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**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2012-0175**

**DIRECT TESTIMONY**

**OF**

**PAUL M. NORMAND**

**ON BEHALF OF**

**KCP&L GREATER MISSOURI OPERATIONS**

**Kansas City, Missouri  
February 2012**

GMO Exhibit No. 132  
Date 10-23-12 Reporter KF  
File No. ER-2012-0175

## LIST OF SCHEDULES

<u>Schedule</u>	<u>Description</u>
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PMN-2	Total Class Cost of Service Summary Results – Existing ROR PMN-2A GMO – MPS PMN-2B GMO – L&P
PMN-3	Summary Results of Unbundled Class Cost of Service PMN-3A GMO – MPS > Actual Rate of Return > Uniform Rate of Return PMN-3B GMO – L&P > Actual Rate of Return > Uniform Rate of Return
PMN-4	Detailed Allocation Factor Description PMN-4A GMO – MPS PMN-4B GMO – L&P

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2	Generation Allocation Development 2A GMO – MPS 2B GMO – L&P
3	Cost of Service Results – Class ROR and Index 3A GMO – MPS 3B GMO – L&P
4	Cost of Service Results – Unbundled Customer, Demand and Energy 4A GMO – MPS 4B GMO – L&P

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**DIRECT TESTIMONY**

**OF**

**PAUL M. NORMAND**

**Case No. ER-2012-0175**

1 **Q. Please state your name, address and position.**

2 A. My name is Paul M. Normand. I am a management consultant and president with the  
3 firm of Management Applications Consulting, Inc., 1103 Rocky Drive, Suite 201,  
4 Reading, PA 19609. I am testifying on behalf of KCP&L Greater Missouri Operations  
5 Company ("GMO" or the "Company").

6 **Q. Please state your qualifications.**

7 A. My qualifications are shown on Schedule PMN-1.

8 **SCOPE OF TESTIMONY**

9 **Q. Mr. Normand, what is your responsibility in connection with this filing?**

10 A. I am responsible for developing the accounting class cost of service ("CCOS") study  
11 which provides the rate of return results at existing revenue levels for the Missouri  
12 jurisdiction customer class cost of service study for GMO's MPS and L&P rate  
13 jurisdictions.

14 **Q. Please outline the organization of your testimony and schedules.**

15 A. Schedule PMN-1 describes my qualifications and experience. Schedule PMN-2 (A and  
16 B) presents the summary results of the GMO jurisdictional class cost of service.  
17 Schedule PMN-3 (A and B) presents a summary of the unbundled GMO class costs  
18 presented in Schedule PMN-2 (A and B) for major cost components at existing and

1 uniform rates of return. Schedule PMN-4 (A and B) presents a detailed description of the  
2 external allocators used in these studies. Each of my schedules and tables presented and  
3 discussed in my direct testimony are identified with a postscript "A" for MPS and "B" for  
4 L&P.

## 5 ACCOUNTING COST OF SERVICE STUDY

### 6 Allocated Cost of Service Study

7 **Q. Would you briefly define an Allocated Cost of Service Study?**

8 A. The cost to serve the customers of any utility company consists generally of allowable  
9 investments, operating expenses and a return. For a historical test period, these costs are  
10 a matter of record and the overall cost to serve the collective customers of the utility may  
11 be readily established. On the other hand, the unique cost to provide services and energy  
12 to customers of the various customer classes is much less apparent. Costs can vary  
13 significantly between customer classes depending upon the nature of their demands,  
14 delivery voltage on the system, and the facilities and services required. The purpose of  
15 an Allocated Cost of Service Study is to directly assign costs based on company records  
16 or allocate each relevant and identifiable component of cost on an appropriate basis in  
17 order to determine the proper cost to serve each Company's customer classes (Schedules  
18 PMN-2, PMN-3, and PMN-4) under study for each GMO utility. Each of these major  
19 schedules is further identified with an "A" (MPS) or a "B" (L&P) sub-schedule to show  
20 the results from each operation. The analyses result in matrices displaying the detailed  
21 costs of serving each customer class for the functional cost category. Additional costs  
22 can be further unbundled into various cost categories reflecting the services provided by  
23 the Company to its customers for energy delivery.

1 **Q. Please describe the procedure that you used in preparing your Allocated Cost of**  
2 **Service Study.**

3 A. Through the application of a computerized microcomputer cost model developed by  
4 Management Applications Consulting specifically for each GMO electric operation, it  
5 was possible to treat each element of Rate Base, Revenues and Operating Expenses in  
6 detail and to either directly assign based on Company input or to allocate each cost item  
7 to specific jurisdictions and customer classes.

8 **Q. Please summarize your Allocated Cost of Service Study.**

9 A. Schedules PMN-2 through PMN-4 each contain separate MPS (A) and L&P (B) class  
10 cost of service result summaries. Schedule PMN-2 (A and B) presents the summary of  
11 revenues, expenses, rate base and return at existing, uniform and proposed revenue levels.  
12 Schedule PMN-3 (A and B) presents the unbundled costs and revenue requirements for  
13 the class cost of service for the major services and cost functions provided. Table 3 (A  
14 and B), included later in this direct testimony, presents the existing rate of return results  
15 for each customer class and season based on present revenue levels. Table 4 (A and B) in  
16 my direct testimony presents the appropriate pricing for each customer class and season  
17 for customer, demand and energy cost components at a uniform rate of return target as  
18 established by the Company.

19 **Description of Cost Model**

20 **Q. How does the computerized cost model operate?**

21 A. The cost of service model is essentially a very large cost matrix. The vertical dimension  
22 of the study consists of all the costs of service elements as provided by the Company.  
23 The horizontal portion consists of each retail customer class (Schedules PMN-2 (A and

1 B) and PMN-3 (A and B)). The development of a cost of service study begins with rate  
2 base details for each account of plant and continues with rate base adjustments, revenues,  
3 operating expenses, taxes, and the computation of a salaries and wages allocator. The  
4 cost model includes three additional pieces, a summary of costs to serve, a list of the  
5 allocation factors employed in the study and a revenue requirements summary section.  
6 Once completed, this detail information is reformatted to calculate and show the  
7 unbundled cost to serve the Missouri jurisdiction customer classes and rates as presented  
8 in Schedule PMN-3 (A and B).

9 Each page, starting with page 1 has an important column immediately preceding  
10 the numerical data marked "ALLOCATION BASIS." This column contains an acronym  
11 to indicate the allocation factor used to allocate or assign the costs shown in the  
12 "MISSOURI RETAIL" column to individual customer classes to the right.

13 Using these allocation factors, costs shown in the Missouri Retail column are  
14 assigned or allocated to each customer class and rate shown on the horizontal for each  
15 page of the cost study.

16 **Q. What customer classes did you recognize in your Missouri Retail CCOS study?**

17 A. The Missouri CCOS study recognized and allocated the Company's costs to all major  
18 retail customer classes as follows:

**A – MPS**

Residential  
General Service – Small  
General Service – Large  
Large Power Service  
Lighting

**B – L&P**

Residential  
General Service – Small  
General Service – Large  
Large Power Service  
Lighting

1 This summarized class cost of service detail (page 1 for each study) is simply the  
 2 totalized detail of the sub-pages which identifies seasonality in the analyses.

3 **Q. What additional detail did you undertake in preparing your CCOS study?**

4 **A.** Each of the GMO cost of service studies provide for an additional step which further  
 5 separates the various rates which are included within the major classes shown. This  
 6 expanded cost detail also identifies any seasonal cost differences based on the same  
 7 methodology for each rate. In preparing this cost detail, each additional sub-page is  
 8 totalized into the first page for each major customer class as follows:

9 **A - MPS**

<u>Page</u>	<u>Customer Class</u>	<u>Sub-Page</u>	<u>Description</u>	<u>Summer</u>	<u>Winter</u>	<u>Total</u>
<i>1</i>	<i>ALL MAJOR CLASSES</i>	<i>1-1</i>	<i>Summary Cost of Service by Major Customer Class</i>			
1	Residential	1-2	Residential Regular Space Heating Other			
1	Small General Service	1-3	Small General Service Primary Secondary			
		1-4	No Demand Short Term			
1	Large General Service	1-5	Large General Service Primary Secondary			
1	Large Power Service	1-6	Large Power Service Primary Secondary			
1	Lighting	On Summary Page Only		No Seasonal Analysis		

**B - L&P**

<u>Page</u>	<u>Customer Class</u>	<u>Sub-Page</u>	<u>Description</u>			
1	<b>ALL MAJOR CLASSES</b>	1-1	<b>Summary Cost of Service by Major Customer Class</b>			
				<u>Summer</u>	<u>Winter</u>	<u>Total</u>
1	Residential		Residential			
		1-2	Regular			
			Space Heating			
		1-3	Other			
1	Small General Service		Small General Service			
		1-4	Secondary			
			Limited Demand			
		1-5	Separately Metered			
			Short Term			
1	Large General Service		Large General Service			
		1-6	Substation			
		1-7	Primary			
			Secondary			
1	Large Power Service		Large Power Service			
		1-8	Transmission			
			Substation Service			
		1-9	Primary			
			Secondary			
1	Lighting		On Summary Page Only			No Seasonal Analysis



1 Cost of Service Model Allocation Methodology

2 **Q. Would you please tell us how you choose allocation factors for your accounting cost**  
3 **of service study?**

4 A. In the cost allocation process, I attempted to determine the intended use of specific plant  
5 investments and then examined the specific use of these assets in the test period. As part  
6 of the cost of service process, several allocation factors were developed external to the  
7 cost of service study and inputted in to the model.

8 In addition, internal allocation factors were developed internal to the model to  
9 assign the various costs appropriately to functions and customer classes. Schedules  
10 PMN-4 provides a detailed description of each external allocation factor used in the  
11 studies.

12 **Q. Could you please provide a summary overview of the class and seasonal allocators**  
13 **used for major cost categories?**

14 A. The following Table 1 lists the major cost categories and identifies the class and seasonal  
15 allocation approach used for each major area of cost for each GMO (A – MPS, B – L&P):

TABLE 1

**GMO (A – MPS, B – L&P) CLASS AND SEASONAL ALLOCATION METHODS**

<u>Account/Function</u>	<u>Class Allocation</u>	<u>Seasonal Allocation</u>
<b>Production Plant</b>		
Base	Lowest Monthly (non-zero) Usage for each rate	Summed by Seasons
Intermediate (NA)	12 CP Remaining 12 CP less Base	Summed by Seasons
Peak	4 CP Remaining 4 CP less Base	Seasonal CP ratio
<b>Transmission Plant</b>	12 CP average	Seasonal average CP ratio
<b>Distribution Plant</b>		
Substations	NCP	Seasonal demand ratio
Primary	NCP	Seasonal demand ratio
Secondary	Average of NCP and MDD-Small Customers (none to larger secondary > 250 kW)	Seasonal demand ratio
Line Transformers	Average of NCP and MDD-Small Customers MDD-Large Customers > 250 kW	Seasonal demand ratio
<b>Services (customer related only)</b>	MDD all secondary (adjusted for number of services)	Months per season
<b>Meters (customer related only)</b>	GMO analysis to rate	Months per season
<b>General Plant</b>	Functional Separations and Salaries and Wages	Indirect calculation from summary of all allocated plant-related costs
<b>Energy (fuel)</b>	Class allocation based on gross product of monthly fuel costs and calendar month kWh sales with losses for each customer class	Summed by seasonal customer class/rate
<b>Customer Sales &amp; Services</b>	Various customer count and weighted class allocation factors	Months per season
<b>O&amp;M Expense</b>	Follows plant allocations	
<b>Purchased Power</b>	12 CP average 4 CP remaining	Demand portion on 12 CP – MPS Demand on seasonal peaks – L&P Energy portion on energy with losses
<b>Customer Accounting</b>	Number of meters Direct Assignments	Months per season

1 **Rate Base Allocation**

2 **Q. Please describe the allocation of Production Plant in your cost of service study.**

3 A. The Company maintains supply resources that are required to provide both capacity and  
4 energy for its customers throughout the year. Each of these generating resources has  
5 fixed (plant) investments along with corresponding variable (fuel) costs. The Company  
6 generates energy through a combination of these resources. It also acquires additional  
7 energy capability through its purchased power arrangements with other entities. In order  
8 to recognize these varied resources and associated costs in a systematic and equitable  
9 manner, a historical review was undertaken with respect to hours of operation, generated  
10 kWh, and MW contribution to system peak to arrive at a reasonable and representative  
11 proxy for the equitable allocation of all of these costs to customer classes, rates and  
12 seasons.

13 This review resulted in grouping each GMO generation facility into three major  
14 categories for allocation to customer classes:

- 15 Base – First units available to meet each GMO load. The load served  
16 by these units represents a base level of each customer’s annual  
17 hourly load.  
18  
19 Intermediate – Units that would generally be used to meet load after the  
20 dispatch of base units. Our review indicated that units are  
21 either used as base or peaking as shown on Tables 2A and 2B.  
22  
23 Peak – Units dispatched last in order to meet load in any one hour.  
24

25 Tables 2 (A and B), below, summarize each group, generating unit, and  
26 percentage responsibility.

**TABLE 2A WORK PAPER  
GENERATION ALLOCATION DEVELOPMENT GMO - MPS**

1	UNIT NAME	RATING	100.00% MPS PORTION	4 CP RATIO	PERCENT	ALLOCATOR	
2		MW	MW	0.7791	OF TOTAL		
3	Iatan II	100	100	77.9	5.61%	BASE ENERGY	
4	Jeffrey Energy Center 1	58	58	45.2	3.25%	BASE ENERGY	
5	Jeffrey Energy Center 2	58	58	45.2	3.25%	BASE ENERGY	
6	Jeffrey Energy Center 3	57	57	44.4	3.20%	BASE ENERGY	
7	Jeffrey Wind Turbine 1	0	0	0.0	0.00%	BASE ENERGY	
8	Jeffrey Wind Turbine 2	0	0	0.0	0.00%	BASE ENERGY	
9	Sibley 3	372	372	289.8	20.86%	BASE ENERGY	
10	Sibley 1	51	51	39.7	2.86%	BASE ENERGY	
11	Sibley 2	51	51	39.7	2.86%	BASE ENERGY	
12	Total Base	747	747.0	582.0	41.90%		
13	South Harper 1	106	106	82.6	5.95%	4 CP	
14	South Harper 2	106	106	82.3	5.92%	4 CP	
15	South Harper 3	105	105	81.8	5.89%	4 CP	
16	Ralph Green 3	71	71	55.3	3.98%	4 CP	
17	Cross Roads Unit 1	75	75	58.4	4.21%	4 CP	
18	Cross Roads Unit 2	73	73	56.9	4.09%	4 CP	
19	Cross Roads Unit 3	75	75	58.4	4.21%	4 CP	
20	Cross Roads Unit 4	74	74	57.7	4.15%	4 CP	
21	Greenwood 1	64	64	49.9	3.59%	4 CP	
22	Greenwood 2	63	63	49.1	3.53%	4 CP	
23	Greenwood 3	64	64	49.9	3.59%	4 CP	
24	Greenwood 4	62	62	48.3	3.48%	4 CP	
25	Total Peaking	938	937.6	730.5	52.59%		
26	TOTAL INSTALLED CAPACITY	1,685	1,685	1,312.4	94.49%		
27	PURCHASED POWER	75	75	58.7	4.22%	BASE ENERGY	
28	PURCHASED POWER-DogWd	23	23	17.9	1.29%	4 CP	
29	TOTAL CAPACITY	1,794	1,782.9	1,389.0	100.00%		
30	MPS 1 CP		1,442.0				
31	CALCULATED MPS 4 CP		1,389.0				
32	CALCULATED MPS 12 CP		1,130.0				
33	LOAD TO TOTAL CAPACITY RATIO		0.7791				
34	SUMMARY OF KCP&L GENERATING PLANT MPS MW TOTALS BY ALLOCATION METHOD						
35	BASE ENERGY		822.3	640.6	46.12%		
36	12 CP Remaining (INTERMEDIATE)						
37	4 CP Remaining (PEAK)		960.6	748.4	53.88%		
38	TOTAL ALL GENERATION		1,782.9	1,389.0	100.00%		

Note: All CP load data based on 12 months ended September 2010

**TABLE 2B WORK PAPER  
GENERATION ALLOCATION DEVELOPMENT GMO - SJLP**

1	UNIT NAME	RATING	100.00% MPS PORTION MW	4 CP RATIO 0.8095	PERCENT OF TOTAL	ALLOCATOR	
2							
3	latan II	53	53	42.9	10.52%	BASE ENERGY	
4	latan I	127	127	102.8	25.20%	BASE ENERGY	
5	Lake Road4	99	99	80.1	19.64%	BASE ENERGY	
6	Total Base	279	279.0	225.9	55.36%		
7	Lake Road 5	65	65	52.6	12.90%	4 CP	
8	Lake Road 1	22	22	17.8	4.37%	4 CP	
9	Lake Road 2	26	26	21.0	5.16%	4 CP	
10	Lake Road 3	11	11	8.9	2.18%	4 CP	
11	Lake Road 6	21	21	17.0	4.17%	4 CP	
12	Lake Road 7	21	21	17.0	4.17%	4 CP	
13	Total Peaking	166	166.0	134.4	32.94%		
14	TOTAL INSTALLED CAPACITY	445	445	360.2	88.29%		
15	PURCHASED POWER	59	59	47.8	11.71%	4 CP	
16	TOTAL CAPACITY	504	504.0	408.0	100.00%		
17	MPS 1 CP		428.0				
18	CALCULATED MPS 4 CP		408.0				
19	CALCULATED MPS 12 CP		375.0				
20	LOAD TO TOTAL CAPACITY RATIO			0.8095		FOR COST OF SERVICE ALLOCATION (4 CP)	
21	SUMMARY OF KCP&L GENERATING PLANT MPS MW TOTALS BY ALLOCATION METHOD						
22	BASE ENERGY		279.0	225.9	55.36%		
23	12 CP Remaining (INTERMEDIATE)						
24	4 CP Remaining (PEAK)		225.0	182.1	44.64%		
25	TOTAL ALL GENERATION		504.0	408.0	100.00%		

Note: All CP load data based on 12 months ended September 2010

1 **Q. How did you develop your base allocation factor?**

2 A. A base allocation factor was developed by using the lowest monthly (non-zero) energy  
3 use for the test year and applying this level to each month. This level of average demand  
4 formed the basis for allocating the base GMO (A - MPS, B - L&P) MW capability to  
5 each customer class which was used to allocate all base-related costs.

6 **Q. Did you consider this base allocator in developing your remaining allocation factors  
7 for production plant and related costs?**

8 A. Yes, I did.

9 **Q. How were the remaining generating units allocated?**

10 A. The remaining generating units were allocated by using a four summer coincident peak  
11 ("4 CP") of 1,389 MW (MPS) and a summer/winter average of 408 MW (L&P) less their  
12 respective base amounts. To the extent that certain rates could become negative in the  
13 calculations, these values were set equal to zero to derive a final CP remaining level.

14 Since there are no identified intermediate units, the remaining loads would be  
15 served by the more peaking units as presented in Tables 2A and 2B. The seasonal  
16 allocation of these generation costs (L&P only) was then allocated to each season based  
17 on their respective seasonal peak.

18 **Q. Why is it important that a production allocation method such as the BIP be  
19 reasonable?**

20 A. The use of a production stacking approach such as the BIP to the class allocation for the  
21 largest portion (approximately 63% for MPS and 69% for L&P) of a utility's costs is by  
22 far the most representative procedure that mirrors both the planning as well as the  
23 operation of any utility's production facilities.

1           Utilities must provide energy for all hours of the year (Figure 1 for MPS and  
2           Figure 2 for L&P) based on a load duration curve which is simply the combined hourly  
3           usage of all its customers. To accomplish this, the overall resource planning effort is  
4           quite complex and considers a myriad of costs and engineering factors associated with  
5           planning.

6           The BIP method allows for a more complete recognition of the dual nature of  
7           generating resources (fixed and variable) and therefore provides a more structured and  
8           robust way to model these joint costs and develop an equitable class allocation of  
9           production plants and their associated variable fuel costs.

