |
| 78 | 555.002 | Purchased Power-Capacity (Demand) | \$8,616,231 | \$0 | \$8,616,231 | E-78 | \$4,389,367 | \$13,005,698 | 63.5000% | \$0 | \$6,957,995 | \$0 | \$6,957,995 |
| 79 | 555.030 | Purchased Power Energy (100% MO) Solar Ctrct | \$0 | \$0 | \$0 | E-79 | \$0 | \$0 | 56.9400% | \$0 | \$0 | \$0 | \$0 |
| 80 | 555.035 | Purchase Power Off-System WAPA | \$0 | \$0 | \$0 | E-80 | \$0 | \$0 | 56.9400% | \$0 | \$0 | \$0 | \$0 |
| 81 | 556.000 | System Control and Load Dispatch | \$1,901,851 | \$1,710,169 | \$191,682 | E-81 | \$57,767 | \$1,959,618 | 56.9400% | \$0 | \$1,115,801 | \$1,006,657 | \$109,144 |
| 82 | 557.000 | Other Expenses | \$4,406,027 | \$3,686,152 | \$819,875 | E-82 | \$112,120 | \$4,518,147 | 56.9400% | \$0 | \$2,572,633 | \$2,105,403 | \$467,230 |
| 83 | | TOTAL OTHER POWER SUPPLY EXPENSES | \$77,107,108 | \$5,286,321 | \$71,810,787 | | -\$61,900,819 | \$26,208,289 | | \$0 | \$13,905,069 | \$3,112,060 | \$10,793,009 |
| 84 | | TOTAL POWER PRODUCTION EXPENSES | \$488,439,628 | \$95,047,133 | \$393,392,395 | | -\$6,715,780 | \$481,723,748 | | \$265,438 | \$267,348,239 | \$66,103,807 | \$212,244,432 |
| 85 | | TRANSMISSION EXPENSES | | | | | | | | | | | |
| 86 | | OPERATION - TRANSMISSION EXP. | | | | | | | | | | | |
| 87 | 560.000 | Transmission Operation Suprv and Engrg | \$1,689,988 | \$993,862 | \$696,126 | E-87 | \$25,458 | \$1,715,446 | 63.5000% | \$0 | \$917,763 | \$545,336 | \$372,427 |
| 88 | 561.000 | Transmission Operation- Load Dispatch | \$3,685,405 | \$862,160 | \$2,923,245 | E-88 | \$629,067 | \$4,214,472 | 63.5000% | \$0 | \$2,264,743 | \$386,239 | \$1,878,504 |
| 89 | 562.000 | Transmission Operation- Station Expenses | \$300,630 | \$204,348 | \$96,282 | E-89 | \$6,912 | \$307,642 | 63.5000% | \$0 | \$164,635 | \$113,024 | \$51,611 |
| 90 | 563.000 | Transmission Operation-Overhead Line Expense | \$232,783 | \$6,418 | \$226,365 | E-90 | \$217 | \$233,000 | 63.5000% | \$0 | \$124,656 | \$3,560 | \$121,106 |
| 91 | 564.000 | Trans Oper-Underground Line Expense | \$16 | \$1 | \$15 | E-91 | \$0 | \$16 | 63.5000% | \$0 | \$9 | \$1 | \$8 |
| 92 | 565.000 | Transmission of Electricity by Others | \$12,349,274 | \$0 | \$12,349,274 | E-92 | \$1,023,656 | \$13,372,930 | 63.5000% | \$0 | \$7,154,518 | \$0 | \$7,154,518 |
| 93 | 566.000 | Misc. Transmission Expense | \$2,014,844 | \$966,957 | \$1,047,887 | E-93 | \$32,629 | \$2,047,373 | 63.5000% | \$0 | \$1,095,345 | \$534,725 | \$560,620 |
| 94 | 567.000 | Transmission Operation Rents | \$2,424,391 | \$0 | \$2,424,391 | E-94 | \$0 | \$2,424,391 | 63.5000% | \$0 | \$1,297,049 | \$0 | \$1,297,049 |
| 95 | 575.000 | Regional Transmission Operation | \$2,496,702 | \$0 | \$2,496,702 | E-95 | \$7,120 | \$2,503,822 | 63.5000% | \$0 | \$1,339,645 | \$0 | \$1,339,645 |
| 96 | | TOTAL OPERATION - TRANSMISSION EXP. | \$26,094,033 | \$2,833,746 | \$22,260,287 | | \$1,724,969 | \$26,818,992 | | \$0 | \$14,348,162 | \$1,662,676 | \$12,785,287 |
| 97 | | MAINTENANCE - TRANSMISSION EXP. | | | | | | | | | | | |
| 98 | 568.000 | Transmission Maint-Suprv and Engrg | \$14,145 | \$107 | \$14,038 | E-98 | \$4 | \$14,149 | 63.5000% | \$0 | \$7,569 | \$59 | \$7,510 |

Kansas City Power Light
Case No. ER-2010-0365
Test Year December 31, 2009
Estimated True-Up Case at December 31, 2010
Income Statement Detail

