Exhibit No.: KCP&L-59
Issue: Depreciation Study
Witness: John J. Spanos
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2010-____
Date Testimony Prepared: June 4, 2010

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-____

DIRECT TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri
June 2010

KCPL Exhibit No KCPL 59
Date 2/4/11 Reporter LMB
File No ER-2010-0355

DIRECT TESTIMONY

OF

JOHN J. SPANOS

Case No. ER-2010-____

Q. Please state your name and business address.

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

Q. On whose behalf are you testifying?

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

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

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

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

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

Q. Do you belong to any professional societies?

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

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

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

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

A. Yes. A synopsis of my depreciation experience is set forth in Appendix A.

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

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

Q. Have you previously testified on public utility ratemaking matters?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board;

the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; District of Columbia, Delaware Public Service Commission, Maryland Public Service Commission; Washington Utilities and Transportation Commission; the Tennessee Regulatory Commission; the Regulatory Commission of Alaska; and the North Carolina Utilities Commission.

Q. What is the purpose of your testimony?

A. I am sponsoring Schedule JJS2010-1 stating the results of my depreciation study for KCP&L's electric plant as of December 31, 2008 (the "2008 Depreciation Study" or "Depreciation Study").

Q. Would you please summarize your testimony?

A. My testimony will explain the methods and procedures of the Depreciation Study and set forth the annual depreciation rates as of December 31, 2008. Schedule JJS2010-1 contains the report which sets forth detailed methods, procedures and results of the Depreciation Study as of December 31, 2008. This report will be explained in Part II of my testimony.

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

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

Q. Please describe the contents of your report.

A. My report is presented in three parts. Part I, Introduction, presents the scope and basis for the Depreciation Study. Part II, Methods Used in the Estimation of Depreciation, includes descriptions of the basis of the study, the estimation of survivor curves and net salvage and the calculation of annual and accrued depreciation. Part III, Results of Study, presents a description of the results, summary of the depreciation calculations, graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations.

The table on pages III-4 through III-8 of the report presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2008, the book reserve and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page III-9 of the report presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page III-149 of Schedule JJS2010-1 presents the results of the salvage analysis. The section beginning on page III-215 of Schedule JJS2010-1 presents the depreciation calculations related to surviving original cost as of December 31, 2008.

II. METHODS USED IN DEPRECIATION STUDY

Q. Please define the concept of depreciation.

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

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

A Yes.

Q. Please identify the depreciation method that you used.

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

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

A. My recommended annual depreciation accrual rates as of December 31, 2008 are set forth on pages III-4 through III-8 of Schedule JJS2010-1.

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

A. I did this in two phases. In the first phase, I estimated the service life and net salvage characteristics for each depreciable group, that is, each plant account or subaccount

identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

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

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

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

A. I analyzed the Company's accounting entries that record plant transactions during the 89-year period 1920 through 2008. The transactions included additions, retirements, transfers and the related balances. The Company records also included surviving dollar value by year installed for each plant account as of December 31, 2008.

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

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

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

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

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

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

Iowa-type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements. As I will

explain, the use of truncated curves is appropriate to reflect retirements of plant components that may not be fully depreciated at the time a plant is retired.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 55-R2 indicates an average service life of fifty-five years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a moderate height, 2, for the mode (possible modes for R type curves range from 1 to 5).

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

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

The interim survivor curves describe the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the facility by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation for a

particular facility inasmuch as a single concurrent retirement for all years of installation will occur when it is retired.

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

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

Q. What are the bases for the probable retirement years that you have estimated for each facility?

A. The bases for the probable retirement years are life spans for each facility that are based on judgment and incorporate consideration of the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar facilities. Most of the life spans result in probable retirement years that are many years in the future. As a result, the retirements of these facilities are not yet subject to specific management plans. Such plans would be premature. At the appropriate time, detailed studies of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the facility's life span.

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

A. Yes. I made a field review of KCP&L's property on August 17-19, 2009 to observe representative portions of plant. Field reviews are conducted to become familiar with Company operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as information from other discussions

with management, was incorporated in the interpretation and extrapolation of the statistical analyses.

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

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

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

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

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

For example, the full recovery of the service value of a $1000 electric pole will include not only the $1000 of original cost, but also, on average, $450 to remove the pole at the end of its life and $50 in salvage value. In this example, the net

salvage component is negative $400 ($50 - $450), and the net salvage percent is negative 40% (($50 - $450)/$1000).

Q. Please describe how you estimated net salvage percentages.

A. I estimated the net salvage percentages based on judgment that, for most accounts, incorporated analyses of the historical data for the period 1976 through 2008 and considered estimates for other electric companies. In the historical analyses, the net salvage, cost of removal and gross salvage amounts were expressed as percents of the original cost retired. These percents were calculated on annual and three-year moving average bases for the 1976 to 2008 period.

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

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group based on the straight line remaining life method, using remaining lives weighted consistent with the average service life procedure. The annual depreciation accrual rates were developed as of December 31, 2008.

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

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

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

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

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

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

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data were compiled from 1927 through 2008 and analyzed for periods that best represent the overall service life of this property. The life tables for the 1927-2008 and 1989-2008 experience bands are presented on pages III-107 through III-110 of Schedule JJS2010-1. The life table displays the retirement and surviving ratios of the aged plant data exposed to

retirement by age interval. For example, page III-107 shows $1,249,341 retired during age interval 0.5-1.5 with $374,525,652 exposed to retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0033 ($1,249,341/$374,525,652) and the surviving ratio is 0.9967 (1-.0033). The percent surviving at age 0.5 of .9967 percent is multiplied by the survivor ratio of 99.78 to derive the percent surviving at age 1.5 of 99.45 percent. This process continues for the remaining age intervals for which plant was exposed to retirement during the period 1927-2008. The resultant life table, along with the 1989-2008 life table, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 50-R1.5 on page III-106.

The net salvage percent is presented on pages III-197 and III-198 of Schedule JJS2010-1. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1976 through 2008. The 33-year period experienced positive $3,576,439 ($13,622,027 – $10,045,588) in net salvage for $32,403,688 plant retired. The result is positive net salvage of 11 percent ($3,576,439/$32,403,688); however, the most recent five-year period and the rolling three-year averages trend toward negative two and negative five percent, respectively. Therefore, based on the statistics and industry averages, negative five percent was recommended.

My calculation of the annual depreciation related to original cost of Account 367.00, Underground Conductors and Devices, at December 31, 2008, is presented on pages III-311 and III-312 Schedule JJS2010-1. The calculation is based on the 50-R1.5 survivor curve, five percent negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original

cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page III-7.

Q. Have you made any adjustments to the accumulated depreciation amounts prior to developing your depreciation accrual rates?

A. Yes, I have. The reserve adjustments relate to the following: 1) proper amortization rates for general plant accounts, and 2) the allocation of the additional amortization.

Q. Please describe amortization accounting.

A. Amortization accounting is used for accounts with a large number of units, but small asset values. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life during which the asset will render service. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company books, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q. Amortization accounting is being implemented for which plant accounts?

A. Amortization accounting is only appropriate for certain General Plant accounts. These accounts are 391.0, 391.01, 391.02, 393.0, 394.0, 395.0, 397.0, and 398.0, which represents slightly more than two percent of depreciable plant.

Q. Has amortization accounting been accepted by regulatory commissions?

A. Yes, it has. In my experience, amortization accounting has been accepted since the early 1990s by almost every regulatory commission, including in Missouri. The utilization of amortization accounting is established to reduce the effort of keeping track of many small valued assets as well as the future expectations of more constant levels of depreciation.

Q. Please explain the reserve adjustment for general plant.

A. The utilization of the general plant amortization methodology is designed to smooth depreciation expense consistent with capital investment. In order to establish constant rates that are consistent with amortization accounting and the remaining life methodology, the accumulated reserve must be set equal to the theoretical reserve. This is based on the age and amount of the surviving plant in service. However, it is not appropriate to adjust a reserve amount without making proper offsetting amounts to insure only full recovery, no more, no less. Therefore, we have segregated the reserve into two components. The first component is established to produce an amortization rate which will match the amortization period. The positive or negative excess from the accumulated reserve amount is recovered over a 10-year amortization period separately from the plant in service.

Q. How does this adjustment improve recovery practices?

A. Without this adjustment, general plant amortization accruals could fluctuate drastically based on past recovery patterns. This segregation will establish a constant rate in the future for these accounts and any past under- or over-recovered assets will be recovered equally over the next 10 years.

Q. Can you discuss the reserve allocation for Additional Amortization?

A. The Additional Amortization relates to the accumulation of depreciation of future plant in service. This allocation was based on facilities and assets in service or soon to be placed in service and on distribution of accumulated depreciation to these assets. The reserve allocation was established through the review of plant balances as of December 2008. A total of $168.9 million Additional Amortization has been allocated to all the depreciable plant accounts.

Q. Did you establish rates for the assets to be placed into service as of April 2009 for Iatan Unit 1?

A. No. The rates to be used for these assets should be those established in the Depreciation Study since assets for these locations have already existed as of December 31, 2008.

Q. Are there any other depreciation rates that need to be addressed?

A. Yes, there are. In the very near future the Iatan Unit 2 will be completed and placed into service. These assets should have a depreciation rate in place when they come on-line. Therefore, I have performed a calculation to establish rates for Accounts 311 through 316. These rates are set forth on page III-8 of the Depreciation Study. The rates are based on the same interim survivor curve and net salvage percent as the

other facilities in these accounts. The specific results by account and the parameters used are set forth in Schedule JJS2010-2.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City Power & Light Company to Modify Its Tariffs to Continue the Implementation of Its Regulatory Plan	)))	Docket No. ER-2010-____

AFFIDAVIT OF JOHN J. SPANOS

COMMONWEALTH OF PENNSYLVANIA)
) **ss**
COUNTY OF CUMBERLAND)

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

1. My name is John J. Spanos. I am employed by Gannett Fleming as Vice President of the Valuation and Rate Division. My services have been retained by Kansas City Power & Light Company.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of Seventeen (17) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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

John J. Spanos

John J. Spanos

Subscribed and sworn before me this 20th day of May, 2010.

Notary Public

My commission expires: February 20, 2011

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2011
Member, Pennsylvania Association of Notaries

APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I assisted in the preparation of numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad and Wisconsin Central Transportation Corporation.

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

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

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

I assisted in the preparation of depreciation studies for the following water companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York

Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state Public Utility Commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

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

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

American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; SCANA, Inc.; Idaho Power Company; El Paso Electric Company; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; Artesian Water Company, Potomac Electric Power Company, South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Duke Energy Carolinas; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc. and B. C. Gas Utility, Ltd. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

KANSAS CITY POWER AND LIGHT COMPANY

KANSAS CITY, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

Schedule JJS2010-1

KANSAS CITY POWER AND LIGHT COMPANY

Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Schedule JJS2010-1

Gannett Fleming
Your Trusted Advisor Since 1915

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May 18, 2010

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

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Attention Mr. Tim M. Rush
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kansas City Power and Light Company as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

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PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART III. RESULTS OF STUDY

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

PART I. INTRODUCTION

KANSAS CITY POWER AND LIGHT COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Kansas City Power and Light Company ("Company") as applied to electric plant in service as of December 31, 2008. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life study and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed

tabulations of the calculated annual accruals utilizing remaining life methodology for all asset classes.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the expectations of future survivors. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's fixed asset records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by account, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. Amortization accounting for certain accounts is continued with updated recovery periods recommended to appropriately match anticipated useful lives to amortization recovery periods. An explanation of the calculation of annual and accrued amortization is presented on page II-32 of the report.

PART II. METHODS USED IN

THE ESTIMATION OF DEPRECIATION

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THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric and gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