10          As Figures 1 (MPS) and 2 (L&P) show, the annual load duration curve is  
11          segmented by horizontal partitions (dashed lines) to identify various energy threshold  
12          requirements that will be provided by MPS and L&P from their available generation  
13          resources. Figures 1 and 2 also show the class allocations that I have recommended as  
14          appropriate for their corresponding production facilities. Figures 3 (MPS) and 4 (L&P)  
15          are a separate representation of Figures 1 and 2 which represent each Company's  
16          monthly coincident peaks with the four (4 CP) and base energy identified as dashed lines.  
17          A review of these figures clearly demonstrates that a simple one or even a four CP  
18          approach is totally inappropriate for either production or transmission cost allocation to  
19          customer classes. This is further highlighted when reviewing the kWh usage by customer  
20          class relative to per customer and kW. Larger energy use classes will greatly benefit  
21          from reduced energy costs from base generation units, and the corresponding fixed  
22          capacity costs must be synchronized with these benefits in order to achieve a reasonable  
23          and equitable allocation of these costs.

1

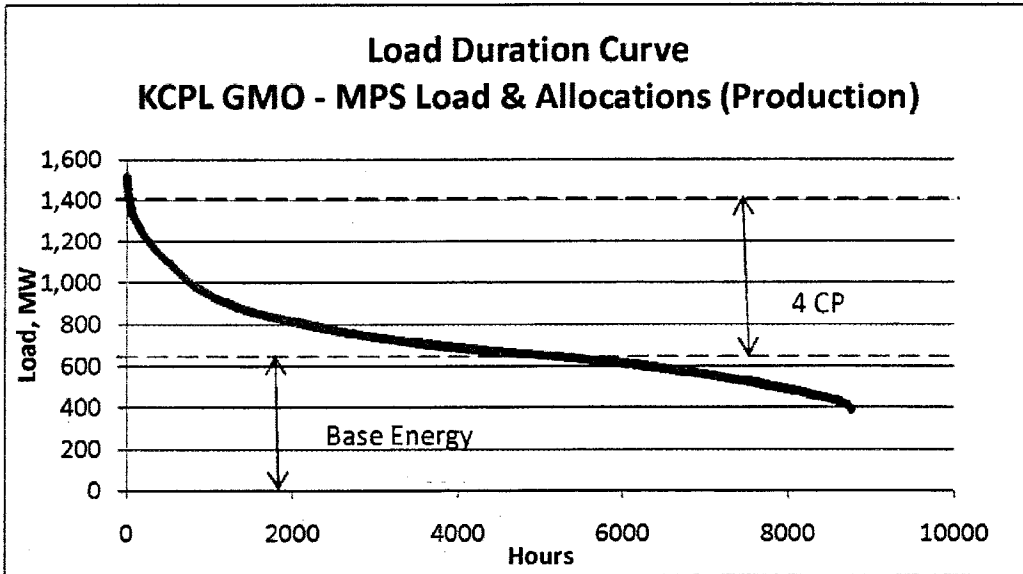


Figure 1A

2

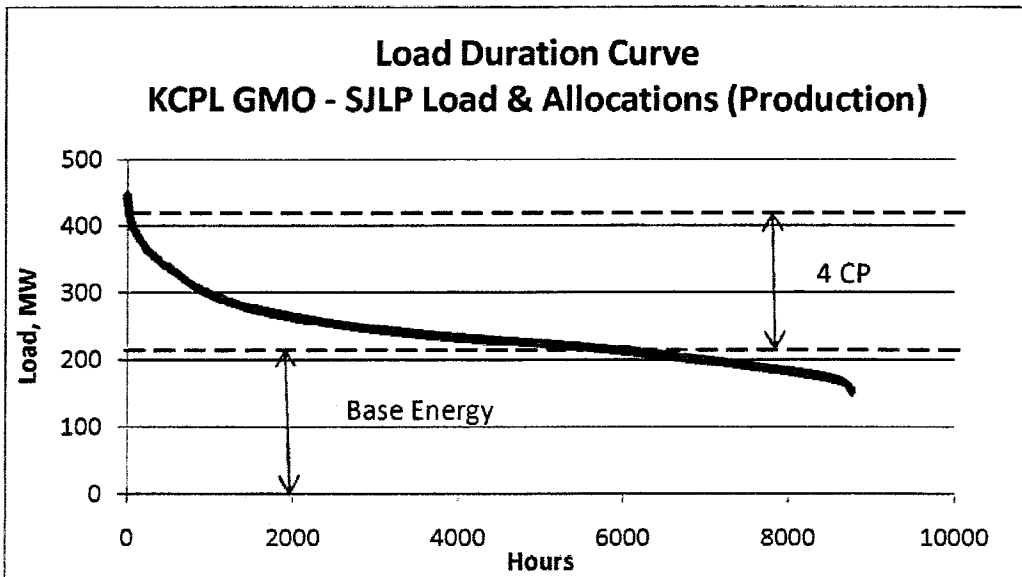


Figure 1B



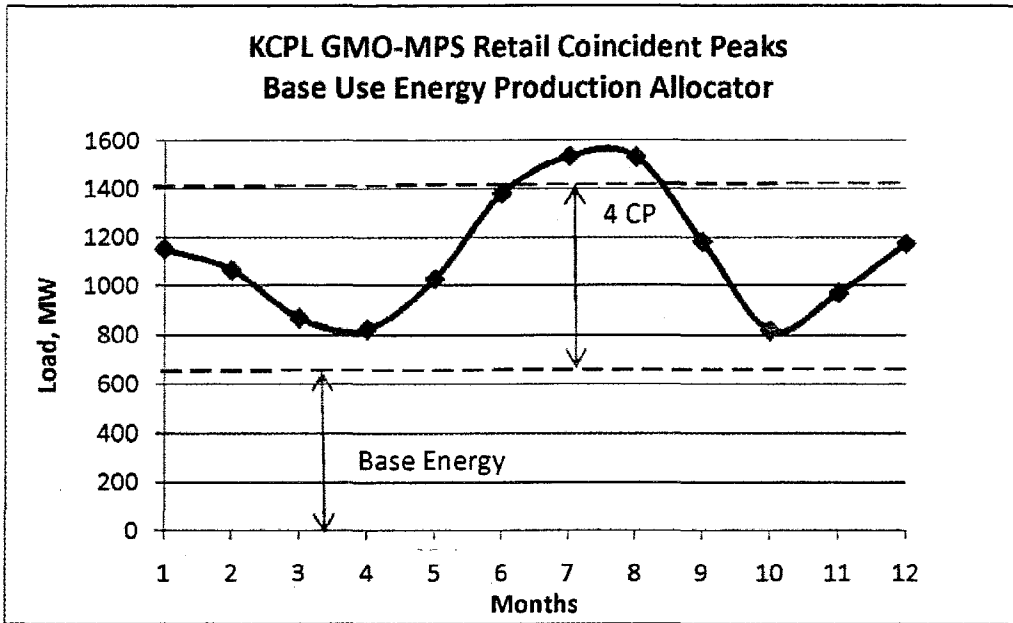


Figure 2A

1

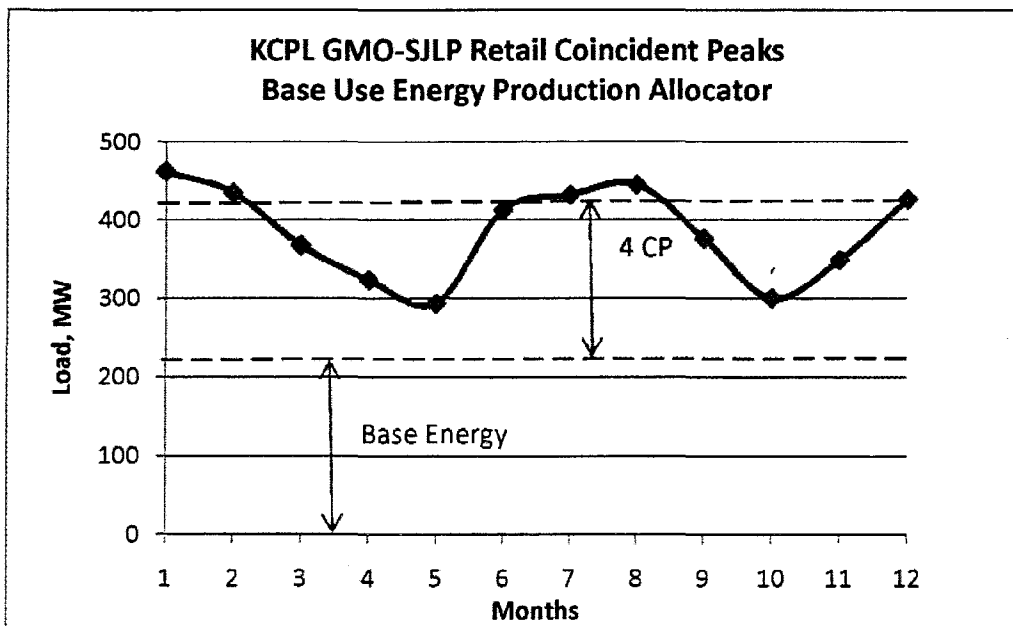


Figure 2B

1 **Q. How did you allocate the fuel costs associated with the production plant in your cost**  
2 **study?**

3 A. I obtained the monthly fuel costs from the Company for the twelve months ended  
4 9/30/2011. I then allocated each month's fuel costs to each customer class's  
5 corresponding calendar month kWh sales adjusted for losses. These allocated results  
6 were summed seasonally, by rate and by major customer class to identify a proxy fuel  
7 allocator which was then used to allocate the actual fuel costs shown in the cost study.

8 **Q. How did you allocate the demand portion of purchased power costs shown in**  
9 **Account 555?**

10 A. The demand portion of purchased power costs was considered in the resource mix as  
11 equivalent in use/dispatch to the non-base units but prior in dispatch of peaking facilities  
12 and was therefore allocated on the 12 CP for MPS and L&P.

13 **Q. What is another important aspect to consider in the allocation of production plant?**

14 A. As I mentioned earlier, both the planning and operation point of view reflect two distinct  
15 costs that represent production facilities: fixed and variable. Unless these two costs are  
16 synchronized in the allocation process, a potentially severe and material misallocation  
17 will occur in customer class cost allocations. This can be clearly evidenced by simply  
18 reviewing Schedules PMN-3A and PMN-3B of this direct testimony which provides the  
19 major unbundled costs that make up the total revenue requirement for the Company  
20 based on the cost of service assumptions included in the model. The listing, below,  
21 compares these current functional costs along with the Company's prior case:

1

**A – MPS:**

	<b>ER-2010-0356</b>		<b>ER-2012-0175</b>	
	<b><u>(\$M)</u></b>	<b><u>%</u></b>	<b><u>(\$M)</u></b>	<b><u>%</u></b>
<b><u>Demand</u></b>				
Production	185.2	30.8	189.2	31.8
Transmission	55.0	9.2	47.8	8.0
Distribution	110.3	18.4	106.6	17.9
Total Demand	350.5	58.3	343.6	57.7
<b><u>Energy</u></b>	203.6	33.9	184.5	31.0
<b><u>Customer</u></b>	46.8	7.8	67.4	11.3
Total Company	600.9	100.0	595.5	100.0
Total Production	388.8	64.7	373.7	62.8

2

**B – L&P:**

	<b>ER-2010-0356</b>		<b>ER-2012-0175</b>	
	<b><u>(\$M)</u></b>	<b><u>%</u></b>	<b><u>(\$M)</u></b>	<b><u>%</u></b>
<b><u>Demand</u></b>				
Production	65.2	35.9	75.9	39.1
Transmission	7.1	3.9	11.1	5.7
Distribution	26.6	14.7	29.1	15.0
Total Demand	98.9	54.5	116.1	59.8
<b><u>Energy</u></b>	69.3	38.2	57.0	29.4
<b><u>Customer</u></b>	13.2	7.3	21.0	10.8
Total Company	181.4	100.0	194.1	100.0
Total Production	134.5	74.1	133.0	68.5

3

The current total production-related costs equal 31.8% (MPS) and 39.1% (L&P)

4

for Demand plus 31% (MPS) and 29.4% (L&P) for Energy, or 62.8% (MPS) and 68.5%

5

(L&P) of total costs. Allocating these large percentages of production demand revenue

6

requirements (MPS 31.8%, L&P 39.1%) on simply one, two or even four coincident

1 peaks is certainly illogical and will distort the class allocation away from larger energy  
 2 users who enjoy the majority of lower energy costs and, more importantly, deviate from  
 3 the basic planning and operation process which gave rise to these production costs.

4 Larger base units provide a tremendous amount of lower cost energy supply for  
 5 the base portion of all customer usage which underscores the importance of  
 6 synchronizing the fixed and variable costs associated with these units.

7 **Q. Please compare the class allocation methods used in your allocated cost of service**  
 8 **study.**

9 A. Using the class allocation methods described herein, the following class statistics are  
 10 calculated:

**A – MPS:**

<u>Class</u>	<u>4CP</u> <u>(MW)</u>	<u>%</u>	<u>12 CP</u> <u>(MW)</u>	<u>%</u>	<u>Energy</u> <u>(MWH)</u>	<u>%</u>
Residential	829.2	57.0	645.4	53.4	2,989,076	46.8
Small GS	200.6	13.8	166.7	13.8	847,386	13.3
Large GS	226.6	15.6	208.2	17.2	1,018,112	16.0
Large Power	198.3	13.6	174.3	14.4	1,479,985	23.2
Lighting	0.0	0.0	13.0	1.1	49,685	0.8
MPS Totals	1,454.7	100.0	1,207.7	100.0	6,384,243	100.0

**B – L&P:**

<u>Class</u>	<u>4CP</u> <u>(MW)</u>	<u>%</u>	<u>12 CP</u> <u>(MW)</u>	<u>%</u>	<u>Energy</u> <u>(MWH)</u>	<u>%</u>
Residential	189.6	43.7	177.0	42.8	830,788	36.3
Small GS	27.0	6.2	25.0	6.0	115,519	5.0
Large GS	78.9	18.2	75.2	18.2	404,334	17.7
Large Power	138.8	32.0	129.8	31.4	916,442	40.0
Lighting	0.0	0.0	5.9	1.6	24,093	1.0
L&P Totals	434.4	100.0	413.4	100.0	2,291,176	100.0

1 **Q. How did you allocate transmission plant costs?**

2 A. Transmission plant costs are a function of many factors which include interconnection to  
3 other utilities, connecting generation to the grid and single contingency analyses relating  
4 to plant loads, maintenance outages, etc. In order to balance all of these factors and  
5 recognize a relationship to generation, I simply allocated transmission plant and related  
6 costs using a 12 CP average demand factor. This allocator was then used to allocate all  
7 of transmission plant and related costs. The seasonal cost allocation was determined by  
8 using each class's seasonal average demand ratio.

9 **Q. Please describe the allocation of Distribution Plant to customer classes in your cost  
10 of service study.**

11 A. The distribution plant allocation factors begin with "DEM" for capacity allocation factors  
12 used for the allocation of distribution plant. These non-coincident peak ("NCP") demand  
13 allocators were derived based on the use of diversified (non-coincident peak) class  
14 demands for Primary Plant in Accounts 360 through and including Account 367.

15 **Q. Did your CCOS study recognize any voltage separation in allocating Distribution  
16 costs?**

17 A. Yes, Accounts 364, 365, 366 and 367 identified primary and secondary voltage cost  
18 separation.

19 **Q. How were the remaining Distribution plant costs allocated?**

20 A. Line Transformers and secondary plant costs were allocated to all secondary customers  
21 based on the weighted average of the diversified class demands (NCP) and undiversified  
22 individual customer maximum demands. This approach recognizes a level of diversity  
23 for smaller uses where several customers are oftentimes served by one transformer.

1 Larger general service and large power secondary customers were allocated line  
2 transformer costs based on their undiversified customer maximum demands since these  
3 customers are generally served individually. In addition, for the larger secondary  
4 customers whose demand exceeded a level of 250 kW, no secondary conductor allocation  
5 was made. These customers are typically very large, and secondary circuits from  
6 transformers are more related and used by smaller users.

7 **Q. What are the customer-related allocation factors included in your cost study?**

8 A. Customer-related Distribution plant items were allocated using CUST-prefixed allocators  
9 and were recognized for services, meters, lighting and other such customer-related items.  
10 These allocation factors were developed from data analyses available from the Company  
11 and used to assign the specific customer-related costs to each customer class.

12 **Q. How were Services, Account 369, allocated to customer classes?**

13 A. Services were considered 100% customer-related and represent the first physical  
14 connection between the customer premises and the utility's distribution network. In  
15 order to fairly assign these plant costs to appropriate secondary customers, their total  
16 undiversified maximum customer demands were calculated. This maximum customer  
17 load data (adjusted for the number of services) formed the allocation factor used to assign  
18 these customer-related costs to secondary customers.

19 **Q. How were Meters, Account 370, allocated to customer classes?**

20 A. Meter costs are also a part of the rate base which impact allocated costs to customer  
21 classes and were considered 100% customer-related. The Company provided an  
22 assignment of all its meters and metering devices to customer classes. The result of this

1 analysis was an identification of all metering costs by rate class which was then used to  
2 allocate the booked meter costs to all customers.

3 **Q. How was General plant allocated?**

4 A. General plant was allocated on a combination of identified functional costs and an  
5 internally generated salaries and wages allocation factor (SALWAGES) based on the  
6 O&M salaries and wages expenses. This salaries and wages allocation factor was  
7 developed on a functional basis and then allocated by function using the sum of the  
8 corresponding functional O&M expenses. These allocated salaries and wages costs were  
9 then subtotaled by class to arrive at the final composite allocation factor, SALWAGES.

10 **Q. How was each account of reserves for depreciation allocated?**

11 A. Production plant accumulated reserves were identified and allocated consistent with  
12 production plant account details. The transmission and distribution plant accumulated  
13 reserves were allocated on the subtotal of the corresponding allocated plant cost to each  
14 rate and customer class. The general plant accumulated reserves were allocated in the  
15 same manner as the general plant accounts.

16 **Q. What other elements of rate base were included in your study?**

17 A. The adjustments to rate base have been detailed in the study. Additions to net plant  
18 included cash working capital, Materials and Supplies, Emissions Allowances,  
19 Prepayments, Fuel Inventory, Deferral of DSM/EE Costs, ERPP, and Regulatory Assets.  
20 The cash working capital component of rate base was developed in detail by the  
21 Company and allocated on related expenses or plant in the cost of service study. Material  
22 and Supplies and Prepayments General were allocated on Plant. Prepayment Pensions  
23 were allocated on the Salary and Wages allocation function. Fuel Inventory and

1 Emissions Allowances were allocated on Fuel. The Regulatory Assets were allocated on  
2 Salary and Wages, Energy, or Demand allocation factors.

3 The deductions from net plant include accumulated deferred income taxes,  
4 customer advances for construction, and customer deposits.

5 The accumulated deferred taxes were developed in detail and allocated on the  
6 most appropriate allocation factor. The deferred gain on emissions allowance credit and  
7 the deferred gain on emissions allowance were allocated on an energy allocation factor.  
8 Customer advances for construction were allocated on total distribution plant. Customer  
9 deposits were developed using the data analysis available from the Company and used to  
10 assign the specific customer-related costs to each customer class.

### 11 Revenues

12 **Q. How did you establish the revenues to be utilized in the cost of service study?**

13 **A.** The Company provided the class and rate revenues used in the cost of service study.

14 The remaining revenues are listed as Miscellaneous Revenues and reflect  
15 primarily Forfeited Discounts, Rent from Electric Property and Transmission Service  
16 Revenues.

### 17 Operating Expense Allocation

18 **Q. How were the Operation and Maintenance Expenses allocated?**

19 **A.** The Operations and Maintenance Expense for production, transmission and distribution  
20 plant was allocated to customer classes following plant. Customer Accounts Expenses,  
21 Customer Services and Information Expenses, Sales Expenses, and Administrative and  
22 General Expenses were allocated using a variety of methods based on direct assignments,  
23 revenues, salaries and wages, plant in service, number of bills and number of customers.