| Line Number | Account Number | Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj. Jurisdictional (H+J)+J | L MO Adj. Jurts. Labor L+M+K | M MO Adj. Jurts. Non Labor M+K |
|-------------|----------------|--|----------------------------------|-------------------------|-----------------------------|------------------------|---|---|------------------------------------|--|---|---------------------------------------|---|
| | | | | | | | | | | | | | |
| 98 | 588-000 | Transmission Maintenance of Structures | \$27,542 | \$11,810 | \$15,732 | E-99 | \$9,547 | \$607,010 | 53.5000% | \$0 | \$14,949 | \$6,532 | \$6,417 |
| 100 | 576-000 | Transmission Maintenance of Station Equipment | \$497,463 | \$282,242 | \$215,221 | E-100 | \$1,716 | \$1,920,856 | 53.5000% | \$0 | \$271,250 | \$166,107 | \$116,143 |
| 101 | 571-000 | Transmission Maintenance of Overhead Lines | \$1,919,141 | \$80,689 | \$1,868,452 | E-101 | \$62 | \$128,126 | 53.5000% | \$0 | \$1,027,658 | \$28,036 | \$989,622 |
| 102 | 572-000 | Trans Maintenance of Underground Lines | \$128,063 | \$1,831 | \$126,232 | E-102 | \$0 | \$0 | 53.5000% | \$0 | \$65,647 | \$1,013 | \$67,534 |
| 103 | 573-000 | Trans Maintenance of Misc. Trans Plant | \$0 | \$0 | \$0 | E-103 | \$0 | \$0 | 53.5000% | \$0 | \$0 | \$0 | \$0 |
| 104 | 576-000 | Transmission Maintenance-Comp | \$0 | \$0 | \$0 | E-104 | \$0 | \$0 | 53.5000% | \$0 | \$0 | \$0 | \$0 |
| 105 | 576-000 | TOTAL MAINTENANCE - TRANSMISSION EXP. | \$2,556,354 | \$346,879 | \$2,239,676 | | \$11,727 | \$2,558,081 | | \$0 | \$1,388,973 | \$191,747 | \$1,188,226 |
| 106 | 576-000 | TOTAL TRANSMISSION EXPENSES | \$27,680,387 | \$3,150,425 | \$24,499,962 | | \$1,736,886 | \$29,417,073 | | \$0 | \$15,738,135 | \$1,754,522 | \$13,983,513 |
| 107 | 580-000 | DISTRIBUTION EXPENSES | | | | | | | | | | | |
| 108 | 580-000 | OPERATION - DIST. EXPENSES | \$2,579,176 | \$2,235,871 | \$343,205 | E-109 | \$67,665 | \$2,646,741 | 54.5444% | \$0 | \$1,443,849 | \$1,256,450 | \$187,189 |
| 109 | 581-000 | Distribution Operation - Supr & Engineering | \$716,293 | \$316,717 | \$399,576 | E-110 | \$24,195 | \$1,056,205 | 54.0070% | \$0 | \$570,424 | \$399,375 | \$171,048 |
| 110 | 582-000 | Distribution Operation - Load Dispatching | \$612,408 | \$124,291 | \$488,117 | E-111 | \$37,245 | \$516,312 | 56.8268% | \$0 | \$293,404 | \$73,020 | \$220,384 |
| 111 | 583-000 | Distribution Operation - Station Expense | \$1,485,853 | \$667,791 | \$818,062 | E-112 | \$32,556 | \$1,523,088 | 54.2768% | \$0 | \$826,670 | \$817,397 | \$209,373 |
| 112 | 584-000 | Distribution Operation - Overhead Line Expense | \$2,004,854 | \$1,100,102 | \$904,752 | E-113 | \$374 | \$2,027,450 | 51.2198% | \$0 | \$1,038,466 | \$353,510 | \$684,846 |
| 113 | 585-000 | Distrib Oper Underground Line Expense | \$12,147 | \$11,048 | \$1,099 | E-114 | \$45,759 | \$12,521 | 26.7369% | \$0 | \$3,348 | \$3,054 | \$294 |
| 114 | 586-000 | Distrib Oper Street Light & Signal Expense | \$1,875,926 | \$1,352,774 | \$523,152 | E-115 | \$11,829 | \$1,621,685 | 64.1689% | \$0 | \$892,469 | \$761,037 | \$121,432 |
| 115 | 587-000 | Distrib Operation Meter Expense | \$399,516 | \$8,196,105 | \$49,321 | E-116 | \$192,333 | \$411,345 | 71.8797% | \$0 | \$296,574 | \$259,574 | \$36,800 |
| 116 | 588-000 | Distrib Operation Customer Install Expense | \$12,655,101 | \$47,287 | \$4,668,814 | E-117 | \$0 | \$13,047,434 | 54.5444% | \$0 | \$7,116,845 | \$4,576,514 | \$2,540,131 |
| 117 | 589-000 | Distrib Operation Misc Distribution Expense | \$47,287 | \$1 | \$47,286 | E-118 | \$0 | \$47,287 | 54.0070% | \$0 | \$25,639 | \$1 | \$25,538 |
| 118 | 589-000 | Distribution Operations Rents | \$22,503,888 | \$14,755,087 | \$7,748,901 | | \$408,060 | \$22,910,048 | | \$0 | \$12,406,278 | \$8,300,232 | \$4,196,046 |
| 119 | 589-000 | TOTAL OPERATION - DIST. EXPENSES | \$27,579,176 | \$14,755,087 | \$12,824,089 | | \$408,060 | \$22,910,048 | | \$0 | \$12,406,278 | \$8,300,232 | \$4,196,046 |
| 120 | 590-000 | MAINTENANCE - DISTRIB. EXPENSES | | | | | | | | | | | |
| 121 | 590-000 | Distribution Maint-Suprv & Engineering | \$70,934 | \$81,220 | \$9,286 | E-121 | \$2,071 | \$72,905 | 52.6419% | \$0 | \$36,379 | \$33,318 | \$3,061 |
| 122 | 591-000 | Distribution Maintenance-Structures | \$1,141,122 | \$287,139 | \$853,983 | E-122 | \$9,713 | \$1,150,835 | 52.5100% | \$0 | \$604,303 | \$155,377 | \$448,426 |
| 123 | 592-000 | Distribution Maintenance-Station Equipment | \$606,805 | \$521,893 | \$84,912 | E-123 | \$17,657 | \$624,462 | 56.8268% | \$0 | \$466,518 | \$308,666 | \$187,850 |
| 124 | 593-000 | Distribution Maint-Overhead Lines | \$16,776,707 | \$2,873,880 | \$14,102,727 | E-124 | \$90,450 | \$16,867,187 | 54.2768% | \$0 | \$9,154,920 | \$1,500,439 | \$7,654,481 |
| 125 | 593-000 | Distrib Maint-Overhead Lines-100% MO | \$0 | \$0 | \$0 | E-125 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 126 | 593-000 | Distrib Maint-Overhead Lines Veg.Mgmt 100% MO | \$0 | \$0 | \$0 | E-126 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 127 | 594-000 | Distrib Maint-Maintenance Underground Lines | \$2,273,339 | \$1,236,293 | \$1,037,046 | E-127 | \$41,780 | \$2,315,119 | 51.2198% | \$0 | \$1,185,799 | \$654,621 | \$531,178 |
| 128 | 594-000 | Distrib Maint-Underground Lines 100% MO | \$0 | \$0 | \$0 | E-128 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 129 | 595-000 | Distrib Maint-Maintenance Line Transformer | \$1,102,889 | \$821,338 | \$281,551 | E-129 | \$27,782 | \$1,130,671 | 57.3628% | \$0 | \$648,655 | \$487,079 | \$161,508 |
| 130 | 596-000 | Distrib Maint-Maintenance St Lights/Signal | \$1,291,247 | \$299,104 | \$992,143 | E-130 | \$10,117 | \$1,301,364 | 28.7369% | \$0 | \$347,931 | \$92,673 | \$255,258 |
| 131 | 597-000 | Distrib Maint-Maintenance of Meters | \$439,889 | \$377,386 | \$62,503 | E-131 | \$12,765 | \$452,684 | 54.4168% | \$0 | \$246,326 | \$12,308 | \$34,018 |
| 132 | 598-000 | Distrib Maint-Maint Misc Distribution Plant | \$345,079 | \$113,599 | \$231,480 | E-132 | \$3,843 | \$348,922 | 52.6419% | \$0 | \$193,679 | \$61,924 | \$131,655 |
| 133 | 598-000 | TOTAL MAINTENANCE - DISTRIB. EXPENSES | \$24,247,921 | \$6,392,042 | \$17,855,879 | | \$216,178 | \$24,464,099 | | \$0 | \$12,876,458 | \$3,484,806 | \$9,383,553 |
| 134 | 900-000 | TOTAL DISTRIBUTION EXPENSES | \$46,751,909 | \$21,147,129 | \$25,604,780 | | \$622,235 | \$47,374,147 | | \$0 | \$26,374,716 | \$11,795,037 | \$13,679,679 |
| 135 | 901-000 | CUSTOMER ACCOUNTS EXPENSE | \$1,307,478 | \$1,250,550 | \$56,928 | E-136 | \$1,354,801 | \$2,632,279 | 53.1465% | \$0 | \$1,395,965 | \$678,863 | \$720,102 |
| 136 | 902-000 | Cust Acct-Suprv Meter Read Collection Misc | \$4,081,210 | \$1,464,987 | \$2,616,223 | E-137 | \$39,407 | \$4,120,694 | 53.1465% | \$0 | \$2,189,964 | \$640,091 | \$1,549,873 |
| 137 | 903-000 | Cust Accts Meter Reading Expense | \$12,163,465 | \$7,306,196 | \$4,857,269 | E-138 | \$299,474 | \$12,462,939 | 53.1465% | \$0 | \$8,623,616 | \$4,009,352 | \$2,614,264 |
| 138 | 903-000 | Customer Accts Records and Collection | \$0 | \$0 | \$0 | E-139 | \$210,341 | \$210,341 | 100.0000% | \$0 | \$210,341 | \$0 | \$210,341 |
| 139 | 903-000 | Cust. Accts-100% MO | \$0 | \$0 | \$0 | E-140 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 140 | 904-000 | Uncollectible Accounts-MO 100% | \$0 | \$0 | \$0 | E-141 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 141 | 904-000 | Uncollectible Accts-KS | \$0 | \$0 | \$0 | E-142 | \$83 | \$2,434 | 63.1465% | \$0 | \$1,283 | \$1,015 | \$275 |
| 142 | 905-000 | Miscellaneous Customer Accts Expense | \$2,371 | \$1,853 | \$518 | | \$83 | \$2,434 | | \$3,616,812 | \$0 | \$0 | \$0 |
| 143 | 905-000 | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$17,654,624 | \$9,723,581 | \$7,931,043 | | \$1,874,086 | \$19,428,610 | | \$3,616,812 | \$14,040,991 | \$5,329,324 | \$8,711,667 |