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

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

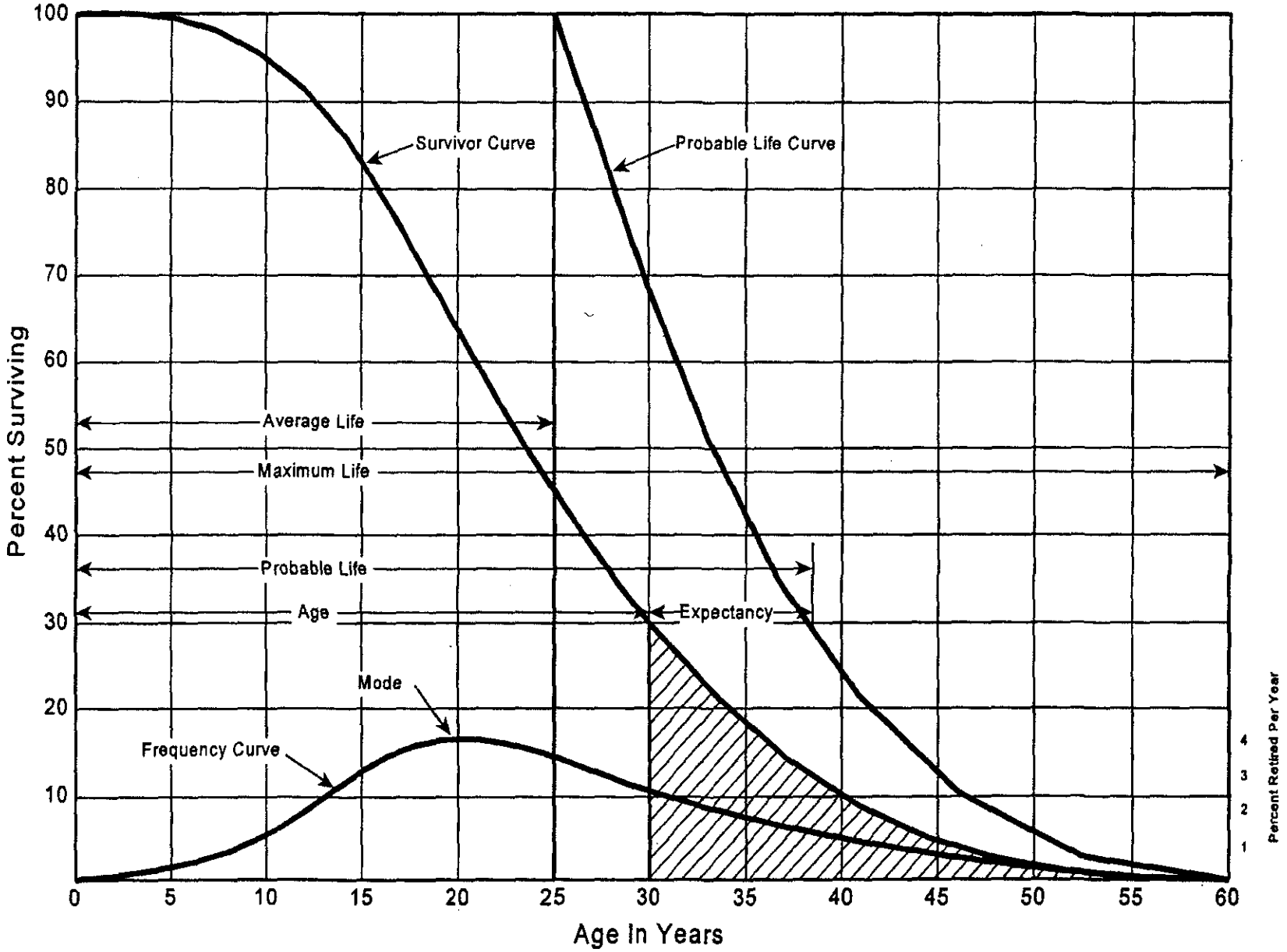

Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

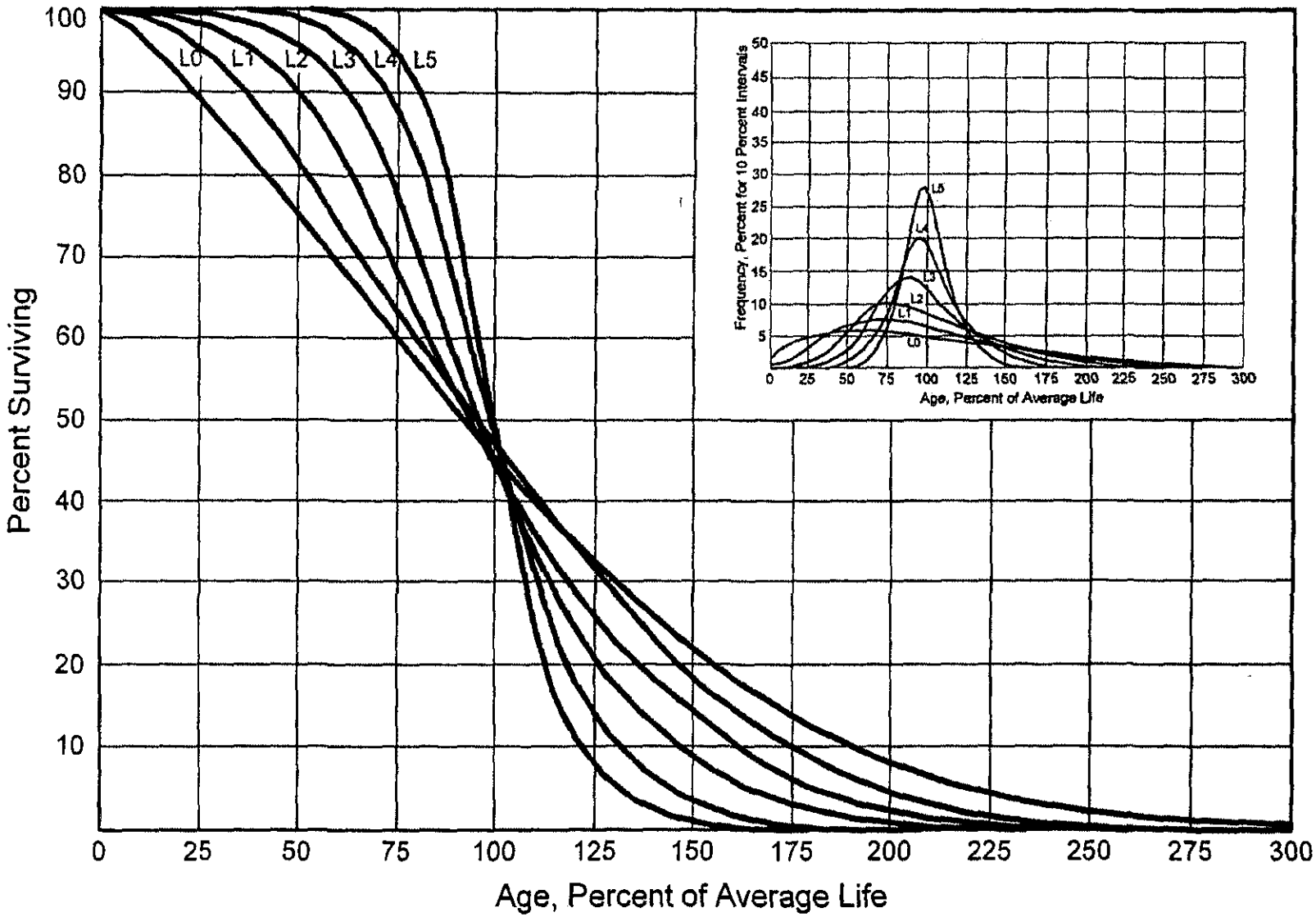

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

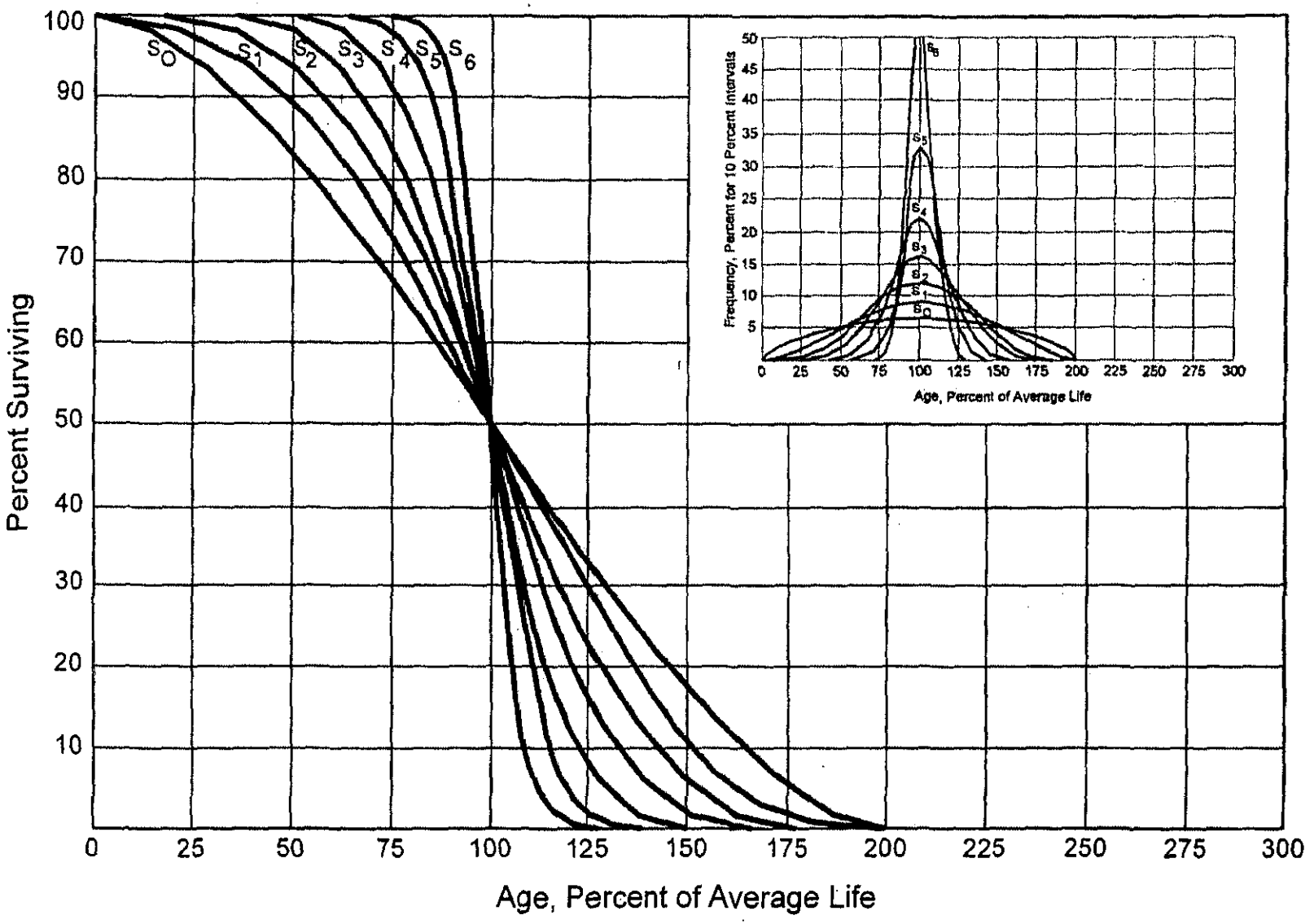

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

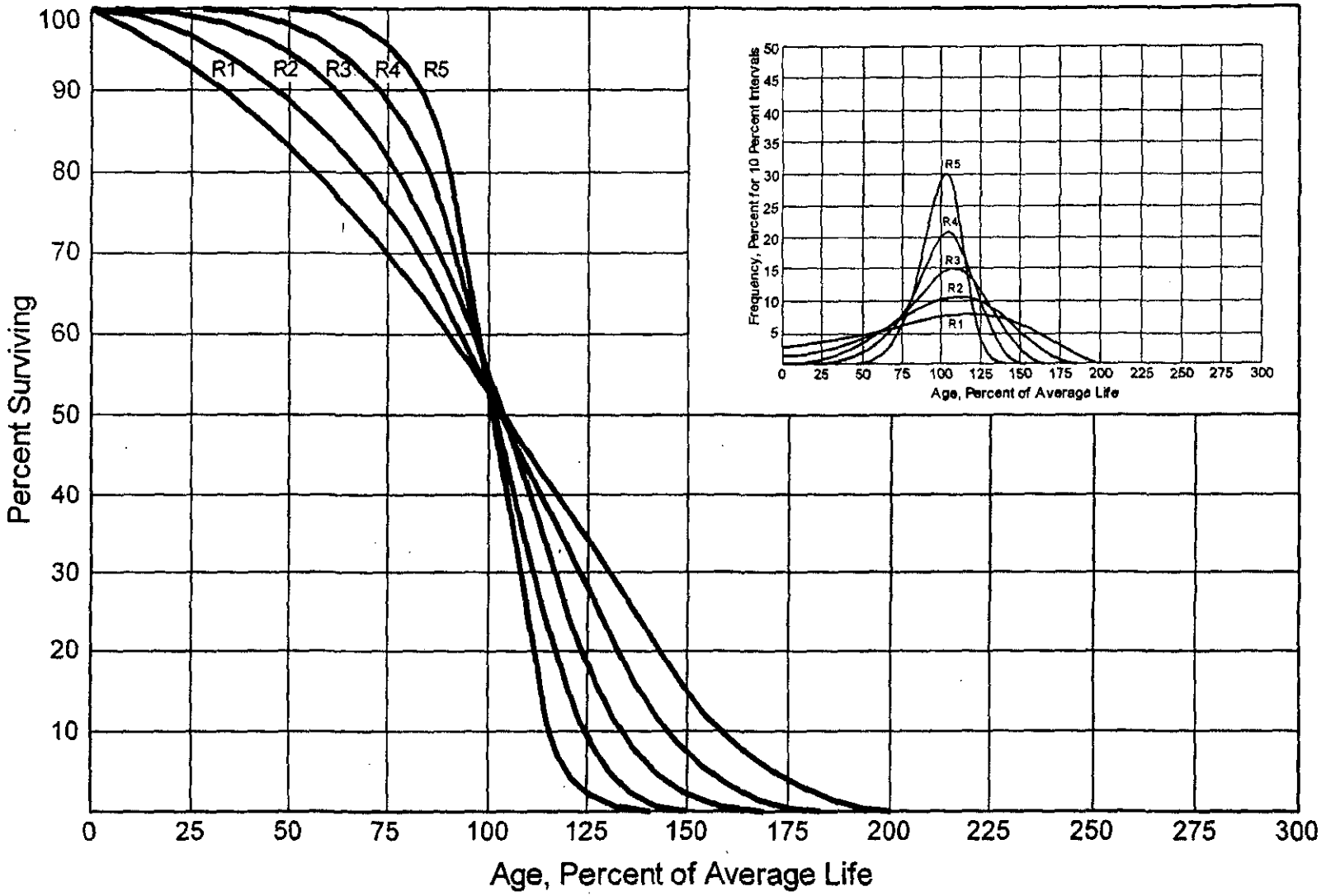

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

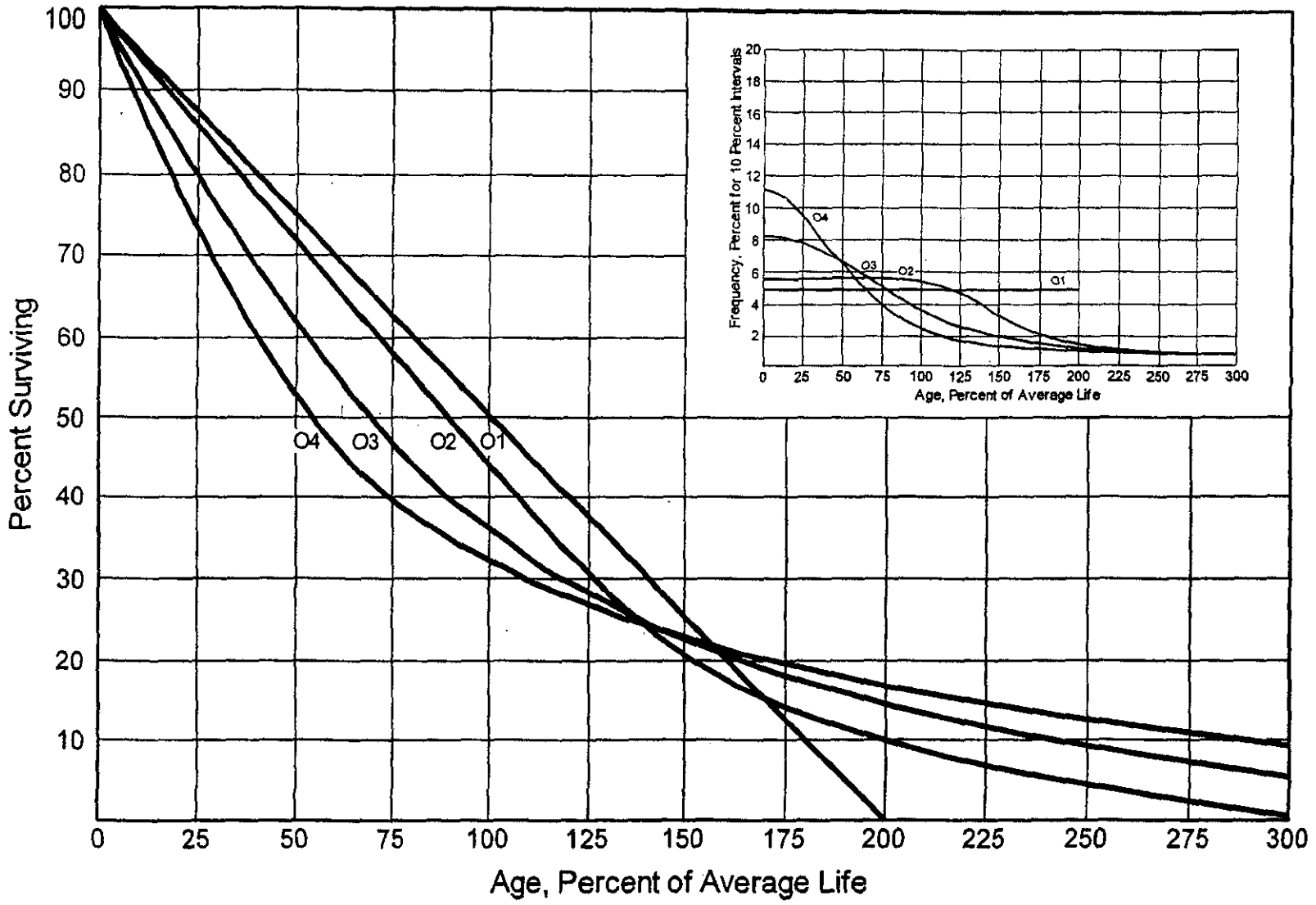

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B.Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

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

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1994 were retired in 1999. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1995	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1996	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1997	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1998	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1999	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2000		5	11	12	13	14	15	16	18	20	113	7½-8½
2001			6	12	13	15	16	17	19	19	124	6½-7½
2002				6	13	15	16	17	19	19	131	5½-6½
2003				7		14	16	17	19	20	143	4½-5½
2004						8	18	20	22	23	146	3½-4½
2005							9	20	22	25	150	2½-3½
2006								11	23	25	151	1½-2½
2007									11	24	153	½-1½
2008	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994 -2008

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1998	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1999		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2000		-	-	-	-	-	-	-	-	-	6	7½-8½
2001			-	-	-	-	-	-	-	-	-	6½-7½
2002				-	-	-	-	(12)[b]	-	-	-	5½-6½
2003					-	-	-	-	22[a]	-	-	4½-5½
2004						-	-	(19)[b]	-	-	10	3½-4½
2005							-	-	-	-	-	2½-3½
2006								-	-	(102)[c]	(121)	1½-2½
2007									-	-	-	½-1½
2008	—	—	—	—	—	—	—	—	—	—	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2002 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year.

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1999	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2002				580[a]	574	561	546	530	501	482	3,057	5½-6½
2003					660[a]	653	639	623	628	609	3,789	4½-5½
2004						750[a]	742	724	685	663	4,332	3½-4½
2005							850[a]	841	821	799	4,955	2½-3½
2006								960[a]	949	926	5,719	1½-2½
2007									1,080[a]	1,069	6,579	½-1½
2008										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2003 are calculated in the following manner:

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

For the entire experience band 1999-2008, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and

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

Experience Band 1999-2008 Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve

developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips were conducted. A sampling of major facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each group of assets that were visited, a discussion with key operational personnel as to the outlook of each asset group was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements were obtained during these field trips. This knowledge and information were incorporated the interpretation and extrapolation of the statistical analyses.

The plant facilities visited on August 17-19, 2009, are as follows:

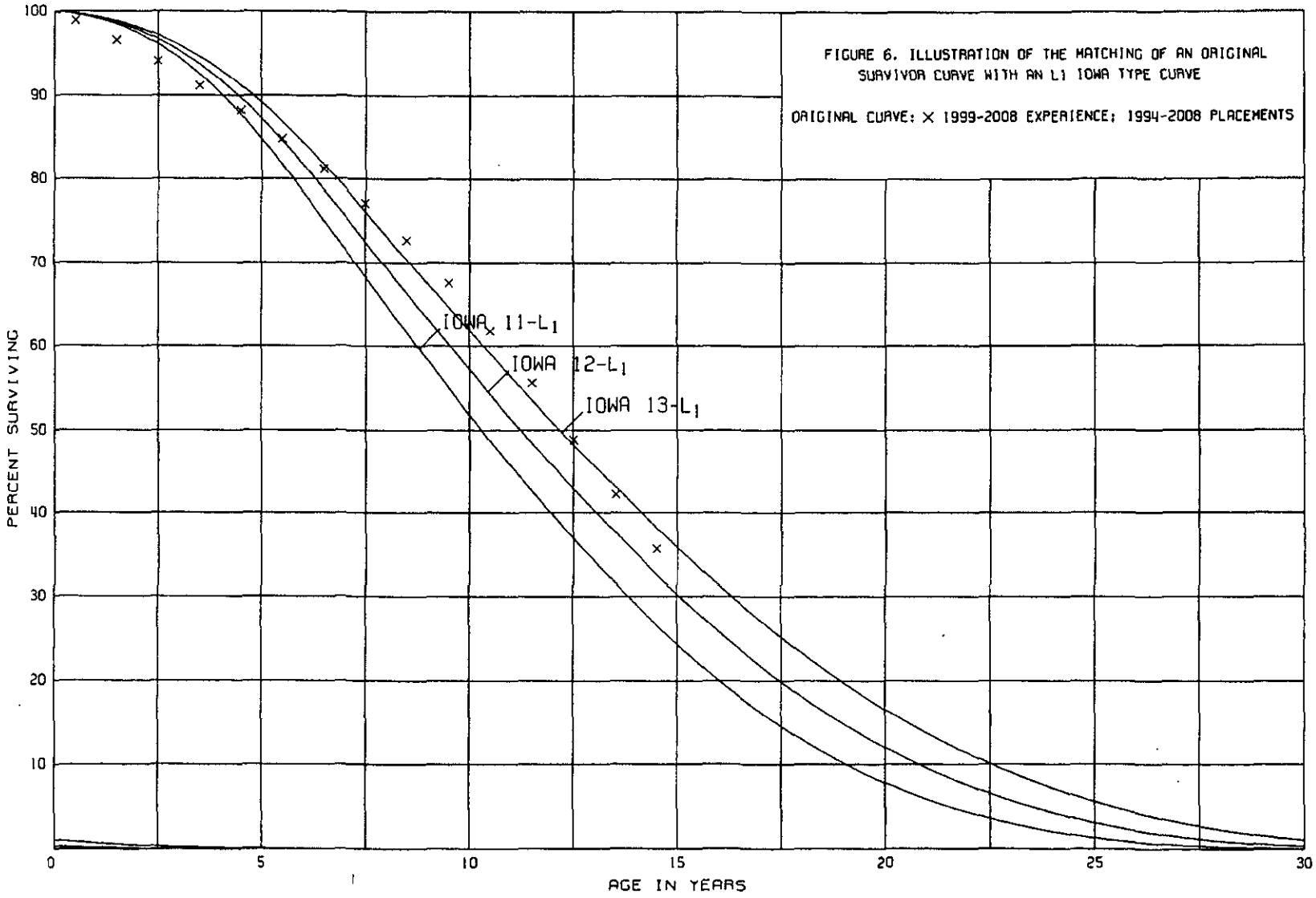
FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: × 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