1 Whenever possible, specific information detailing class cost responsibilities or  
2 weightings was utilized in order to develop the most reasonable allocation possible. For  
3 example, Account 902, Meter Reading Expense, was allocated to customer classes based  
4 on the total number of meters. Account 903, Customer Records and Collections Expense,  
5 was allocated based on combining the results of a separate analysis of customer billing.  
6 Account 904, Uncollectibles, was assigned to customer classes based on an analysis by  
7 the Company. These results were also functionalized based on the corresponding  
8 claimed revenues within the cost of service study. Accounts 911 through 916 used  
9 customer allocation factors based on combination of number of customers and allocated  
10 direct assignments.

11 A&G expenses were primarily allocated on the salaries and wages allocator. The  
12 remaining A&G expenses were allocated on plant in service components, with the  
13 exception of Account 930.1, General Advertising, which was allocated based on the  
14 number of customers and Account 928, Regulatory Commission expenses, which was  
15 primarily allocated to classes based on revenues at the uniform claimed rate of return.

16 **Q. What are the remaining operating expenses?**

17 A. The remaining operating expenses consist of depreciation and amortization expenses,  
18 taxes other than income taxes, deferred income taxes, Interest on Customer Deposits, and  
19 a detailed state and federal income tax calculation.

20 **Q. How were they allocated?**

21 A. Depreciation expenses were allocated on the basis of plant in service consistent with the  
22 allocation of depreciation reserves. Taxes Other Than Income Taxes that are plant  
23 related were allocated on a plant-related allocator and those that are salaries and wages

1 related were allocated on the SALWAGES allocator discussed earlier. Franchise taxes  
2 were functionalized based on claimed revenues, and the Gross Receipts tax was allocated  
3 based on sales revenue. Deferred Income Taxes were detailed with allocations  
4 appropriate to their respective categories of costs. Federal and state income taxes were  
5 computed for each jurisdiction customer class based on the allocated expenses.

### 6 Accounting Class Cost Study Results

7 **Q. Could you summarize the results of your Missouri class cost study at present rates?**

8 A. The rate of return (“ROR”) results for each retail rate and customer class are shown on  
9 Schedules PMN-2, PMN-3, and PMN-4. Tables 3A-MPS and 3B-L&P, below,  
10 summarize the ROR results from the CCOS study (Schedule PMN-4) for each GMO.

11 These results include the Company’s pro forma adjustments and can be used as a  
12 very good guide or input in establishing reasonable revenue targets, class increases, and  
13 seasonal differences when used in conjunction with Table 4, below.

14 **Q. Could you please briefly discuss your cost of service results as presented on Table 3  
15 for each customer class?**

16 A. MPS – Table 3A

17 The CCOS results indicate that the Residential class is slightly above system average  
18 ROR while the comparable Small General Service is somewhat higher than the overall  
19 system average ROR except for the Primary subclass which is below. The remaining two  
20 major classes of Large General Service and Large Power Service are, however, somewhat  
21 below the overall Company system average ROR.

1 L&P – Table 3B

2 The CCOS results indicate that the Residential class is below system average ROR while  
 3 the comparable Small General Service is well above the overall system average ROR  
 4 except the Separately Metered which is well below average ROR. The Large General  
 5 Services classes are also well above the system average ROR. In the Large Power  
 6 Service class, both Transmission and Substation service classes yield ROR greater or at  
 7 the system average with the remaining Primary and Secondary Service classes producing  
 8 ROR below the system average ROR.

**TABLE 3A – MPS  
 COST OF SERVICE RESULTS – CLASS ROR AND INDEX**

<u>Customer Class</u>	<u>Index of Return Annual</u>	<u>----- Rate of Return % -----</u>		
		<u>Annual</u>	<u>Seasonal</u>	
			<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	0.96	5.376%	5.905%	4.919%
General Use - Mo860	1.04	5.836%	5.380%	6.304%
Space Heat - Mo870	0.84	4.703%	6.854%	3.264%
Other Use - Mo815	1.92	10.806%	9.559%	11.523%
SMALL GENERAL SERVICE	1.36	7.640%	8.823%	6.709%
Primary - Mo716	0.93	5.253%	6.920%	4.117%
Secondary - Mo711	1.36	7.653%	8.606%	6.898%
No Demand - Mo710	1.34	7.523%	11.236%	4.783%
Short Term - Mo728	1.32	7.431%	3.727%	9.578%
LARGE GENERAL SERVICE	1.05	5.890%	8.673%	3.941%
Primary - Mo725	0.63	3.565%	4.613%	1.666%
Secondary - Mo720	1.06	5.959%	8.865%	3.982%
LARGE POWER SERVICE	0.80	4.505%	7.348%	2.748%
Primary - Mo735	0.76	4.257%	7.484%	2.370%
Secondary - Mo730	0.84	4.734%	7.231%	3.112%
LIGHTING	1.17	6.580%		
MPS RETAIL	1.00	5.629%		

**TABLE 3B – L&P  
COST OF SERVICE RESULTS – CLASS ROR AND INDEX**

<u>Customer Class</u>	Index of Return	----- Rate of Return % -----		
		<u>Annual</u>	<u>Seasonal</u>	
			<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	0.83	4.085%	3.598%	4.448%
General Use	1.06	5.224%	3.936%	6.438%
Space Heating	0.60	2.941%	3.261%	2.754%
Other Use	0.58	2.882%	-1.054%	5.174%
GENERAL SERVICE	1.97	9.740%	8.069%	11.095%
General Use	1.99	9.809%	7.874%	11.407%
Limited Demand	2.02	9.973%	8.597%	11.064%
Separately Metered	0.50	2.449%	6.613%	0.240%
Short Term	2.02	9.971%	10.081%	9.884%
LARGE GENERAL SERVICE	1.37	6.749%	6.423%	6.990%
Substation	1.23	6.062%	7.612%	4.780%
Primary	1.17	5.767%	5.482%	5.959%
Secondary	1.37	6.772%	6.440%	7.016%
LARGE POWER SERVICE	0.81	4.021%	5.342%	3.179%
Transmission	1.42	6.999%	9.259%	5.693%
Substation	0.98	4.823%	6.141%	4.060%
Primary	0.74	3.666%	5.303%	2.640%
Secondary	0.76	3.759%	4.946%	2.986%
METERED LIGHTING	(2.76)	-13.622%		
NON-METERED LIGHTING	4.70	23.211%		
RETAIL	1.00	4.937%		

1 **Q. What does your Schedule PMN-3 (A and B) identify?**

2 A. Schedule PMN-3 (A and B) presents the summary of unbundled Missouri revenue  
3 requirements from Schedule PMN-2 (A and B) at the existing rate of return and at a  
4 uniform rate of return. Each ROR section (actual and uniform) presents the costs in total  
5 dollars with these same costs also shown on a unitized kWh basis for comparison  
6 purposes. Line 15 of Schedule PMN-3 (A and B) summarizes only the customer-related  
7 costs which form the basis for deriving appropriate monthly customer charges for use as a  
8 guide in rate design. Tables 4A-MPS and 4B-L&P, below, detail these monthly customer  
9 charges along with seasonal demand and energy costs for each major customer class at a  
10 uniform percent ROR.

11 **Q. Could you please briefly discuss your results as presented in Tables 4A-MPS and**  
12 **4B-L&P for each customer class?**

13 A. The results presented on Tables 4 summarize the monthly customer charges (\$) and  
14 seasonal \$/kWh charges that should be the appropriate prices if all customers were  
15 paying a uniform ROR target as requested by the Company.

16 Tables 4A and 4B present the detailed unit cost revenue requirements that would  
17 be required to achieve a uniform ROR at the Company's target level for all rate pricing  
18 components of monthly customer charges, seasonal energy charges, and annual and  
19 seasonal demand cost charges all on a \$/kWh basis.

20

**TABLE 4A – MPS  
COST OF SERVICE RESULTS – UNBUNDLED CUSTOMER, DEMAND AND ENERGY**

**UNIFORM RATE OF RETURN @ 8.173%**

<u>Customer Class</u>	Monthly (\$)	Annual	Demand Costs (\$/kWh)				
	Customer	Energy	Seasonal Energy		Annual	Seasonal	
	<u>Charge</u>	<u>Costs (\$)</u>	<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>
<b>RESIDENTIAL</b>	\$18.87	0.0316	0.0348	0.0296	0.0694	0.0837	0.0602
General Use - Mo860	\$18.80	0.0318	0.0349	0.0295	0.0736	0.0866	0.0634
Space Heat - Mo870	\$19.01	0.0314	0.0346	0.0298	0.0641	0.0789	0.0568
Other Use - Mo815	\$17.78	0.0318	0.0350	0.0305	0.0655	0.0837	0.0581
<b>SMALL GENERAL SERVICE</b>	\$25.28	0.0311	0.0345	0.0291	0.0595	0.0714	0.0526
Primary - Mo716	\$22.92	0.0295	0.0329	0.0277	0.0517	0.0603	0.0471
Secondary - Mo711	\$25.89	0.0310	0.0345	0.0290	0.0597	0.0715	0.0527
No Demand - Mo710	\$23.91	0.0315	0.0349	0.0296	0.0577	0.0701	0.0510
Short Term - Mo728	\$24.33	0.0322	0.0383	0.0668	0.0577	0.0867	0.0668
<b>LARGE GENERAL SERVICE</b>	\$167.74	0.0308	0.0342	0.0287	0.0492	0.0538	0.0465
Primary - Mo725	\$380.84	0.0308	0.0333	0.0271	0.0569	0.0620	0.0494
Secondary - Mo720	\$164.51	0.0308	0.0342	0.0287	0.0490	0.0535	0.0464
<b>LARGE POWER SERVICE</b>	\$274.53	0.0300	0.0332	0.0281	0.0402	0.0424	0.0389
Primary - Mo735	\$314.94	0.0293	0.0324	0.0275	0.0374	0.0389	0.0366
Secondary - Mo730	\$262.59	0.0307	0.0341	0.0288	0.0431	0.0459	0.0415
<b>LIGHTING</b>	\$45.92	0.0306			0.0436		

**TABLE 4B – L&P**  
**COST OF SERVICE RESULTS – UNBUNDLED CUSTOMER, DEMAND AND ENERGY**

**UNIFORM RATE OF RETURN @ 8.17%**

<u>Customer Class</u>	Monthly (\$)	Annual	Demand Costs (\$/kWh)				
	Customer	Energy	Seasonal Energy		Annual	Seasonal	
	<u>Charge</u>	<u>Costs (\$)</u>	<u>Costs (\$)</u>			<u>Summer</u>	<u>Winter</u>
			<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	\$21.76	0.0271	0.0296	0.0259	0.0652	0.0944	0.0511
General Use	\$21.42	0.0276	0.0295	0.0263	0.0680	0.0908	0.0527
Space Heating	\$22.43	0.0267	0.0295	0.0257	0.0620	0.0991	0.0494
Other Use	\$21.05	0.0276	0.0394	0.0246	0.0941	0.1670	0.0753
GENERAL SERVICE	\$32.08	0.0271	0.0296	0.0258	0.0649	0.0926	0.0506
General Use	\$33.71	0.0271	0.0295	0.0257	0.0652	0.0920	0.0508
Limited Demand	\$30.94	0.0272	0.0298	0.0259	0.0647	0.0940	0.0501
Separately Metered	\$40.58	0.0264	0.0295	0.0255	0.0606	0.1025	0.0484
Short Term	\$31.08	0.0273	0.0287	0.0456	0.0645	0.0900	0.0508
LARGE GENERAL SERVICE	\$92.78	0.0270	0.0295	0.0256	0.0540	0.0698	0.0453
Substation	\$363.02	0.0262	0.0280	0.0245	0.0503	0.0537	0.0472
Primary	\$375.23	0.0260	0.0284	0.0249	0.0529	0.0687	0.0451
Secondary	\$90.91	0.0270	0.0295	0.0256	0.0540	0.0699	0.0453
LARGE POWER SERVICE	\$333.50	0.0266	0.0291	0.0253	0.0447	0.0519	0.0408
Transmission	\$384.96	0.0254	0.0278	0.0241	0.0361	0.0414	0.0334
Substation	\$384.51	0.0257	0.0285	0.0243	0.0395	0.0450	0.0367
Primary	\$384.25	0.0261	0.0287	0.0247	0.0448	0.0505	0.0416
Secondary	\$320.60	0.0270	0.0294	0.0258	0.0463	0.0542	0.0420
METERED LIGHTING	\$12.16	0.0270			0.0466		
NON-METERED LIGHTING	\$29.55	0.0270			0.0465		

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

2 A. Yes, it does.



**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement General Rate Increase for Electric Service ) ) Case No. ER-2012-0175

**AFFIDAVIT OF PAUL M. NORMAND**

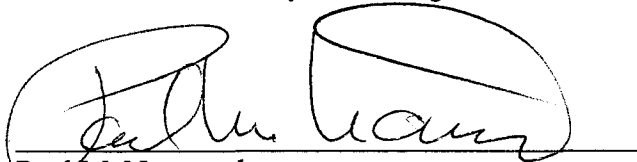
**COMMONWEALTH OF PENNSYLVANIA** )  
 ) ss  
**COUNTY OF BERKS** )

Paul M. Normand, being first duly sworn on his oath, states:

1. My name is Paul M. Normand. I am a management consultant and president with the firm of Management Applications Consulting, Inc. in Reading, Pennsylvania. I have been retained by Great Plains Energy, Inc., the parent company of KCP&L Greater Missouri Operations Company, to serve as an expert witness to provide testimony on behalf of KCP&L Greater Missouri Operations Company.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of KC&PL Greater Missouri Operations Company consisting of thirty (30) 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.

  
Paul M. Normand

Subscribed and sworn before me this 6 day of February, 2012.

**COMMONWEALTH OF PENNSYLVANIA**  
Notarial Seal  
Linda L. Rudloff, Notary Public  
Sinking Spring Boro, Berks County  
My Commission Expires April 16, 2012  
Member, Pennsylvania Association of Notaries

  
Notary Public

My commission expires: 04/16/2012

**Qualifications of Paul M. Normand**

**Schedule PMN-1**

**SCHEDULE PMN-1**

**QUALIFICATIONS OF PAUL M. NORMAND**

**Q. Mr. Normand, what is your present position?**

A. I am a principal in the consulting firm of Management Applications Consulting, Inc. (MAC), 1103 Rocky Drive, Suite 201, Reading, PA 19609. This company provides consulting services to the utility industry in such field as loss studies, econometric studies, cost analyses, rate design, expert testimony, and regulatory assistance.

**Q. What is your educational background?**

A. I graduated from Northeastern University in 1975, with a Bachelor of Science Degree and a Master of Science Degree in Electrical Engineering-Power System Analysis. I have attended various conferences and meeting concerning engineering and cost analysis.

**Q. What is your professional background?**

A. I was employed by the Massachusetts Electric Company in the Distribution Engineering Department while attending Northeastern University. My principal areas of assignment included new service, voltage conversions, and system planning. Upon graduation from Northeastern University, I joined Westinghouse Electric Corporation Nuclear Division in Pittsburgh, Pennsylvania. In that position, I assisted in the procurement and economic analysis of electrical/electronic control equipment for the nuclear reactor system.

In 1976, I joined Gilbert Associates as an Engineer providing consulting services in the rate and regulatory area to utility companies. I was promoted to Senior Engineer in 1977, Manager of the Austin office 1980, and Director of Rate Regulatory Service in 1981.

In June, 1983, I left Gilbert to form a separate consulting firm and I am now a principal and President of Management Applications Consulting, Inc. My principal areas of concentration have been in loss studies, economic analyses, and pricing.

**Q. Have you testified in support of any cost studies that you participated in or performed?**

A. Yes, I have testified about such studies before the following regulatory agencies: the Maine Public Utility Commission, the Public Utility Commission of Texas, Illinois Commerce Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Pennsylvania Public Utility Commission, the Massachusetts Department of Public Utilities, the Kentucky Public Service Commission, the Arkansas Public Service Commission, the Public Service Commission of Louisiana, the Public Utilities Commission of Ohio, the Public Service Commission of Missouri, the Delaware Public Service Commission, the Maryland Public Service Commission, the Indiana Utility Regulatory Commission, the North Carolina Utilities Commission, the Kansas Corporation Commission, and the Federal Energy Regulatory Commission.

**Q. Could you please briefly discuss your technical experience?**

A. I have performed numerous accounting and marginal cost of service studies, time differentiated bundled and fully unbundled cost studies for both electric and gas utilities since 1980. I have also used such studies in the design and presentation of detailed rate proposals before regulatory agencies. My additional experience has been in the area of unaccounted for loss evaluations for electric and gas utilities for over twenty-four years. These studies include a detailed review of each system and the calculation of appropriate recovery factors.

**Schedule PMN-2A – GMO-MPS**

**Total Class Cost of Service  
Summary Results – Existing ROR**

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

Schedule PMN-2A  
 SCHEDULE 1  
 Page 1 of 1

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MPS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(i)	(j)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE										
0020											
0030	OPERATING REVENUE										
0040	RETAIL SALES REVENUE	TSFR 9 30	537,210,996	292,767,974	78,158,277	71,472,490	85,398,998	9,413,257			
0050	OTHER SALES REVENUE (447)	TSFR 9 100	10,935,074	4,891,062	1,490,303	1,792,977	2,655,885	104,847			
0060	OTHER OPERATING REVENUE	TSFR 9 220	5,913,364	3,263,119	803,193	800,518	943,640	102,894			
0070	TOTAL OPERATING REVENUE		554,059,435	300,922,155	80,451,773	74,065,985	88,998,523	9,620,998			
0080											
0090	OPERATING EXPENSES										
0100	FUEL	TSFR 9 4250	124,727,338	58,996,970	16,493,183	19,744,741	28,538,384	954,060			
0110	PURCHASED POWER	TSFR 9 4260	53,901,882	25,703,417	7,191,865	8,489,262	12,076,838	440,500			
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	181,319,988	109,404,452	24,961,635	20,447,841	23,826,079	2,679,981			
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	65,166,547	37,882,212	8,638,891	7,864,725	8,787,613	1,983,106			
0140	AMORTIZATION EXPENSES	TSFR 4 1700	1,128,419	634,428	150,992	143,772	175,743	23,483			
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	21,899,083	12,331,369	2,933,410	2,783,264	3,363,071	487,969			
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	26,435,908	14,154,986	5,810,601	3,522,275	1,927,644	1,020,403			
0170	TOTAL ELECTRIC OPERATING EXPENSES		474,579,165	259,107,833	66,180,578	62,995,880	78,695,371	7,599,502			
0180											
0190	NET ELECTRIC OPERATING INCOME		79,480,269	41,814,322	14,271,196	11,070,105	10,303,152	2,021,496			
0200											
0210	RATE BASE										
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	2,373,092,507	1,334,121,525	316,138,637	303,115,815	361,939,648	57,776,883			
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	826,157,774	474,993,399	109,727,997	100,499,744	118,464,666	22,471,968			
0240	NET PLANT		1,546,934,733	859,128,126	206,410,639	202,616,071	243,474,982	35,304,915			
0250	PLUS:										
0260	CASH WORKING CAPITAL	TSFR 2 40	(24,540,361)	(13,623,403)	(3,444,019)	(3,189,617)	(3,777,735)	(505,587)			
0270	MATERIALS & SUPPLIES	TSFR 2 50	27,179,644	15,280,040	3,620,818	3,471,664	4,145,389	661,734			
0280	EMISSION ALLOWANCES	TSFR 2 60	2,639,993	1,096,883	358,102	451,767	709,063	24,178			
0290	PREPAYMENTS	TSFR 2 100	1,546,533	869,440	206,026	197,539	235,874	37,653			
0300	FUEL INVENTORY	TSFR 2 160	31,118,207	14,719,146	4,114,882	4,926,113	7,120,038	238,028			
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	8,912	3,703	1,209	1,525	2,394	82			
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	121,294	50,396	16,453	20,756	32,578	1,111			
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	24,777,654	13,243,281	3,420,449	3,576,214	4,270,939	266,772			
0340	REGULATORY ASSETS	TSFR 2 290	46,102,215	24,169,984	6,257,527	6,360,364	8,744,054	570,285			
0350	LESS:										
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	2,356,990	1,551,499	300,269	212,935	170,963	121,325			
0370	CUSTOMER DEPOSITS	TSFR 2 360	5,143,148	2,673,233	2,383,293	80,154	6,468	0			
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	236,349,964	132,872,854	31,486,069	30,189,051	36,047,656	5,754,333			
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	49,986	28,101	6,659	6,385	7,624	1,217			
0400	TOTAL RATE BASE		1,411,988,739	777,811,909	186,785,796	187,943,871	228,724,866	30,722,297			
0410											
0420	RATE OF RETURN		5.629%	5.376%	7.640%	5.890%	4.505%	6.580%			
0430	RELATIVE RATE OF RETURN		1.00	0.96	1.36	1.05	0.80	1.17			
0440											
0450											
0460											
0470											
0480											
0490											
0500											