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

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Non Labor |
|-------------|---------------------|--|----------------------------------|-------------------------|-----------------------------|---------------------|---|---|------------------------------------|--|--|---|---------------------------|
| 144 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | | |
| 145 | 907.000 | Customer Service Suprv | \$351,177 | \$346,973 | \$4,204 | E-145 | \$704 | \$351,881 | 53.1465% | \$0 | \$187,012 | \$184,778 | \$2,234 |
| 146 | 908.000 | Customer Assistance Expense | \$0 | \$0 | \$0 | E-146 | -\$14,671 | -\$14,671 | 53.1465% | \$0 | -\$7,797 | \$7,263 | -\$16,060 |
| 147 | 908.000 | Customer Assistance Expense-100% KS | \$4,965,579 | \$0 | \$4,965,579 | E-147 | \$0 | \$4,965,579 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 148 | 908.000 | Amortization of Deferred DSM 100% MO | \$1,091,453 | \$0 | \$1,091,453 | E-148 | -\$85,861 | \$1,005,602 | 100.0000% | \$2,240,873 | \$3,246,475 | \$0 | \$3,246,475 |
| 149 | 908.000 | Customer Assistance Expense-100% MO | \$0 | \$0 | \$0 | E-149 | \$390,330 | \$390,330 | 100.0000% | \$0 | \$390,330 | \$0 | \$390,330 |
| 150 | 908.000 | Public Information | \$1,275,631 | \$0 | \$1,275,631 | E-150 | \$0 | \$1,275,631 | 53.1465% | \$0 | \$677,963 | \$0 | \$677,963 |
| 151 | 909.000 | Information and Instruction Advertising | \$216,288 | \$0 | \$216,288 | E-151 | -\$85,062 | \$131,226 | 53.1473% | \$0 | \$69,743 | \$1,960 | \$67,783 |
| 152 | 909.000 | Information & Instructional Advertising-100% MO | -\$189,755 | \$0 | -\$189,755 | E-152 | \$192,084 | \$2,329 | 100.0000% | \$0 | \$2,329 | \$0 | \$2,329 |
| 153 | 910.000 | Misc Customer Accounts and Info Exp | \$793,492 | \$634,605 | \$158,887 | E-153 | \$146,466 | \$839,958 | 53.1465% | \$0 | \$499,555 | \$348,679 | \$150,876 |
| 154 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$8,603,865 | \$981,678 | \$7,622,287 | | \$644,000 | \$9,047,865 | | \$2,240,873 | \$6,065,600 | \$642,650 | \$4,522,920 |
| 155 | | SALES EXPENSES | | | | | | | | | | | |
| 156 | 911.000 | Sales Supervision | \$77,054 | \$76,760 | \$294 | E-156 | \$2,596 | \$79,650 | 53.1465% | \$0 | \$42,331 | \$42,175 | \$156 |
| 157 | 912.000 | Sales Demonstration and Selling | \$783,672 | \$495,836 | \$287,836 | E-157 | \$16,772 | \$800,444 | 53.1465% | \$0 | \$425,408 | \$272,433 | \$152,975 |
| 158 | 913.000 | Sales Advertising Expense | \$13,546 | \$0 | \$13,546 | E-158 | -\$1,390 | \$12,156 | 53.1473% | \$0 | \$6,461 | \$0 | \$6,461 |
| 159 | 916.000 | Miscellaneous Sales Expense | \$100,872 | \$77,839 | \$23,033 | E-159 | \$2,633 | \$103,505 | 53.1473% | \$0 | \$55,010 | \$42,769 | \$12,241 |
| 160 | | TOTAL SALES EXPENSES | \$875,144 | \$650,435 | \$324,709 | | \$20,511 | \$995,755 | | \$0 | \$529,210 | \$357,377 | \$171,833 |
| 161 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 162 | | OPERATION- ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 163 | 920.000 | Admin & Gen-Administrative Salaries | \$40,057,708 | \$40,057,708 | \$0 | E-163 | -\$2,943,036 | \$37,114,670 | 53.2177% | \$0 | \$19,751,574 | \$19,751,574 | \$0 |
| 164 | 920.000 | Admin & Gen-Admin. Salaries-100% MO | \$988,103 | \$988,103 | \$0 | E-164 | \$0 | \$988,103 | 100.0000% | -\$988,103 | \$0 | \$988,103 | -\$988,103 |
| 165 | 920.000 | Admin & Gen- Admin. Salaries- 100% KS | \$402,608 | \$402,608 | \$0 | E-165 | \$0 | \$402,608 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 166 | 921.000 | Admin & General Off Supply- Allocated | \$1,136,751 | \$0 | \$1,136,751 | E-166 | \$8,279 | \$1,145,030 | 57.0872% | \$0 | \$653,656 | -\$78,188 | \$732,854 |
| 167 | 921.000 | Admin & General Off Supply- 100% MO | \$0 | \$0 | \$0 | E-167 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 168 | 921.000 | Admin & General Off Supply- 100% KS | \$582,880 | \$0 | \$582,880 | E-168 | \$0 | \$582,880 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 169 | 921.000 | Employee Travel Benefits | \$0 | \$0 | \$0 | E-169 | \$0 | \$0 | 57.0872% | \$0 | \$0 | \$0 | \$0 |
| 170 | 922.000 | Admin Expense Transfer Credit | -\$7,785,174 | -\$702,262 | -\$7,082,912 | E-170 | \$805,424 | -\$6,879,750 | 57.0872% | \$0 | -\$3,927,457 | \$115,979 | -\$4,043,436 |
| 171 | 922.001 | Admin Expense Transfer Credit 2 | \$0 | \$0 | \$0 | E-171 | \$0 | \$0 | 57.0872% | \$0 | \$0 | \$0 | \$0 |
| 172 | 923.000 | Outside Services Employed-Allocated | \$9,514,879 | \$0 | \$9,514,879 | E-172 | -\$1,328,445 | \$8,186,434 | 57.0872% | \$0 | \$4,674,548 | \$0 | \$4,674,548 |
| 173 | 923.000 | Outside Services-100 % MO | \$426,113 | \$0 | \$426,113 | E-173 | \$52,564 | \$478,677 | 100.0000% | \$0 | \$478,677 | \$0 | \$478,677 |
| 174 | 923.000 | Outside Services- 100% KS | \$48,095 | \$0 | \$48,095 | E-174 | \$0 | \$48,095 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 175 | 924.000 | Property Insurance | \$2,825,832 | \$0 | \$2,825,832 | E-175 | \$133,997 | \$2,959,829 | 53.8536% | \$0 | \$1,593,974 | \$0 | \$1,593,974 |
| 176 | 925.000 | Injuries and Damages | \$6,873,749 | \$344,110 | \$6,529,639 | E-176 | \$1,120,467 | \$7,994,206 | 53.2177% | \$0 | \$4,264,333 | \$189,261 | \$4,065,082 |
| 177 | 926.000 | Employee Pensions and Benefits | \$60,579,649 | -\$2,766,272 | \$63,345,921 | E-177 | \$9,387,801 | \$69,967,450 | 53.2177% | \$0 | \$37,235,067 | -\$1,089,175 | \$38,324,242 |
| 178 | 926.010 | Empl Ben-OPEB-MO | \$0 | \$0 | \$0 | E-178 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 179 | 927.000 | Franchise Requirements | \$0 | \$0 | \$0 | E-179 | \$0 | \$0 | 53.5000% | \$0 | \$0 | \$0 | \$0 |
| 180 | 928.003 | Regulatory Comm Exp-FERC Assessment | \$880,858 | \$948 | \$879,910 | E-180 | \$163,111 | \$1,043,989 | 56.9808% | \$0 | \$594,862 | \$540 | \$594,322 |
| 181 | 928.000 | Regulatory Comm Expense 100% Wholesale | \$0 | \$0 | \$0 | E-181 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 182 | 928.002 | Reg Comm Exp- KCC Assessment 100% to KS | \$870,604 | \$0 | \$870,604 | E-182 | \$0 | \$870,604 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 183 | 928.001 | Reg Comm Exp- MPSC Assessment 100% to MO | \$932,359 | \$1,440 | \$930,919 | E-183 | -\$27,311 | \$906,048 | 100.0000% | \$0 | \$906,048 | \$1,440 | \$903,508 |
| 184 | 928.011 | Reg Comm Exp- Mo Proceeding 100% to MO | \$1,784,373 | \$741,497 | \$1,042,876 | E-184 | \$389,711 | \$2,174,084 | 100.0000% | \$0 | \$2,174,084 | \$766,652 | \$1,407,432 |
| 185 | 928.012 | Reg Comm Exp- Ks Proceeding 100% to KS | \$1,617,324 | \$682,851 | \$954,473 | E-185 | \$19,727 | \$1,637,051 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 186 | 928.020 | Reg Comm Exp - FERC Proceedings - Allocated | \$485,234 | \$64,877 | \$420,357 | E-186 | \$1,448 | \$486,682 | 56.9808% | \$0 | \$277,315 | \$38,236 | \$239,079 |
| 187 | 928.023 | Regulatory Comm Expense- FERC Proceedings 100% to FERC | \$0 | \$0 | \$0 | E-187 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |