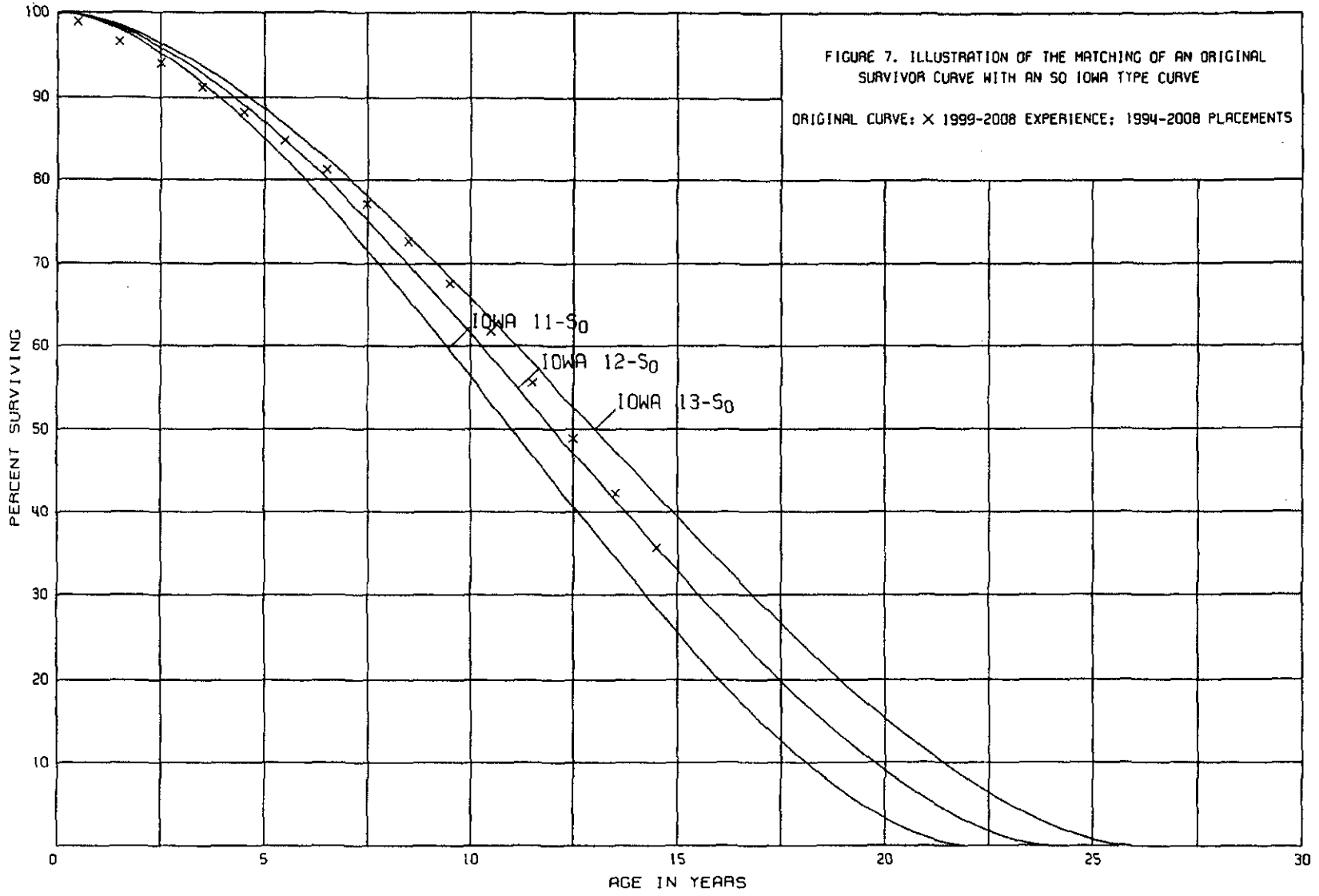
FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE
ORIGINAL CURVE: X 1999-2008 EXPERIENCE; 1994-2008 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

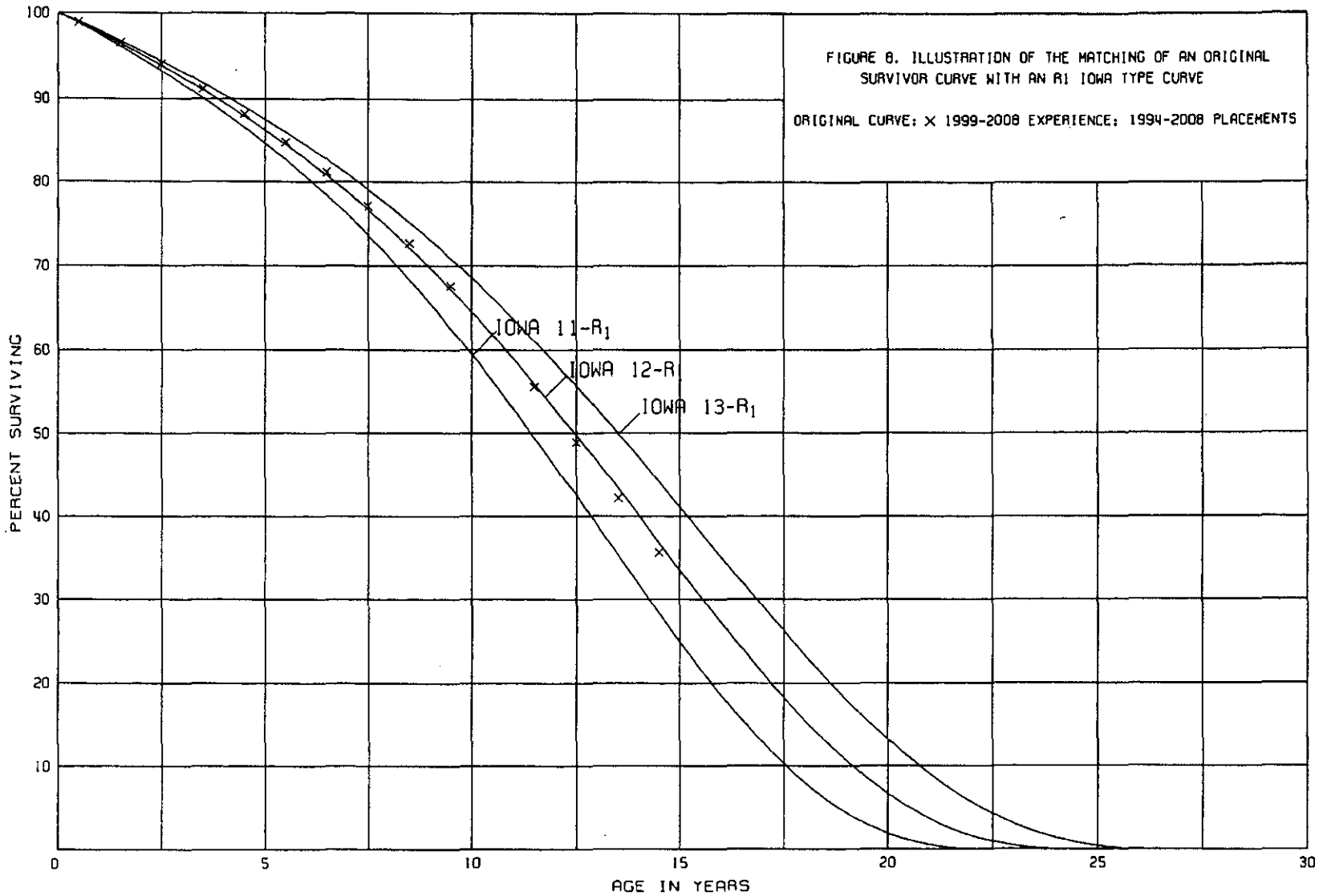
FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL CURVE: X 1999-2008 EXPERIENCE: 1994-2008 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

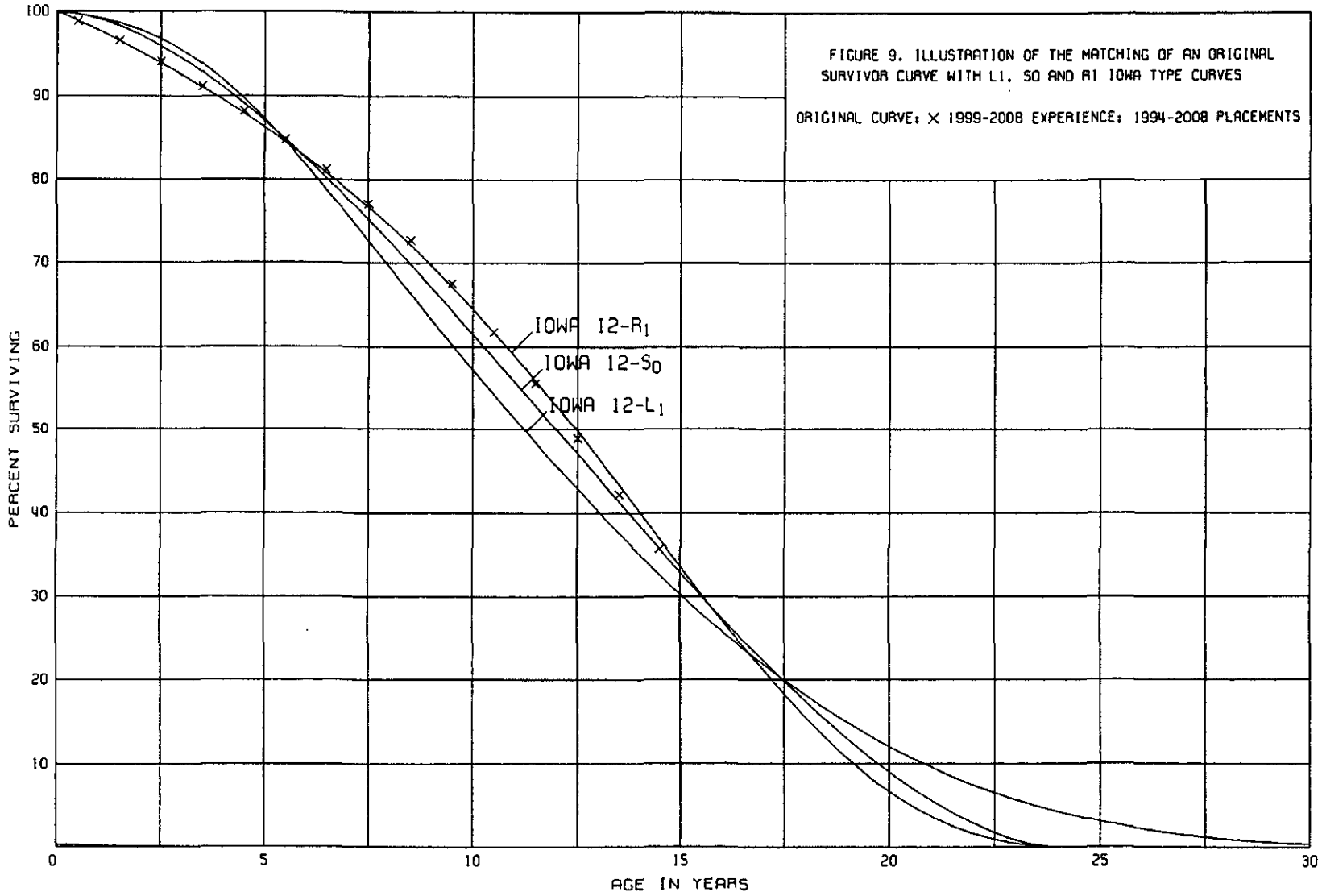
FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES
ORIGINAL CURVE: X 1999-2008 EXPERIENCE: 1994-2008 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

August 17-19, 2009
Hawthorn Generating Station
Hawthorn Combustion Turbine Station
Iatan Generating Station
Northeast Combustion Turbine Station
Chouteau Substation
Iatan Substation
Northeast CT Substation
Facilities and Maintenance Facility

Service Life Considerations

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

The 23 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 76 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-9.

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

NUCLEAR PLANT
321.00 Structures and Improvements
322.00 Reactor Plant Equipment

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

392.00	Heavy Trucks
396.00	Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1920 through 2008. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1920 through 2008 and 1979 through 2008. The Iowa 38-R3 is a reasonable fit of the stub original survivor curve for Poles, Towers and Fixtures. The 38-year service life is within the typical service life range of 35 to 45 years for distribution poles. The 38-year life reflects the Company's plans to replace poles at the time the equipment fails or requires an upgrade due to growth in the service territory.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, nuclear and other production plant related to Kansas City Power and Light Company stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the steam and nuclear, base-load units is 34 to 67 years, which is within the typical range of life spans for such units. The 55 to 60-year life span estimate applies to almost all the steam and nuclear units. The life span for the nuclear unit at Wolf Creek is based on the license date. The typical range of life spans for other production units is 25-45 years. Most of the units within this category have life spans within the range. The Spearville Wind facility has a life span of 20 years which is typical for this type of facility.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Hawthorn Unit 5	1969	2036	67
Hawthorn Unit 9	1955,2000	2034	79,34
Montrose Unit 1	1958	2020	62
Montrose Unit 2	1960	2020	60
Montrose Unit 3	1964	2020	56
Iatan Unit 1	1980	2040	60
Lacygne Unit 1	1973	2032	59
Lacygne Unit 2	1977	2032	55
Nuclear Production			
Wolf Creek	1985	2045	60
Other Production Plant			
Northeast	1972	2030	58
West Gardner	2003	2038	35
Miami County	2003	2038	35
Hawthorn Unit 6	2001	2034	33
Hawthorn Unit 7	2000	2035	35
Hawthorn Unit 8	2000	2035	35
Spearville	2006	2026	20

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage

estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

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

Statistical analyses of historical data for the period 1976 through 2008 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 21 plant accounts, representing 66 percent of the depreciable plant, as follows:

Steam Production Plant
- 311.00 Structures and Improvements
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment

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

Other Production Plant
- 344.00 Generators

Transmission Plant
- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 355.00 Poles and Fixtures

Distribution Plant
- 361.00 Structures and Improvements
- 364.00 Poles, Towers & Fixtures
- 366.00 Underground Conduit
- 367.00 Underground Conductors & Devices
- 368.00 Line Transformers
- 370.00 Meters
- 371.00 Installations on Customers' Premises

General Plant
390.00 Structures and Improvements
396.00 Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1976 through 2008 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1976-1978 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal was high during the entire thirty-three year period. The primary cause of the high levels of cost of removal was the required effort needed to take out the poles and towers. Cost of removal for the most recent five years averaged 136 percent.

Gross salvage has varied widely throughout the period but relatively high in comparison to most utilities for poles. The most recent five-year average of 85 percent gross salvage reflects recent trends and the reuse value of poles for Kansas City Power and Light Company.

The net salvage percent based on the overall period 1976 through 2008 is 29 percent negative net salvage and based on the most recent five-year period is 50 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 20 to negative 50 percent. The net salvage estimate for poles is negative 40 percent, is within the range of other estimates and reflects the trend toward more negative net salvage.

The net salvage percents for the remaining accounts representing 34 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{(100\% - \textit{Net Salvage, Percent})}{\textit{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\textit{Ratio} = \left(1 - \frac{\textit{Average Remaining Life Expectancy}}{\textit{Average Service Life}}\right)(1 - \textit{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

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

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

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

Account		Amortization Period, Years
ELECTRIC PLANT		
391.00	Office Furniture & Equipment	20
391.02	Computer Equipment	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2008. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2008, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