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			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(o)	(p)	(q)	(r)		
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 30	162,239,368	130,528,606	292,767,974		43,652,094	34,506,183	78,158,277	
0050	OTHER SALES REVENUE (447)	TSFR 9 100	3,109,510	1,781,552	4,891,062		965,246	525,057	1,490,303	
0060	OTHER OPERATING REVENUE	TSFR 9 220	1,813,862	1,449,257	3,263,119		466,863	336,331	803,193	
0070	TOTAL OPERATING REVENUE		167,162,741	133,759,415	300,922,155		45,084,203	35,367,571	80,451,773	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR 9 4250	32,833,781	26,163,188	58,996,970		9,453,273	7,039,911	16,493,183	
0110	PURCHASED POWER	TSFR 9 4260	15,657,637	10,045,780	25,703,417		4,511,031	2,680,834	7,191,865	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	65,314,659	44,089,793	109,404,452		15,168,079	9,793,556	24,961,635	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	19,694,006	18,188,206	37,882,212		4,651,227	3,987,664	8,638,891	
0140	AMORTIZATION EXPENSES	TSFR 4 1700	351,267	283,162	634,428		86,455	64,537	150,992	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	6,745,321	5,586,048	12,331,369		1,662,079	1,271,331	2,933,410	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	6,031,971	8,123,015	14,154,986		2,540,025	3,270,575	5,810,601	
0170	TOTAL ELECTRIC OPERATING EXPENSES		146,628,641	112,479,192	259,107,833		38,072,169	28,108,409	66,180,578	
0180										
0190	NET ELECTRIC OPERATING INCOME		20,534,099	21,280,223	41,814,322		7,012,034	7,259,162	14,271,196	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	714,441,330	619,680,194	1,334,121,525		176,254,319	139,884,317	316,138,637	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	255,771,707	219,221,691	474,993,399		61,210,067	48,517,930	109,727,997	
0240	NET PLANT		458,669,623	400,458,503	859,128,126		115,044,252	91,366,387	206,410,639	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(7,459,813)	(6,163,589)	(13,623,403)		(1,926,391)	(1,517,628)	(3,444,019)	
0270	MATERIALS & SUPPLIES	TSFR 2 50	8,182,682	7,097,358	15,280,040		2,018,686	1,602,131	3,620,818	
0280	EMISSION ALLOWANCES	TSFR 2 60	730,253	366,629	1,096,883		238,408	119,694	358,102	
0290	PREPAYMENTS	TSFR 2 100	465,598	403,843	869,440		114,864	91,162	206,026	
0300	FUEL INVENTORY	TSFR 2 160	8,191,696	6,527,450	14,719,146		2,358,496	1,756,386	4,114,882	
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	2,465	1,238	3,703		805	404	1,209	
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	33,551	16,845	50,396		10,954	5,499	16,453	
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	7,572,416	5,670,865	13,243,281		2,048,814	1,371,634	3,420,449	
0340	REGULATORY ASSETS	TSFR 2 290	14,756,698	9,413,286	24,169,984		3,900,434	2,357,093	6,257,527	
0350	LESS:									
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	764,356	787,143	1,551,499		149,375	150,894	300,269	
0370	CUSTOMER DEPOSITS	TSFR 2 360	1,782,155	891,078	2,673,233		1,588,862	794,431	2,383,293	
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	71,155,331	61,717,523	132,872,854		17,554,184	13,931,886	31,486,069	
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	15,049	13,053	28,101		3,713	2,946	6,659	
0400	TOTAL RATE BASE		417,428,279	360,383,630	777,811,909		104,513,188	82,272,608	186,785,796	
0410										
0420	RATE OF RETURN		4.919%	5.905%	5.376%		6.709%	8.823%	7.640%	
0430	RELATIVE RATE OF RETURN		0.87	1.05	0.96		1.19	1.57	1.36	
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(t)	(u)	(w)	(x)	(y)	(z)		
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 30	38,557,329	32,915,161	71,472,490		48,105,781	37,293,217	85,398,998	
0050	OTHER SALES REVENUE (447)	TSFR 9 100	1,174,687	618,290	1,792,977		1,753,752	902,133	2,655,885	
0060	OTHER OPERATING REVENUE	TSFR 9 220	483,467	317,051	800,518		589,733	353,907	943,640	
0070	TOTAL OPERATING REVENUE		40,215,483	33,850,503	74,065,985		50,449,266	38,549,257	88,998,523	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR 9 4250	11,155,402	8,589,339	19,744,741		16,662,973	11,875,410	28,538,384	
0110	PURCHASED POWER	TSFR 9 4260	5,296,462	3,192,800	8,489,262		7,759,155	4,317,683	12,076,838	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	12,591,711	7,856,130	20,447,841		15,065,995	8,760,084	23,826,079	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	4,452,868	3,411,857	7,864,725		5,310,607	3,477,006	8,787,613	
0140	AMORTIZATION EXPENSES	TSFR 4 1700	85,393	58,379	143,772		109,251	66,492	175,743	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	1,638,474	1,144,791	2,783,264		2,077,942	1,285,128	3,363,071	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	638,773	2,883,502	3,522,275		(422,221)	2,349,865	1,927,644	
0170	TOTAL ELECTRIC OPERATING EXPENSES		35,859,083	27,136,797	62,995,880		46,563,702	32,131,669	78,695,371	
0180										
0190	NET ELECTRIC OPERATING INCOME		4,356,399	6,713,706	11,070,105		3,885,564	6,417,588	10,303,152	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	177,130,845	125,984,970	303,115,815		223,004,906	138,934,742	361,939,648	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	58,496,502	42,003,241	100,499,744		72,808,994	45,655,672	118,464,666	
0240	NET PLANT		118,634,343	83,981,728	202,616,071		150,195,912	93,279,070	243,474,982	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(1,791,243)	(1,398,374)	(3,189,617)		(2,225,669)	(1,552,066)	(3,777,735)	
0270	MATERIALS & SUPPLIES	TSFR 2 50	2,028,726	1,442,939	3,471,664		2,554,133	1,591,256	4,145,389	
0280	EMISSION ALLOWANCES	TSFR 2 60	300,765	151,002	451,767		472,061	237,002	709,063	
0290	PREPAYMENTS	TSFR 2 100	115,435	82,104	197,539		145,331	90,543	235,874	
0300	FUEL INVENTORY	TSFR 2 160	2,783,160	2,142,953	4,926,113		4,157,243	2,962,795	7,120,038	
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	1,015	510	1,525		1,594	800	2,394	
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	13,819	6,938	20,756		21,689	10,889	32,578	
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	2,219,803	1,356,410	3,576,214		2,721,171	1,549,768	4,270,939	
0340	REGULATORY ASSETS	TSFR 2 290	4,029,221	2,331,144	6,360,364		5,650,392	3,093,662	8,744,054	
0350	LESS:									
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	105,163	107,772	212,935		83,505	87,458	170,963	
0370	CUSTOMER DEPOSITS	TSFR 2 360	53,436	26,718	80,154		4,312	2,156	6,468	
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	17,641,482	12,547,569	30,189,051		22,210,344	13,837,312	36,047,656	
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	3,731	2,654	6,385		4,697	2,926	7,624	
0400	TOTAL RATE BASE		110,531,231	77,412,640	187,943,871		141,391,000	87,333,866	228,724,866	
0410										
0420	RATE OF RETURN		3.941%	8.673%	5.890%		2.748%	7.348%	4.505%	
0430	RELATIVE RATE OF RETURN		0.70	1.54	1.05		0.49	1.31	0.80	
0440										
0450										
0460										
0470										
0480										
0490										
0500										



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			(aa)	(ab)	(ac)	(ad)	(ae)	(af)		
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 30					94,700,510	81,706,530	176,407,040	
0050	OTHER SALES REVENUE (447)	TSFR 9 100					1,655,938	1,017,022	2,672,960	
0060	OTHER OPERATING REVENUE	TSFR 9 220					958,930	920,674	1,879,604	
0070	TOTAL OPERATING REVENUE						97,315,378	83,644,227	180,959,605	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR 9 4250					16,687,685	16,386,172	33,073,858	
0110	PURCHASED POWER	TSFR 9 4260					8,054,370	6,280,215	14,334,584	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270					38,230,522	28,129,735	66,360,257	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630					10,867,953	11,961,504	22,829,457	
0140	AMORTIZATION EXPENSES	TSFR 4 1700					194,970	181,888	376,858	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640					3,729,666	3,596,382	7,326,048	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910					5,289,198	4,603,956	9,893,154	
0170	TOTAL ELECTRIC OPERATING EXPENSES						83,054,363	71,139,852	154,194,216	
0180										
0190	NET ELECTRIC OPERATING INCOME						14,261,015	12,504,375	26,765,389	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 220					390,316,845	400,857,594	791,174,440	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340					140,932,363	141,950,889	282,883,252	
0240	NET PLANT						249,384,482	258,906,706	508,291,188	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40					(4,258,479)	(3,910,982)	(8,169,461)	
0270	MATERIALS & SUPPLIES	TSFR 2 50					4,470,400	4,591,126	9,061,526	
0280	EMISSION ALLOWANCES	TSFR 2 60					393,315	197,467	590,782	
0290	PREPAYMENTS	TSFR 2 100					254,368	261,237	515,604	
0300	FUEL INVENTORY	TSFR 2 160					4,163,408	4,088,184	8,251,592	
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180					1,328	667	1,994	
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190					18,071	9,073	27,143	
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200					3,918,677	3,541,757	7,460,433	
0340	REGULATORY ASSETS	TSFR 2 290					8,315,501	5,769,443	14,084,944	
0350	LESS:									
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350					416,485	522,871	939,356	
0370	CUSTOMER DEPOSITS	TSFR 2 360					1,156,383	578,192	1,734,575	
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370					38,873,905	39,923,719	78,797,624	
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380					8,221	8,444	16,665	
0400	TOTAL RATE BASE						226,206,076	232,421,451	458,627,528	
0410										
0420	RATE OF RETURN						6.304%	5.380%	5.836%	
0430	RELATIVE RATE OF RETURN						1.12	0.96	1.04	
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(a)	RESIDENTIAL			(ap)
			SPACE HEAT - MO870				OTHER USE - MO815			
	(a)	(b)	(ai)	(aj)	(ak)	(am)	(an)	(ao)		
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 30	67,281,634	48,693,104	115,974,738	257,225	128,971	386,196		
0050	OTHER SALES REVENUE (447)	TSFR 9 100	1,451,104	763,305	2,214,409	2,468	1,225	3,693		
0060	OTHER OPERATING REVENUE	TSFR 9 220	853,190	527,678	1,380,868	1,742	905	2,647		
0070	TOTAL OPERATING REVENUE		69,585,928	49,984,087	119,570,015	261,434	131,101	392,536		
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR 9 4250	16,115,596	9,762,032	25,877,628	30,500	14,984	45,485		
0110	PURCHASED POWER	TSFR 9 4260	7,589,099	3,759,774	11,348,873	14,168	5,792	19,959		
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	26,958,370	15,895,425	42,853,795	125,766	64,633	190,400		
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	8,807,716	6,215,841	15,023,557	18,337	10,860	29,198		
0140	AMORTIZATION EXPENSES	TSFR 4 1700	155,886	101,048	256,934	411	226	637		
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	3,008,250	1,985,547	4,993,797	7,404	4,119	11,523		
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	721,595	3,509,388	4,230,984	21,178	9,670	30,848		
0170	TOTAL ELECTRIC OPERATING EXPENSES		63,356,513	41,229,055	104,585,568	217,765	110,285	328,050		
0180										
0190	NET ELECTRIC OPERATING INCOME		6,229,415	8,755,032	14,984,447	43,669	20,816	64,486		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	323,462,717	218,440,323	541,903,040	661,768	382,277	1,044,044		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	114,594,966	77,130,213	191,725,179	244,378	140,590	384,968		
0240	NET PLANT		208,867,751	141,310,110	350,177,862	417,389	241,687	659,076		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(3,191,406)	(2,247,377)	(5,438,783)	(9,929)	(5,230)	(15,159)		
0270	MATERIALS & SUPPLIES	TSFR 2 50	3,704,702	2,501,854	6,206,556	7,579	4,378	11,958		
0280	EMISSION ALLOWANCES	TSFR 2 60	336,388	168,886	505,274	550	276	826		
0290	PREPAYMENTS	TSFR 2 100	210,799	142,356	353,156	431	249	680		
0300	FUEL INVENTORY	TSFR 2 160	4,020,678	2,435,528	6,456,206	7,610	3,738	11,348		
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	1,136	570	1,706	2	1	3		
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	15,455	7,759	23,215	25	13	38		
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	3,646,974	2,125,829	5,772,804	6,765	3,279	10,044		
0340	REGULATORY ASSETS	TSFR 2 290	6,419,980	3,632,925	10,052,905	21,218	10,918	32,136		
0350	LESS:									
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	347,009	263,751	610,759	862	522	1,384		
0370	CUSTOMER DEPOSITS	TSFR 2 360	619,894	309,947	929,841	5,878	2,939	8,817		
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	32,215,517	21,755,731	53,971,248	65,909	38,073	103,982		
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	6,813	4,601	11,414	14	8	22		
0400	TOTAL RATE BASE		190,843,225	127,744,412	318,587,637	378,978	217,767	596,745		
0410										
0420	RATE OF RETURN		3.264%	6.854%	4.703%	11.523%	9.559%	10.806%		
0430	RELATIVE RATE OF RETURN		0.58	1.22	0.84	2.05	1.70	1.92		
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE PRIMARY - MO716			SMALL GENERAL SERVICE SECONDARY - MO711			(ax)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>								
0020									
0030	OPERATING REVENUE								
0040	RETAIL SALES REVENUE	TSFR 9 30	15,407	11,504	26,912	38,631,145	30,590,790	69,221,935	
0050	OTHER SALES REVENUE (447)	TSFR 9 100	446	236	681	875,838	477,406	1,353,244	
0060	OTHER OPERATING REVENUE	TSFR 9 220	204	130	334	420,706	305,735	726,441	
0070	TOTAL OPERATING REVENUE		16,057	11,870	27,927	39,927,689	31,373,931	71,301,620	
0080									
0090	OPERATING EXPENSES								
0100	FUEL	TSFR 9 4250	4,349	2,944	7,293	8,527,882	6,409,901	14,937,782	
0110	PURCHASED POWER	TSFR 9 4260	2,093	1,127	3,220	4,074,075	2,441,370	6,515,445	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	4,979	3,090	8,069	12,617,562	8,333,566	20,951,129	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	1,795	1,332	3,126	4,198,882	3,633,758	7,832,440	
0140	AMORTIZATION EXPENSES	TSFR 4 1700	34	23	57	76,765	58,053	134,818	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	656	444	1,101	1,484,385	1,148,153	2,632,538	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	309	802	1,111	2,411,292	2,884,740	5,296,032	
0170	TOTAL ELECTRIC OPERATING EXPENSES		14,216	9,761	23,977	33,390,843	24,909,540	58,300,183	
0180									
0190	NET ELECTRIC OPERATING INCOME		1,841	2,109	3,950	6,537,046	6,464,391	13,001,437	
0200									
0210	RATE BASE								
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	71,333	49,167	120,500	159,296,085	127,423,310	286,719,394	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	23,141	16,013	39,155	55,242,368	44,151,212	99,393,580	
0240	NET PLANT		48,192	33,154	81,345	104,053,716	83,272,098	187,325,814	
0250	PLUS:								
0260	CASH WORKING CAPITAL	TSFR 2 40	(720)	(517)	(1,236)	(1,717,976)	(1,359,144)	(3,077,120)	
0270	MATERIALS & SUPPLIES	TSFR 2 50	817	563	1,380	1,824,459	1,459,412	3,283,872	
0280	EMISSION ALLOWANCES	TSFR 2 60	110	55	165	216,609	108,750	325,359	
0290	PREPAYMENTS	TSFR 2 100	46	32	79	103,812	83,041	186,854	
0300	FUEL INVENTORY	TSFR 2 160	1,085	734	1,820	2,127,620	1,599,205	3,726,825	
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	0	0	1	731	367	1,098	
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	5	3	8	9,952	4,997	14,949	
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	953	578	1,531	1,851,731	1,249,256	3,100,987	
0340	REGULATORY ASSETS	TSFR 2 290	1,546	888	2,433	3,398,317	2,074,734	5,473,051	
0350	LESS:								
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	45	38	83	134,380	137,341	271,722	
0370	CUSTOMER DEPOSITS	TSFR 2 360	167	84	251	1,097,997	548,999	1,646,996	
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	7,105	4,897	12,001	15,865,215	12,690,822	28,556,037	
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	2	1	3	3,355	2,684	6,039	
0400	TOTAL RATE BASE		44,716	30,470	75,186	94,768,024	75,112,870	169,880,894	
0410									
0420	RATE OF RETURN		4.117%	6.920%	5.253%	6.898%	8.606%	7.653%	
0430	RELATIVE RATE OF RETURN		0.73	1.23	0.93	1.23	1.53	1.36	
0440									
0450									
0460									
0470									
0480									
0490									
0500									