Kansas City Power Light
Case No. ER-2010-0365
Test Year December 31, 2009
Estimated True-Up Case at December 31, 2010
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 188 | 928.000 | Regulatory Comm Expense-- Misc Regulatory Filings | \$0 | \$0 | \$0 | E-188 | \$1,215 | \$1,215 | 53.3050% | \$0 | \$648 | \$648 | \$0 |
| 189 | 928.003 | Load Research Expenses- 100% to Missouri | \$53,394 | \$35,909 | \$17,485 | E-189 | \$1,738 | \$55,130 | 100.0000% | \$0 | \$55,130 | \$37,645 | \$17,485 |
| 190 | 928.000 | Miscellaneous Commission Expense | \$52,352 | \$51,062 | \$1,300 | E-190 | \$0 | \$52,352 | 53.3050% | \$0 | \$27,908 | \$27,213 | \$693 |
| 191 | 929.000 | Duplicate Charges-Credit | \$131 | \$130 | \$1 | E-191 | \$4 | \$135 | 53.8536% | \$0 | \$73 | \$72 | \$1 |
| 192 | 930.100 | General Advertising Expense | \$272,117 | \$171,070 | \$101,047 | E-192 | -\$30,134 | \$241,983 | 53.1473% | \$0 | \$128,608 | \$93,986 | \$34,613 |
| 193 | 930.100 | General Advertising Expense - 100% MO | -\$33,123 | \$0 | -\$33,123 | E-193 | \$33,123 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 194 | 930.200 | Miscellaneous General Expense | \$6,963,167 | \$64,933 | \$6,908,234 | E-194 | -\$288,962 | \$6,674,205 | 57.0872% | \$0 | \$3,810,117 | \$26,977 | \$3,784,140 |
| 195 | 931.000 | Admin & General Expense-Rents | \$7,931,737 | \$0 | \$7,931,737 | E-195 | -\$2,370,732 | \$5,561,005 | 57.0872% | \$0 | \$3,174,822 | \$0 | \$3,174,822 |
| 196 | 933.000 | Transportation Expense | \$3,301 | \$3,027,448 | -\$3,024,147 | E-196 | -\$2,478,607 | -\$2,478,306 | 53.2865% | \$0 | -\$1,319,538 | \$1,667,790 | -\$2,987,326 |
| 197 | | TOTAL OPERATION- ADMIN. & GENERAL EXP. | \$137,446,019 | \$43,116,148 | \$94,328,871 | | \$2,762,370 | \$140,197,389 | | -\$968,103 | \$74,543,259 | \$22,618,762 | \$52,026,507 |
| 198 | | MAINT., ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 199 | 936.000 | Maintenance Of General Plant | \$4,648,251 | \$148,431 | \$4,499,820 | E-199 | -\$35,847 | \$4,612,404 | 53.5417% | \$0 | \$2,469,560 | \$82,161 | \$2,387,399 |
| 200 | | TOTAL MAINT., ADMIN. & GENERAL EXP. | \$4,648,251 | \$148,431 | \$4,499,820 | | -\$35,847 | \$4,612,404 | | \$0 | \$2,469,560 | \$82,161 | \$2,387,399 |
| 201 | | TOTAL ADMIN. & GENERAL EXPENSES | \$142,093,270 | \$43,264,579 | \$98,828,691 | | \$2,716,523 | \$144,809,793 | | -\$968,103 | \$77,012,819 | \$22,698,913 | \$54,413,906 |
| 202 | | DEPRECIATION EXPENSE | | | | | | | | | | | |
| 203 | 403.000 | Depreciation Expense, Dep. Exp. | \$158,468,212 | See note (1) | See note (1) | E-203 | See note (1) | \$158,468,212 | 54.2243% | \$4,279,872 | \$90,208,161 | See note (1) | See note (1) |
| 204 | 403.000 | Hawthorn 5 Settlement-Depreciation | \$0 | \$0 | \$0 | E-204 | \$0 | \$0 | 100.0000% | -\$41,714 | -\$41,714 | \$0 | \$0 |
| 205 | 703.001 | Other Depreciation | \$0 | \$0 | \$0 | E-205 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 206 | | TOTAL DEPRECIATION EXPENSE | \$158,468,212 | \$0 | \$0 | | \$0 | \$158,468,212 | | \$4,238,158 | \$90,166,437 | \$0 | \$0 |
| 207 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 208 | 704.000 | Amortization of Limited Term Plant-Allocated | \$1,486,293 | \$0 | \$1,486,293 | E-208 | -\$72,201 | \$1,414,092 | 53.5000% | \$0 | \$758,539 | \$0 | \$758,539 |
| 209 | 704.000 | Regulatory Plan Credit Rate Amort KS- | \$22,500,000 | \$0 | \$22,500,000 | E-209 | \$0 | \$22,500,000 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 210 | 704.000 | Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2009-0089 | \$3,333,333 | \$0 | \$3,333,333 | E-210 | -\$3,333,333 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 211 | 704.000 | Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291 | \$10,723,827 | \$0 | \$10,723,827 | E-211 | -\$10,723,827 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 212 | 405.000 | Misc Intangible Plant | \$0 | \$0 | \$0 | E-212 | \$0 | \$0 | 53.7158% | \$0 | \$0 | \$0 | \$0 |
| 213 | 707.400 | Regulatory Credits | -\$8,590,216 | \$0 | -\$8,590,216 | E-213 | \$0 | -\$8,590,216 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 214 | 704.000 | Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314 | \$21,679,061 | \$0 | \$21,679,061 | E-214 | -\$21,679,061 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 215 | 711.100 | Accretion Exp-ARO | \$7,352,293 | \$0 | \$7,352,293 | E-215 | \$0 | \$7,352,293 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 216 | | TOTAL AMORTIZATION EXPENSE | \$58,484,591 | \$0 | \$58,484,591 | | -\$36,808,422 | \$22,676,169 | | \$0 | \$758,539 | \$0 | \$758,539 |
| 217 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 218 | 705.000 | Amortization of Other Plant | \$11,411,264 | \$0 | \$11,411,264 | E-218 | -\$671,690 | \$10,739,574 | 54.2243% | \$0 | \$5,823,459 | \$0 | \$5,823,459 |
| 219 | 708.100 | Taxes Other Than Income Taxes-Allocated | \$72,579,790 | \$0 | \$72,579,790 | E-219 | \$18,307,498 | \$90,887,288 | 54.2243% | \$0 | \$49,282,996 | \$310,621 | \$48,972,475 |
| 220 | 708.200 | Gross Receipts Tax-100% MO | \$45,936,116 | \$0 | \$45,936,116 | E-220 | -\$45,936,116 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 221 | 708.300 | KCMO City Earnings Tax-100% MO | \$191,661 | \$0 | \$191,661 | E-221 | -\$135,829 | \$55,832 | 100.0000% | \$0 | \$55,832 | \$0 | \$55,832 |
| 222 | | TOTAL OTHER OPERATING EXPENSES | \$130,118,831 | \$0 | \$130,118,831 | | -\$28,436,137 | \$101,682,694 | | \$0 | \$55,162,287 | \$310,621 | \$54,851,766 |
| 223 | | TOTAL OPERATING EXPENSE | \$1,079,070,281 | \$173,994,860 | \$746,607,188 | | -\$83,448,185 | \$1,015,624,066 | | \$9,383,178 | \$561,194,073 | \$97,792,281 | \$363,236,255 |
| 224 | | NET INCOME BEFORE TAXES | \$238,318,872 | | | | | \$301,765,067 | | \$4,044,570 | \$196,552,271 | | |
| 225 | | INCOME TAXES | | | | | | | | | | | |
| 226 | 709.100 | Current Income Taxes | \$53,011,333 | See note (1) | See note (1) | E-226 | See note (1) | \$53,011,333 | 100.0000% | -\$36,996,052 | \$16,015,281 | See note (1) | See note (1) |
| 227 | | TOTAL INCOME TAXES | \$53,011,333 | | | | | \$53,011,333 | | -\$36,996,052 | \$16,015,281 | | |

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

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Non Labor | N Juris. |
|-------------|---------------------|--|-------------------------------|----------------------|--------------------------|---------------------|--|--------------------------------------|---------------------------------|---|---|--|------------------------|-------------|
| 228 | | DEFERRED INCOME TAXES | | | | | | | | | | | | |
| 229 | 710.100 | Deferred Income Taxes - Def. Inc. Tax. | -\$8,773,748 | See note (1) | See note (1) | E-229 | See note (1) | -\$8,773,748 | 100.0000% | \$37,521,779 | \$30,748,033 | See note (1) | See note (1) | |
| 230 | 711.410 | Amortization of Deferred ITC | -\$1,171,570 | | | E-230 | | -\$1,171,570 | 100.0000% | -\$198,957 | -\$1,368,527 | | | |
| 231 | 711.100 | Amort of Excess Deferred Income Taxes | -\$548,897 | | | E-231 | | -\$548,897 | 100.0000% | \$0 | -\$548,897 | | | |
| 232 | 820.001 | Amort. Of prior deferred taxes-Tax Rate Change | -\$4,266,604 | | | E-232 | | -\$4,266,604 | 100.0000% | \$0 | -\$4,266,604 | | | |
| 233 | 811.200 | Amort of R&D Credits | -\$194,111 | | | E-233 | | -\$194,111 | 100.0000% | \$0 | -\$194,111 | | | |
| 234 | 809.000 | Amortization of Cost of Removal-ER-2007-0291 | \$354,438 | | | E-234 | | \$354,438 | 100.0000% | \$0 | \$354,438 | | | |
| 235 | | TOTAL DEFERRED INCOME TAXES | -\$12,600,490 | | | | | -\$12,600,490 | | \$37,324,822 | \$24,724,332 | | | |
| 236 | | NET OPERATING INCOME | \$197,908,029 | | | | | \$261,354,224 | | \$3,715,800 | \$154,812,658 | | | |