The summary schedule of the results of the study, as applied to the original cost of electric plant at December 31, 2008, are presented on pages III-4 through III-8 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant in service at December 31, 2008.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS									
	HAWTHORN COMMON	06-2036	90-S0.5 *	(20)	5,418,652.93	1,330,572	5,171,811	193,893	3.58	26.7
	HAWTHORN UNIT 5	06-2036	90-S0.5 *	(20)	8,438,000.83	4,486,008	5,639,592	216,332	2.56	26.1
	HAWTHORN UNIT 9	06-2034	90-S0.5 *	(20)	1,187,244.15	390,685	1,034,008	41,817	3.52	24.7
	MONTROSE COMMON	06-2020	90-S0.5 *	(20)	6,103,650.67	4,367,046	2,957,333	260,675	4.27	11.3
	MONTROSE UNIT 1	06-2020	90-S0.5 *	(20)	2,008,063.01	1,930,136	479,541	42,644	2.12	11.2
	MONTROSE UNIT 2	06-2020	90-S0.5 *	(20)	76,613.37	67,335	24,601	2,180	2.85	11.3
	MONTROSE UNIT 3	06-2020	90-S0.5 *	(20)	187,891.34	181,835	43,634	3,887	2.07	11.2
	IATAN UNIT 1	06-2040	90-S0.5 *	(20)	11,463,833.91	6,962,916	6,793,685	234,381	2.04	29.0
	LACYGNE COMMON	06-2032	90-S0.5 *	(20)	2,505,740.24	1,106,806	1,900,083	83,514	3.33	22.8
	LACYGNE UNIT 1	06-2032	90-S0.5 *	(20)	8,951,819.02	5,968,352	4,773,833	213,953	2.39	22.3
	LACYGNE UNIT 2	06-2032	90-S0.5 *	(20)	1,453,107.06	981,477	762,252	34,204	2.35	22.3
	TOTAL STRUCTURES AND IMPROVEMENTS				47,794,616.53	27,773,168	29,580,373	1,327,480	2.78	22.3
312.00	BOILER PLANT EQUIPMENT									
	HAWTHORN COMMON	06-2036	55-R1 *	(15)	56,611.62	1,627	63,476	2,509	4.43	25.3
	HAWTHORN UNIT 5	06-2036	55-R1 *	(15)	30,913,501.28	9,487,516	26,063,009	1,044,858	3.38	24.9
	HAWTHORN UNIT 9	06-2034	55-R1 *	(15)	22,727,403.49	9,010,731	17,125,783	737,263	3.24	23.2
	MONTROSE COMMON	06-2020	55-R1 *	(15)	10,759,129.92	8,541,303	3,831,695	346,138	3.22	11.1
	MONTROSE UNIT 1	06-2020	55-R1 *	(15)	22,460,663.47	17,905,569	7,924,195	712,369	3.17	11.1
	MONTROSE UNIT 2	06-2020	55-R1 *	(15)	15,645,668.13	13,849,951	4,372,818	393,319	2.48	11.1
	MONTROSE UNIT 3	06-2020	55-R1 *	(15)	17,817,730.04	14,987,182	5,503,205	494,762	2.78	11.1
	IATAN UNIT 1	06-2040	55-R1 *	(15)	92,592,394.98	62,601,194	43,880,059	1,676,270	1.81	26.2
	LACYGNE COMMON	06-2032	55-R1 *	(15)	3,530,823.65	1,770,467	2,289,978	106,538	3.02	21.5
	LACYGNE UNIT 1	06-2032	55-R1 *	(15)	73,360,035.16	34,601,780	49,762,258	2,307,585	3.15	21.6
	LACYGNE UNIT 2	06-2032	55-R1 *	(15)	53,388,716.81	42,803,893	18,593,130	896,903	1.68	20.7
	MISCELLANEOUS		55-R1	(15)	11,545.72	2,176	11,102	227	1.97	48.9
	TOTAL BOILER PLANT EQUIPMENT				343,464,444.27	215,563,369	179,420,708	8,718,741	2.54	20.6
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS		25-R2.5	20	11,680,725.33	1,674,672	7,669,909	338,478	2.90	22.7
312.02	BOILER PLANT EQUIPMENT - AQC									
	HAWTHORN UNIT 5	06-2036	55-R1 *	(15)	134,571.05	154,757	0	0	-	-
	LACYGNE UNIT 1	06-2032	55-R1 *	(15)	18,542,303.82	21,323,649	0	0	-	-
	TOTAL BOILER PLANT EQUIPMENT - AQC				18,676,874.87	21,478,406	0	0	-	-
314.00	TURBOGENERATOR UNITS									
	HAWTHORN UNIT 5	06-2036	60-R1.5 *	(15)	41,092,410.68	16,865,136	30,391,135	1,203,727	2.93	25.2
	HAWTHORN UNIT 9	06-2034	60-R1.5 *	(15)	8,676,220.27	3,042,372	6,935,281	290,664	3.35	23.9
	MONTROSE COMMON	06-2020	60-R1.5 *	(15)	22,552.22	10,669	15,266	1,357	6.02	11.2
	MONTROSE UNIT 1	06-2020	60-R1.5 *	(15)	6,153,836.82	4,916,677	2,160,236	192,095	3.12	11.2
	MONTROSE UNIT 2	06-2020	60-R1.5 *	(15)	5,431,884.70	4,691,374	2,705,291	241,020	3.75	11.2
	MONTROSE UNIT 3	06-2020	60-R1.5 *	(15)	10,040,356.91	5,888,232	5,658,179	503,544	5.02	11.2
	IATAN UNIT 1	06-2040	60-R1.5 *	(15)	24,418,895.74	14,800,989	13,280,742	493,162	2.02	26.9
	LACYGNE COMMON	06-2032	60-R1.5 *	(15)	54,053.45	17,455	44,707	2,016	3.73	22.2
	LACYGNE UNIT 1	06-2032	60-R1.5 *	(15)	18,031,258.96	8,895,269	11,840,681	542,409	3.01	21.8
	LACYGNE UNIT 2	06-2032	60-R1.5 *	(15)	12,584,590.82	8,091,502	6,380,777	298,025	2.37	21.4
	TOTAL TURBOGENERATOR UNITS				127,506,060.66	67,219,675	79,412,295	3,768,039	2.96	21.1

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT										
	HAWTHORN COMMON	06-2036	50-L1	*	(10)	445,872.70	77,302	413,159	16,895	3.79	24.5
	HAWTHORN UNIT 5	06-2036	50-L1	*	(10)	5,712,879.09	1,039,703	5,244,464	214,891	3.76	24.4
	HAWTHORN UNIT 9	06-2034	50-L1	*	(10)	7,158,753.52	2,159,738	5,704,892	256,687	3.59	22.2
	MONTROSE COMMON	06-2020	50-L1	*	(10)	1,744,969.96	939,712	979,755	89,742	5.14	10.9
	MONTROSE UNIT 1	06-2020	50-L1	*	(10)	2,670,508.86	1,643,682	1,293,880	120,176	4.50	10.8
	MONTROSE UNIT 2	06-2020	50-L1	*	(10)	2,504,699.34	1,586,727	1,166,444	108,758	4.34	10.7
	MONTROSE UNIT 3	06-2020	50-L1	*	(10)	3,677,759.34	2,061,229	1,984,305	182,426	4.96	10.9
	IATAN UNIT 1	06-2040	50-L1	*	(10)	16,691,228.86	6,503,158	11,857,191	481,079	2.88	24.6
	LACYGNE COMMON	06-2032	50-L1	*	(10)	982,115.25	326,837	753,489	36,419	3.71	20.7
	LACYGNE UNIT 1	06-2032	50-L1	*	(10)	9,255,239.38	3,703,925	6,476,837	320,032	3.46	20.2
	LACYGNE UNIT 2	06-2032	50-L1	*	(10)	7,660,912.42	3,897,456	4,529,546	233,947	3.05	19.4
	MISCELLANEOUS		50-L1		(10)	10,772.97	1,207	10,643	236	2.19	45.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					58,515,711.69	23,952,676	40,414,606	2,061,288	3.52	19.6
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	HAWTHORN COMMON	06-2036	55-L1	*	0	1,179,543.60	277,069	902,476	36,043	3.06	25.0
	HAWTHORN UNIT 5	06-2036	55-L1	*	0	3,171,562.64	1,845,185	1,326,377	56,720	1.79	23.4
	HAWTHORN UNIT 9	06-2034	55-L1	*	0	98,002.18	40,095	57,907	2,536	2.59	22.8
	MONTROSE COMMON	06-2020	55-L1	*	0	2,315,674.39	1,693,575	622,100	55,396	2.39	11.2
	MONTROSE UNIT 1	06-2020	55-L1	*	0	58,410.56	58,411	0	0	-	-
	MONTROSE UNIT 2	06-2020	55-L1	*	0	23,527.84	23,528	0	0	-	-
	MONTROSE UNIT 3	06-2020	55-L1	*	0	32,757.38	32,757	0	0	-	-
	IATAN UNIT 1	06-2040	55-L1	*	0	2,591,265.54	1,446,107	1,145,158	43,775	1.69	26.2
	LACYGNE COMMON	06-2032	55-L1	*	0	1,527,102.68	662,932	864,167	40,221	2.63	21.5
	LACYGNE UNIT 1	06-2032	55-L1	*	0	622,437.34	472,720	149,717	7,342	1.18	20.4
	LACYGNE UNIT 2	06-2032	55-L1	*	0	737,526.51	580,842	156,784	7,857	1.07	20.0
	MISCELLANEOUS		55-L1		0	2,596,657.00	455,222	2,141,434	43,596	1.68	49.1
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT					14,954,567.66	7,588,443	7,366,120	293,486	1.96	25.1
	TOTAL STEAM PRODUCTION PLANT					**622,593,001.01**	**365,250,429**	**343,864,011**	**16,507,512**	**2.65**	**20.8**
	HAWTHORN UNIT 5 REBUILD										
311.02	STRUCTURES AND IMPROVEMENTS	06-2036	90-S0.5	*	(20)	4,905,013.72	4,593,884	1,292,132	48,595	0.99	26.6
312.03	BOILER PLANT EQUIPMENT	06-2036	55-R1	*	(15)	127,024,514.71	115,040,945	31,037,247	1,247,474	0.98	24.9
315.01	ACCESSORY ELECTRIC EQUIPMENT	06-2036	50-L1	*	(10)	21,663,432.88	19,462,956	4,366,820	182,865	0.84	23.9
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2036	55-L1	*	0	1,267,185.72	1,147,648	119,538	4,883	0.39	24.5
	TOTAL HAWTHORN 5 REBUILD					**154,860,147.03**	**140,245,433**	**36,815,737**	**1,483,817**	**0.96**	**24.8**
	NUCLEAR PRODUCTION PLANT										
321.00	STRUCTURES AND IMPROVEMENTS	06-2045	90-S0.5	*	(5)	235,627,573.65	145,473,252	101,935,699	3,069,911	1.30	33.2
322.00	REACTOR PLANT EQUIPMENT	06-2045	60-R2	*	(5)	324,171,811.87	197,443,058	142,937,342	4,586,384	1.41	31.2
323.00	TURBOGENERATOR UNITS	06-2045	50-S1.5	*	(10)	95,835,925.18	68,615,849	36,803,667	1,427,463	1.49	25.8
324.00	ACCESSORY ELECTRIC EQUIPMENT	06-2045	50-S1.5	*	0	74,417,670.11	37,336,740	37,080,929	1,403,412	1.89	26.4
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	40-R0.5	*	0	39,477,713.73	12,338,258	27,139,455	1,062,910	2.69	25.5
	TOTAL NUCLEAR PRODUCTION PLANT					**769,530,694.54**	**461,207,157**	**345,897,092**	**11,550,080**	**1.50**	**29.9**

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)		NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
	OTHER PRODUCTION PLANT										
341 00	STRUCTURES AND IMPROVEMENTS										
	NORTHEAST COMBUSTION TURBINES	06-2030	60-R1	*	(5)	600,689.62	408,218	222,506	11,198	1.86	19.9
	WEST GARDER COMBUSTION TURBINES	06-2038	60-R1	*	(5)	1,129,306.31	282,235	903,537	33,574	2.97	26.9
	MIAMI COUNTY COMBUSTION TURBINES	06-2038	60-R1	*	(5)	820,657.18	204,299	657,391	24,426	2.98	26.9
	HAWTHORN UNIT 6	06-2034	60-R1	*	(5)	84,311.88	30,683	57,844	2,460	2.92	23.5
	HAWTHORN UNIT 7	06-2035	60-R1	*	(5)	418,527.65	146,882	292,572	12,012	2.87	24.4
	HAWTHORN UNIT 8	06-2035	60-R1	*	(5)	45,809.97	17,822	30,278	1,246	2.72	24.3
	TOTAL STRUCTURES AND IMPROVEMENTS					3,099,302.61	1,090,139	2,164,128	84,916	2.74	25.5
342 00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES										
	NORTHEAST COMBUSTION TURBINES	06-2030	45-R2	*	(10)	1,023,421.65	852,148	273,617	15,295	1.49	17.9
	WEST GARDER COMBUSTION TURBINES	06-2038	45-R2	*	(10)	1,701,552.94	400,408	1,471,301	54,967	3.23	26.8
	MIAMI COUNTY COMBUSTION TURBINES	06-2038	45-R2	*	(10)	1,076,846.30	260,154	924,377	34,569	3.21	26.7
	HAWTHORN UNIT 6	06-2034	45-R2	*	(10)	657,040.92	202,216	520,529	22,149	3.37	23.5
	HAWTHORN UNIT 7	06-2035	45-R2	*	(10)	1,549,775.78	572,216	1,132,539	47,152	3.04	24.0
	HAWTHORN UNIT 8	06-2035	45-R2	*	(10)	307,033.68	113,977	223,760	9,319	3.04	24.0
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES					6,315,672.47	2,401,119	4,546,123	183,451	2.90	24.8
344 00	GENERATORS										
	NORTHEAST COMBUSTION TURBINES	06-2030	35-S0.5	*	(10)	21,272,809.39	18,723,488	4,676,602	314,246	1.48	14.9
	WEST GARDER COMBUSTION TURBINES	06-2038	35-S0.5	*	(10)	59,099,634.31	15,883,378	49,126,220	2,081,607	3.52	23.6
	MIAMI COUNTY COMBUSTION TURBINES	06-2038	35-S0.5	*	(10)	14,159,484.19	3,804,181	11,771,252	498,762	3.52	23.6
	HAWTHORN UNIT 6	06-2034	35-S0.5	*	(10)	23,197,014.44	7,680,154	17,836,563	643,914	3.64	21.1
	HAWTHORN UNIT 7	06-2035	35-S0.5	*	(10)	12,129,959.49	4,843,195	8,499,760	403,052	3.32	21.1
	HAWTHORN UNIT 8	06-2035	35-S0.5	*	(10)	12,971,322.39	5,180,110	9,088,345	430,985	3.32	21.1
	TOTAL GENERATORS					142,830,224.21	56,114,506	100,998,742	4,572,576	3.20	22.1
345 00	ACCESSORY ELECTRIC EQUIPMENT										
	NORTHEAST COMBUSTION TURBINES	06-2030	45-R2.5	*	0	3,817,122.64	3,643,251	173,871	8,544	0.22	20.4
	WEST GARDER COMBUSTION TURBINES	06-2038	45-R2.5	*	0	3,623,935.28	918,433	2,705,502	99,248	2.74	27.3
	MIAMI COUNTY COMBUSTION TURBINES	06-2038	45-R2.5	*	0	950,357.98	240,854	709,504	26,027	2.74	27.3
	HAWTHORN UNIT 6	06-2034	45-R2.5	*	0	1,385,607.35	496,904	888,704	37,336	2.69	23.8
	HAWTHORN UNIT 7	06-2035	45-R2.5	*	0	1,142,490.56	444,989	697,502	28,539	2.50	24.4
	HAWTHORN UNIT 8	06-2035	45-R2.5	*	0	721,311.87	280,944	440,368	18,018	2.50	24.4
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					11,640,825.68	6,025,375	5,615,451	217,712	1.87	25.8
	TOTAL OTHER PRODUCTION PLANT					**163,886,024.97**	**65,631,139**	**113,324,444**	**5,058,655**	**3.09**	**22.4**
	WIND PRODUCTION PLANT										
341 02	STRUCTURES AND IMPROVEMENTS	06-2026	SQUARE	*	0	1,862,413.65	299,255	-1,563,159	89,323	4.80	17.5
344 02	GENERATORS	06-2026	SQUARE	*	0	83,379,978.66	14,261,596	69,118,383	3,949,622	4.74	17.5
345 02	ACCESSORY ELECTRIC EQUIPMENT	06-2026	SQUARE	*	0	69,349.45	6,999	62,350	3,563	5.14	17.5
	TOTAL WIND PRODUCTION PLANT					**85,311,741.76**	**14,567,850**	**70,743,892**	**4,042,508**	**4.74**	**17.5**

KANSAS CITY POWER & LIGHT COMPANY
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DEGEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
	TRANSMISSION PLANT									
352 00	STRUCTURES AND IMPROVEMENTS		60-R2.5	(5)	2,637,328.50	900,183	1,869,011	45,705	1 73	40.9
353 00	STATION EQUIPMENT		60-R0.5	(10)	67,405,463.03	26,754,455	47,381,552	905,325	1 34	52.3
353 03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT		15-S2.5	0	4,320,185.84	537,863	3,782,324	1,249,596	28.92	3.0
354 00	TOWERS AND FIXTURES		70-R3	(20)	2,233,561.58	2,011,107	669,169	16,048	0.72	41 7
355 00	POLES AND FIXTURES		50-S0.5	(40)	57,018,757.32	30,441,087	49,385,174	1,255,758	2.20	39.3
356 00	OVERHEAD CONDUCTORS AND DEVICES		53-R2	(20)	51,423,042.65	26,390,137	35,317,516	787,960	1 53	44 8
357 00	UNDERGROUND CONDUIT		60-R3	0	1,707,329.12	1,067,793	639,536	22,301	1 31	28.7
358 00	UNDERGROUND CONDUCTORS AND DEVICES		55-R4	0	1,564,564.87	1,340,616	223,948	8,681	0.55	25 8
	TOTAL TRANSMISSION PLANT				**188,310,232.91**	**89,443,243**	**139,278,230**	**4,291,374**	**2.28**	**32.5**
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS		50-S0.5	(5)	5,411,262.99	2,918,212	2,763,616	71,749	1 33	38 5
362.00	STATION EQUIPMENT		48-R1.5	(5)	88,183,335.66	36,150,213	56,442,285	1,503,177	1.70	37.5
362.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT		15-S2.5	0	2,139,834.31	745,445	1,394,390	586,579	27.41	2.4
364.00	POLES, TOWERS AND FIXTURES		38-R3	(40)	127,905,794.87	75,787,826	103,281,683	3,840,350	3.00	26.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		45-R0.5	(20)	107,607,476.93	34,879,590	94,249,380	2,567,987	2.39	36.7
366.00	UNDERGROUND CONDUIT		55-R2	(25)	101,154,717.94	21,083,966	105,359,428	2,519,217	2.49	41.8
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	184,961,241.78	41,078,604	153,130,700	3,767,991	2.04	40.6
368.00	LINE TRANSFORMERS		34-R2	10	136,162,481.43	64,559,867	57,986,361	2,182,083	1.60	26.6
369 00	SERVICES		48-R2.5	(100)	43,707,937.49	23,325,393	64,090,483	2,075,234	4.75	30.9
370 00	METERS		36-R1.5	0	47,384,637.62	32,939,083	14,445,555	448,387	0.95	32.2
371 00	INSTALLATIONS ON CUSTOMERS' PREMISES		20-L1.5	(15)	7,986,265.67	7,942,244	1,244,259	65,092	0.81	19.1
373 00	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0.5	(5)	8,464,644.53	2,590,566	6,297,311	351,932	4.16	17 9
	TOTAL DISTRIBUTION PLANT				**861,072,631.22**	**344,001,011**	**650,685,452**	**19,979,778**	**2.32**	**33.1**
	GENERAL PLANT									
390 00	STRUCTURES AND IMPROVEMENTS		45-R1	(15)	31,280,132.76	12,225,406	23,746,748	646,690	2.07	36.7
391 00	OFFICE FURNITURE & EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		506,316.82	506,317	0	0	-	-
	AMORTIZABLE		20-SQ **	0	5,812,972.67	3,495,279	2,317,693	290,360	5 00	8.0
	TOTAL OFFICE FURNITURE & EQUIPMENT				6,319,289.49	4,001,596	2,317,693	290,360		
391.01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK		20-SQ **	0	1,722,156.97	571,598	1,150,559	86,040	5.00	13.4
391 02	COMPUTER EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		25,752.14	25,752	0	0	-	-
	AMORTIZABLE		5-SQ **	0	38,849.10	24,169	14,680	7,771	20.00	1.9
	TOTAL COMPUTER EQUIPMENT				64,601.24	49,921	14,680	7,771		
392.00	TRANSPORTATION EQUIPMENT									
	AUTOS		7-R2	25	347,869.03	172,319	88,583	23,424	6.73	3.8
	LIGHT TRUCKS		8-R0.5	25	7,377,084.02	1,117,892	4,414,921	648,179	8.79	6.8
	HEAVY TRUCKS		10-S1.5	25	12,328,194.18	2,775,000	6,471,146	928,568	7 53	7.0
	TRACTORS		12-S0	25	366,209.92	82,015	192,642	21,340	5.83	9.0
	TRAILERS		20-S1.5	25	799,114.50	358,663	240,672	14,697	1 84	16.4
	TOTAL TRANSPORTATION EQUIPMENT				21,218,471.65	4,505,889	11,407,964	1,636,208	7 71	7.0