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE NO DEMAND - MO710			SMALL GENERAL SERVICE SHORT TERM - MO728			(bb)	(bf)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(az)	(ba)	(bc)	(bd)	(be)	(bf)		
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 30	4,853,634	3,837,167	8,690,801	151,908	66,722	218,630		
0050	OTHER SALES REVENUE (447)	TSFR 9 100	87,644	46,789	134,433	1,318	627	1,945		
0060	OTHER OPERATING REVENUE	TSFR 9 220	44,947	29,979	74,927	1,006	486	1,492		
0070	TOTAL OPERATING REVENUE		4,986,225	3,913,935	8,900,160	154,232	67,835	222,067		
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR 9 4250	901,366	618,614	1,519,981	19,675	8,452	28,127		
0110	PURCHASED POWER	TSFR 9 4260	425,907	235,063	660,970	8,955	3,275	12,231		
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	2,461,136	1,414,262	3,875,398	84,402	42,638	127,040		
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	440,807	346,636	787,443	9,944	5,938	15,882		
0140	AMORTIZATION EXPENSES	TSFR 4 1700	9,419	6,332	15,751	237	130	367		
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	172,824	120,406	293,230	4,214	2,328	6,542		
0160	FEDERAL AND STATE INCOME TAXES	TSFR 9 910	119,999	384,104	504,102	8,425	930	9,356		
0170	TOTAL ELECTRIC OPERATING EXPENSES		4,531,457	3,125,417	7,656,874	135,853	63,691	199,544		
0180										
0190	NET ELECTRIC OPERATING INCOME		454,768	788,518	1,243,286	18,379	4,144	22,523		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	16,528,658	12,203,855	28,732,514	358,243	207,985	566,228		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	5,812,964	4,274,317	10,087,280	131,594	76,388	207,982		
0240	NET PLANT		10,715,695	7,929,539	18,645,234	226,649	131,597	358,246		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(202,096)	(155,251)	(357,347)	(5,599)	(2,716)	(8,315)		
0270	MATERIALS & SUPPLIES	TSFR 2 50	189,307	139,774	329,081	4,103	2,382	6,485		
0280	EMISSION ALLOWANCES	TSFR 2 60	21,408	10,748	32,156	281	141	422		
0290	PREPAYMENTS	TSFR 2 100	10,772	7,953	18,725	233	136	369		
0300	FUEL INVENTORY	TSFR 2 160	224,882	154,338	379,220	4,909	2,109	7,017		
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	72	36	109	1	0	1		
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	984	494	1,477	13	6	19		
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	192,189	120,120	312,309	3,941	1,680	5,622		
0340	REGULATORY ASSETS	TSFR 2 290	487,633	274,879	762,512	12,938	6,593	19,531		
0350	LESS:									
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	14,477	13,218	27,696	473	296	768		
0370	CUSTOMER DEPOSITS	TSFR 2 360	471,276	235,638	706,914	19,421	9,711	29,132		
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	1,646,184	1,215,452	2,861,637	35,679	20,714	56,394		
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	348	257	605	8	4	12		
0400	TOTAL RATE BASE		9,508,559	7,018,065	16,526,624	191,889	111,203	303,092		
0410										
0420	RATE OF RETURN		4.783%	11.236%	7.523%	9.578%	3.727%	7.431%		
0430	RELATIVE RATE OF RETURN		0.85	2.00	1.34	1.70	0.66	1.32		
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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			WINTER (bg)	SUMMER (bh)	TOTAL (bi)	WINTER (bj)	SUMMER (bl)	TOTAL (bm)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE								
0020									
0030	OPERATING REVENUE								
0040	RETAIL SALES REVENUE	TSFR 9 30	593,134	1,179,098	1,772,232	37,964,195	31,736,063	69,700,258	
0050	OTHER SALES REVENUE (447)	TSFR 9 100	17,193	12,831	30,024	1,157,494	605,459	1,762,953	
0060	OTHER OPERATING REVENUE	TSFR 9 220	7,816	13,350	21,166	475,650	303,702	779,352	
0070	TOTAL OPERATING REVENUE		618,143	1,205,279	1,823,423	39,597,339	32,645,223	72,242,562	
0080									
0090	OPERATING EXPENSES								
0100	FUEL	TSFR 9 4250	171,390	332,491	503,881	10,984,012	8,256,848	19,240,860	
0110	PURCHASED POWER	TSFR 9 4260	81,128	124,402	205,530	5,215,334	3,068,398	8,283,733	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	233,373	308,218	541,591	12,358,338	7,547,912	19,906,250	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	82,817	172,641	255,457	4,370,051	3,239,216	7,609,268	
0140	AMORTIZATION EXPENSES	TSFR 4 1700	1,556	2,557	4,114	83,837	55,821	139,658	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	29,496	50,782	80,278	1,808,977	1,094,009	2,702,986	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	(13,877)	52,370	38,493	652,650	2,831,132	3,483,782	
0170	TOTAL ELECTRIC OPERATING EXPENSES		585,883	1,043,461	1,629,343	35,273,201	26,093,336	61,366,537	
0180									
0190	NET ELECTRIC OPERATING INCOME		32,261	161,819	194,080	4,324,139	6,551,887	10,876,025	
0200									
0210	RATE BASE								
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	3,140,955	5,768,302	8,909,257	173,989,890	120,216,668	294,206,558	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	1,048,100	1,903,812	2,951,912	57,448,403	40,099,429	97,547,832	
0240	NET PLANT		2,092,855	3,864,490	5,957,345	116,541,487	80,117,239	196,658,726	
0250	PLUS:								
0260	CASH WORKING CAPITAL	TSFR 2 40	(29,947)	(55,347)	(85,294)	(1,761,296)	(1,343,027)	(3,104,323)	
0270	MATERIALS & SUPPLIES	TSFR 2 50	35,974	66,066	102,040	1,992,751	1,376,873	3,369,624	
0280	EMISSION ALLOWANCES	TSFR 2 60	4,343	2,180	6,523	296,422	148,821	445,244	
0290	PREPAYMENTS	TSFR 2 100	2,047	3,759	5,806	113,388	78,345	191,733	
0300	FUEL INVENTORY	TSFR 2 160	42,760	82,953	125,713	2,740,400	2,060,000	4,800,400	
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	15	7	22	1,001	502	1,503	
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	200	100	300	13,619	6,838	20,457	
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	34,012	52,690	86,701	2,185,792	1,303,721	3,489,512	
0340	REGULATORY ASSETS	TSFR 2 290	70,245	72,295	142,539	3,958,976	2,258,849	6,217,825	
0350	LESS:								
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	2,171	6,531	8,701	102,993	101,241	204,234	
0370	CUSTOMER DEPOSITS	TSFR 2 360	798	399	1,197	52,638	26,319	78,957	
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	312,826	574,498	887,324	17,328,656	11,973,071	29,301,727	
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	66	122	188	3,665	2,532	6,197	
0400	TOTAL RATE BASE		1,936,642	3,507,644	5,444,286	108,594,589	73,904,996	182,499,585	
0410									
0420	RATE OF RETURN		1.666%	4.613%	3.565%	3.982%	8.865%	5.959%	
0430	RELATIVE RATE OF RETURN		0.30	0.82	0.63	0.71	1.57	1.06	
0440									
0450									
0460									
0470									
0480									
0490									
0500									

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			WINTER (bo)	SUMMER (bp)	TOTAL (bq)		WINTER (bs)	SUMMER (bt)	TOTAL (bu)	
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 30	23,603,531	17,821,761	41,425,292		24,502,250	19,471,456	43,973,706	
0050	OTHER SALES REVENUE (447)	TSFR 9 100	907,025	463,067	1,370,091		846,728	439,066	1,285,794	
0060	OTHER OPERATING REVENUE	TSFR 9 220	294,722	168,175	462,897		295,011	185,732	480,743	
0070	TOTAL OPERATING REVENUE		24,805,277	18,453,003	43,258,280		25,643,989	20,096,254	45,740,243	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR 9 4250	8,517,562	5,846,060	14,363,622		8,145,411	6,029,350	14,174,761	
0110	PURCHASED POWER	TSFR 9 4260	3,966,965	2,127,041	6,094,006		3,792,190	2,190,642	5,982,832	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4270	7,494,246	4,195,326	11,689,573		7,571,748	4,564,758	12,136,506	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 4 1630	2,521,080	1,534,648	4,055,728		2,789,527	1,942,359	4,731,885	
0140	AMORTIZATION EXPENSES	TSFR 4 1700	53,531	30,941	84,472		55,720	35,551	91,271	
0150	TAXES OTHER THAN INCOME TAXES	TSFR 9 4640	1,013,579	593,505	1,607,084		1,064,364	691,623	1,755,987	
0160	FEDERAL AND STATE INCOME TAXES	TSFR 8 910	(405,022)	1,091,278	686,255		(17,199)	1,258,588	1,241,389	
0170	TOTAL ELECTRIC OPERATING EXPENSES		23,161,942	15,418,799	38,580,740		23,401,761	16,712,870	40,114,631	
0180										
0190	NET ELECTRIC OPERATING INCOME		1,643,336	3,034,204	4,677,540		2,242,228	3,383,384	5,625,612	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 220	108,234,372	63,474,578	171,708,950		114,770,534	75,460,164	190,230,698	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 5 2340	34,943,079	20,506,069	55,449,148		37,865,915	25,149,603	63,015,518	
0240	NET PLANT		73,291,293	42,968,509	116,259,802		76,904,619	50,310,561	127,215,180	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(1,084,697)	(728,369)	(1,813,066)		(1,140,972)	(823,698)	(1,964,669)	
0270	MATERIALS & SUPPLIES	TSFR 2 50	1,239,636	726,991	1,966,627		1,314,497	864,265	2,178,762	
0280	EMISSION ALLOWANCES	TSFR 2 60	244,771	122,889	367,661		227,290	114,113	341,403	
0290	PREPAYMENTS	TSFR 2 100	70,536	41,366	111,902		74,795	49,177	123,972	
0300	FUEL INVENTORY	TSFR 2 160	2,125,045	1,458,533	3,583,578		2,032,198	1,504,262	3,536,459	
0310	AAO DEF DIBLEY REB & WESTERN COAL 1990	TSFR 2 180	826	415	1,241		767	385	1,152	
0320	AAO DEF DIBLEY REB & WESTERN COAL 1992	TSFR 2 190	11,246	5,646	16,892		10,443	5,243	15,686	
0330	DEFERRAL OF DSM/EE COSTS	TSFR 2 200	1,391,264	763,692	2,154,956		1,329,907	786,076	2,115,983	
0340	REGULATORY ASSETS	TSFR 2 290	2,863,558	1,534,209	4,397,768		2,786,834	1,559,453	4,346,287	
0350	LESS:									
0360	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 350	27,312	27,968	55,280		56,193	59,490	115,683	
0370	CUSTOMER DEPOSITS	TSFR 2 360	983	492	1,475		3,329	1,664	4,993	
0380	TOTAL ACCUMULATED DEFERRED TAXES	TSFR 2 370	10,779,685	6,321,799	17,101,484		11,430,659	7,515,513	18,946,172	
0390	TOTAL ACCUMULATED DEFERRED TAXES - AAO	TSFR 2 380	2,280	1,337	3,617		2,417	1,589	4,007	
0400	TOTAL RATE BASE		69,343,220	40,542,287	109,885,506		72,047,780	46,791,579	118,839,359	
0410										
0420	RATE OF RETURN		2.370%	7.484%	4.257%		3.112%	7.231%	4.734%	
0430	RELATIVE RATE OF RETURN		0.42	1.33	0.76		0.55	1.28	0.84	
0440										
0450										
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0500										

**Schedule PMN-2B – GMO-L&P**

**Total Class Cost of Service  
Summary Results – Existing ROR**

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	L&P RETAIL	RESIDENTIAL	GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(p)	(i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	168,939,336	72,014,344	12,812,493	29,549,954	50,597,602	3,964,943		
0050	OTHER SALES REVENUE	TSFR	1,562,985	666,259	118,538	273,389	468,117	36,683		
0060	OTHER OPERATING REVENUE	TSFR	2,991,464	1,317,897	182,588	528,013	908,826	54,140		
0070	TOTAL OPERATING REVENUE		173,493,786	73,998,500	13,113,619	30,351,356	51,974,544	4,055,766		
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	36,722,622	13,181,165	1,848,826	6,512,462	14,792,931	387,237		
0110	PURCHASED POWER	TSFR	17,831,214	6,564,175	914,083	3,154,919	7,003,376	194,661		
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	61,712,800	31,125,326	4,678,185	8,867,896	15,744,029	1,297,363		
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	17,748,037	8,617,421	1,121,594	2,795,303	4,646,945	566,773		
0140	AMORTIZATION EXPENSES	TSFR	1,983,397	910,729	130,380	314,837	587,110	40,342		
0150	TAXES OTHER THAN INCOME TAXES	TSFR	7,194,373	3,230,117	439,100	1,174,733	2,184,486	165,937		
0160	FEDERAL AND STATE INCOME TAXES	TSFR	6,627,522	2,093,889	1,336,635	2,058,958	617,771	520,270		
0170	TOTAL ELECTRIC OPERATING EXPENSES		149,819,965	65,722,823	10,468,802	24,879,109	45,576,649	3,172,582		
0180										
0190	NET ELECTRIC OPERATING INCOME		23,673,821	8,275,677	2,644,818	5,472,247	6,397,895	883,184		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	721,546,534	321,595,455	42,963,320	118,863,896	220,865,203	17,258,660		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	239,143,711	116,437,846	15,068,569	37,764,544	62,685,525	7,187,227		
0240	NET PLANT		482,402,823	205,157,608	27,894,751	81,099,352	158,179,678	10,071,433		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(6,941,278)	(2,991,696)	(475,225)	(1,196,034)	(2,114,956)	(163,367)		
0270	MATERIALS & SUPPLIES	TSFR	11,812,236	5,263,351	702,704	1,946,506	3,616,773	282,901		
0280	EMISSION ALLOWANCES	TSFR	288,847	103,678	14,542	51,225	116,356	3,046		
0290	PREPAYMENTS	TSFR	3,309,077	1,519,364	217,282	525,423	979,464	67,544		
0300	FUEL INVENTORY	TSFR	9,277,481	3,330,046	467,081	1,645,287	3,737,237	97,830		
0310	DEFERRAL OF DSM/EE COSTS	TSFR	5,984,173	3,420,748	456,694	1,031,630	1,075,101	0		
0320	REGULATORY ASSETS	TSFR	16,778,470	6,240,682	930,843	2,939,684	6,417,656	249,605		
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	264,785	158,002	18,250	33,781	41,907	12,844		
0350	CUSTOMER DEPOSITS	TSFR	1,163,359	604,674	539,091	18,131	1,463	0		
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	41,953,115	18,693,664	2,495,771	6,913,340	12,845,569	1,004,771		
0370	TOTAL RATE BASE		479,530,569	202,587,440	27,155,560	81,077,821	159,118,370	9,591,378		
0380										
0390	RATE OF RETURN		4.937%	4.085%	9.740%	6.749%	4.021%	9.208%		
0400	RELATIVE RATE OF RETURN		1.00	0.83	1.97	1.37	0.81	1.87		
0410										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	GENERAL SERVICE			(i)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(k)	(l)	(m)		(o)	(q)	(r)	
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	42,496,075	29,518,269	72,014,344		7,611,607	5,200,886	12,812,493	
0050	OTHER SALES REVENUE	TSFR	393,163	273,096	666,259		70,421	48,117	118,538	
0060	OTHER OPERATING REVENUE	TSFR	831,395	486,502	1,317,897		113,608	68,980	182,588	
0070	TOTAL OPERATING REVENUE		43,720,633	30,277,867	73,998,500		7,795,635	5,317,984	13,113,619	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	8,273,877	4,907,289	13,181,165		1,129,954	718,871	1,848,826	
0110	PURCHASED POWER	TSFR	4,412,509	2,151,667	6,564,175		600,311	313,772	914,083	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	18,349,937	12,775,389	31,125,326		2,764,201	1,913,983	4,678,185	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	4,137,403	4,480,019	8,617,421		506,557	615,037	1,121,594	
0140	AMORTIZATION EXPENSES	TSFR	514,766	395,962	910,729		73,369	57,011	130,380	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	1,787,832	1,442,285	3,230,117		235,542	203,557	439,100	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	1,081,831	1,012,058	2,093,889		822,201	514,434	1,336,635	
0170	TOTAL ELECTRIC OPERATING EXPENSES		38,558,155	27,164,668	65,722,823		6,132,136	4,336,666	10,468,802	
0180										
0190	NET ELECTRIC OPERATING INCOME		5,162,478	3,113,199	8,275,677		1,663,499	981,318	2,644,818	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	176,758,273	144,837,181	321,595,455		22,650,949	20,312,371	42,963,320	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	57,999,393	58,438,453	116,437,846		7,065,983	8,002,586	15,068,569	
0240	NET PLANT		118,758,880	86,398,728	205,157,608		15,584,966	12,309,785	27,894,751	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(1,710,269)	(1,281,428)	(2,991,696)		(270,468)	(204,757)	(475,225)	
0270	MATERIALS & SUPPLIES	TSFR	2,892,152	2,371,199	5,263,351		370,237	332,467	702,704	
0280	EMISSION ALLOWANCES	TSFR	65,079	38,599	103,678		8,888	5,654	14,542	
0290	PREPAYMENTS	TSFR	858,626	660,738	1,519,364		122,187	95,095	217,282	
0300	FUEL INVENTORY	TSFR	2,090,285	1,239,761	3,330,046		285,468	181,613	467,081	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	3,420,748	3,420,748		0	456,694	456,694	
0320	REGULATORY ASSETS	TSFR	3,869,877	2,370,805	6,240,682		576,401	354,442	930,843	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	94,913	63,089	158,002		9,784	8,466	18,250	
0350	CUSTOMER DEPOSITS	TSFR	403,116	201,558	604,674		359,394	179,697	539,091	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	10,271,958	8,421,706	18,693,664		1,314,959	1,180,812	2,495,771	
0370	TOTAL RATE BASE		116,054,643	86,532,797	202,587,440		14,993,542	12,162,018	27,155,560	
0380										
0390	RATE OF RETURN		4.448%	3.598%	4.085%		11.095%	8.069%	9.740%	
0400	RELATIVE RATE OF RETURN		0.90	0.73	0.83		2.25	1.63	1.97	
0410										
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0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			LARGE POWER SERVICE			(y)	(z)
			(a)	(s)	(u)	(v)	(w)	(t)		
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	17,063,184	12,486,771	29,549,954	28,981,123	21,616,479	50,597,602		
0050	OTHER SALES REVENUE	TSFR	157,864	115,525	273,389	268,126	199,990	468,117		
0060	OTHER OPERATING REVENUE	TSFR	334,596	193,417	528,013	575,390	333,436	908,826		
0070	TOTAL OPERATING REVENUE		17,555,644	12,795,712	30,351,356	29,824,640	22,149,905	51,974,544		
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	3,911,674	2,600,788	6,512,462	8,909,550	5,883,381	14,792,931		
0110	PURCHASED POWER	TSFR	2,043,347	1,111,572	3,154,919	4,541,787	2,461,589	7,003,376		
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	5,092,557	3,775,339	8,867,896	9,538,738	6,205,291	15,744,029		
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	1,305,018	1,490,284	2,795,303	2,471,187	2,175,758	4,646,945		
0140	AMORTIZATION EXPENSES	TSFR	177,886	136,951	314,837	353,560	233,549	587,110		
0150	TAXES OTHER THAN INCOME TAXES	TSFR	648,070	526,663	1,174,733	1,297,899	886,587	2,184,486		
0160	FEDERAL AND STATE INCOME TAXES	TSFR	1,113,205	945,753	2,058,958	(377,994)	995,765	617,771		
0170	TOTAL ELECTRIC OPERATING EXPENSES		14,291,758	10,587,351	24,879,109	26,734,728	18,841,921	45,576,649		
0180										
0190	NET ELECTRIC OPERATING INCOME		3,263,886	2,208,361	5,472,247	3,089,912	3,307,984	6,397,895		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	65,091,290	53,772,606	118,863,896	130,684,046	90,181,157	220,865,203		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	18,133,969	19,630,576	37,764,544	33,825,527	28,859,998	62,685,525		
0240	NET PLANT		46,957,322	34,142,030	81,099,352	96,858,519	61,321,159	158,179,678		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(679,266)	(516,768)	(1,196,034)	(1,234,728)	(880,228)	(2,114,956)		
0270	MATERIALS & SUPPLIES	TSFR	1,065,647	880,859	1,946,506	2,139,696	1,477,077	3,616,773		
0280	EMISSION ALLOWANCES	TSFR	30,768	20,457	51,225	70,079	46,277	116,356		
0290	PREPAYMENTS	TSFR	296,739	228,683	525,423	589,658	389,806	979,464		
0300	FUEL INVENTORY	TSFR	988,232	657,054	1,645,287	2,250,879	1,486,358	3,737,237		
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	1,031,630	1,031,630	0	1,075,101	1,075,101		
0320	REGULATORY ASSETS	TSFR	1,849,628	1,090,056	2,939,684	4,139,574	2,278,082	6,417,656		
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	16,461	17,320	33,781	20,108	21,799	41,907		
0350	CUSTOMER DEPOSITS	TSFR	12,087	6,044	18,131	975	488	1,463		
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	3,784,822	3,128,518	6,913,340	7,599,484	5,246,085	12,845,569		
0370	TOTAL RATE BASE		46,695,700	34,382,121	81,077,821	97,193,109	61,925,261	159,118,370		
0380										
0390	RATE OF RETURN		6.990%	6.423%	6.749%	3.179%	5.342%	4.021%		
0400	RELATIVE RATE OF RETURN		1.42	1.30	1.37	0.64	1.08	0.81		
0410										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LIGHTING			RESIDENTIAL GENERAL USE - MO910			(ad)	(ah)
			METERED	NON-METERED	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(b)	(aa)	(ab)	(ac)	(ae)	(af)	(ag)	(ah)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	129,933	3,835,010	3,964,943	22,405,668	17,872,552	40,278,219		
0050	OTHER SALES REVENUE	TSFR	1,202	35,481	36,683	207,292	165,352	372,644		
0060	OTHER OPERATING REVENUE	TSFR	11,029	43,111	54,140	364,146	289,803	653,949		
0070	TOTAL OPERATING REVENUE		142,165	3,913,601	4,055,766	22,977,105	18,327,707	41,304,812		
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	28,488	358,749	387,237	3,667,518	2,965,679	6,633,197		
0110	PURCHASED POWER	TSFR	14,268	180,393	194,661	1,937,564	1,301,157	3,238,721		
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	570,279	727,084	1,297,363	9,951,886	7,651,076	17,602,962		
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	288,983	277,791	566,773	1,777,658	2,649,892	4,427,550		
0140	AMORTIZATION EXPENSES	TSFR	16,878	23,464	40,342	269,608	235,745	505,353		
0150	TAXES OTHER THAN INCOME TAXES	TSFR	71,772	94,165	165,937	829,585	836,395	1,665,981		
0160	FEDERAL AND STATE INCOME TAXES	TSFR	(351,798)	872,068	520,270	1,176,807	747,401	1,924,208		
0170	TOTAL ELECTRIC OPERATING EXPENSES		638,869	2,533,713	3,172,582	19,610,625	16,387,346	35,997,971		
0180										
0190	NET ELECTRIC OPERATING INCOME		(496,704)	1,379,888	883,184	3,366,480	1,940,361	5,306,841		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	7,529,143	9,729,517	17,258,660	78,487,558	83,289,529	161,777,087		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	3,627,388	3,559,839	7,187,227	25,210,996	34,333,134	59,544,130		
0240	NET PLANT		3,901,755	6,169,678	10,071,433	53,276,562	48,956,395	102,232,957		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(31,522)	(131,845)	(163,367)	(846,531)	(755,118)	(1,601,649)		
0270	MATERIALS & SUPPLIES	TSFR	123,453	159,448	282,901	1,282,109	1,363,157	2,645,266		
0280	EMISSION ALLOWANCES	TSFR	224	2,822	3,046	28,847	23,327	52,174		
0290	PREPAYMENTS	TSFR	28,299	39,246	67,544	448,714	393,181	841,895		
0300	FUEL INVENTORY	TSFR	7,197	90,633	97,830	926,549	749,239	1,675,789		
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	0	0	0	2,199,126	2,199,126		
0320	REGULATORY ASSETS	TSFR	62,849	186,756	249,605	2,011,705	1,365,797	3,377,502		
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	7,489	5,355	12,844	35,756	34,460	70,217		
0350	CUSTOMER DEPOSITS	TSFR	0	0	0	251,616	125,808	377,424		
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	438,465	566,306	1,004,771	4,553,623	4,841,480	9,395,103		
0370	TOTAL RATE BASE		3,646,301	5,945,078	9,591,378	52,286,960	49,293,356	101,580,316		
0380										
0390	RATE OF RETURN		-13.622%	23.211%	9.208%	6.438%	3.936%	5.224%		
0400	RELATIVE RATE OF RETURN		(2.76)	4.70	1.87	1.30	0.80	1.06		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEATING - MO920			(ao)	RESIDENTIAL OTHER USE - MO915			(ap)
			WINTER (ai)	SUMMER (ak)	TOTAL (al)		WINTER (am)	SUMMER (aj)	TOTAL (an)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	19,349,170	11,361,046	30,710,215		741,237	284,672	1,025,910	
0050	OTHER SALES REVENUE	TSFR	179,014	105,110	284,123		6,858	2,634	9,491	
0060	OTHER OPERATING REVENUE	TSFR	459,241	192,844	652,085		8,008	3,855	11,863	
0070	TOTAL OPERATING REVENUE		19,987,425	11,658,999	31,646,424		756,103	291,160	1,047,264	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	4,532,123	1,909,256	6,441,379		74,236	32,353	106,589	
0110	PURCHASED POWER	TSFR	2,435,697	836,241	3,271,938		39,248	14,268	53,516	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	7,957,285	4,897,557	12,854,842		440,767	226,756	667,522	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	2,304,749	1,795,801	4,100,551		54,995	34,325	89,320	
0140	AMORTIZATION EXPENSES	TSFR	234,052	154,443	388,495		11,107	5,775	16,882	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	929,766	589,647	1,519,413		28,481	16,243	44,723	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	(116,719)	293,072	176,352		21,744	(28,415)	(6,671)	
0170	TOTAL ELECTRIC OPERATING EXPENSES		18,276,952	10,476,018	28,752,969		670,578	301,304	971,882	
0180										
0190	NET ELECTRIC OPERATING INCOME		1,710,473	1,182,982	2,893,454		85,526	(10,144)	75,382	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	95,788,948	60,067,991	155,856,939		2,481,768	1,479,661	3,961,429	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	31,993,630	23,615,311	55,608,942		794,767	490,008	1,284,775	
0240	NET PLANT		63,795,318	36,452,680	100,247,997		1,687,001	989,653	2,676,654	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(835,880)	(513,407)	(1,349,287)		(27,858)	(12,902)	(40,760)	
0270	MATERIALS & SUPPLIES	TSFR	1,569,636	983,907	2,553,543		40,407	24,135	64,541	
0280	EMISSION ALLOWANCES	TSFR	35,648	15,018	50,666		584	254	838	
0290	PREPAYMENTS	TSFR	391,475	257,959	649,434		18,436	9,598	28,034	
0300	FUEL INVENTORY	TSFR	1,144,980	482,348	1,627,329		18,755	8,174	26,928	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	1,221,622	1,221,622		0	0	0	
0320	REGULATORY ASSETS	TSFR	1,784,222	968,058	2,752,281		73,950	36,950	110,899	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	58,091	27,835	85,925		1,066	794	1,860	
0350	CUSTOMER DEPOSITS	TSFR	137,712	68,856	206,569		13,787	6,894	20,681	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	5,574,824	3,494,508	9,069,332		143,511	85,719	229,230	
0370	TOTAL RATE BASE		62,114,773	36,276,986	98,391,758		1,652,910	962,455	2,615,365	
0380										
0390	RATE OF RETURN		2.754%	3.261%	2.941%		5.174%	-1.054%	2.882%	
0400	RELATIVE RATE OF RETURN		0.56	0.66	0.60		1.05	(0.21)	0.58	
0410										
0420										
0430										
0440										
0450										
0460										
0470										
0480										
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0500										