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

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

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

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 1. To remove the Gross Receipt Taxes from the test year (McMellen) | | \$0 | \$0 | | \$0 | -\$108,244 | |
| | 2. To adjust test year late payment fees (McMellen) | | \$0 | \$0 | | \$0 | \$124,961 | |
| Rev-21 | Other Oper Revenues-Misc/ Service - MO Only | 451.001 | \$0 | \$0 | \$0 | \$0 | \$182,000 | \$182,000 |
| | 1. To include In-Field Service Fees (McMellen) | | \$0 | \$0 | | \$0 | \$182,000 | |
| Rev-29 | Other Electric Revenues - MO | 456.000 | \$0 | \$0 | \$0 | \$0 | -\$136,325 | -\$136,325 |
| | 1. To reflect KCPL Adjustment R-78 100% MO for amortization on excess margins on Off-System Sales (Hyneman) | | \$0 | \$0 | | \$0 | -\$136,325 | |
| E-4 | Prod Steam Operation- Supry & Engineering | 500.000 | \$179,147 | \$25,145 | \$204,292 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$179,147 | \$0 | | \$0 | \$0 | |
| | 2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$25,145 | | \$0 | \$0 | |
| | 3. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-5 | Fuel Expense-Coal | 501.000 | \$204,064 | \$33,325,167 | \$33,529,231 | \$0 | \$0 | \$0 |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$204,064 | \$0 | | \$0 | \$0 | |
| | 2. To annualize Fuel Expense Coal and Freight-(Harris) | | \$0 | \$21,290,153 | | \$0 | \$0 | |
| | 3. To annualize Fuel Expense-Unit Train Leases-(Harris) | | \$0 | \$7,633,282 | | \$0 | \$0 | |
| | 4. To annualize Fuel Expense-Unit Train Maint. (Harris) | | \$0 | \$4,425,275 | | \$0 | \$0 | |
| | 5. To annualize Fuel Expense-Unit Train Property Tax (Harris) | | \$0 | -\$23,543 | | \$0 | \$0 | |
| E-6 | Fuel Expense-Oil | 501.000 | \$0 | \$1,992,421 | \$1,992,421 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense-Oil (Harris) | | \$0 | \$1,992,421 | | \$0 | \$0 | |
| E-7 | Fuel Expense- Gas | 501.000 | \$0 | -\$461,513 | -\$461,513 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense-Gas (Harris) | | \$0 | -\$461,513 | | \$0 | \$0 | |
| E-8 | Fuel Expense-Residual | 501.000 | \$0 | \$112,174 | \$112,174 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense (Harris) | | \$0 | \$112,174 | | \$0 | \$0 | |
| E-9 | Fuel Handling, Limestone & Other | 501.000 | \$0 | \$1,213,165 | \$1,213,165 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense (Harris) | | \$0 | \$1,213,165 | | \$0 | \$0 | |

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-10 | 100% MO STB- (Surface Trsp Bound) | 501.000 | \$0 | -\$202,153 | -\$202,153 | \$0 | \$0 | \$0 |
| | 1. To remove impact of STB settlement (Hyneman) | | \$0 | -\$202,153 | | \$0 | \$0 | |
| E-13 | Fuel Expense 2 - Unit Train Depreciation | 501.000 | \$0 | -\$954,115 | -\$954,115 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense (Harris) | | \$0 | -\$954,115 | | \$0 | \$0 | |
| E-14 | Steam Operating Expense | 502.000 | \$330,869 | \$1,925,606 | \$2,256,275 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$331,778 | \$0 | | \$0 | \$0 | |
| | 2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$1,925,606 | | \$0 | \$0 | |
| | 3. To recognize KCPL adjustment 11- Steam Oper-AQC (Majors) | | -\$1,107 | \$0 | | \$0 | \$0 | |
| E-15 | Steam Operating Electric Expense | 505.000 | \$171,421 | \$584,040 | \$755,461 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$171,421 | \$0 | | \$0 | \$0 | |
| | 2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$584,040 | | \$0 | \$0 | |
| E-16 | Misc Other Power Expenses | 506.000 | \$200,314 | \$656,520 | \$856,834 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$200,314 | \$0 | | \$0 | \$0 | |
| | 2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$656,520 | | \$0 | \$0 | |
| E-18 | Allowances | 509.000 | \$0 | -\$4,145,821 | -\$4,145,821 | \$0 | \$46,027 | \$46,027 |
| | 1. Amortization of SO2 Proceeds (Harris) | | \$0 | -\$4,145,821 | | \$0 | \$0 | |
| | 2. Amortization of SO2 Proceeds (Harris) | | \$0 | \$0 | | \$0 | \$46,027 | |
| E-22 | Steam Maintenance Suprv & Engineering | 510.000 | \$140,744 | -\$107,442 | \$33,302 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$140,744 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year to include a normalized amount of production expense (Lyons) | | \$0 | -\$182,285 | | \$0 | \$0 | |
| | 3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$74,843 | | \$0 | \$0 | |
| E-23 | Maintenance of Structures | 511.000 | \$44,563 | -\$732,504 | -\$777,067 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$44,563 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year to include a normalized amount of production expense (Lyons) | | \$0 | -\$215,511 | | \$0 | \$0 | |
| | 3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$948,015 | | \$0 | \$0 | |

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-24 | Maintenance of Boiler Plant | 512.000 | \$289,859 | \$6,260,214 | \$6,550,073 | \$0 | \$0 | \$0 |
| | 1.To adjust test year to include a normalized amount of production expense (Lyons) | | \$0 | \$2,609,208 | | \$0 | \$0 | |
| | 2. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$3,651,006 | | \$0 | \$0 | |
| | 3. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$289,859 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-25 | Maintenance of Electric Plant | 513.000 | \$53,473 | \$450,731 | \$504,204 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$53,473 | \$0 | | \$0 | \$0 | |
| | 2.To adjust test year to include a normalized amount of production expense (Lyons) | | \$0 | \$178,275 | | \$0 | \$0 | |
| | 3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$272,456 | | \$0 | \$0 | |
| E-26 | Maintenance of Miscellaneous Steam Plant | 514.000 | \$1,573 | \$151,481 | \$153,054 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,573 | \$0 | | \$0 | \$0 | |
| | 2.To adjust test year to include a normalized amount of production expense (Lyons) | | \$0 | \$123,907 | | \$0 | \$0 | |
| | 3. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$27,574 | | \$0 | \$0 | |
| E-30 | Prod Nuclear Operation- Superv & Engineer | 517.000 | \$822,620 | \$0 | \$822,620 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$822,620 | \$0 | | \$0 | \$0 | |
| E-31 | Prod Nuclear - Nuclear Fuel Expense | 518.000 | \$0 | \$11,960,200 | \$11,960,200 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense (Harris) | | \$0 | \$11,960,200 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-32 | Prod Nuclear-Disposal Costs | 518.000 | \$0 | -\$3,693,421 | -\$3,693,421 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense (Harris) | | \$0 | -\$3,693,421 | | \$0 | \$0 | |
| E-33 | KS DOE Refund | 518.000 | \$0 | \$60,435 | \$60,435 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense-DOE Refund-(Harris) | | \$0 | \$60,435 | | \$0 | \$0 | |
| E-34 | Cost of Oil | 518.000 | \$0 | \$33,337 | \$33,337 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense (Harris) | | \$0 | \$33,337 | | \$0 | \$0 | |
| E-35 | Coolants and Water | 519.000 | \$252,010 | \$0 | \$252,010 | \$0 | \$0 | \$0 |

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

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

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$29,650 | \$0 | | \$0 | \$0 | |
| E-63 | Other Power Operation- Fuel Expense | 547.000 | \$4,012 | -\$8,508,439 | -\$8,504,427 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$4,012 | \$0 | | \$0 | \$0 | |
| | 2. To annualize Fuel Expense-Oil-(Harris) | | \$0 | \$857,695 | | \$0 | \$0 | |
| | 3. To annualize Fuel Expense-Gas (Harris) | | \$0 | -\$9,319,900 | | \$0 | \$0 | |
| | 4. To annualize Fuel Expense-Ammonia (Harris) | | \$0 | -\$48,234 | | \$0 | \$0 | |
| E-64 | Fuel Hdng & Other - Hedging | 547.030 | \$0 | \$1,980,458 | \$1,980,458 | \$0 | \$0 | \$0 |
| | 1. To annualize Fuel Expense-SSGCP Transport (Harris) | | \$0 | \$2,622,058 | | \$0 | \$0 | |
| | 2. To annualize Fuel Expense-MGE- (Harris) | | \$0 | \$89,588 | | \$0 | \$0 | |
| | 3. To annualize Fuel Expense-Hedge Program (Harris) | | \$0 | -\$731,188 | | \$0 | \$0 | |
| E-65 | Other Power Generation Expense | 548.000 | \$29,879 | \$0 | \$29,879 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$29,879 | \$0 | | \$0 | \$0 | |
| E-66 | Misc Other Power Generation Expense | 549.000 | \$1,029 | -\$7,500,000 | -\$7,498,971 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,029 | \$0 | | \$0 | \$0 | |
| | 2. To recognize KCPL adjustment 11-Wind Gen (Majors) | | \$0 | -\$7,500,000 | | \$0 | \$0 | |
| E-70 | Other Maint-Supr Eng. Struct Gen & Misc. | 551.000 | \$1,834 | \$0 | \$1,834 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,834 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-71 | Other General Maintenance of Structures | 552.000 | \$971 | \$0 | \$971 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$971 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-72 | Other General Maint of General Plant | 553.000 | \$12,319 | \$0 | \$12,319 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$12,319 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-73 | Other Gen Maint Misc. Other General Plant | 554.000 | \$416 | \$0 | \$416 | \$0 | \$0 | \$0 |