KANSAS CITY POWER & LIGHT COMPANY
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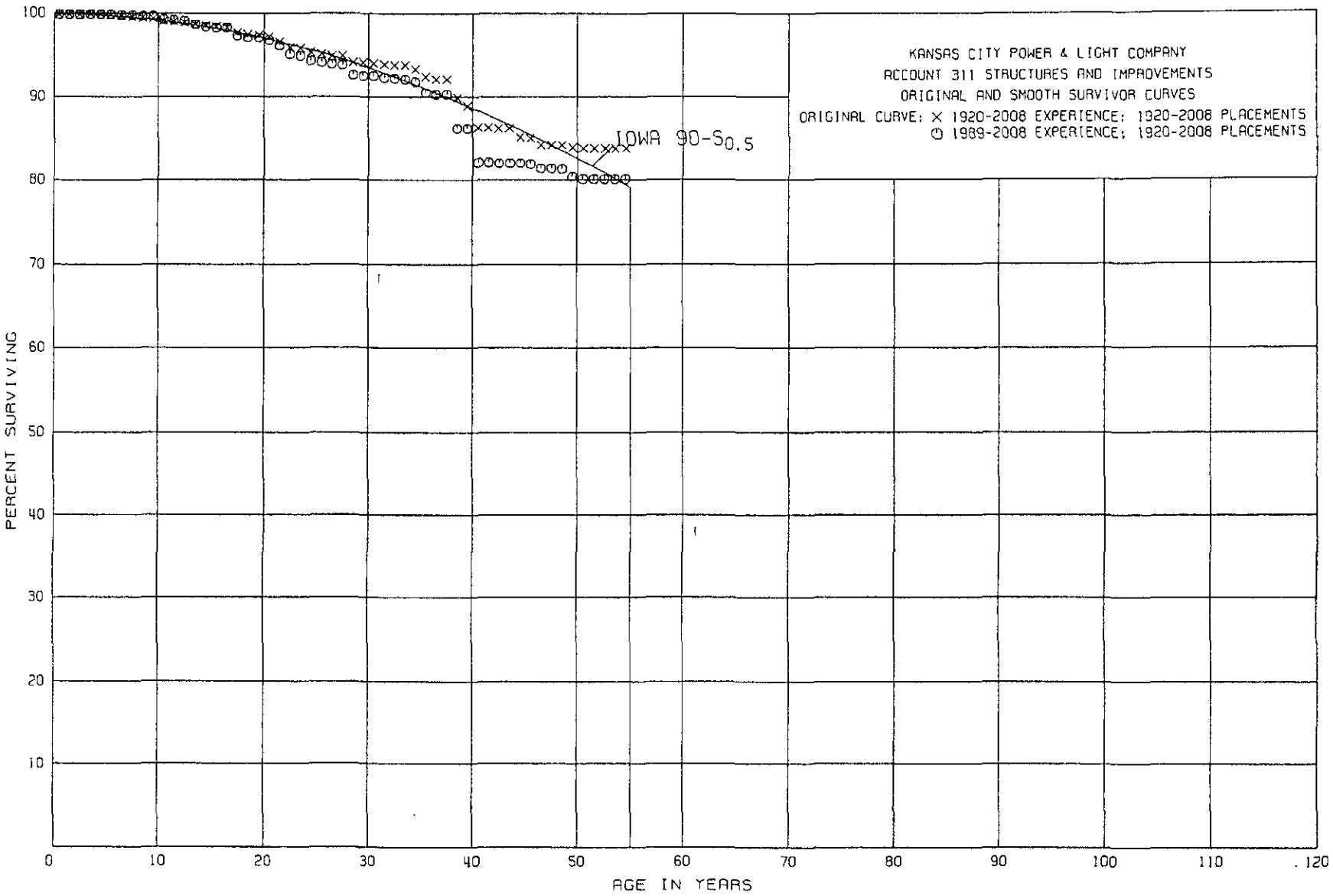
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
393.00	STORES EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		100,658.42	100,658	0	0	-	-
	AMORTIZABLE		25-SQ **	0	263,301.91	146,352	116,952	10,532	4.00	11.1
	TOTAL STORES EQUIPMENT				363,960.33	247,010	116,952	10,532		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		684,368.92	684,369	0	0	-	-
	AMORTIZABLE		20-SQ **	0	1,396,414.38	657,960	738,456	69,812	5.00	10.6
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				2,080,783.30	1,342,329	738,456	69,812		
395.00	LABORATORY EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		475,056.85	475,057	0	0	-	-
	AMORTIZABLE		20-SQ **	0	2,402,042.84	1,305,375	1,096,669	119,988	5.00	9.1
	TOTAL LABORATORY EQUIPMENT				2,877,099.69	1,780,432	1,096,669	119,988		
396.00	POWER OPERATED EQUIPMENT		13-L2	15	7,657,842.08	1,813,364	4,695,802	485,900	6.35	9.7
397.00	COMMUNICATION EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		10,198,112.56	10,198,113	0	0	-	-
	AMORTIZABLE		15-SQ **	0	43,454,369.87	19,109,997	24,344,373	2,898,312	6.67	8.4
	TOTAL COMMUNICATION EQUIPMENT				53,652,482.43	29,308,110	24,344,373	2,898,312		
398.00	MISCELLANEOUS EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED		35,395.90	35,396	0	0	-	-
	AMORTIZABLE		20-SQ **	0	212,896.50	61,969	150,926	10,638	5.00	14.2
	TOTAL MISCELLANEOUS EQUIPMENT				248,292.40	97,365	150,926	10,638		
TOTAL GENERAL PLANT					**127,485,112.34**	**55,943,020**	**69,780,822**	**6,262,251**	**4.91**	**11.1**
TOTAL DEPRECIABLE PLANT					**2,973,049,585.78**	**1,536,289,282**	**1,780,389,680**	**69,176,975**	**2.33**	**25.7**
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS										
391.00	OFFICE FURNITURE AND EQUIPMENT					208,804		(20,880) ***		
391.01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK					146,437		(14,644) ***		
391.02	COMPUTER EQUIPMENT					(33,921)		3,392 ***		
393.00	STORES EQUIPMENT					74,701		(7,470) ***		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					(162,352)		16,235 ***		
395.00	LABORATORY EQUIPMENT					(184,629)		18,463 ***		
397.00	COMMUNICATION EQUIPMENT					(18,430,227)		1,843,023 ***		
398.00	MISCELLANEOUS EQUIPMENT					(39,846)		3,985 ***		
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS						**(18,421,033)**		**1,842,103**		
TOTAL ELECTRIC PLANT					**2,973,049,585.78**	**1,517,868,249**	**1,780,389,680**	**71,018,078**		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.
** ACCOUNTS USING AMORTIZATION ACCOUNTING
*** 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING
**** ANNUAL DEPRECIATION RATES FOR IATAN 2 WILL BE AS FOLLOWS:
ACCOUNT 311, 2.56%
ACCOUNT 312, 2.77%
ACCOUNT 314, 2.64%
ACCOUNT 315, 2.80%
ACCOUNT 316, 2.45%

SERVICE LIFE STATISTICS


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1920-2008 EXPERIENCE; 1920-2008 PLACEMENTS
O 1989-2008 EXPERIENCE; 1920-2008 PLACEMENTS
IOWA 90-S0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,790,809	58,394	0.0005	0.9995	100.00
0.5	120,512,813	4,131	0.0000	1.0000	99.95
1.5	120,691,606	9,617	0.0001	0.9999	99.95
2.5	117,080,948	11,760	0.0001	0.9999	99.94
3.5	116,498,056	29,613	0.0003	0.9997	99.93
4.5	115,624,606	133,258	0.0012	0.9988	99.90
5.5	111,757,466	148,230	0.0013	0.9987	99.78
6.5	109,606,596	94,107	0.0009	0.9991	99.65
7.5	94,634,074	45,529	0.0005	0.9995	99.56
8.5	92,294,434	149,617	0.0016	0.9984	99.51
9.5	91,805,353	222,997	0.0024	0.9976	99.35
10.5	90,146,629	70,253	0.0008	0.9992	99.11
11.5	86,136,392	86,652	0.0010	0.9990	99.03
12.5	81,097,782	220,537	0.0027	0.9973	98.93
13.5	79,862,741	162,892	0.0020	0.9980	98.66
14.5	74,674,805	54,296	0.0007	0.9993	98.46
15.5	69,462,121	35,271	0.0005	0.9995	98.39
16.5	67,321,504	467,301	0.0069	0.9931	98.34
17.5	64,901,939	100,960	0.0016	0.9984	97.66
18.5	64,039,685	45,478	0.0007	0.9993	97.50
19.5	63,298,737	172,416	0.0027	0.9973	97.43
20.5	62,707,355	392,918	0.0063	0.9937	97.17
21.5	62,040,870	439,300	0.0071	0.9929	96.56
22.5	57,475,534	69,592	0.0012	0.9988	95.87
23.5	57,063,806	273,677	0.0048	0.9952	95.75
24.5	56,415,414	103,827	0.0018	0.9982	95.29
25.5	54,145,029	114,430	0.0021	0.9979	95.12
26.5	53,663,732	20,496	0.0004	0.9996	94.92
27.5	53,489,694	417,761	0.0078	0.9922	94.88
28.5	32,955,730	31,374	0.0010	0.9990	94.14
29.5	30,892,645	32,718	0.0011	0.9989	94.05
30.5	30,181,653	23,640	0.0008	0.9992	93.95
31.5	24,987,521	26,824	0.0011	0.9989	93.87
32.5	24,766,287	5,281	0.0002	0.9998	93.77
33.5	19,437,897	94,397	0.0049	0.9951	93.75
34.5	19,177,617	182,307	0.0095	0.9905	93.29
35.5	10,839,243	36,750	0.0034	0.9966	92.40
36.5	10,749,527	3,710	0.0003	0.9997	92.09
37.5	10,201,385	240,674	0.0236	0.9764	92.06
38.5	9,881,036	114,230	0.0116	0.9884	89.89

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,439,922	268,688	0.0285	0.9715	88.85
40.5	9,046,951	5,901	0.0007	0.9993	86.32
41.5	8,979,622	4,861	0.0005	0.9995	86.26
42.5	8,920,104	1,079	0.0001	0.9999	86.22
43.5	8,807,354	113,641	0.0129	0.9871	86.21
44.5	8,262,017	15,207	0.0018	0.9982	85.10
45.5	8,265,204	70,898	0.0086	0.9914	84.95
46.5	8,060,758	3,289	0.0004	0.9996	84.22
47.5	8,026,718	3,281	0.0004	0.9996	84.19
48.5	7,965,661	26,813	0.0034	0.9966	84.16
49.5	7,965,025	9,372	0.0012	0.9988	83.87
50.5	5,567,415		0.0000	1.0000	83.77
51.5	5,516,785	330	0.0001	0.9999	83.77
52.5	5,503,817		0.0000	1.0000	83.76
53.5	5,262,627		0.0000	1.0000	83.76
54.5	5,033,012		0.0000	1.0000	83.76
55.5	4,402,746	181	0.0000	1.0000	83.76
56.5	3,493,809		0.0000	1.0000	83.76
57.5	3,380,865	1,058	0.0003	0.9997	83.76
58.5	3,360,597		0.0000	1.0000	83.73
59.5	3,413,222		0.0000	1.0000	83.73
60.5	2,104,037	933	0.0004	0.9996	83.73
61.5	2,059,713		0.0000	1.0000	83.70
62.5	149,542		0.0000	1.0000	83.70
63.5	149,542		0.0000	1.0000	83.70
64.5	149,542		0.0000	1.0000	83.70
65.5	149,542		0.0000	1.0000	83.70
66.5	149,542		0.0000	1.0000	83.70
67.5	150,052	3,884	0.0259	0.9741	83.70
68.5	146,168		0.0000	1.0000	81.53
69.5	141,817		0.0000	1.0000	81.53
70.5	141,817		0.0000	1.0000	81.53
71.5	141,817		0.0000	1.0000	81.53
72.5	141,817	659	0.0046	0.9954	81.53
73.5	141,158		0.0000	1.0000	81.15
74.5	141,158		0.0000	1.0000	81.15
75.5	141,158		0.0000	1.0000	81.15
76.5					81.15

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,659,914		0.0000	1.0000	100.00
0.5	54,685,381		0.0000	1.0000	100.00
1.5	55,147,655	1,766	0.0000	1.0000	100.00
2.5	56,410,884	4,423	0.0001	0.9999	100.00
3.5	56,208,289	4,730	0.0001	0.9999	99.99
4.5	55,842,494	72,786	0.0013	0.9987	99.98
5.5	54,598,784	5,026	0.0001	0.9999	99.85
6.5	52,910,163	33,737	0.0006	0.9994	99.84
7.5	38,246,432	32,177	0.0008	0.9992	99.78
8.5	56,720,622	29,845	0.0005	0.9995	99.70
9.5	56,543,426	190,876	0.0034	0.9966	99.65
10.5	55,705,239	56,144	0.0010	0.9990	99.31
11.5	53,605,178	70,768	0.0013	0.9987	99.21
12.5	49,029,927	208,053	0.0042	0.9958	99.08
13.5	47,887,395	130,668	0.0027	0.9973	98.66
14.5	42,785,699	37,704	0.0009	0.9991	98.39
15.5	46,003,313	1,320	0.0000	1.0000	98.30
16.5	44,136,470	444,267	0.0101	0.9899	98.30
17.5	42,127,484	88,613	0.0021	0.9979	97.31
18.5	41,269,868	23,737	0.0006	0.9994	97.11
19.5	41,008,973	120,351	0.0029	0.9971	97.05
20.5	40,531,507	274,826	0.0068	0.9932	96.77
21.5	40,028,217	424,187	0.0106	0.9894	96.11
22.5	35,499,952	63,387	0.0018	0.9982	95.09
23.5	35,121,673	227,738	0.0065	0.9935	94.92
24.5	34,878,287	89,718	0.0026	0.9974	94.30
25.5	32,638,389	57,571	0.0018	0.9982	94.05
26.5	32,349,247	18,090	0.0006	0.9994	93.88
27.5	32,226,184	411,485	0.0128	0.9872	93.82
28.5	11,892,188	14,892	0.0013	0.9987	92.62
29.5	11,662,166		0.0000	1.0000	92.50
30.5	13,684,817	23,285	0.0017	0.9983	92.50
31.5	11,799,043	24,704	0.0021	0.9979	92.34
32.5	11,652,663	3,093	0.0003	0.9997	92.15
33.5	11,600,301	42,227	0.0036	0.9964	92.12
34.5	11,445,784	163,156	0.0143	0.9857	91.79
35.5	3,806,463	6,015	0.0016	0.9984	90.48
36.5	3,785,294	707	0.0002	0.9998	90.34
37.5	3,547,664	160,439	0.0452	0.9548	90.32
38.5	3,309,405		0.0000	1.0000	86.24