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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	GENERAL SERVICE GENERAL USE - MO931			(aw)	GENERAL SERVICE LIMITED DEMAND - MO930			(ax)
			WINTER (aq)	SUMMER (as)	TOTAL (at)		WINTER (au)	SUMMER (ar)	TOTAL (av)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	4,848,484	3,400,118	8,248,602		2,636,098	1,710,989	4,347,087	
0050	OTHER SALES REVENUE	TSFR	44,857	31,457	76,314		24,389	15,830	40,218	
0060	OTHER OPERATING REVENUE	TSFR	77,800	48,620	126,420		33,060	19,250	52,309	
0070	TOTAL OPERATING REVENUE		4,971,140	3,480,195	8,451,336		2,693,546	1,746,068	4,439,614	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	780,922	510,473	1,291,395		322,635	197,294	519,929	
0110	PURCHASED POWER	TSFR	414,105	222,719	636,823		172,009	86,206	258,215	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	1,456,138	1,110,992	2,567,130		1,245,222	766,411	2,011,633	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	342,997	431,656	774,653		150,037	172,897	322,934	
0140	AMORTIZATION EXPENSES	TSFR	42,519	35,857	78,376		29,153	20,093	49,245	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	154,445	139,288	293,732		75,370	60,671	136,041	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	591,545	351,488	943,034		232,365	154,858	387,224	
0170	TOTAL ELECTRIC OPERATING EXPENSES		3,782,671	2,802,473	6,585,144		2,226,792	1,458,430	3,685,221	
0180										
0190	NET ELECTRIC OPERATING INCOME		1,188,469	677,722	1,866,191		466,754	287,639	754,393	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	15,495,546	14,262,014	29,757,560		6,594,672	5,697,355	12,292,027	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	4,761,020	5,599,142	10,360,162		2,115,631	2,264,383	4,380,013	
0240	NET PLANT		10,734,525	8,662,872	19,397,398		4,479,041	3,432,972	7,912,013	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(178,236)	(138,552)	(316,788)		(87,068)	(62,657)	(149,725)	
0270	MATERIALS & SUPPLIES	TSFR	253,677	233,652	487,329		107,389	93,041	200,430	
0280	EMISSION ALLOWANCES	TSFR	6,142	4,015	10,158		2,538	1,552	4,090	
0290	PREPAYMENTS	TSFR	70,955	59,901	130,856		48,402	33,426	81,828	
0300	FUEL INVENTORY	TSFR	197,290	128,964	326,254		81,509	49,844	131,353	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	322,683	322,683		0	127,229	127,229	
0320	REGULATORY ASSETS	TSFR	375,736	236,105	611,842		189,126	112,147	301,273	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	6,360	5,850	12,210		3,084	2,446	5,530	
0350	CUSTOMER DEPOSITS	TSFR	133,883	66,941	200,824		217,707	108,854	326,561	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	900,975	829,855	1,730,830		381,410	330,449	711,859	
0370	TOTAL RATE BASE		10,418,871	8,606,995	19,025,867		4,218,736	3,345,803	7,564,540	
0380										
0390	RATE OF RETURN		11.407%	7.874%	9.809%		11.064%	8.597%	9.973%	
0400	RELATIVE RATE OF RETURN		2.31	1.59	1.99		2.24	1.74	2.02	
0410										
0420										
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0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE SEPARATELY METERED - MO941			(be)	GENERAL SERVICE SHORT TERM - MO928			(bf)
			WINTER (ay)	SUMMER (ba)	TOTAL (bb)		WINTER (bc)	SUMMER (az)	TOTAL (bd)	
(a)	(b)									
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	80,883	56,960	137,842		46,143	32,820	78,962	
0050	OTHER SALES REVENUE	TSFR	748	527	1,275		427	304	731	
0060	OTHER OPERATING REVENUE	TSFR	2,141	755	2,897		607	355	962	
0070	TOTAL OPERATING REVENUE		83,772	58,242	142,014		47,177	33,478	80,655	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	20,488	7,432	27,920		5,909	3,672	9,581	
0110	PURCHASED POWER	TSFR	11,060	3,255	14,314		3,137	1,593	4,729	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	40,654	22,768	63,422		22,187	13,812	36,000	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	10,711	7,241	17,952		2,811	3,244	6,055	
0140	AMORTIZATION EXPENSES	TSFR	1,178	696	1,874		520	364	884	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	4,355	2,484	6,840		1,373	1,114	2,487	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	(5,345)	4,578	(767)		3,634	3,510	7,144	
0170	TOTAL ELECTRIC OPERATING EXPENSES		83,102	48,454	131,556		39,571	27,309	66,880	
0180										
0190	NET ELECTRIC OPERATING INCOME		670	9,788	10,458		7,606	6,169	13,775	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	439,315	247,841	687,156		121,416	105,161	226,577	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	149,666	96,635	246,302		39,666	42,426	82,092	
0240	NET PLANT		289,649	151,205	440,854		81,750	62,735	144,486	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(3,621)	(2,362)	(5,983)		(1,543)	(1,185)	(2,729)	
0270	MATERIALS & SUPPLIES	TSFR	7,193	4,057	11,250		1,978	1,718	3,696	
0280	EMISSION ALLOWANCES	TSFR	161	58	220		46	29	75	
0290	PREPAYMENTS	TSFR	1,968	1,162	3,129		863	606	1,469	
0300	FUEL INVENTORY	TSFR	5,176	1,878	7,054		1,493	928	2,421	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	4,326	4,326		0	2,456	2,456	
0320	REGULATORY ASSETS	TSFR	8,217	4,193	12,410		3,321	1,997	5,318	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	279	124	403		61	46	107	
0350	CUSTOMER DEPOSITS	TSFR	3,934	1,967	5,900		3,871	1,935	5,806	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	25,549	14,407	39,956		7,025	6,101	13,126	
0370	TOTAL RATE BASE		278,983	148,017	427,000		76,952	61,202	138,153	
0380										
0390	RATE OF RETURN		0.240%	6.613%	2.449%		9.884%	10.081%	9.971%	
0400	RELATIVE RATE OF RETURN		0.05	1.34	0.50		2.00	2.04	2.02	
0410										
0420										
0430										
0440										
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE SUBSTATION - MO939			(bm)	LARGE GENERAL SERVICE PRIMARY - MO938			(bn)
			WINTER (bg)	SUMMER (bi)	TOTAL (bj)		WINTER (bk)	SUMMER (bh)	TOTAL (bl)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	20,806	23,118	43,924		350,057	231,232	581,289	
0050	OTHER SALES REVENUE	TSFR	192	214	406		3,239	2,139	5,378	
0060	OTHER OPERATING REVENUE	TSFR	395	357	752		7,103	3,684	10,786	
0070	TOTAL OPERATING REVENUE		21,394	23,688	45,082		360,398	237,055	597,453	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	4,652	5,088	9,740		82,670	49,502	132,172	
0110	PURCHASED POWER	TSFR	2,405	2,190	4,596		43,105	21,037	64,143	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	8,164	6,953	15,117		110,899	75,392	186,291	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	1,564	2,445	4,009		27,855	27,044	54,899	
0140	AMORTIZATION EXPENSES	TSFR	300	262	563		4,002	2,777	6,779	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	912	851	1,763		14,214	10,334	24,548	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	412	1,967	2,378		16,682	13,082	29,764	
0170	TOTAL ELECTRIC OPERATING EXPENSES		18,408	19,757	38,166		299,427	199,168	498,595	
0180										
0190	NET ELECTRIC OPERATING INCOME		2,985	3,931	6,917		60,971	37,887	98,858	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	85,905	82,128	168,033		1,415,952	1,044,822	2,460,774	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	23,537	32,392	55,928		387,075	356,558	743,633	
0240	NET PLANT		62,368	49,736	112,104		1,028,877	688,265	1,717,142	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(875)	(878)	(1,753)		(14,373)	(9,889)	(24,262)	
0270	MATERIALS & SUPPLIES	TSFR	1,403	1,343	2,746		23,174	17,109	40,284	
0280	EMISSION ALLOWANCES	TSFR	37	40	77		650	389	1,040	
0290	PREPAYMENTS	TSFR	499	437	936		6,674	4,634	11,308	
0300	FUEL INVENTORY	TSFR	1,175	1,285	2,461		20,885	12,506	33,391	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	2,554	2,554		0	16,678	16,678	
0320	REGULATORY ASSETS	TSFR	2,857	1,916	4,773		40,109	22,502	62,611	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	14	12	26		381	339	720	
0350	CUSTOMER DEPOSITS	TSFR	10	5	15		70	35	104	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	4,983	4,769	9,752		82,308	60,767	143,075	
0370	TOTAL RATE BASE		62,457	51,648	114,105		1,023,238	691,054	1,714,292	
0380										
0390	RATE OF RETURN		4.780%	7.612%	6.062%		5.959%	5.482%	5.767%	
0400	RELATIVE RATE OF RETURN		0.97	1.54	1.23		1.21	1.11	1.17	
0410										
0420										
0430										
0440										
0450										
0460										
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE SECONDARY - MO940			(br)	(bs)	(bt)	(bu)	(bv)
			WINTER (bo)	SUMMER (bp)	TOTAL (bq)					
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	16,692,320	12,232,421	28,924,742					
0050	OTHER SALES REVENUE	TSFR	154,433	113,171	267,605					
0060	OTHER OPERATING REVENUE	TSFR	327,099	189,376	516,474					
0070	TOTAL OPERATING REVENUE		17,173,852	12,534,969	29,708,821					
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	3,824,353	2,546,198	6,370,551					
0110	PURCHASED POWER	TSFR	1,997,837	1,088,344	3,086,181					
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	4,973,495	3,692,994	8,666,489					
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	1,275,599	1,460,795	2,736,394					
0140	AMORTIZATION EXPENSES	TSFR	173,584	133,912	307,495					
0150	TAXES OTHER THAN INCOME TAXES	TSFR	632,944	515,478	1,148,423					
0160	FEDERAL AND STATE INCOME TAXES	TSFR	1,096,111	930,705	2,026,816					
0170	TOTAL ELECTRIC OPERATING EXPENSES		13,973,922	10,368,426	24,342,348					
0180										
0190	NET ELECTRIC OPERATING INCOME		3,199,930	2,166,543	5,366,473					
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	63,589,433	52,645,655	116,235,089					
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	17,723,357	19,241,626	36,964,983					
0240	NET PLANT		45,866,077	33,404,029	79,270,106					
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(664,018)	(506,000)	(1,170,018)					
0270	MATERIALS & SUPPLIES	TSFR	1,041,070	862,407	1,903,477					
0280	EMISSION ALLOWANCES	TSFR	30,081	20,027	50,108					
0290	PREPAYMENTS	TSFR	289,566	223,613	513,179					
0300	FUEL INVENTORY	TSFR	966,172	643,263	1,609,435					
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	1,012,398	1,012,398					
0320	REGULATORY ASSETS	TSFR	1,806,662	1,065,638	2,872,300					
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	16,067	16,969	33,035					
0350	CUSTOMER DEPOSITS	TSFR	12,007	6,004	18,011					
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	3,697,531	3,062,983	6,760,514					
0370	TOTAL RATE BASE		45,610,005	33,639,420	79,249,425					
0380										
0390	RATE OF RETURN		7.016%	6.440%	6.772%					
0400	RELATIVE RATE OF RETURN		1.42	1.30	1.37					
0410										
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										



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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU TRANSMISSION - MO947			(cc)	LARGE POWER SERVICE - TOU SUBSTATION - MO946			(cd)
			WINTER (bw)	SUMMER (by)	TOTAL (bz)		WINTER (ca)	SUMMER (bx)	TOTAL (cb)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	2,308,994	1,657,598	3,966,592		2,289,535	1,550,100	3,839,635	
0050	OTHER SALES REVENUE	TSFR	21,362	15,336	36,698		21,182	14,341	35,523	
0060	OTHER OPERATING REVENUE	TSFR	42,181	22,693	64,874		43,922	23,716	67,639	
0070	TOTAL OPERATING REVENUE		2,372,537	1,695,627	4,068,163		2,354,639	1,588,158	3,942,797	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	676,629	428,110	1,104,739		696,114	437,999	1,134,114	
0110	PURCHASED POWER	TSFR	346,319	179,619	525,938		354,971	183,134	538,105	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	657,681	407,215	1,064,896		718,438	431,754	1,150,192	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	144,033	118,843	262,876		165,701	126,889	292,590	
0140	AMORTIZATION EXPENSES	TSFR	24,467	15,460	39,927		26,772	16,401	43,173	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	83,229	51,912	135,141		94,161	57,891	152,051	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	80,646	156,389	237,035		9,264	80,954	90,218	
0170	TOTAL ELECTRIC OPERATING EXPENSES		2,013,003	1,357,549	3,370,552		2,065,421	1,335,023	3,400,444	
0180										
0190	NET ELECTRIC OPERATING INCOME		359,534	338,078	697,612		289,218	253,135	542,353	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	8,174,559	5,075,950	13,250,509		9,352,624	5,756,672	15,109,295	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	1,945,202	1,531,088	3,476,289		2,295,414	1,713,461	4,008,874	
0240	NET PLANT		6,229,357	3,544,863	9,774,220		7,057,210	4,043,211	11,100,421	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(88,824)	(59,926)	(148,750)		(93,617)	(60,340)	(153,957)	
0270	MATERIALS & SUPPLIES	TSFR	133,721	83,020	216,741		153,055	94,212	247,267	
0280	EMISSION ALLOWANCES	TSFR	5,322	3,367	8,689		5,475	3,445	8,921	
0290	PREPAYMENTS	TSFR	40,741	25,736	66,477		44,607	27,330	71,936	
0300	FUEL INVENTORY	TSFR	170,941	108,156	279,098		175,864	110,655	286,519	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	79,691	79,691		0	65,544	65,544	
0320	REGULATORY ASSETS	TSFR	299,142	161,273	460,415		324,526	173,082	497,608	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	34	17	51		526	536	1,062	
0350	CUSTOMER DEPOSITS	TSFR	66	33	98		39	20	59	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	474,933	294,858	769,792		543,601	334,608	878,210	
0370	TOTAL RATE BASE		6,315,368	3,651,272	9,966,640		7,122,953	4,121,975	11,244,928	
0380										
0390	RATE OF RETURN		5.693%	9.259%	6.999%		4.060%	6.141%	4.823%	
0400	RELATIVE RATE OF RETURN		1.15	1.88	1.42		0.82	1.24	0.98	
0410										
0420										
0430										
0440										
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0480										
0490										
0500										

KCP&L Greater Missouri Operations - L&P Electric  
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 Cost of Service