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

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

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-90 | Transmission Operation-Overhead Line Expense | 563.000 | \$217 | \$0 | \$217 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$217 | \$0 | | \$0 | \$0 | |
| E-92 | Transmission of Electricity by Others | 565.000 | \$0 | \$1,023,656 | \$1,023,656 | \$0 | \$0 | \$0 |
| | 1. To arrive at KCPL's Annual Transmission Revenue Requirement (ATAR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (McKinnie) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. Adjust to Known and Measureable Period (Harris) | | \$0 | \$1,023,656 | | \$0 | \$0 | |
| E-93 | Misc. Transmission Expense | 566.000 | \$32,529 | \$0 | \$32,529 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$32,529 | \$0 | | \$0 | \$0 | |
| E-95 | Regional Transmission Operation | 575.000 | \$0 | \$7,120 | \$7,120 | \$0 | \$0 | \$0 |
| | 1. Update SPP Admin Fees through Known and Measureable ended June 30, 2010 (Harris) | | \$0 | \$7,120 | | \$0 | \$0 | |
| E-98 | Transmission Maint.Suprv and Engrg | 568.000 | \$4 | \$0 | \$4 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$4 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-99 | Transmission Maintenance of Structures | 569.000 | \$399 | \$0 | \$399 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$399 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-100 | Transmission Maintenance of Station Equipment | 570.000 | \$9,547 | \$0 | \$9,547 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$9,547 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-101 | Transmission Maintenance of Overhead Lines | 571.000 | \$1,715 | \$0 | \$1,715 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,715 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-102 | Trans Maintenance of Underground Lines | 572.000 | \$62 | \$0 | \$62 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$62 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-109 | Distribution Operation - Supr & Engineering | 580.000 | \$67,565 | \$0 | \$67,565 | \$0 | \$0 | \$0 |

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

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

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

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

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 3. To include test year amount of KCREC bank fees (Lyons) | | \$0 | \$1,205,865 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. To recognize KCPL adjustment 11-Cust. Acct. Suprv (Majors) | | -\$981 | \$0 | | \$0 | \$0 | |
| E-137 | Cust Accts Meter Reading Expense | 902.000 | \$39,407 | \$0 | \$39,407 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$39,407 | \$0 | | \$0 | \$0 | |
| E-138 | Customer Accts Records and Collection | 903.000 | \$237,767 | -\$81,707 | \$299,474 | \$0 | \$0 | \$0 |
| | 1. To remove all severance costs booked in 2009 test year (Hyneman) | | -\$9,216 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen) | | \$0 | \$81,707 | | \$0 | \$0 | |
| | 3. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$246,983 | \$0 | | \$0 | \$0 | |
| E-139 | Cust. Accts-100% MO | 903.000 | \$0 | \$210,341 | \$210,341 | \$0 | \$0 | \$0 |
| | 1. To reflect interest at 4.25% (prime rate 12/31/09 plus 1%) on balance of Acct. 235 ending June 30, 2010 (Prenger) | | \$0 | \$210,341 | | \$0 | \$0 | |
| E-140 | Uncollectible Accounts-MO 100% | 904.000 | \$0 | \$0 | \$0 | \$0 | \$3,616,812 | \$3,616,812 |
| | 1. To adjust bad debt expense to reflect Staff's annualization (McMellen) | | \$0 | \$0 | | \$0 | \$3,616,812 | |
| E-142 | Miscellaneous Customer Accts Expense | 905.000 | \$63 | \$0 | \$63 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level (Prenger) | | \$63 | \$0 | | \$0 | \$0 | |
| E-145 | Customer Service Suprv | 907.000 | \$704 | \$0 | \$704 | \$0 | \$0 | \$0 |
| | 1. To recognize KCPL Adjustment 11-Customer Service Supervision (Majors) | | -\$11,033 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year payroll to reflect Staff's annualized level (Prenger) | | \$11,737 | \$0 | | \$0 | \$0 | |
| E-146 | Customer Assistance Expense | 908.000 | \$13,666 | -\$28,337 | -\$14,671 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$13,628 | \$0 | | \$0 | \$0 | |
| | 2. To recognize KCPL adjustment 11-Meter Reading Assistance (Majors) | | \$38 | \$0 | | \$0 | \$0 | |
| | 3. To adjust test year and remove a portion of the expenses regarding Connections program to be capitalized (Prenger) | | \$0 | -\$28,337 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |

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

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

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-152 | Information & Instructional Advertising- 100% MO | 909.000 | \$0 | \$192,084 | \$192,084 | \$0 | \$0 | \$0 |
| | 1. Remove advertising costs associated with DSM (Hyneman) | | \$0 | -\$54,314 | | \$0 | \$0 | |
| | 2. To include KCPL adjustment 11-Informational Advertising- (Majors/Prenger) | | \$0 | \$246,398 | | \$0 | \$0 | |
| E-153 | Misc Customer Accounts and Info Exp | 910.000 | \$21,466 | \$125,000 | \$146,466 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level (Prenger) | | \$21,466 | \$0 | | \$0 | \$0 | |
| | 2. To reflect costs for Renewable Energy Standards (Prenger) (CS-116) | | \$0 | \$125,000 | | \$0 | \$0 | |
| E-156 | Sales Supervision | 911.000 | \$2,596 | \$0 | \$2,596 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll level (Prenger) | | \$2,596 | \$0 | | \$0 | \$0 | |
| E-157 | Sales Demonstration and Selling | 912.000 | \$16,772 | \$0 | \$16,772 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$16,772 | \$0 | | \$0 | \$0 | |
| E-158 | Sales Advertising Expense | 913.000 | \$0 | -\$1,390 | -\$1,390 | \$0 | \$0 | \$0 |
| | 1. To reflect Known and Measureable advertising amounts for account 913.000 (Prenger) | | \$0 | -\$1,390 | | \$0 | \$0 | |
| E-159 | Miscellaneous Sales Expense | 916.000 | \$2,633 | \$0 | \$2,633 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$2,633 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-163 | Admin & Gen-Administrative Salaries | 920.000 | -\$2,943,036 | \$0 | -\$2,943,036 | \$0 | \$0 | \$0 |
| | 1. To remove all severance costs booked in 2009 test year (Hyneman) | | -\$37,890 | \$0 | | \$0 | \$0 | |
| | 2. To recognize KCPL adjustment 11 (Majors) | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,018,295 | \$0 | | \$0 | \$0 | |
| | 4. To include KCPL adjustment 11-Long Term Incentive Comp (Prenger) | | -\$4,020,408 | \$0 | | \$0 | \$0 | |
| | 5. To recognize CS-11 (Majors) | | \$96,967 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-164 | Admin & Gen-Admin. Salaries- 100% MO | 920.000 | \$0 | \$0 | \$0 | \$0 | -\$968,103 | -\$968,103 |
| | 1. To remove talent assessment amortization amount included in test year expenses (Hyneman) | | \$0 | \$0 | | \$0 | -\$968,103 | |
| E-166 | Admin & General Off Supply- Allocated | 921.000 | -\$138,714 | \$146,993 | \$8,279 | \$0 | \$0 | \$0 |

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non-Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To remove Std. Parking Charges associated with 1201 Walnut (Prenger) | | \$0 | -\$16,485 | | \$0 | \$0 | |
| | 2. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$77 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To recognize KCPL adjustment 11-Office Expenses (Majors) | | -\$138,791 | \$0 | | \$0 | \$0 | |
| | 4. KCPL share of Iatan 2 Maintenance through December 31, 2010 (Lyons) | | \$0 | \$98,478 | | \$0 | \$0 | |
| | 5. To reflect costs for Renewable Energy Standards (Prenger) (CS-118) | | \$0 | \$85,000 | | \$0 | \$0 | |
| E-170 | Admin Expense Transfer Credit | 922.000 | \$905,424 | \$0 | \$905,424 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | -\$23,755 | \$0 | | \$0 | \$0 | |
| | 2. To recognize KCPL adjustment 11-Bill of Common use Plant (Majors) | | \$929,179 | \$0 | | \$0 | \$0 | |
| E-172 | Outside Services Employed-Allocated | 923.000 | \$0 | -\$1,326,445 | -\$1,326,445 | \$0 | \$0 | \$0 |
| | 1. To remove costs of advanced coal tax arbitration (Majors) | | \$0 | -\$456,647 | | \$0 | \$0 | |
| | 2. To include KCPL Adjustment 11 (Majors) | | \$0 | -\$314,346 | | \$0 | \$0 | |
| | 3. 3 Year Amortization of Legal Fee Reimbursement (Prenger) (CS-115) | | \$0 | -\$555,452 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-173 | Outside Services-100 % MO | 923.000 | \$0 | \$52,564 | \$52,564 | \$0 | \$0 | \$0 |
| | 1. An adjustment to normalize expenses related to R&D 2000-2004 Tax Credits (Hyneman) | | \$0 | \$52,564 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-175 | Property Insurance | 924.000 | \$0 | \$133,997 | \$133,997 | \$0 | \$0 | \$0 |
| | 1. Adjustment issued to annualize property insurance-June 30, 2010 (Lyons) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. KCPL Share of Iatan 2 Property Insurance-projected December 31 True-Up (Lyons) | | \$0 | \$133,997 | | \$0 | \$0 | |
| E-176 | Injuries and Damages | 925.000 | \$11,506 | \$1,108,951 | \$1,120,457 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of insurance premiums (Lyons) | | \$0 | -\$615,398 | | \$0 | \$0 | |
| | 2. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$11,506 | \$0 | | \$0 | \$0 | |