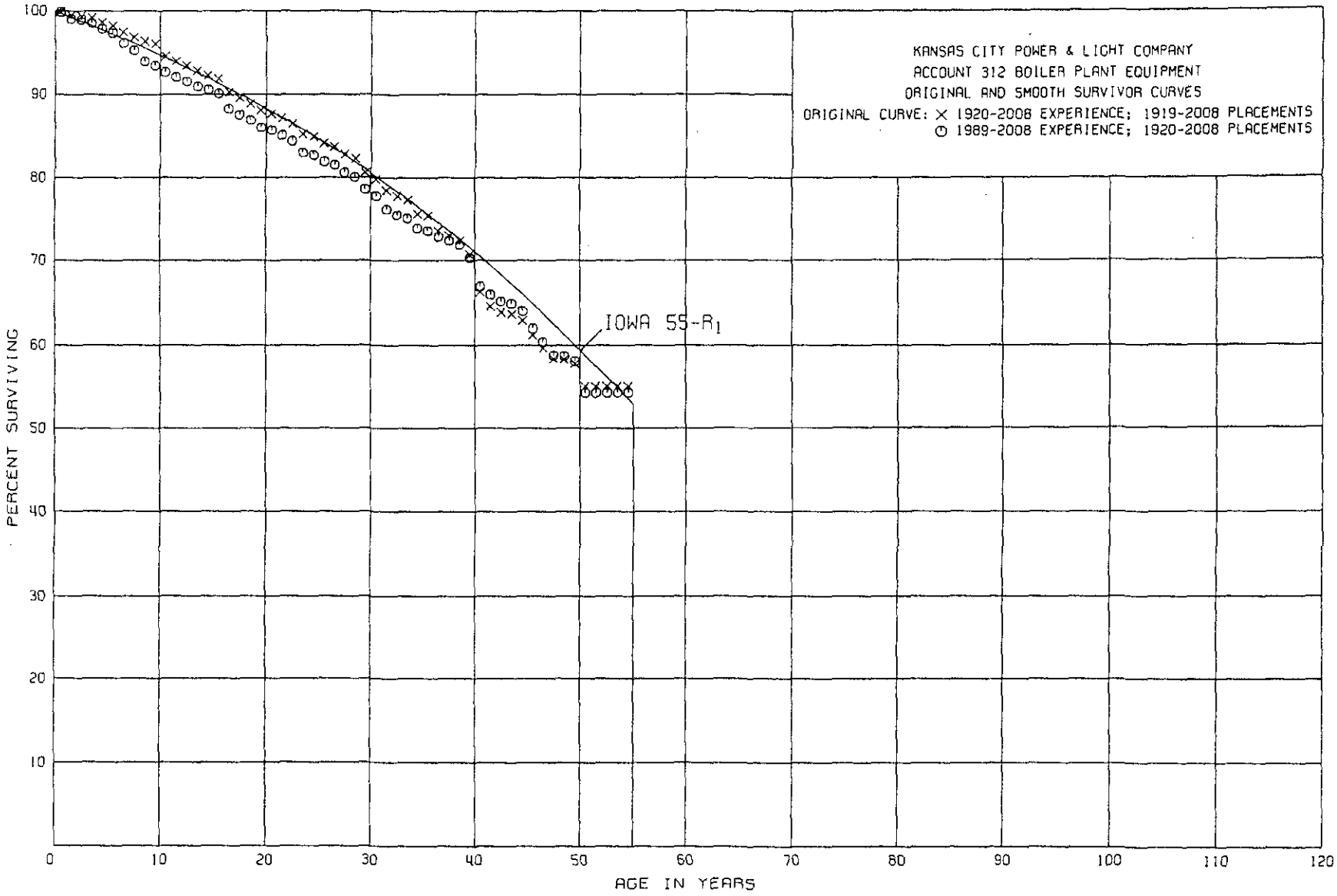
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,017,810	144,345	0.0478	0.9522	86.24
40.5	2,874,024		0.0000	1.0000	82.12
41.5	2,850,369	4,223	0.0015	0.9985	82.12
42.5	2,831,618	1,079	0.0004	0.9996	82.00
43.5	2,817,283	776	0.0003	0.9997	81.97
44.5	2,536,976	559	0.0002	0.9998	81.95
45.5	2,577,864	16,429	0.0064	0.9936	81.93
46.5	2,560,404	837	0.0003	0.9997	81.41
47.5	2,550,489	3,281	0.0013	0.9987	81.39
48.5	2,500,783	26,813	0.0107	0.9893	81.28
49.5	2,456,352	9,372	0.0038	0.9962	80.41
50.5	87,911		0.0000	1.0000	80.10
51.5	43,429		0.0000	1.0000	80.10
52.5	45,370		0.0000	1.0000	80.10
53.5	46,427		0.0000	1.0000	80.10
54.5	46,576		0.0000	1.0000	80.10
55.5	46,576	181	0.0039	0.9961	80.10
56.5	14,984		0.0000	1.0000	79.79
57.5	14,984	1,058	0.0706	0.9294	79.79
58.5	4,500		0.0000	1.0000	74.16
59.5	146,591		0.0000	1.0000	74.16
60.5	146,591	933	0.0064	0.9936	74.16
61.5	145,658		0.0000	1.0000	73.69
62.5	145,658		0.0000	1.0000	73.69
63.5	149,542		0.0000	1.0000	73.69
64.5	149,542		0.0000	1.0000	73.69
65.5	149,542		0.0000	1.0000	73.69
66.5	149,542		0.0000	1.0000	73.69
67.5	149,393	3,884	0.0260	0.9740	73.69
68.5	146,168		0.0000	1.0000	71.77
69.5	141,817		0.0000	1.0000	71.77
70.5	141,817		0.0000	1.0000	71.77
71.5	141,817		0.0000	1.0000	71.77
72.5	141,817	659	0.0046	0.9954	71.77
73.5	141,158		0.0000	1.0000	71.44
74.5	141,158		0.0000	1.0000	71.44
75.5	141,158		0.0000	1.0000	71.44
76.5					71.44


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1920-2008 EXPERIENCE; 1919-2008 PLACEMENTS
O 1989-2008 EXPERIENCE; 1920-2008 PLACEMENTS
IOWA 55-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,198,982,267	134,356	0.0001	0.9999	100.00
0.5	1,143,667,677	5,861,658	0.0051	0.9949	99.99
1.5	1,064,293,815	1,241,877	0.0012	0.9988	99.48
2.5	1,019,847,020	2,144,099	0.0021	0.9979	99.36
3.5	1,016,677,320	4,713,327	0.0046	0.9954	99.15
4.5	994,931,901	3,571,027	0.0036	0.9964	98.69
5.5	981,981,720	8,790,502	0.0090	0.9910	98.33
6.5	947,808,043	5,233,107	0.0055	0.9945	97.45
7.5	676,705,291	3,566,571	0.0053	0.9947	96.91
8.5	622,962,703	2,038,764	0.0033	0.9967	96.40
9.5	613,050,373	9,777,321	0.0159	0.9841	96.08
10.5	593,636,435	3,716,095	0.0063	0.9937	94.55
11.5	569,093,942	2,598,009	0.0046	0.9954	93.95
12.5	553,821,959	3,449,354	0.0062	0.9938	93.52
13.5	539,687,181	3,681,644	0.0068	0.9932	92.94
14.5	527,104,828	2,588,910	0.0049	0.9951	92.31
15.5	496,472,801	8,561,339	0.0172	0.9828	91.86
16.5	481,407,051	3,586,140	0.0074	0.9926	90.28
17.5	466,675,403	3,907,374	0.0084	0.9916	89.61
18.5	456,520,271	4,007,405	0.0088	0.9912	88.86
19.5	445,883,111	1,759,535	0.0039	0.9961	88.08
20.5	441,434,222	2,957,725	0.0067	0.9933	87.74
21.5	405,386,663	3,017,926	0.0074	0.9926	87.15
22.5	398,322,531	6,157,372	0.0155	0.9845	86.51
23.5	389,547,088	1,456,909	0.0037	0.9963	85.17
24.5	387,565,066	3,568,726	0.0092	0.9908	84.85
25.5	370,642,099	1,624,228	0.0044	0.9956	84.07
26.5	366,581,258	4,170,003	0.0114	0.9886	83.70
27.5	360,632,029	2,131,139	0.0059	0.9941	82.75
28.5	222,193,050	4,477,299	0.0202	0.9798	82.26
29.5	211,484,582	2,026,574	0.0096	0.9904	80.60
30.5	186,680,002	3,203,325	0.0172	0.9828	79.83
31.5	102,296,724	899,970	0.0088	0.9912	78.46
32.5	98,517,754	625,417	0.0063	0.9937	77.77
33.5	89,292,169	1,920,147	0.0215	0.9785	77.28
34.5	83,738,901	299,976	0.0036	0.9964	75.62
35.5	43,147,696	1,012,773	0.0235	0.9765	75.35
36.5	39,519,501	295,067	0.0075	0.9925	73.58
37.5	39,150,224	339,589	0.0087	0.9913	73.03
38.5	38,798,947	935,491	0.0241	0.9759	72.39

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,185,637	2,219,087	0.0613	0.9387	70.65
40.5	33,052,283	838,871	0.0254	0.9746	66.32
41.5	32,080,524	354,621	0.0111	0.9889	64.64
42.5	31,533,892	131,471	0.0042	0.9958	63.92
43.5	31,228,570	388,130	0.0124	0.9876	63.65
44.5	19,342,945	527,087	0.0272	0.9728	62.86
45.5	17,931,652	433,574	0.0242	0.9758	61.15
46.5	17,469,035	377,400	0.0216	0.9784	59.67
47.5	17,053,871	25,049	0.0015	0.9985	58.38
48.5	10,293,514	88,394	0.0086	0.9914	58.29
49.5	10,113,815	471,439	0.0466	0.9534	57.79
50.5	2,842,633	1,082	0.0004	0.9996	55.10
51.5	2,818,655		0.0000	1.0000	55.08
52.5	2,810,343		0.0000	1.0000	55.08
53.5	2,233,706		0.0000	1.0000	55.08
54.5	1,774,287		0.0000	1.0000	55.08
55.5	1,446,070		0.0000	1.0000	55.08
56.5	1,128,454		0.0000	1.0000	55.08
57.5	1,118,930		0.0000	1.0000	55.08
58.5	1,119,238		0.0000	1.0000	55.08
59.5	350,426		0.0000	1.0000	55.08
60.5	103,859		0.0000	1.0000	55.08
61.5	96,293		0.0000	1.0000	55.08
62.5					55.08
63.5	120,443		0.0000		
64.5	120,443		0.0000		
65.5	120,443		0.0000		
66.5	120,443		0.0000		
67.5	120,443		0.0000		
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	672,831,627	7,972	0.0000	1.0000	100.00
0.5	632,043,998	5,491,719	0.0087	0.9913	100.00
1.5	560,071,748	670,747	0.0012	0.9988	99.13
2.5	528,409,381	2,051,268	0.0039	0.9961	99.01
3.5	517,250,078	3,997,859	0.0077	0.9923	98.62
4.5	496,359,183	2,252,861	0.0045	0.9955	97.86
5.5	501,054,402	6,500,710	0.0130	0.9870	97.42
6.5	474,624,169	4,363,514	0.0092	0.9908	96.15
7.5	215,259,231	2,916,491	0.0135	0.9865	95.27
8.5	307,825,019	1,509,093	0.0049	0.9951	93.98
9.5	306,015,080	2,683,640	0.0088	0.9912	93.52
10.5	325,087,981	2,252,543	0.0069	0.9931	92.70
11.5	388,444,379	1,814,048	0.0047	0.9953	92.06
12.5	379,457,603	2,478,992	0.0065	0.9935	91.63
13.5	367,693,782	1,644,823	0.0045	0.9955	91.03
14.5	361,163,451	2,241,670	0.0062	0.9938	90.62
15.5	386,596,195	7,636,411	0.0198	0.9802	90.06
16.5	376,202,076	2,757,438	0.0073	0.9927	88.28
17.5	364,578,163	3,249,421	0.0089	0.9911	87.64
18.5	355,520,222	3,327,490	0.0094	0.9906	86.86
19.5	374,605,945	1,498,133	0.0040	0.9960	86.04
20.5	370,618,544	2,495,149	0.0067	0.9933	85.70
21.5	335,568,591	2,820,682	0.0084	0.9916	85.13
22.5	328,778,288	5,632,048	0.0171	0.9829	84.41
23.5	320,730,187	980,280	0.0031	0.9969	82.97
24.5	332,473,561	3,371,245	0.0101	0.9899	82.71
25.5	316,251,704	1,265,828	0.0040	0.9960	81.87
26.5	312,697,367	3,815,382	0.0122	0.9878	81.54
27.5	307,240,538	1,873,279	0.0061	0.9939	80.55
28.5	177,899,099	3,301,010	0.0186	0.9814	80.06
29.5	173,665,190	1,832,003	0.0105	0.9895	78.57
30.5	159,912,686	3,149,128	0.0197	0.9803	77.75
31.5	80,960,014	769,016	0.0095	0.9905	76.22
32.5	78,701,532	473,506	0.0060	0.9940	75.50
33.5	77,578,952	1,234,930	0.0159	0.9841	75.05
34.5	72,805,995	241,385	0.0033	0.9967	73.86
35.5	34,275,443	327,215	0.0095	0.9905	73.62
36.5	32,780,164	253,746	0.0077	0.9923	72.92
37.5	32,515,270	224,203	0.0069	0.9931	72.36
38.5	32,295,415	693,129	0.0215	0.9785	71.86