Schedule PMN-2B  
 SCHEDULE 1  
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE - TOU PRIMARY - MO945			(ck)	LARGE POWER SERVICE - TOU SECONDARY - MO944			(a\$)
			WINTER (ce)	SUMMER (cg)	TOTAL (ch)		WINTER (ci)	SUMMER (cf)	TOTAL (cj)	
0010	<b>SCHEDULE 1 - SUMMARY OF OPERATING INC &amp; RATE BASE</b>									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR	4,857,483	3,753,507	8,610,990		19,525,111	14,655,274	34,180,385	
0050	OTHER SALES REVENUE	TSFR	44,940	34,727	79,667		180,642	135,587	316,228	
0060	OTHER OPERATING REVENUE	TSFR	97,487	58,086	155,574		391,800	228,940	620,740	
0070	TOTAL OPERATING REVENUE		4,999,911	3,846,320	8,846,231		20,097,553	15,019,801	35,117,354	
0080										
0090	OPERATING EXPENSES									
0100	FUEL	TSFR	1,510,054	1,035,544	2,545,598		6,026,753	3,981,728	10,008,481	
0110	PURCHASED POWER	TSFR	768,732	432,859	1,201,591		3,071,765	1,665,977	4,737,742	
0120	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR	1,689,466	1,090,460	2,779,925		6,473,154	4,275,863	10,749,017	
0130	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR	424,247	359,658	783,905		1,737,206	1,570,368	3,307,574	
0140	AMORTIZATION EXPENSES	TSFR	62,428	40,832	103,260		239,893	160,855	400,749	
0150	TAXES OTHER THAN INCOME TAXES	TSFR	227,878	152,022	379,900		892,632	624,762	1,517,394	
0160	FEDERAL AND STATE INCOME TAXES	TSFR	(137,371)	162,955	25,584		(330,533)	595,467	264,933	
0170	TOTAL ELECTRIC OPERATING EXPENSES		4,545,434	3,274,330	7,819,764		18,110,870	12,875,019	30,985,889	
0180										
0190	NET ELECTRIC OPERATING INCOME		454,477	571,989	1,026,467		1,986,683	2,144,781	4,131,465	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR	22,904,810	15,373,183	38,277,993		90,252,053	63,975,352	154,227,405	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR	5,749,610	4,709,914	10,459,524		23,835,301	20,905,536	44,740,837	
0240	NET PLANT		17,155,200	10,663,269	27,818,469		66,416,752	43,069,817	109,486,569	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR	(212,392)	(152,218)	(364,610)		(839,896)	(607,744)	(1,447,640)	
0270	MATERIALS & SUPPLIES	TSFR	374,998	251,745	626,743		1,477,921	1,048,101	2,526,022	
0280	EMISSION ALLOWANCES	TSFR	11,878	8,145	20,023		47,404	31,319	78,723	
0290	PREPAYMENTS	TSFR	104,099	68,122	172,221		400,212	268,618	668,830	
0300	FUEL INVENTORY	TSFR	381,495	261,617	643,111		1,522,579	1,005,930	2,528,509	
0310	DEFERRAL OF DSM/EE COSTS	TSFR	0	177,314	177,314		0	752,552	752,552	
0320	REGULATORY ASSETS	TSFR	735,403	405,284	1,140,687		2,780,502	1,538,443	4,318,946	
0330	LESS:									
0340	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR	3,128	3,252	6,381		16,420	17,994	34,414	
0350	CUSTOMER DEPOSITS	TSFR	92	46	138		779	389	1,168	
0360	TOTAL ACCUMULATED DEFERRED TAXES	TSFR	1,331,867	894,114	2,225,981		5,249,082	3,722,505	8,971,587	
0370	TOTAL RATE BASE		17,215,593	10,785,866	28,001,459		66,539,194	43,366,148	109,905,343	
0380										
0390	RATE OF RETURN		2.640%	5.303%	3.666%		2.986%	4.946%	3.759%	
0400	RELATIVE RATE OF RETURN		0.53	1.07	0.74		0.60	1.00	0.76	
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0480										
0490										
0500										

## **Schedule PMN-3A – GMO-MPS**

### **Summary Results of Unbundled Class Cost of Service**

- **Actual Rate of Return**
- **Uniform Rate of Return**

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
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 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MPS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(i)	(j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		5.63%	5.38%	7.64%	5.89%	4.50%	6.58%		
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	288,572,834	158,630,417	45,185,747	39,744,911	43,208,253	1,803,506		
6	DEMAND PRODUCTION COMPONENT		158,920,659	78,263,038	24,881,848	24,487,761	30,133,895	1,154,117		
7	DEMAND TRANSMISSION COMPONENT		39,127,945	20,617,709	6,310,142	5,698,885	6,046,621	454,590		
8	DEMAND DISTRIBUTION COMPONENT		90,524,229	59,749,671	13,993,757	9,558,265	7,027,738	194,799		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		57,511,801	34,833,205	8,606,501	7,763,461	6,113,835	194,799		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		17,509,472	14,448,028	3,061,444	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		15,502,957	10,468,438	2,325,812	1,794,805	913,903	0		
12										
13	<b>ENERGY COMPONENT</b>		183,137,558	86,863,851	24,360,808	28,875,362	41,636,173	1,401,364		
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	65,500,604	47,273,706	8,611,723	2,852,217	554,572	6,208,386		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		6,208,386	0	0	0	0	6,208,386		
19	CUSTOMER SERVICES COMPONENT		4,518,725	3,797,417	721,308	0	0	0		
20	CUSTOMER METERS COMPONENT		10,837,378	8,334,530	1,238,645	717,257	546,946	0		
21	CUSTOMER METER READING COMPONENT		5,898,291	5,172,408	687,652	33,988	4,244	0		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		13,269,209	10,210,843	2,332,381	725,985	0	0		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		20,108,993	15,475,895	3,281,911	1,351,187	0	0		
25	CUSTOMER SALES COMPONENT		3,193,909	2,801,644	371,328	18,595	2,343	0		
26	CUSTOMER MISC OTHER COMPONENT		1,465,712	1,480,970	(21,503)	5,205	1,040	0		
27										
28	<b>TOTAL COMPANY</b>	537,210,996	537,210,996	292,767,974	78,158,277	71,472,490	85,398,998	9,413,257		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		5,946,585,995	2,768,601,182	784,896,096	943,906,757	1,403,161,928	46,020,031		
33	ANNUAL NUMBER OF CUSTOMERS		3,078,671	2,569,440	341,832	17,292	2,180	147,927		
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KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
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 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.92%	5.90%	5.38%		6.71%	8.82%	7.64%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	81,141,220	77,489,197	158,630,417		23,616,060	21,569,687	45,185,747	
6	DEMAND PRODUCTION COMPONENT		43,164,204	35,098,834	78,263,038		13,888,422	10,993,426	24,881,848	
7	DEMAND TRANSMISSION COMPONENT		11,312,953	9,304,756	20,617,709		3,546,540	2,763,602	6,310,142	
8	DEMAND DISTRIBUTION COMPONENT		26,664,063	33,085,607	59,749,671		6,181,097	7,812,659	13,993,757	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		15,540,238	19,292,967	34,833,205		3,797,279	4,809,222	8,606,501	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		6,484,391	7,963,637	14,448,028		1,366,190	1,695,253	3,061,444	
11	DEMAND DISTRIBUTION TRANSFORMATION		4,639,434	5,829,003	10,468,438		1,017,628	1,308,184	2,325,812	
12										
13	<b>ENERGY COMPONENT</b>		49,654,804	37,209,047	86,863,851		14,314,285	10,046,523	24,360,808	
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	31,443,344	15,830,361	47,273,706		5,721,750	2,889,973	8,611,723	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		2,488,302	1,309,115	3,797,417		461,929	259,379	721,308	
20	CUSTOMER METERS COMPONENT		5,531,773	2,802,756	8,334,530		809,112	429,534	1,238,645	
21	CUSTOMER METER READING COMPONENT		3,445,907	1,726,500	5,172,408		456,956	230,696	687,652	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		6,799,968	3,410,875	10,210,843		1,547,144	785,238	2,332,381	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		10,317,573	5,158,321	15,475,895		2,188,250	1,093,661	3,281,911	
25	CUSTOMER SALES COMPONENT		1,867,516	934,128	2,801,644		247,397	123,931	371,328	
26	CUSTOMER MISC OTHER COMPONENT		992,305	488,665	1,480,970		10,963	(32,465)	(21,503)	
27										
28	<b>TOTAL COMPANY</b>	537,210,996	162,239,368	130,528,606	292,767,974		43,652,094	34,506,183	78,158,277	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,691,615,890	1,076,985,292	2,768,601,182		494,590,695	290,305,401	784,896,096	
33	ANNUAL NUMBER OF CUSTOMERS		1,712,960	856,480	2,569,440		227,888	113,944	341,832	
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KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(v)	LARGE POWER SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		3.94%	8.67%	5.89%		2.75%	7.35%	4.50%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	19,988,334	19,756,577	39,744,911		22,892,231	20,316,021	43,208,253	
6	DEMAND PRODUCTION COMPONENT		13,144,395	11,343,367	24,487,761		16,899,287	13,234,608	30,133,895	
7	DEMAND TRANSMISSION COMPONENT		3,006,565	2,692,320	5,698,885		3,246,409	2,800,212	6,046,621	
8	DEMAND DISTRIBUTION COMPONENT		3,837,375	5,720,890	9,558,265		2,746,536	4,281,202	7,027,738	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,117,584	4,645,876	7,763,461		2,383,061	3,730,773	6,113,835	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		719,790	1,075,014	1,794,805		363,474	550,428	913,903	
12										
13	<b>ENERGY COMPONENT</b>		16,685,650	12,189,712	28,875,362		24,855,067	16,781,106	41,636,173	
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	1,883,345	968,872	2,852,217		358,482	196,090	554,572	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		462,542	254,715	717,257		353,318	193,627	546,946	
21	CUSTOMER METER READING COMPONENT		22,541	11,447	33,988		2,816	1,428	4,244	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		480,076	245,909	725,985		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		901,000	450,187	1,351,187		0	0	0	
25	CUSTOMER SALES COMPONENT		12,384	6,211	18,595		1,560	782	2,343	
26	CUSTOMER MISC OTHER COMPONENT		4,802	403	5,205		787	253	1,040	
27										
28	<b>TOTAL COMPANY</b>	537,210,996	38,557,329	32,915,161	71,472,490		48,105,781	37,293,217	85,398,998	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		588,160,799	355,745,959	943,906,757		896,989,296	506,172,633	1,403,161,928	
33	ANNUAL NUMBER OF CUSTOMERS		11,528	5,764	17,292		1,453	727	2,180	
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KCP&L Greater Missouri Operations - MPS  
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 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS				RESIDENTIAL			(ah)	
			(a)	(aa)	(ab)	(ac)	(ad)	GENERAL USE - MO860		TOTAL
PRESENT RATE OF RETURN SUMMARY SCHEDULE			(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)
1	RATE OF RETURN							6.30%	5.38%	5.84%
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834						48,684,223	48,233,658	96,917,881
6	DEMAND PRODUCTION COMPONENT							26,359,397	21,360,701	47,720,099
7	DEMAND TRANSMISSION COMPONENT							6,633,850	5,554,725	12,188,575
8	DEMAND DISTRIBUTION COMPONENT							15,690,975	21,318,232	37,009,207
9	DEMAND DISTRIBUTION PRIMARY COMPONENT							9,100,985	12,349,162	21,450,148
10	DEMAND DISTRIBUTION SECONDARY COMPONENT							3,789,911	5,202,441	8,992,352
11	DEMAND DISTRIBUTION TRANSFORMATION							2,800,079	3,766,629	6,566,707
12										
13	<b>ENERGY COMPONENT</b>							25,468,815	23,285,824	48,754,639
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604						20,547,472	10,187,048	30,734,520
16										
17										
18	CUSTOMER LIGHTING COMPONENT							0	0	0
19	CUSTOMER SERVICES COMPONENT							1,645,311	777,044	2,422,355
20	CUSTOMER METERS COMPONENT							3,671,377	1,801,062	5,472,439
21	CUSTOMER METER READING COMPONENT							2,246,026	1,119,681	3,365,707
22	CUSTOMER OTHER RECORDS & COLLECTIONS							4,440,408	2,209,972	6,650,380
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE							6,701,563	3,351,213	10,052,775
25	CUSTOMER SALES COMPONENT							1,213,964	606,634	1,820,597
26	CUSTOMER MISC OTHER COMPONENT							628,824	321,443	950,267
27										
28	<b>TOTAL COMPANY</b>	537,210,996						94,700,510	81,706,530	176,407,040
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)							867,956,914	673,387,985	1,541,344,900
33	ANNUAL NUMBER OF CUSTOMERS							1,111,485	555,742	1,667,227
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KCP&L Greater Missouri Operations - MPS  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEAT - MO870			(al)	RESIDENTIAL OTHER USE - MO815			(ap)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		3.26%	6.85%	4.70%		11.52%	9.56%	10.81%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	32,349,454	29,199,036	61,548,490		107,543	56,503	164,046	
6	DEMAND PRODUCTION COMPONENT		16,756,738	13,713,459	30,470,196		48,069	24,674	72,743	
7	DEMAND TRANSMISSION COMPONENT		4,662,724	3,742,967	8,405,691		16,378	7,064	23,442	
8	DEMAND DISTRIBUTION COMPONENT		10,929,992	11,742,610	22,672,603		43,096	24,765	67,861	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		6,414,042	6,929,339	13,343,381		25,210	14,466	39,676	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		2,684,534	2,755,409	5,439,944		9,946	5,787	15,733	
11	DEMAND DISTRIBUTION TRANSFORMATION		1,831,415	2,057,862	3,889,278		7,940	4,512	12,452	
12										
13	<b>ENERGY COMPONENT</b>		24,138,699	13,901,376	38,040,075		47,290	21,847	69,137	
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	10,793,481	5,592,692	16,386,173		102,392	50,621	153,013	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		840,143	530,775	1,370,918		2,848	1,297	4,144	
20	CUSTOMER METERS COMPONENT		1,839,520	991,633	2,831,152		20,877	10,062	30,939	
21	CUSTOMER METER READING COMPONENT		1,188,143	600,987	1,789,129		11,739	5,833	17,571	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		2,336,142	1,189,305	3,525,447		23,418	11,598	35,016	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		3,581,586	1,789,892	5,371,479		34,424	17,217	51,641	
25	CUSTOMER SALES COMPONENT		647,292	324,368	971,659		6,260	3,126	9,387	
26	CUSTOMER MISC OTHER COMPONENT		360,655	165,733	526,388		2,825	1,489	4,315	
27										
28	<b>TOTAL COMPANY</b>	537,210,996	67,281,634	48,693,104	115,974,738		257,225	128,971	386,196	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		822,122,967	402,974,807	1,225,097,774		1,536,008	622,500	2,158,508	
33	ANNUAL NUMBER OF CUSTOMERS		595,825	297,913	893,738		5,650	2,825	8,475	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE PRIMARY - MO716			(at)	SMALL GENERAL SERVICE SECONDARY - MO711			(ax)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.12%	6.92%	5.25%		6.90%	8.61%	7.65%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	8,332	7,065	15,397		21,676,748	19,414,965	41,091,713	
6	DEMAND PRODUCTION COMPONENT		5,194	4,108	9,302		12,750,571	9,891,712	22,642,283	
7	DEMAND TRANSMISSION COMPONENT		1,315	1,013	2,328		3,250,177	2,476,868	5,727,045	
8	DEMAND DISTRIBUTION COMPONENT		1,824	1,944	3,768		5,676,000	7,046,385	12,722,385	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,824	1,944	3,768		3,487,982	4,337,256	7,825,238	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		1,252,106	1,531,239	2,783,345	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		935,911	1,177,890	2,113,802	
12										
13	<b>ENERGY COMPONENT</b>		6,525	4,164	10,689		12,908,933	9,131,862	22,040,795	
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	550	275	825		4,045,465	2,043,963	6,089,428	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		0	0	0		424,621	233,282	657,903	
20	CUSTOMER METERS COMPONENT		81	43	124		563,766	291,574	855,341	
21	CUSTOMER METER READING COMPONENT		47	24	71		315,155	158,438	473,593	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		160	81	241		1,068,172	538,611	1,606,784	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		229	114	343		1,506,180	752,908	2,259,088	
25	CUSTOMER SALES COMPONENT		26	13	39		170,362	85,271	255,633	
26	CUSTOMER MISC OTHER COMPONENT		7	(0)	7		(2,792)	(16,121)	(18,912)	
27										
28	<b>TOTAL COMPANY</b>	537,210,996	15,407	11,504	26,912		38,631,145	30,590,790	69,221,935	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		238,040	127,079	365,119		446,655,037	264,325,916	710,980,953	
33	ANNUAL NUMBER OF CUSTOMERS		24	12	36		157,484	78,742	236,226	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE NO DEMAND - MO710			(bb)	SMALL GENERAL SERVICE SHORT TERM - MO728			(bf)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ay)	(az)	(ba)	(bc)	(bd)	(be)	(bf)		
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.78%	11.24%	7.52%		9.58%	3.73%	7.43%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	1,877,711	2,127,022	4,004,733	53,269	20,635	73,903		
6	DEMAND PRODUCTION COMPONENT		1,109,949	1,088,885	2,198,834	22,709	8,721	31,429		
7	DEMAND TRANSMISSION COMPONENT		286,405	283,397	569,802	8,643	2,324	10,967		
8	DEMAND DISTRIBUTION COMPONENT		481,357	754,740	1,236,097	21,917	9,590	31,507		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		294,240	464,273	758,513	13,234	5,750	18,983		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		109,205	161,745	270,950	4,879	2,269	7,148		
11	DEMAND DISTRIBUTION TRANSFORMATION		77,912	128,722	206,634	3,805	1,571	5,376		
12										
13	<b>ENERGY COMPONENT</b>		1,368,056	898,127	2,266,183	30,771	12,370	43,141		
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	1,607,867	812,017	2,419,884	67,868	33,717	101,585		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		35,954	25,620	61,573	1,354	478	1,833		
20	CUSTOMER METERS COMPONENT		234,353	133,071	367,423	10,912	4,846	15,758		
21	CUSTOMER METER READING COMPONENT		135,916	69,370	205,285	5,838	2,864	8,702		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		458,933	236,892	695,824	19,878	9,654	29,532		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		654,189	326,802	980,991	27,651	13,836	41,488		
25	CUSTOMER SALES COMPONENT		73,876	37,086	110,961	3,134	1,561	4,695		
26	CUSTOMER MISC OTHER COMPONENT		14,647	(16,822)	(2,175)	(899)	477	(422)		
27										
28	<b>TOTAL COMPANY</b>	537,210,996	4,853,634	3,837,167	8,690,801	151,908	66,722	218,630		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		46,682,834	25,525,408	72,208,243	1,014,785	326,997	1,341,782		
33	ANNUAL NUMBER OF CUSTOMERS		67,594	33,797	101,392	2,786	1,393	4,178		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE PRIMARY - MO725			LARGE GENERAL SERVICE SECONDARY - MO720			(bn)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
(a)	(b)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)
PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		1.67%	4.61%	3.56%		3.98%	8.87%	5.96%
2									
3	REVENUES REQUIRED								
4									
5	<b>DEMAND COMPONENT</b>	288,572,834	278,923	681,012	959,935	19,709,412	19,075,565	38,784,976	
6	DEMAND PRODUCTION COMPONENT		183,233	332,328	515,561	12,961,161	11,011,039	23,972,200	
7	DEMAND TRANSMISSION COMPONENT		35,747	76,033	111,781	2,970,817	2,616,287	5,587,104	
8	DEMAND DISTRIBUTION COMPONENT		59,942	272,651	332,593	3,777,433	5,448,240	9,225,672	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		59,942	272,651	332,593	3,057,642	4,373,225	7,430,868	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	719,790	1,075,014	1,794,805	
12									
13	<b>ENERGY COMPONENT</b>		254,456	466,889	721,345	16,431,194	11,722,823	28,154,017	
14									
15	<b>CUSTOMER COMPONENT</b>	65,500,604	59,756	31,197	90,953	1,823,589	937,675	2,761,264	
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0	
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0	
20	CUSTOMER METERS COMPONENT		38,590	20,580	59,170	423,952	234,135	658,088	
21	CUSTOMER METER READING COMPONENT		329	166	495	22,212	11,281	33,492	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		7,089	3,598	10,686	472,987	242,311	715,298	
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		13,464	6,729	20,192	887,537	443,458	1,330,995	
25	CUSTOMER SALES COMPONENT		185	93	277	12,199	6,118	18,317	
26	CUSTOMER MISC OTHER COMPONENT		100	32	132	4,702	372	5,073	
27									
28	<b>TOTAL COMPANY</b>	537,210,996	593,134	1,179,098	1,772,232	37,964,195	31,736,063	69,700,258	
29									
30									
31									
32	ANNUAL BOOKED KWH SALES @ METER (WN)		9,563,097	14,154,305	23,717,402	578,597,702	341,591,654	920,189,355	
33	ANNUAL NUMBER OF CUSTOMERS		172	86	258	11,356	5,678	17,034	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE PRIMARY - MO735			LARGE POWER SERVICE SECONDARY - MO730			(br)	(bv)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		2.37%	7.48%	4.26%		3.11%	7.23%	4.73%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	288,572,834	10,818,304	9,504,671	20,322,975	12,073,927	10,811,351	22,885,278		
6	DEMAND PRODUCTION COMPONENT		8,364,366	6,702,864	15,067,229	8,534,921	6,531,744	15,066,665		
7	DEMAND TRANSMISSION COMPONENT		1,592,654	1,392,886	2,985,540	1,653,755	1,407,326	3,061,081		
8	DEMAND DISTRIBUTION COMPONENT		861,285	1,408,921	2,270,206	1,885,251	2,872,281	4,757,532		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		861,285	1,408,921	2,270,206	1,521,777	2,321,853	3,843,629		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	363,474	550,428	913,903		
12										
13	<b>ENERGY COMPONENT</b>		12,692,603	8,265,620	20,958,222	12,162,465	8,515,486	20,677,951		
14										
15	<b>CUSTOMER COMPONENT</b>	65,500,604	92,624	51,471	144,095	265,858	144,619	410,478		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		91,436	50,909	142,345	261,882	142,718	404,600		
21	CUSTOMER METER READING COMPONENT		644	327	971	2,172	1,101	3,273		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0	0	0	0		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0	0	0	0		
25	CUSTOMER SALES COMPONENT		356	178	534	1,205	604	1,809		
26	CUSTOMER MISC OTHER COMPONENT		188	56	244	599	197	796		
27										
28	<b>TOTAL COMPANY</b>	537,210,996	23,603,531	17,821,761	41,425,292	24,502,250	19,471,456	43,973,706		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		468,373,644	255,693,576	724,067,220	428,615,651	250,479,057	679,094,708		
33	ANNUAL NUMBER OF CUSTOMERS		331	166	497	1,122	561	1,683		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MPS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(i)	(j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		5.629%	5.376%	7.640%	5.890%	4.505%	6.580%		
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0485	0.0573	0.0576	0.0421	0.0308	0.0392		
6	DEMAND PRODUCTION COMPONENT		0.0267	0.0283	0.0317	0.0259	0.0215	0.0251		
7	DEMAND TRANSMISSION COMPONENT		0.0066	0.0074	0.0080	0.0060	0.0043	0.0099		
8	DEMAND DISTRIBUTION COMPONENT		0.0152	0.0216	0.0178	0.0101	0.0050	0.0042		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0097	0.0126	0.0110	0.0082	0.0044	0.0042		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0029	0.0052	0.0039	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0026	0.0038	0.0030	0.0019	0.0007	0.0000		
12										
13	<b>ENERGY COMPONENT</b>		0.0308	0.0314	0.0310	0.0306	0.0297	0.0305		
14										
15	<b>CUSTOMER COMPONENT</b>		0.0110	0.0171	0.0110	0.0030	0.0004	0.1349		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0010	0.0000	0.0000	0.0000	0.0000	0.1349		
19	CUSTOMER SERVICES COMPONENT		0.0008	0.0014	0.0009	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0018	0.0030	0.0016	0.0008	0.0004	0.0000		
21	CUSTOMER METER READING COMPONENT		0.0010	0.0019	0.0009	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0022	0.0037	0.0030	0.0008	0.0000	0.0000		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0034	0.0056	0.0042	0.0014	0.0000	0.0000		
25	CUSTOMER SALES COMPONENT		0.0005	0.0010	0.0005	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		0.0002	0.0005	(0.0000)	0.0000	0.0000	0.0000		
27										
28	<b>TOTAL COMPANY</b>		0.0903	0.1057	0.0996	0.0757	0.0609	0.2045		
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$21.28	\$18.40	\$25.19	\$164.94	\$254.39	\$41.97		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$2.02	\$0.00	\$0.00	\$0.00	\$0.00	\$41.97		
37	CUSTOMER SERVICES COMPONENT		\$1.47	\$1.48	\$2.11	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$3.52	\$3.24	\$3.62	\$41.48	\$250.89	\$0.00		
39	CUSTOMER METER READING COMPONENT		\$1.92	\$2.01	\$2.01	\$1.97	\$1.95	\$0.00		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.31	\$3.97	\$6.82	\$41.98	\$0.00	\$0.00		
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$6.53	\$6.02	\$9.60	\$78.14	\$0.00	\$0.00		
43	CUSTOMER SALES COMPONENT		\$1.04	\$1.09	\$1.09	\$1.08	\$1.07	\$0.00		
44	CUSTOMER MISC OTHER COMPONENT		\$0.48	\$0.58	(\$0.06)	\$0.30	\$0.48	\$0.00		