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 3. To include an annualized amount for injuries & damages (Lyons) | | \$0 | \$1,724,349 | | \$0 | \$0 | |
| | 4. Adjustment issued to annualize company insurance other than property (Lyons) | | \$0 | \$0 | | \$0 | \$0 | |
| E-177 | Employee Pensions and Benefits | 926.000 | \$719,632 | \$8,668,169 | \$9,387,801 | \$0 | \$0 | \$0 |
| | 1. To remove SERP accruals, costs booked in 2009 test year (Hyneman) | | \$0 | -\$896,324 | | \$0 | \$0 | |
| | 2. To include SERP costs based on actual payments made (Hyneman) | | \$0 | \$168,140 | | \$0 | \$0 | |
| | 3. To amortize the FAS 87 Regulatory Asset over 5 years (Harrison) | | \$0 | \$2,237,011 | | \$0 | \$0 | |
| | 4. To reflect the FAS 87 pension expense cost at the 2010 level (Harrison) | | \$0 | \$2,671,680 | | \$0 | \$0 | |
| | 5. To amortize the FAS 88 pension costs over 5 years (Harrison) | | \$0 | \$3,508,210 | | \$0 | \$0 | |
| | 6. To reflect the FAS 158 rereasurement pension expense at the 2010 level (Harrison) | | \$0 | \$1,121,527 | | \$0 | \$0 | |
| | 7. To reflect the FAS 158 rereasurement FAS 106 expense at the 2010 level (Harrison) | | \$0 | \$183,260 | | \$0 | \$0 | |
| | 8. To reflect FAS 106 costs for 2010 (Harrison) | | \$0 | -\$325,335 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 9. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$4,109 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 10. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger) | | \$84,905 | \$0 | | \$0 | \$0 | |
| | 11. To include KCPL Adjustment 11-PR Tax Pens & Bens (Majors) | | -\$9,895 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 12. To remove portion of KCPL incentive compensation (Prenger) | | -\$1,747,489 | \$0 | | \$0 | \$0 | |
| | 13. To adjust for calculated level of medical and other benefits (Prenger) | | \$2,109,645 | \$0 | | \$0 | \$0 | |
| | 14. To adjust for calculated level of benefits billed from WCNOG (Prenger) | | \$278,357 | \$0 | | \$0 | \$0 | |
| E-180 | Regulatory Comm Exp-FERC Assessment | 928.003 | \$0 | \$163,111 | \$163,111 | \$0 | \$0 | \$0 |
| | 1. To reflect FERC Assessment charges for the 12 months ended June 2010 (Prenger) | | \$0 | \$163,111 | | \$0 | \$0 | |

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-183 | Reg Comm Exp- MPSC Assessment 100% to MO | 928.001 | \$0 | -\$27,311 | -\$27,311 | \$0 | \$0 | \$0 |
| | 1. Annualize MPSC Assessment to fiscal year 2011 assessment amount-KCPL (Prenger) | | \$0 | -\$27,311 | | \$0 | \$0 | |
| E-184 | Reg Comm Exp- Mo Proceeding 100% to MO | 928.011 | \$25,155 | \$364,556 | \$389,711 | \$0 | \$0 | \$0 |
| | 1. To recognize KCPL adjustment 11-MO Proceedings (Majors/Hyneman) | | \$0 | -\$5,659 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year to reflect Staff's annualized level (Prenger) | | \$25,155 | \$0 | | \$0 | \$0 | |
| | 3. To remove Test Year Amortization of 2007 Rate Case Expense (ER-2007-0291) (Majors) | | \$0 | -\$348,647 | | \$0 | \$0 | |
| | 4. To remove Test Year Amortization of 2009 Rate Case Expense (ER-2009-0089) (Majors) | | \$0 | -\$174,332 | | \$0 | \$0 | |
| | 5. To include 2009 Rate Case Expense Amortization (ER-2009-0089) (Majors) | | \$0 | \$522,995 | | \$0 | \$0 | |
| | 6. To include 2010 Rate Case Expense Amortization (ER-2010-0355) | | \$0 | \$370,199 | | \$0 | \$0 | |
| E-185 | Reg Comm Exp- Ks Proceeding 100% to KS | 928.012 | \$22,421 | -\$2,694 | \$19,727 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$22,421 | \$0 | | \$0 | \$0 | |
| | 2. To recognize KCPL adjustment 11-KS Proceedings (Majors) | | \$0 | -\$2,694 | | \$0 | \$0 | |
| E-186 | Reg Comm Exp - FERC Proceedings - Allocated | 928.020 | \$2,227 | -\$779 | \$1,448 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$2,227 | \$0 | | \$0 | \$0 | |
| | 2. To recognize KCPL adjustment 11-FERC Proceedings (Majors) | | \$0 | -\$779 | | \$0 | \$0 | |
| E-188 | Regulatory Comm Expense- Misc Regulatory Filings | 928.000 | \$1,215 | \$0 | \$1,215 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,215 | \$0 | | \$0 | \$0 | |
| E-189 | Load Research Expenses- 100% to Missouri | 928.003 | \$1,736 | \$0 | \$1,736 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$1,736 | \$0 | | \$0 | \$0 | |
| E-191 | Duplicate Charges-Credit | 929.000 | \$4 | \$0 | \$4 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized level. (Prenger) | | \$4 | \$0 | | \$0 | \$0 | |

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

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

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$4,279,872 | |
| E-204 | Hawthorn 5 Settlement-Depreciation | 403.000 | \$0 | \$0 | \$0 | \$0 | -\$41,714 | -\$41,714 |
| | 1. To reduce Depreciation associated with Hawthorn 5 SCR settlement (Lyons) | | \$0 | \$0 | | \$0 | -\$13,665 | |
| | 2. To reduce Depreciation associated with Hawthorn 5 Transformer settlement (Lyons) | | \$0 | \$0 | | \$0 | -\$28,049 | |
| E-208 | Amortization of Limited Term Plant-Allocated | 704.000 | \$0 | -\$72,201 | -\$72,201 | \$0 | \$0 | \$0 |
| | 1. Amortization of Limited Term Plant- Allocated | | \$0 | -\$72,201 | | \$0 | \$0 | |
| E-210 | Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2009-0089 | 704.000 | \$0 | -\$3,333,333 | -\$3,333,333 | \$0 | \$0 | \$0 |
| | 1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355 | | \$0 | -\$3,333,333 | | \$0 | \$0 | |
| E-211 | Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291 | 704.000 | \$0 | -\$10,723,827 | -\$10,723,827 | \$0 | \$0 | \$0 |
| | 1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355 | | \$0 | -\$10,723,827 | | \$0 | \$0 | |
| E-214 | Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2008-0314 | 704.000 | \$0 | -\$21,679,061 | -\$21,679,061 | \$0 | \$0 | \$0 |
| | 1. To remove Additional Amortizations resulting from the Regulatory Plan-Case No. EO-2005-0329 that concludes with Case No. ER-2010-0355 | | \$0 | -\$21,679,061 | | \$0 | \$0 | |
| E-218 | Amortization of Other Plant | 705.000 | \$0 | -\$671,690 | -\$671,690 | \$0 | \$0 | \$0 |
| | 1. To reflect KCPL adjustment to account 405-Other Electric Plant | | \$0 | -\$671,690 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-219 | Taxes Other Than Income Taxes-Allocated | 708.100 | \$572,660 | \$17,734,838 | \$18,307,498 | \$0 | \$0 | \$0 |
| | 1. To adjust test year to an annualized amount for Property Taxes (Lyons) | | \$0 | \$17,734,838 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To adjust for annualized amount Of KCPL payroll taxes. (Prenger) | | \$529,696 | \$0 | | \$0 | \$0 | |
| | 3. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Prenger) | | \$189,839 | \$0 | | \$0 | \$0 | |
| | 4. KCPL Share of Iatan 2 Property Tax through June 30th (Lyons) | | \$0 | \$0 | | \$0 | \$0 | |