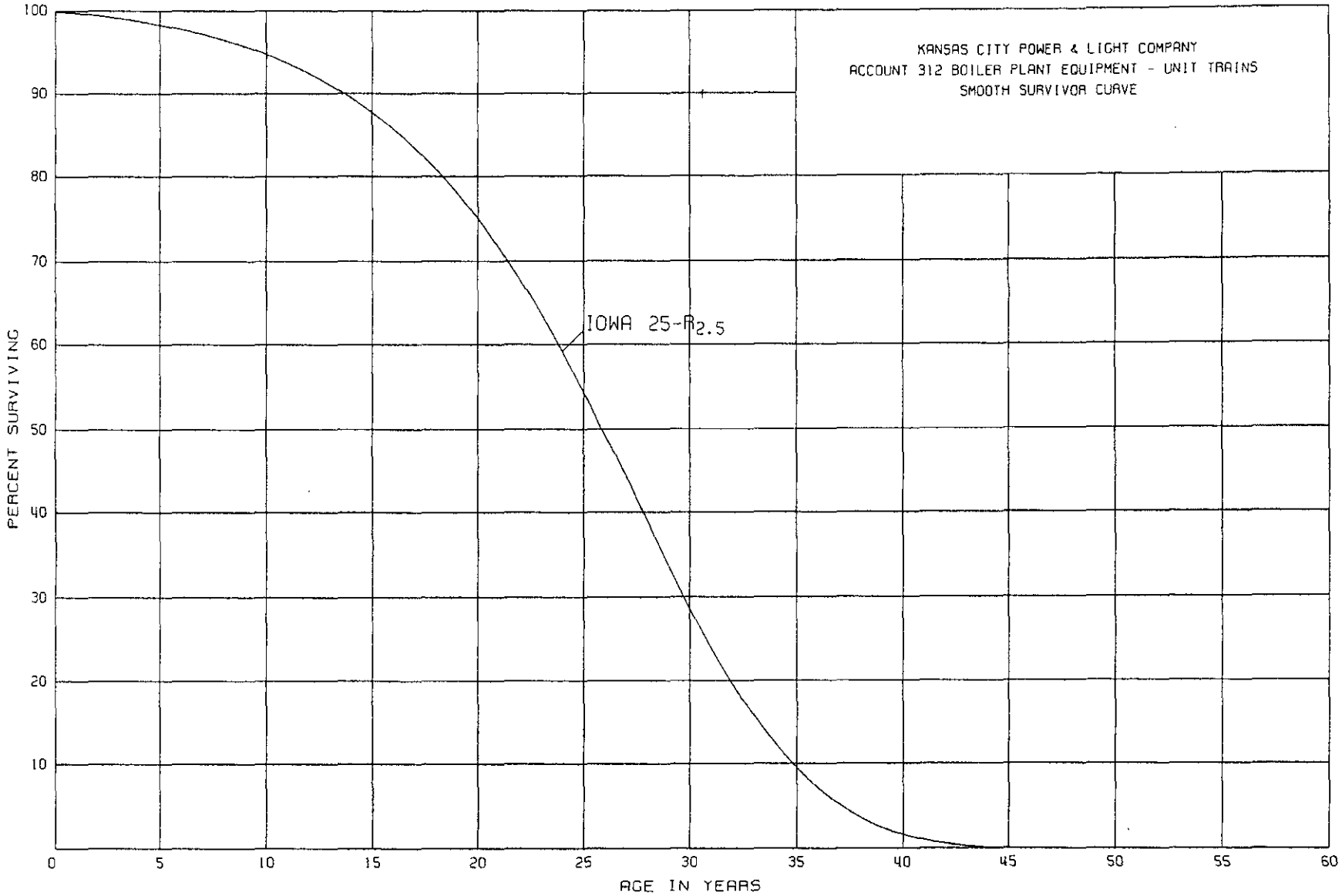
KANSAS CITY POWER & LIGHT COMPANY

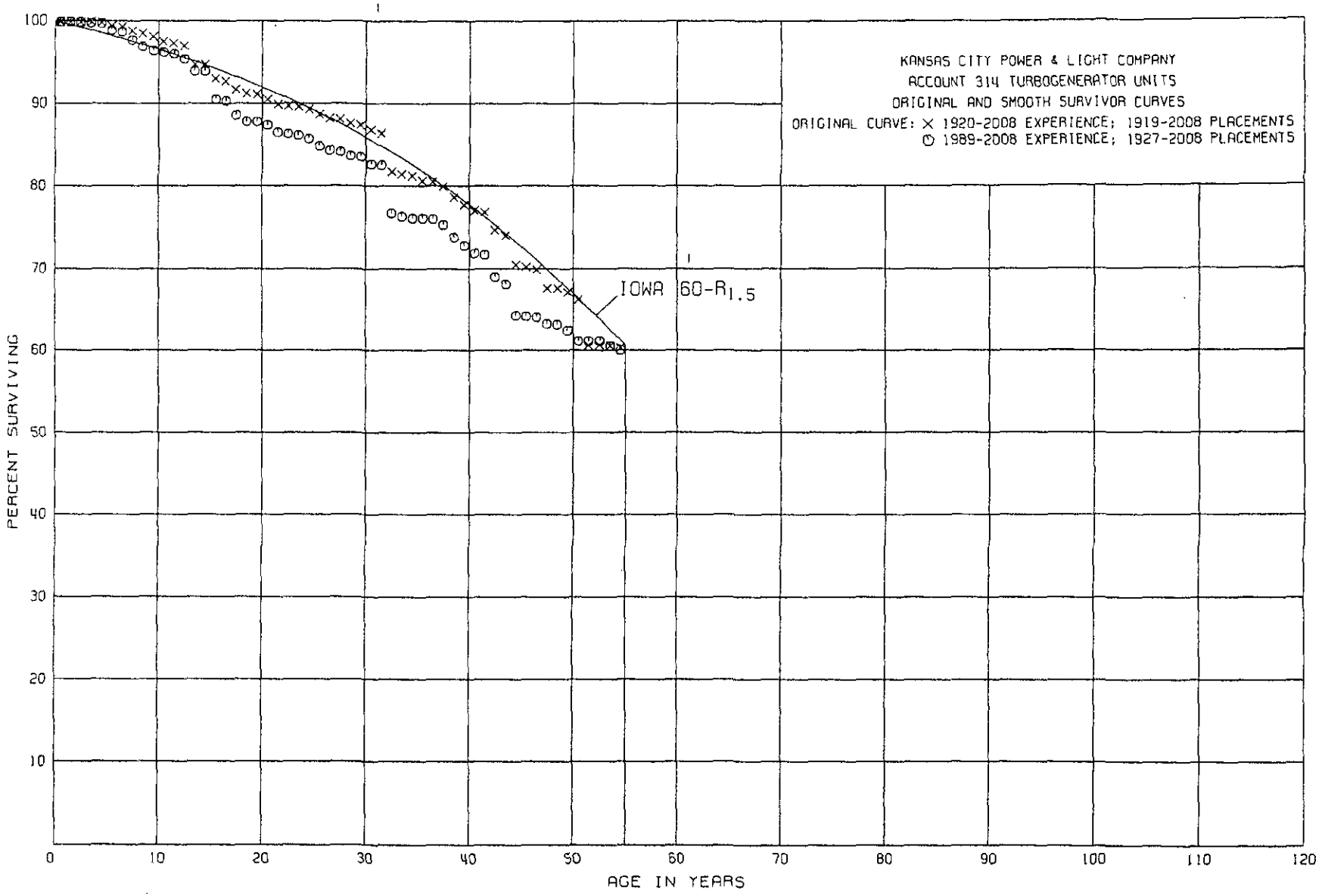
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,934,004	1,470,159	0.0491	0.9509	70.32
40.5	28,458,589	357,911	0.0126	0.9874	66.87
41.5	28,059,782	353,149	0.0126	0.9874	66.03
42.5	27,680,642	130,228	0.0047	0.9953	65.20
43.5	27,457,128	370,782	0.0135	0.9865	64.89
44.5	15,898,507	512,636	0.0322	0.9678	64.01
45.5	14,883,922	375,984	0.0253	0.9747	61.95
46.5	14,482,021	377,400	0.0261	0.9739	60.38
47.5	14,071,118	25,049	0.0018	0.9982	58.80
48.5	7,329,219	76,453	0.0104	0.9896	58.69
49.5	7,223,359	471,385	0.0653	0.9347	58.08
50.5	1		0.0000	1.0000	54.29
51.5	1,696		0.0000	1.0000	54.29
52.5	1		0.0000	1.0000	54.29
53.5	182		0.0000	1.0000	54.29
54.5	1,152		0.0000	1.0000	54.29
55.5	42		0.0000	1.0000	54.29
56.5	9,084		0.0000	1.0000	54.29
57.5	12,301		0.0000	1.0000	54.29
58.5	13,369		0.0000	1.0000	54.29
59.5	16,001		0.0000	1.0000	54.29
60.5					54.29
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS
SMOOTH SURVIVOR CURVE
IOWA 25-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1920-2008 EXPERIENCE; 1919-2008 PLACEMENTS
O 1989-2008 EXPERIENCE; 1927-2008 PLACEMENTS
IOWA 60-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	282,311,102	140,579	0.0005	0.9995	100.00
0.5	281,484,361	14,039	0.0000	1.0000	99.95
1.5	278,051,728	90,766	0.0003	0.9997	99.95
2.5	267,400,200	156,935	0.0006	0.9994	99.92
3.5	250,871,302	258,346	0.0010	0.9990	99.86
4.5	248,467,406	933,699	0.0038	0.9962	99.76
5.5	240,192,734	276,696	0.0012	0.9988	99.38
6.5	234,854,061	1,036,560	0.0044	0.9956	99.26
7.5	180,502,898	583,711	0.0032	0.9968	98.82
8.5	162,879,223	618,445	0.0038	0.9962	98.50
9.5	161,866,375	1,065,660	0.0066	0.9934	98.13
10.5	159,882,685	311,586	0.0019	0.9981	97.48
11.5	159,245,033	502,698	0.0032	0.9968	97.29
12.5	158,250,927	3,701,098	0.0234	0.9766	96.98
13.5	153,139,159	36,276	0.0002	0.9998	94.71
14.5	153,371,697	2,772,164	0.0181	0.9819	94.69
15.5	149,460,405	423,620	0.0028	0.9972	92.98
16.5	144,163,445	1,601,078	0.0111	0.9889	92.72
17.5	137,974,741	807,823	0.0059	0.9941	91.69
18.5	136,661,717	60,511	0.0004	0.9996	91.15
19.5	132,492,577	828,671	0.0063	0.9937	91.11
20.5	131,453,841	914,352	0.0070	0.9930	90.54
21.5	130,349,571	258,034	0.0020	0.9980	89.91
22.5	128,960,423	195,721	0.0015	0.9985	89.73
23.5	128,578,064	367,720	0.0029	0.9971	89.60
24.5	127,786,545	983,510	0.0077	0.9923	89.34
25.5	123,380,810	680,449	0.0055	0.9945	88.65
26.5	122,638,173	132,853	0.0011	0.9989	88.16
27.5	120,793,583	604,895	0.0050	0.9950	88.06
28.5	82,661,945	162,892	0.0020	0.9980	87.62
29.5	80,704,733	616,451	0.0076	0.9924	87.44
30.5	79,998,889	386,574	0.0048	0.9952	86.78
31.5	62,191,540	3,336,752	0.0537	0.9463	86.36
32.5	58,799,017	245,278	0.0042	0.9958	81.72
33.5	53,091,365	120,199	0.0023	0.9977	81.38
34.5	52,839,202	383,127	0.0073	0.9927	81.19
35.5	41,420,481	37,518	0.0009	0.9991	80.60
36.5	40,345,010	327,708	0.0081	0.9919	80.53
37.5	39,958,017	626,119	0.0157	0.9843	79.88
38.5	39,122,572	450,146	0.0115	0.9885	78.63

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,071,802	234,717	0.0090	0.9910	77.73
40.5	25,807,374	72,040	0.0028	0.9972	77.03
41.5	25,718,790	705,468	0.0274	0.9726	76.81
42.5	24,229,937	229,182	0.0095	0.9905	74.71
43.5	23,802,145	1,124,572	0.0472	0.9528	74.00
44.5	17,139,720	68,978	0.0040	0.9960	70.51
45.5	17,042,487	88,692	0.0052	0.9948	70.23
46.5	16,833,427	535,519	0.0318	0.9682	69.86
47.5	16,277,785	22,324	0.0014	0.9986	67.64
48.5	12,067,091	78,644	0.0065	0.9935	67.55
49.5	11,966,022	155,932	0.0130	0.9870	67.11
50.5	5,934,762	501,416	0.0845	0.9155	66.24
51.5	5,418,831	3,769	0.0007	0.9993	60.64
52.5	5,462,807	10,555	0.0019	0.9981	60.60
53.5	5,414,768	13,838	0.0026	0.9974	60.48
54.5	5,371,735	41,615	0.0077	0.9923	60.32
55.5	4,110,931	1,017,717	0.2476	0.7524	59.86
56.5	2,668,186	165	0.0001	0.9999	45.04
57.5	1,881,992	1,730	0.0009	0.9991	45.04
58.5	2,645,297	3,665	0.0014	0.9986	45.00
59.5	2,638,530	955	0.0004	0.9996	44.94
60.5	1,560,792	28,386	0.0182	0.9818	44.92
61.5	1,530,926	26	0.0000	1.0000	44.10
62.5	784,224		0.0000	1.0000	44.10
63.5	784,224	64	0.0001	0.9999	44.10
64.5	784,160	1,033	0.0013	0.9987	44.10
65.5	783,127	1,084	0.0014	0.9986	44.04
66.5	782,043		0.0000	1.0000	43.98
67.5	782,043		0.0000	1.0000	43.98
68.5	782,043	8,128	0.0104	0.9896	43.98
69.5	773,915		0.0000	1.0000	43.52
70.5	773,915		0.0000	1.0000	43.52
71.5	773,915	245	0.0003	0.9997	43.52
72.5	773,670		0.0000	1.0000	43.51
73.5	773,670	1,784	0.0023	0.9977	43.51
74.5	771,885	762,841	0.9883	0.0117	43.41
75.5	9,044	4,507	0.4983	0.5017	0.51
76.5	4,537		0.0000	1.0000	0.26
77.5	4,537	4,537	1.0000	0.0000	0.26
78.5					0.00

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,990,011	84,084	0.0006	0.9994	100.00
0.5	137,265,143		0.0000	1.0000	99.94
1.5	133,585,720	16,158	0.0001	0.9999	99.94
2.5	125,189,445	144,374	0.0012	0.9988	99.93
3.5	108,552,644	104,989	0.0010	0.9990	99.81
4.5	106,569,026	843,806	0.0079	0.9921	99.71
5.5	102,716,828	227,636	0.0022	0.9978	98.92
6.5	97,567,952	1,014,249	0.0104	0.9896	98.70
7.5	43,531,008	363,871	0.0084	0.9916	97.67
8.5	65,617,327	298,507	0.0045	0.9955	96.85
9.5	65,002,929	177,896	0.0027	0.9973	96.41
10.5	63,600,494	123,393	0.0019	0.9981	96.15
11.5	80,922,356	490,215	0.0061	0.9939	95.97
12.5	80,149,561	1,253,471	0.0156	0.9844	95.38
13.5	77,552,143	2,840	0.0000	1.0000	93.89
14.5	76,728,201	2,739,758	0.0357	0.9643	93.89
15.5	87,680,589	261,624	0.0030	0.9970	90.54
16.5	85,427,233	1,547,239	0.0181	0.9819	90.27
17.5	79,543,544	788,023	0.0099	0.9901	88.64
18.5	78,117,454	194	0.0000	1.0000	87.76
19.5	89,277,753	376,633	0.0042	0.9958	87.76
20.5	88,700,542	898,973	0.0101	0.9899	87.39
21.5	87,805,412	237,241	0.0027	0.9973	86.51
22.5	86,447,211	189,801	0.0022	0.9978	86.28
23.5	86,277,502	355,365	0.0041	0.9959	86.09
24.5	92,691,784	974,022	0.0105	0.9895	85.74
25.5	88,047,802	604,570	0.0069	0.9931	84.84
26.5	87,441,303	129,061	0.0015	0.9985	84.25
27.5	87,159,197	573,632	0.0066	0.9934	84.12
28.5	55,182,215	73,375	0.0013	0.9987	83.56
29.5	55,105,266	588,223	0.0107	0.9893	83.45
30.5	61,048,754	64,813	0.0011	0.9989	82.56
31.5	47,623,185	3,331,620	0.0700	0.9300	82.47
32.5	44,260,165	239,288	0.0054	0.9946	76.70
33.5	43,960,209	107,168	0.0024	0.9976	76.29
34.5	43,817,903	8,946	0.0002	0.9998	76.11
35.5	33,273,612	36,862	0.0011	0.9989	76.09
36.5	33,278,586	327,319	0.0098	0.9902	76.01
37.5	32,984,893	625,902	0.0190	0.9810	75.27
38.5	32,189,143	449,851	0.0140	0.9860	73.84

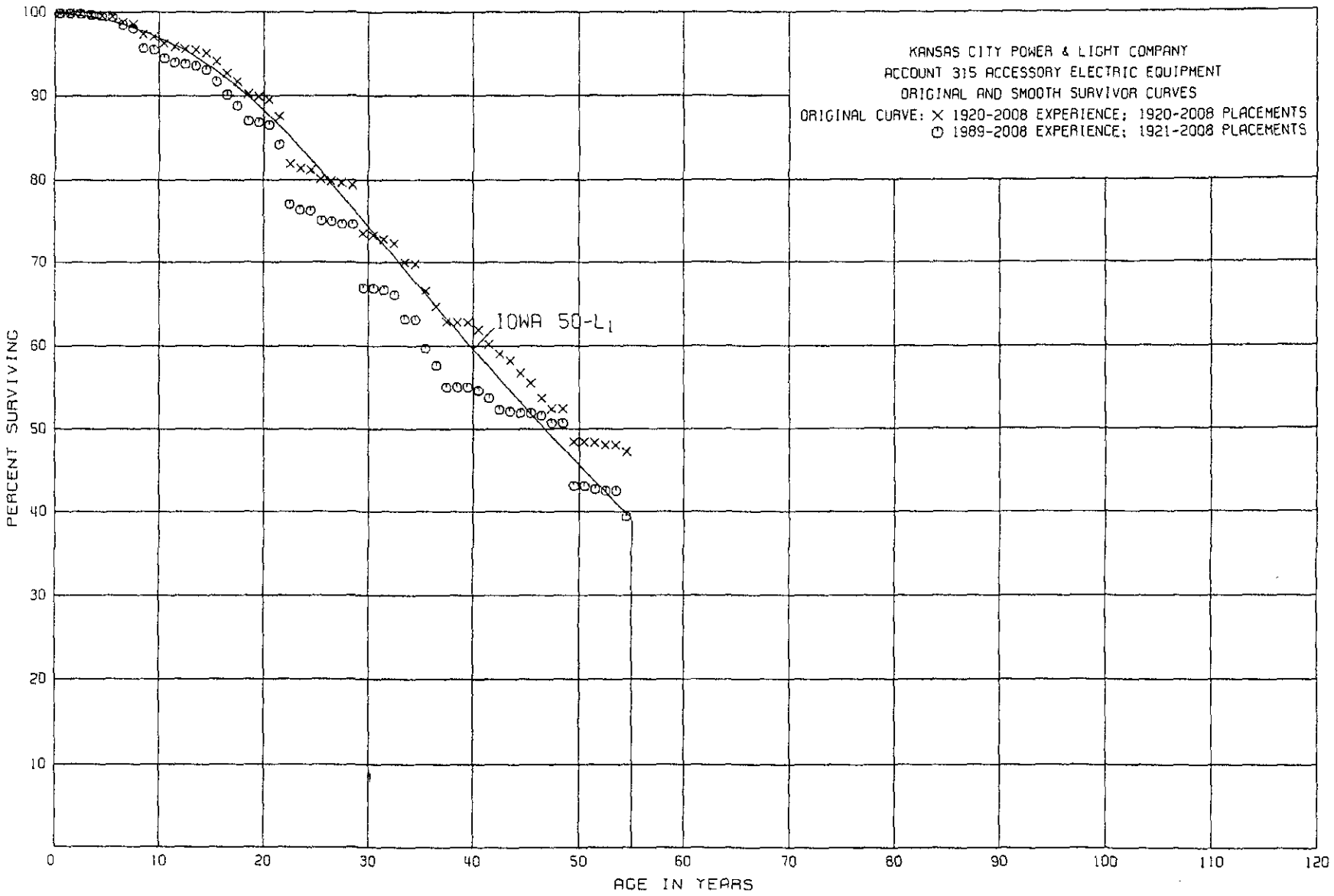
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,153,300	230,319	0.0120	0.9880	72.81
40.5	18,902,075	72,036	0.0038	0.9962	71.94
41.5	18,832,100	704,234	0.0374	0.9626	71.67
42.5	18,121,347	227,803	0.0126	0.9874	68.99
43.5	17,698,999	1,011,651	0.0572	0.9428	68.12
44.5	11,600,403	31,211	0.0027	0.9973	64.22
45.5	11,559,018	5,208	0.0005	0.9995	64.05
46.5	11,540,750	145,715	0.0126	0.9874	64.02
47.5	11,394,067	22,324	0.0020	0.9980	63.21
48.5	7,183,871	75,299	0.0105	0.9895	63.08
49.5	7,151,886	147,746	0.0207	0.9793	62.42
50.5	1,132,116	905	0.0008	0.9992	61.13
51.5	1,131,303	369	0.0003	0.9997	61.08
52.5	1,185,732	10,555	0.0089	0.9911	61.06
53.5	1,139,387	9,303	0.0082	0.9918	60.52
54.5	1,127,316	41,615	0.0369	0.9631	60.02
55.5	1,084,568	1,017,717	0.9384	0.0616	57.81
56.5	66,852	165	0.0025	0.9975	3.56
57.5	26,009	1,730	0.0665	0.9335	3.55
58.5	873,053	3,665	0.0042	0.9958	3.31
59.5	867,539	955	0.0011	0.9989	3.30
60.5	808,099	28,386	0.0351	0.9649	3.30
61.5	784,250	26	0.0000	1.0000	3.18
62.5	784,224		0.0000	1.0000	3.18
63.5	784,224	64	0.0001	0.9999	3.18
64.5	784,160	1,033	0.0013	0.9987	3.18
65.5	783,127	1,084	0.0014	0.9986	3.18
66.5	782,043		0.0000	1.0000	3.18
67.5	782,043		0.0000	1.0000	3.18
68.5	782,043	8,128	0.0104	0.9896	3.18
69.5	773,915		0.0000	1.0000	3.15
70.5	773,915		0.0000	1.0000	3.15
71.5	773,915	245	0.0003	0.9997	3.15
72.5	773,670		0.0000	1.0000	3.15
73.5	773,670	1,784	0.0023	0.9977	3.15
74.5	771,885	762,841	0.9883	0.0117	3.14
75.5	9,044	4,507	0.4983	0.5017	0.04
76.5	4,537		0.0000	1.0000	0.02
77.5	4,537	4,537	1.0000	0.0000	0.02
78.5					0.00


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1920-2008 EXPERIENCE; 1920-2008 PLACEMENTS
O 1989-2008 EXPERIENCE; 1921-2008 PLACEMENTS
IOWA 50-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	165,900,864	89,584	0.0005	0.9995	100.00
0.5	164,702,225	26,472	0.0002	0.9998	99.95
1.5	162,657,330	283,923	0.0017	0.9983	99.93
2.5	159,967,193	82,776	0.0005	0.9995	99.76
3.5	159,236,133	138,957	0.0009	0.9991	99.71
4.5	156,775,297	268,490	0.0017	0.9983	99.62
5.5	155,123,729	941,639	0.0061	0.9939	99.45
6.5	144,522,984	390,980	0.0027	0.9973	98.84
7.5	101,134,895	1,235,674	0.0122	0.9878	98.57
8.5	81,878,199	255,347	0.0031	0.9969	97.37
9.5	79,711,081	636,089	0.0080	0.9920	97.07
10.5	75,177,464	289,667	0.0039	0.9961	96.29
11.5	69,807,185	199,466	0.0029	0.9971	95.91
12.5	68,928,235	116,148	0.0017	0.9983	95.63
13.5	68,454,469	272,202	0.0040	0.9960	95.47
14.5	66,752,169	675,060	0.0101	0.9899	95.09
15.5	57,252,220	870,664	0.0152	0.9848	94.13
16.5	55,378,460	616,910	0.0111	0.9889	92.70
17.5	53,460,314	844,928	0.0158	0.9842	91.67
18.5	51,869,888	198,306	0.0038	0.9962	90.22
19.5	50,565,535	245,189	0.0048	0.9952	89.88
20.5	49,659,304	1,068,007	0.0215	0.9785	89.45
21.5	47,908,604	3,101,497	0.0647	0.9353	87.53
22.5	44,456,505	286,156	0.0064	0.9936	81.87
23.5	44,055,429	103,205	0.0023	0.9977	81.35
24.5	44,039,462	578,735	0.0131	0.9869	81.16
25.5	43,267,554	85,465	0.0020	0.9980	80.10
26.5	43,029,565	135,741	0.0032	0.9968	79.94
27.5	42,836,514	169,270	0.0040	0.9960	79.68
28.5	29,017,688	2,150,402	0.0741	0.9259	79.36
29.5	25,741,176	48,439	0.0019	0.9981	73.48
30.5	24,898,550	171,057	0.0069	0.9931	73.34
31.5	16,940,502	133,649	0.0079	0.9921	72.83
32.5	14,333,243	452,701	0.0316	0.9684	72.25
33.5	12,723,333	23,764	0.0019	0.9981	69.97
34.5	12,468,820	574,723	0.0461	0.9539	69.84
35.5	6,643,067	194,408	0.0293	0.9707	66.62
36.5	5,478,825	152,079	0.0278	0.9722	64.67
37.5	5,275,722	7,508	0.0014	0.9986	62.87
38.5	5,287,957	338	0.0001	0.9999	62.78

