

Wolf Creek Prudence Disallowances

Direct Labor Man-hours	\$66,430,000
Indirect Labor	19,687,057
Indirect Materials Costs	5,088,563
Indirect Nonmanual Labor	24,704,283
Builder's Risk Insurance	872,562
KG&E Salaries	5,644,355
Safety Meetings	1,471,025
KG&E A & General Expenses	609,410
AWS Welds	2,073,462
Subcontracts/Direct materials	2,750,159
Base Mat	3,019,074
<u>Start-Up and Preoperational Costs</u>	<u>64,500,000</u>
PRUDENCE DISALLOWANCES	\$196,849,950

KCP+L Exhibit No. 68
Date 1-19-11 Reporter TW
File No. ER-2010-0355