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

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|----------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 5. Adjustment to reflect payroll taxes relating to Incentive Compensation Adjustment (Pranger) | | -\$126,875 | \$0 | | \$0 | \$0 | |
| E-220 | Gross Receipts Tax-100% MO | 708,200 | \$0 | -\$45,936,116 | -\$45,936,116 | \$0 | \$0 | \$0 |
| | 1. To eliminate Gross Receipts Tax (McMellen) | | \$0 | -\$45,936,116 | | \$0 | \$0 | |
| E-221 | KCMO City Earnings Tax-100% MO | 708,300 | \$0 | -\$135,829 | -\$135,829 | \$0 | \$0 | \$0 |
| | 1. To normalize the level of KC Earnings Tax Expense for case ER-2010-0355 (Harrison) | | \$0 | -\$135,829 | | \$0 | \$0 | |
| E-226 | Current Income Taxes | 709,100 | \$0 | \$0 | \$0 | \$0 | -\$36,996,052 | -\$36,996,052 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | -\$36,996,052 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-229 | Deferred Income Taxes - Def. Inc. Tax. | 710,100 | \$0 | \$0 | \$0 | \$0 | \$37,521,779 | \$37,521,779 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | \$37,521,779 | |
| E-230 | Amortization of Deferred ITC | 711,410 | \$0 | \$0 | \$0 | \$0 | -\$196,957 | -\$196,957 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | -\$196,957 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | \$13,427,748 | \$13,427,748 |
| Total Operating & Maint. Expense | | | \$7,480,923 | -\$70,927,118 | -\$63,446,195 | \$0 | \$9,711,948 | \$9,711,948 |

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

| Line Number | A Description | B Percentage Rate | C Test Year | D 7.81% Return | E 8.05% Return | F 8.29% Return |
|-------------|--|----------------------|----------------|-------------------|-------------------|-------------------|
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$195,552,271 | \$189,086,213 | \$196,513,147 | \$203,971,420 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$90,166,437 | \$90,166,437 | \$90,166,437 | \$90,166,437 |
| 4 | Book Transport Deprc Exp to Maint Expense | | \$0 | \$0 | \$0 | \$0 |
| 5 | 50% Meals & Entertainment | | \$226,656 | \$226,656 | \$226,656 | \$226,656 |
| 6 | Book Nuclear Fuel Amortization | | \$15,990,810 | \$15,990,810 | \$15,990,810 | \$15,990,810 |
| 7 | Book Amortization Expense | | \$6,579,998 | \$6,579,998 | \$6,579,998 | \$6,579,998 |
| 8 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$112,963,901 | \$112,963,901 | \$112,963,901 | \$112,963,901 |
| 9 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 10 | Interest Expense calculated at the Rate of | 3.6650% | \$70,761,350 | \$70,761,350 | \$70,761,350 | \$70,761,350 |
| 11 | Tax Straight-Line Depreciation | | \$162,522,238 | \$162,522,238 | \$162,522,238 | \$162,522,238 |
| 12 | Production Income Deduction | | \$0 | \$0 | \$0 | \$0 |
| 13 | IRS Nuclear Fuel Amortization | | \$12,782,130 | \$12,782,130 | \$12,782,130 | \$12,782,130 |
| 14 | IRS Amortization Deduction | | \$3,578,942 | \$3,578,942 | \$3,578,942 | \$3,578,942 |
| 15 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$249,644,660 | \$249,644,660 | \$249,644,660 | \$249,644,660 |
| 16 | NET TAXABLE INCOME | | \$58,871,512 | \$52,405,454 | \$59,832,388 | \$67,290,661 |
| 17 | PROVISION FOR FED. INCOME TAX | | | | | |
| 18 | Net Taxable Inc. - Fed. Inc. Tax | | \$58,871,512 | \$52,405,454 | \$59,832,388 | \$67,290,661 |
| 19 | Deduct Missouri Income Tax at the Rate of | 100.0000% | \$3,281,540 | \$2,944,447 | \$3,331,633 | \$3,720,453 |
| 20 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 21 | Federal Taxable Income - Fed. Inc. Tax | | \$55,589,972 | \$49,461,007 | \$56,500,755 | \$63,570,208 |
| 22 | Federal Income Tax at the Rate of | 35.00% | \$19,456,490 | \$17,311,352 | \$19,775,264 | \$22,249,573 |
| 23 | Subtract Federal Income Tax Credits | | | | | |
| 24 | Wind Production Tax Credit | | \$6,722,749 | \$6,722,749 | \$6,722,749 | \$6,722,749 |
| 25 | Research and Development Tax Credit | | \$0 | \$0 | \$0 | \$0 |
| 26 | Net Federal Income Tax | | \$12,733,741 | \$10,588,603 | \$13,052,515 | \$15,526,824 |
| 27 | PROVISION FOR MO. INCOME TAX | | | | | |
| 28 | Net Taxable Income - MO. Inc. Tax | | \$58,871,512 | \$52,405,454 | \$59,832,388 | \$67,290,661 |
| 29 | Deduct Federal Income Tax at the Rate of | 50.0000% | \$6,366,871 | \$5,294,302 | \$6,526,258 | \$7,763,412 |
| 30 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 31 | Missouri Taxable Income - MO. Inc. Tax | | \$52,504,641 | \$47,111,152 | \$53,306,130 | \$59,527,249 |
| 32 | Missouri Income Tax at the Rate of | 6.2500% | \$3,281,540 | \$2,944,447 | \$3,331,633 | \$3,720,453 |
| 33 | PROVISION FOR CITY INCOME TAX | | | | | |
| 34 | Net Taxable Income - City Inc. Tax | | \$58,871,512 | \$52,405,454 | \$59,832,388 | \$67,290,661 |
| 35 | Deduct Federal Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 36 | Deduct Missouri Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 37 | City Taxable Income | | \$58,871,512 | \$52,405,454 | \$59,832,388 | \$67,290,661 |
| 38 | City Income Tax at the Rate of | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 39 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 40 | Federal Income Tax | | \$12,733,741 | \$10,588,603 | \$13,052,515 | \$15,526,824 |
| 41 | State Income Tax | | \$3,281,540 | \$2,944,447 | \$3,331,633 | \$3,720,453 |
| 42 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 43 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$16,015,281 | \$13,533,050 | \$16,384,148 | \$19,247,277 |
| 44 | DEFERRED INCOME TAXES | | | | | |
| 45 | Deferred Income Taxes - Def. Inc. Tax. | | \$30,748,033 | \$30,748,033 | \$30,748,033 | \$30,748,033 |
| 46 | Amortization of Deferred ITC | | -\$1,368,527 | -\$1,368,527 | -\$1,368,527 | -\$1,368,527 |
| 47 | Amort of Excess Deferred Income Taxes | | -\$548,897 | -\$548,897 | -\$548,897 | -\$548,897 |
| 48 | Amort. Of prior deferred taxes-Tax Rate Change | | -\$4,266,604 | -\$4,266,604 | -\$4,266,604 | -\$4,266,604 |
| 49 | Amort of R&D Credits | | -\$194,111 | -\$194,111 | -\$194,111 | -\$194,111 |
| 50 | Amortization of Cost of Removal-ER-2007-0291 | | \$354,438 | \$354,438 | \$354,438 | \$354,438 |
| 51 | TOTAL DEFERRED INCOME TAXES | | \$24,724,332 | \$24,724,332 | \$24,724,332 | \$24,724,332 |
| 52 | TOTAL INCOME TAX | | \$40,739,613 | \$38,257,382 | \$41,108,480 | \$43,971,609 |

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

| Line Number | A Description | B Dollar Amount | C Percentage of Total Capital Structure | D Embedded Cost of Capital | E Weighted Cost of Capital 8.50% | F Weighted Cost of Capital 9.00% | G Weighted Cost of Capital 9.50% |
|----------------|----------------------------------|------------------------|---|-------------------------------------|--|--|--|
| 1 | Common Stock | \$2,870,000,000 | 47.56% | | 4.043% | 4.280% | 4.518% |
| 2 | Equity Units-Taxable | \$41,207,473 | 0.68% | 11.14% | 0.076% | 0.076% | 0.076% |
| 3 | Preferred Stock | \$39,000,000 | 0.65% | 4.29% | 0.028% | 0.028% | 0.028% |
| 4 | Long Term Debt | \$2,838,000,000 | 47.03% | 6.83% | 3.210% | 3.210% | 3.210% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 6 | Other Security-Tax Deductible | \$246,292,527 | 4.08% | 11.14% | 0.455% | 0.455% | 0.455% |
| 7 | TOTAL CAPITALIZATION | <u>\$6,034,500,000</u> | <u>100.00%</u> | | <u>7.812%</u> | <u>8.049%</u> | <u>8.287%</u> |
| 8 | PreTax Cost of Capital | | | | 9.362% | 9.687% | 10.014% |

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

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

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

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

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

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

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

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

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

| Line Number | A Description | B Amount |
|----------------|---|-----------------|
| 1 | Total Missouri Jurisdictional Operating Revenue | \$746,747,244 |
| 2 | Total Missouri Rate Revenue By Rate Schedule | \$668,455,207 |
| 3 | Missouri Retail kWh Sales | 8,685,779,894 |
| 4 | Average Rate (Cents per kWh) | 7.696 |
| 5 | Annualized Customer Number | 268,975 |
| 6 | Profit (Return on Equity) | \$83,175,961 |
| 7 | Interest Expense | \$70,761,350 |
| 8 | Annualized Payroll | \$97,792,281 |
| 9 | Utility Employees | 3,172 |
| 10 | Depreciation | \$90,208,151 |
| 11 | Net Investment Plant | \$2,446,012,779 |
| 12 | Pensions | \$0 |