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,196,399	74,087	0.0143	0.9857	62.77
40.5	5,034,681	137,045	0.0272	0.9728	61.87
41.5	4,880,876	93,813	0.0192	0.9808	60.19
42.5	4,478,597	64,675	0.0144	0.9856	59.03
43.5	4,397,105	115,804	0.0263	0.9737	58.18
44.5	3,079,178	61,734	0.0200	0.9800	56.65
45.5	3,028,650	98,679	0.0326	0.9674	55.52
46.5	2,925,319	70,254	0.0240	0.9760	53.71
47.5	2,850,936	458	0.0002	0.9998	52.42
48.5	2,222,953	170,120	0.0765	0.9235	52.41
49.5	1,969,929		0.0000	1.0000	48.40
50.5	1,206,482	2,248	0.0019	0.9981	48.40
51.5	1,201,357	8,234	0.0069	0.9931	48.31
52.5	1,225,338	97	0.0001	0.9999	47.98
53.5	1,154,473	18,662	0.0162	0.9838	47.98
54.5	1,099,550	46,016	0.0418	0.9582	47.20
55.5	760,881	129,231	0.1698	0.8302	45.23
56.5	564,284	2,327	0.0041	0.9959	37.55
57.5	478,497	2,841	0.0059	0.9941	37.40
58.5	616,084	727	0.0012	0.9988	37.18
59.5	675,467	24,812	0.0367	0.9633	37.14
60.5	531,213	38,198	0.0719	0.9281	35.78
61.5	444,679	11,990	0.0270	0.9730	33.21
62.5	205,186		0.0000	1.0000	32.31
63.5	205,186		0.0000	1.0000	32.31
64.5	205,186	1,772	0.0086	0.9914	32.31
65.5	203,413		0.0000	1.0000	32.03
66.5	203,413	3,235	0.0159	0.9841	32.03
67.5	200,179	1,114	0.0056	0.9944	31.52
68.5	199,065	35,751	0.1796	0.8204	31.34
69.5	163,314	126	0.0008	0.9992	25.71
70.5	163,188		0.0000	1.0000	25.69
71.5	163,188	43	0.0003	0.9997	25.69
72.5	163,145	10,208	0.0626	0.9374	25.68
73.5	152,937	91	0.0006	0.9994	24.07
74.5	152,846	131,627	0.8612	0.1388	24.06
75.5	21,219	20,692	0.9752	0.0248	3.34
76.5	527		0.0000	1.0000	0.08
77.5	527		0.0000	1.0000	0.08
78.5	527		0.0000	1.0000	0.08

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.08
80.5	527		0.0000	1.0000	0.08
81.5	527		0.0000	1.0000	0.08
82.5	527		0.0000	1.0000	0.08
83.5	527		0.0000	1.0000	0.08
84.5	527		0.0000	1.0000	0.08
85.5	527		0.0000	1.0000	0.08
86.5	527		0.0000	1.0000	0.08
87.5					0.08

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,540,212		0.0000	1.0000	100.00
0.5	107,387,559	9,893	0.0001	0.9999	100.00
1.5	106,365,437	254,938	0.0024	0.9976	99.99
2.5	105,082,226	52,674	0.0005	0.9995	99.75
3.5	104,396,141	82,923	0.0008	0.9992	99.70
4.5	102,154,606	239,088	0.0023	0.9977	99.62
5.5	100,785,819	894,854	0.0089	0.9911	99.39
6.5	90,272,227	352,439	0.0039	0.9961	98.51
7.5	47,188,518	1,167,554	0.0247	0.9753	98.13
8.5	45,705,296	117,770	0.0026	0.9974	95.71
9.5	43,699,947	438,894	0.0100	0.9900	95.46
10.5	39,913,341	206,976	0.0052	0.9948	94.51
11.5	43,560,648	103,176	0.0024	0.9976	94.02
12.5	42,852,246	71,494	0.0017	0.9983	93.79
13.5	42,606,437	233,681	0.0055	0.9945	93.63
14.5	41,135,433	622,967	0.0151	0.9849	93.12
15.5	39,656,791	718,932	0.0181	0.9819	91.71
16.5	38,184,624	538,285	0.0141	0.9859	90.05
17.5	36,479,326	737,359	0.0202	0.9798	88.78
18.5	35,222,473	77,948	0.0022	0.9978	86.99
19.5	38,117,434	118,778	0.0031	0.9969	86.80
20.5	37,888,358	1,012,543	0.0267	0.9733	86.53
21.5	36,153,990	3,069,913	0.0849	0.9151	84.22
22.5	32,772,848	269,724	0.0082	0.9918	77.07
23.5	32,415,057	72,032	0.0022	0.9978	76.44
24.5	34,244,975	542,727	0.0158	0.9842	76.27
25.5	33,519,163	44,777	0.0013	0.9987	75.06
26.5	33,380,293	96,786	0.0029	0.9971	74.96
27.5	33,271,341	50,665	0.0015	0.9985	74.74
28.5	20,737,765	2,147,361	0.1035	0.8965	74.63
29.5	18,523,332	13,524	0.0007	0.9993	66.91
30.5	19,091,756	44,203	0.0023	0.9977	66.86
31.5	12,171,357	105,114	0.0086	0.9914	66.71
32.5	9,629,335	424,590	0.0441	0.9559	66.14
33.5	9,285,794	14,274	0.0015	0.9985	63.22
34.5	9,083,032	496,699	0.0547	0.9453	63.13
35.5	3,481,852	123,874	0.0356	0.9644	59.68
36.5	3,293,983	147,917	0.0449	0.9551	57.56
37.5	3,129,977		0.0000	1.0000	54.98
38.5	3,158,223		0.0000	1.0000	54.98

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,070,857	19,232	0.0063	0.9937	54.98
40.5	3,011,832	48,694	0.0162	0.9838	54.63
41.5	2,954,214	79,994	0.0271	0.9729	53.74
42.5	2,873,044	10,959	0.0038	0.9962	52.28
43.5	2,845,975	8,620	0.0030	0.9970	52.08
44.5	1,793,505	731	0.0004	0.9996	51.92
45.5	1,806,361	10,038	0.0056	0.9944	51.90
46.5	1,792,260	30,075	0.0168	0.9832	51.61
47.5	1,762,186	458	0.0003	0.9997	50.74
48.5	1,136,040	170,120	0.1497	0.8503	50.72
49.5	966,999		0.0000	1.0000	43.13
50.5	213,138	2,248	0.0105	0.9895	43.13
51.5	214,622	683	0.0032	0.9968	42.68
52.5	254,438	97	0.0004	0.9996	42.54
53.5	254,483	18,662	0.0733	0.9267	42.52
54.5	235,822	46,016	0.1951	0.8049	39.40
55.5	189,848	129,231	0.6807	0.3193	31.71
56.5	73,666	2,327	0.0316	0.9684	10.13
57.5	72,110	2,841	0.0394	0.9606	9.81
58.5	211,341	727	0.0034	0.9966	9.42
59.5	272,010	24,812	0.0912	0.9088	9.39
60.5	254,847	38,198	0.1499	0.8501	8.53
61.5	216,649	11,990	0.0553	0.9447	7.25
62.5	204,659		0.0000	1.0000	6.85
63.5	204,659		0.0000	1.0000	6.85
64.5	204,659	1,772	0.0087	0.9913	6.85
65.5	202,886		0.0000	1.0000	6.79
66.5	202,886	3,235	0.0159	0.9841	6.79
67.5	200,179	1,114	0.0056	0.9944	6.68
68.5	199,065	35,751	0.1796	0.8204	6.64
69.5	163,314	126	0.0008	0.9992	5.45
70.5	163,188		0.0000	1.0000	5.45
71.5	163,188	43	0.0003	0.9997	5.45
72.5	163,145	10,208	0.0626	0.9374	5.45
73.5	152,937	91	0.0006	0.9994	5.11
74.5	152,846	131,627	0.8612	0.1388	5.11
75.5	21,219	20,692	0.9752	0.0248	0.71
76.5	527		0.0000	1.0000	0.02
77.5	527		0.0000	1.0000	0.02
78.5	527		0.0000	1.0000	0.02

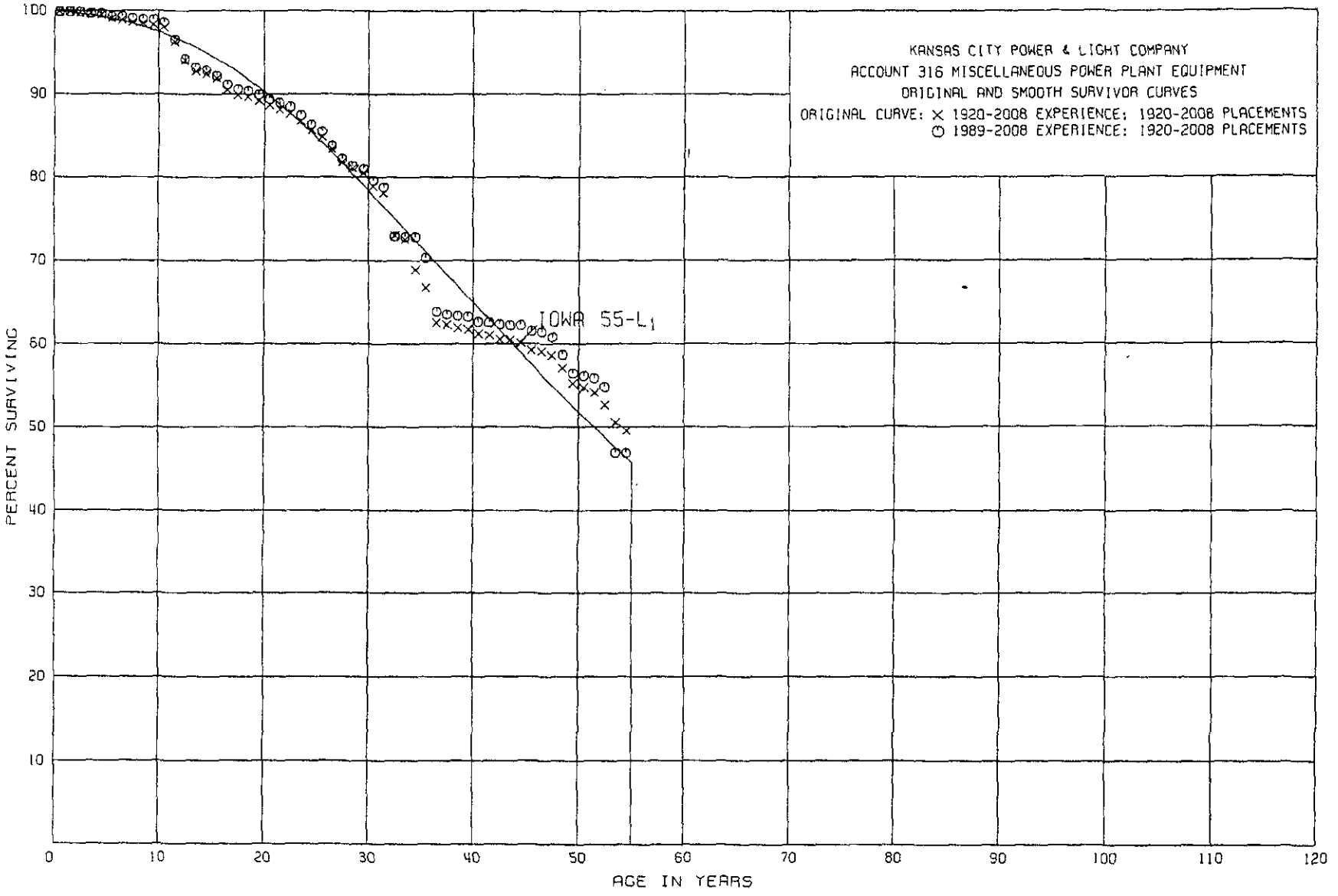
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2008 EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.02
80.5	527		0.0000	1.0000	0.02
81.5	527		0.0000	1.0000	0.02
82.5	527		0.0000	1.0000	0.02
83.5	527		0.0000	1.0000	0.02
84.5	527		0.0000	1.0000	0.02
85.5	527		0.0000	1.0000	0.02
86.5	527		0.0000	1.0000	0.02
87.5					0.02


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1920-2008 EXPERIENCE: 1920-2008 PLACEMENTS
O 1989-2008 EXPERIENCE: 1920-2008 PLACEMENTS
IOWA 55-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,569,217	1,388	0.0000	1.0000	100.00
0.5	31,767,634	31,510	0.0010	0.9990	100.00
1.5	30,584,372	22,138	0.0007	0.9993	99.90
2.5	29,201,467	35,679	0.0012	0.9988	99.83
3.5	28,483,838	55,684	0.0020	0.9980	99.71
4.5	27,390,869	113,772	0.0042	0.9958	99.51
5.5	26,089,644	38,986	0.0015	0.9985	99.09
6.5	24,656,784	84,713	0.0034	0.9966	98.94
7.5	20,931,900	21,851	0.0010	0.9990	98.60
8.5	19,634,617	34,082	0.0017	0.9983	98.50
9.5	18,539,267	66,441	0.0036	0.9964	98.33
10.5	16,959,069	311,676	0.0184	0.9816	97.98
11.5	15,996,531	362,032	0.0226	0.9774	96.18
12.5	14,466,428	194,652	0.0135	0.9865	94.01
13.5	13,335,665	46,288	0.0035	0.9965	92.74
14.5	12,114,897	70,587	0.0058	0.9942	92.42
15.5	11,331,823	167,243	0.0148	0.9852	91.88
16.5	10,244,977	67,945	0.0066	0.9934	90.52
17.5	9,532,296	21,784	0.0023	0.9977	89.92
18.5	9,189,215	51,835	0.0056	0.9944	89.71
19.5	7,816,306	46,960	0.0060	0.9940	89.21
20.5	6,889,511	33,672	0.0049	0.9951	88.67
21.5	6,548,001	41,744	0.0064	0.9936	88.24
22.5	6,291,020	62,892	0.0100	0.9900	87.68
23.5	5,919,931	74,048	0.0125	0.9875	86.80
24.5	5,626,282	51,370	0.0091	0.9909	85.72
25.5	5,323,313	99,327	0.0187	0.9813	84.94
26.5	5,102,616	94,408	0.0185	0.9815	83.35
27.5	4,881,945	42,021	0.0086	0.9914	81.81
28.5	2,547,355	19,014	0.0075	0.9925	81.11
29.5	2,403,629	49,380	0.0205	0.9795	80.50
30.5	2,139,170	19,810	0.0093	0.9907	78.85
31.5	1,316,835	87,162	0.0662	0.9338	78.12
32.5	1,138,347	7,167	0.0063	0.9937	72.95
33.5	934,248	46,779	0.0501	0.9499	72.49
34.5	879,696	27,867	0.0317	0.9683	68.86
35.5	450,877	28,349	0.0629	0.9371	66.68
36.5	409,110	1,480	0.0036	0.9964	62.49
37.5	367,987	1,981	0.0054	0.9946	62.27
38.5	346,161	1,604	0.0046	0.9954	61.93

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	325,925	2,243	0.0069	0.9931	61.65
40.5	321,487	1,213	0.0038	0.9962	61.22
41.5	321,528	2,511	0.0078	0.9922	60.99
42.5	324,990	286	0.0009	0.9991	60.51
43.5	323,647	2,139	0.0066	0.9934	60.46
44.5	272,362	4,000	0.0147	0.9853	60.06
45.5	267,971	388	0.0014	0.9986	59.18
46.5	264,325	2,075	0.0079	0.9921	59.10
47.5	262,895	6,994	0.0266	0.9734	58.63
48.5	213,062	6,611	0.0310	0.9690	57.07
49.5	204,664	1,895	0.0093	0.9907	55.30
50.5	108,447	1,174	0.0108	0.9892	54.79
51.5	103,668	2,878	0.0278	0.9722	54.20
52.5	103,057	4,081	0.0396	0.9604	52.69
53.5	86,862	1,973	0.0227	0.9773	50.60
54.5	81,840	377	0.0046	0.9954	49.45
55.5	59,881	707	0.0118	0.9882	49.22
56.5	53,552	1,094	0.0204	0.9796	48.64
57.5	51,988	41	0.0008	0.9992	47.65
58.5	45,981	1,532	0.0333	0.9667	47.61
59.5	46,397	3,091	0.0666	0.9334	46.02
60.5	45,530	2,675	0.0588	0.9412	42.96
61.5	37,658	606	0.0161	0.9839	40.43
62.5	6,267	470	0.0750	0.9250	39.78
63.5	6,288	64	0.0102	0.9898	36.80
64.5	6,224	200	0.0321	0.9679	36.42
65.5	6,024		0.0000	1.0000	35.25
66.5	6,024		0.0000	1.0000	35.25
67.5	6,173		0.0000	1.0000	35.25
68.5	6,173	108	0.0175	0.9825	35.25
69.5	6,173		0.0000	1.0000	34.63
70.5	6,173		0.0000	1.0000	34.63
71.5	6,173		0.0000	1.0000	34.63
72.5	6,173		0.0000	1.0000	34.63
73.5	6,173		0.0000	1.0000	34.63
74.5	6,024	2,649	0.4397	0.5603	34.63
75.5	3,375	3,375	1.0000	0.0000	19.40
76.5					0.00