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.919%	5.905%	5.376%		6.709%	8.823%	7.640%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0480	0.0720	0.0573		0.0477	0.0743	0.0576	
6	DEMAND PRODUCTION COMPONENT		0.0255	0.0326	0.0283		0.0281	0.0379	0.0317	
7	DEMAND TRANSMISSION COMPONENT		0.0067	0.0086	0.0074		0.0072	0.0095	0.0080	
8	DEMAND DISTRIBUTION COMPONENT		0.0158	0.0307	0.0216		0.0125	0.0269	0.0178	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0092	0.0179	0.0126		0.0077	0.0166	0.0110	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0038	0.0074	0.0052		0.0028	0.0058	0.0039	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0027	0.0054	0.0038		0.0021	0.0045	0.0030	
12										
13	<b>ENERGY COMPONENT</b>		0.0294	0.0345	0.0314		0.0289	0.0346	0.0310	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0186	0.0147	0.0171		0.0116	0.0100	0.0110	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0015	0.0012	0.0014		0.0009	0.0009	0.0009	
20	CUSTOMER METERS COMPONENT		0.0033	0.0026	0.0030		0.0016	0.0015	0.0016	
21	CUSTOMER METER READING COMPONENT		0.0020	0.0016	0.0019		0.0009	0.0008	0.0009	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0040	0.0032	0.0037		0.0031	0.0027	0.0030	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0061	0.0048	0.0056		0.0044	0.0038	0.0042	
25	CUSTOMER SALES COMPONENT		0.0011	0.0009	0.0010		0.0005	0.0004	0.0005	
26	CUSTOMER MISC OTHER COMPONENT		0.0006	0.0005	0.0005		0.0000	(0.0001)	(0.0000)	
27										
28	<b>TOTAL COMPANY</b>		0.0959	0.1212	0.1057		0.0883	0.1189	0.0996	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$18.36	\$18.48	\$18.40		\$25.11	\$25.36	\$25.19	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$1.45	\$1.53	\$1.48		\$2.03	\$2.28	\$2.11	
38	CUSTOMER METERS COMPONENT		\$3.23	\$3.27	\$3.24		\$3.55	\$3.77	\$3.62	
39	CUSTOMER METER READING COMPONENT		\$2.01	\$2.02	\$2.01		\$2.01	\$2.02	\$2.01	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.97	\$3.98	\$3.97		\$6.79	\$6.89	\$6.82	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	\$6.02	\$6.02	\$6.02		\$9.60	\$9.60	\$9.60	
43	CUSTOMER SALES COMPONENT		\$1.09	\$1.09	\$1.09		\$1.09	\$1.09	\$1.09	
44	CUSTOMER MISC OTHER COMPONENT		\$0.58	\$0.57	\$0.58		\$0.05	(\$0.28)	(\$0.06)	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(v)	LARGE POWER SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		3.941%	8.673%	5.890%		2.748%	7.348%	4.505%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0340	0.0555	0.0421		0.0255	0.0401	0.0308	
6	DEMAND PRODUCTION COMPONENT		0.0223	0.0319	0.0259		0.0188	0.0261	0.0215	
7	DEMAND TRANSMISSION COMPONENT		0.0051	0.0076	0.0060		0.0036	0.0055	0.0043	
8	DEMAND DISTRIBUTION COMPONENT		0.0065	0.0161	0.0101		0.0031	0.0085	0.0050	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0053	0.0131	0.0082		0.0027	0.0074	0.0044	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0012	0.0030	0.0019		0.0004	0.0011	0.0007	
12										
13	<b>ENERGY COMPONENT</b>		0.0284	0.0343	0.0306		0.0277	0.0332	0.0297	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0032	0.0027	0.0030		0.0004	0.0004	0.0004	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0008	0.0007	0.0008		0.0004	0.0004	0.0004	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0008	0.0007	0.0008		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0015	0.0013	0.0014		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0656	0.0925	0.0757		0.0536	0.0737	0.0609	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$163.37	\$168.09	\$164.94		\$246.66	\$269.85	\$254.39	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$40.12	\$44.19	\$41.48		\$243.11	\$266.46	\$250.89	
39	CUSTOMER METER READING COMPONENT		\$1.96	\$1.99	\$1.97		\$1.94	\$1.97	\$1.95	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$41.64	\$42.66	\$41.98		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	\$78.16	\$78.10	\$78.14		\$0.00	\$0.00	\$0.00	
43	CUSTOMER SALES COMPONENT		\$1.07	\$1.08	\$1.08		\$1.07	\$1.08	\$1.07	
44	CUSTOMER MISC OTHER COMPONENT		\$0.42	\$0.07	\$0.30		\$0.54	\$0.35	\$0.48	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL								
			GENERAL USE - MO860			WINTER	SUMMER	TOTAL			
	(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	
	PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN						6.304%	5.380%	5.836%		
2											
3	\$ / KWH										
4	<hr/>										
5	<b>DEMAND COMPONENT</b>						0.0561	0.0716	0.0629		
6	DEMAND PRODUCTION COMPONENT						0.0304	0.0317	0.0310		
7	DEMAND TRANSMISSION COMPONENT						0.0076	0.0082	0.0079		
8	DEMAND DISTRIBUTION COMPONENT						0.0181	0.0317	0.0240		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT						0.0105	0.0183	0.0139		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT						0.0044	0.0077	0.0058		
11	DEMAND DISTRIBUTION TRANSFORMATION						0.0032	0.0056	0.0043		
12											
13	<b>ENERGY COMPONENT</b>						0.0293	0.0346	0.0316		
14											
15	<b>CUSTOMER COMPONENT</b>						0.0237	0.0151	0.0199		
16											
17											
18	CUSTOMER LIGHTING COMPONENT						0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT						0.0019	0.0012	0.0016		
20	CUSTOMER METERS COMPONENT						0.0042	0.0027	0.0036		
21	CUSTOMER METER READING COMPONENT						0.0026	0.0017	0.0022		
22	CUSTOMER OTHER RECORDS & COLLECTIONS						0.0051	0.0033	0.0043		
23											
24	CUSTOMER OTHER CUSTOMER ASSISTANCE						0.0077	0.0050	0.0065		
25	CUSTOMER SALES COMPONENT						0.0014	0.0009	0.0012		
26	CUSTOMER MISC OTHER COMPONENT						0.0007	0.0005	0.0006		
27											
28	<b>TOTAL COMPANY</b>						0.1091	0.1213	0.1145		
29											
30											
31	<b>\$/MO/CUST</b>										
32	<hr/>										
33	<b>CUSTOMER COMPONENT</b>						\$18.49	\$18.33	\$18.43		
34											
35											
36	CUSTOMER LIGHTING COMPONENT						\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT						\$1.48	\$1.40	\$1.45		
38	CUSTOMER METERS COMPONENT						\$3.30	\$3.24	\$3.28		
39	CUSTOMER METER READING COMPONENT						\$2.02	\$2.01	\$2.02		
40	CUSTOMER OTHER RECORDS & COLLECTIONS						\$4.00	\$3.98	\$3.99		
41											
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0					\$6.03	\$6.03	\$6.03		
43	CUSTOMER SALES COMPONENT						\$1.09	\$1.09	\$1.09		
44	CUSTOMER MISC OTHER COMPONENT						\$0.57	\$0.58	\$0.57		



KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEAT - MO870			(al)	RESIDENTIAL OTHER USE - MO815			(ap)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		3.264%	6.854%	4.703%		11.523%	9.559%	10.806%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0393	0.0725	0.0502		0.0700	0.0908	0.0760	
6	DEMAND PRODUCTION COMPONENT		0.0204	0.0340	0.0249		0.0313	0.0396	0.0337	
7	DEMAND TRANSMISSION COMPONENT		0.0057	0.0093	0.0069		0.0107	0.0113	0.0109	
8	DEMAND DISTRIBUTION COMPONENT		0.0133	0.0291	0.0185		0.0281	0.0398	0.0314	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0078	0.0172	0.0109		0.0164	0.0232	0.0184	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0033	0.0068	0.0044		0.0065	0.0093	0.0073	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0022	0.0051	0.0032		0.0052	0.0072	0.0058	
12										
13	<b>ENERGY COMPONENT</b>		0.0294	0.0345	0.0311		0.0308	0.0351	0.0320	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0131	0.0139	0.0134		0.0667	0.0813	0.0709	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0010	0.0013	0.0011		0.0019	0.0021	0.0019	
20	CUSTOMER METERS COMPONENT		0.0022	0.0025	0.0023		0.0136	0.0162	0.0143	
21	CUSTOMER METER READING COMPONENT		0.0014	0.0015	0.0015		0.0076	0.0094	0.0081	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0028	0.0030	0.0029		0.0152	0.0186	0.0162	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0044	0.0044	0.0044		0.0224	0.0277	0.0239	
25	CUSTOMER SALES COMPONENT		0.0008	0.0008	0.0008		0.0041	0.0050	0.0043	
26	CUSTOMER MISC OTHER COMPONENT		0.0004	0.0004	0.0004		0.0018	0.0024	0.0020	
27										
28	<b>TOTAL COMPANY</b>		0.0818	0.1208	0.0947		0.1675	0.2072	0.1789	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$18.12	\$18.77	\$18.33		\$18.12	\$17.92	\$18.05	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$1.41	\$1.78	\$1.53		\$0.50	\$0.46	\$0.49	
38	CUSTOMER METERS COMPONENT		\$3.09	\$3.33	\$3.17		\$3.70	\$3.56	\$3.65	
39	CUSTOMER METER READING COMPONENT		\$1.99	\$2.02	\$2.00		\$2.08	\$2.06	\$2.07	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.92	\$3.99	\$3.94		\$4.14	\$4.11	\$4.13	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	\$6.01	\$6.01	\$6.01		\$6.09	\$6.09	\$6.09	
43	CUSTOMER SALES COMPONENT		\$1.09	\$1.09	\$1.09		\$1.11	\$1.11	\$1.11	
44	CUSTOMER MISC OTHER COMPONENT		\$0.61	\$0.56	\$0.59		\$0.50	\$0.53	\$0.51	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE PRIMARY - MO716			(at)	SMALL GENERAL SERVICE SECONDARY - MO711			(ax)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		4.117%	6.920%	5.253%		6.898%	8.606%	7.653%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0350	0.0556	0.0422		0.0485	0.0735	0.0578	
6	DEMAND PRODUCTION COMPONENT		0.0218	0.0323	0.0255		0.0285	0.0374	0.0318	
7	DEMAND TRANSMISSION COMPONENT		0.0055	0.0080	0.0064		0.0073	0.0094	0.0081	
8	DEMAND DISTRIBUTION COMPONENT		0.0077	0.0153	0.0103		0.0127	0.0267	0.0179	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0077	0.0153	0.0103		0.0078	0.0164	0.0110	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0028	0.0058	0.0039	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0021	0.0045	0.0030	
12										
13	<b>ENERGY COMPONENT</b>		0.0274	0.0328	0.0293		0.0289	0.0345	0.0310	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0023	0.0022	0.0023		0.0091	0.0077	0.0086	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0010	0.0009	0.0009	
20	CUSTOMER METERS COMPONENT		0.0003	0.0003	0.0003		0.0013	0.0011	0.0012	
21	CUSTOMER METER READING COMPONENT		0.0002	0.0002	0.0002		0.0007	0.0006	0.0007	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0007	0.0006	0.0007		0.0024	0.0020	0.0023	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0010	0.0009	0.0009		0.0034	0.0028	0.0032	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0004	0.0003	0.0004	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	(0.0000)	0.0000		(0.0000)	(0.0001)	(0.0000)	
27										
28	<b>TOTAL COMPANY</b>		0.0647	0.0905	0.0737		0.0865	0.1157	0.0974	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$22.91	\$22.92	\$22.92		\$25.69	\$25.96	\$25.78	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$2.70	\$2.96	\$2.79	
38	CUSTOMER METERS COMPONENT		\$3.37	\$3.57	\$3.44		\$3.58	\$3.70	\$3.62	
39	CUSTOMER METER READING COMPONENT		\$1.98	\$2.00	\$1.98		\$2.00	\$2.01	\$2.00	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$6.67	\$6.76	\$6.70		\$6.78	\$6.84	\$6.80	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	\$9.54	\$9.53	\$9.54		\$9.56	\$9.56	\$9.56	
43	CUSTOMER SALES COMPONENT		\$1.08	\$1.08	\$1.08		\$1.08	\$1.08	\$1.08	
44	CUSTOMER MISC OTHER COMPONENT		\$0.29	(\$0.02)	\$0.18		(\$0.02)	(\$0.20)	(\$0.08)	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE NO DEMAND - MO710			(bb)	SMALL GENERAL SERVICE SHORT TERM - MO728			(bf)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ay)	(az)	(ba)	(bc)	(bd)	(be)	(bf)		
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		4.783%	11.236%	7.523%		9.578%	3.727%	7.431%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0402	0.0833	0.0555		0.0525	0.0631	0.0551	
6	DEMAND PRODUCTION COMPONENT		0.0238	0.0427	0.0305		0.0224	0.0267	0.0234	
7	DEMAND TRANSMISSION COMPONENT		0.0061	0.0111	0.0079		0.0085	0.0071	0.0082	
8	DEMAND DISTRIBUTION COMPONENT		0.0103	0.0296	0.0171		0.0216	0.0293	0.0235	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0063	0.0182	0.0105		0.0130	0.0176	0.0141	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0023	0.0063	0.0038		0.0048	0.0069	0.0053	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0017	0.0050	0.0029		0.0037	0.0048	0.0040	
12										
13	<b>ENERGY COMPONENT</b>		0.0293	0.0352	0.0314		0.0303	0.0378	0.0322	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0344	0.0318	0.0335		0.0669	0.1031	0.0757	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0008	0.0010	0.0009		0.0013	0.0015	0.0014	
20	CUSTOMER METERS COMPONENT		0.0050	0.0052	0.0051		0.0108	0.0148	0.0117	
21	CUSTOMER METER READING COMPONENT		0.0029	0.0027	0.0028		0.0058	0.0088	0.0065	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0098	0.0093	0.0096		0.0196	0.0295	0.0220	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0140	0.0128	0.0136		0.0272	0.0423	0.0309	
25	CUSTOMER SALES COMPONENT		0.0016	0.0015	0.0015		0.0031	0.0048	0.0035	
26	CUSTOMER MISC OTHER COMPONENT		0.0003	(0.0007)	(0.0000)		(0.0009)	0.0015	(0.0003)	
27										
28	<b>TOTAL COMPANY</b>		0.1040	0.1503	0.1204		0.1497	0.2040	0.1629	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$23.79	\$24.03	\$23.87		\$24.36	\$24.21	\$24.31	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$0.53	\$0.76	\$0.61		\$0.49	\$0.34	\$0.44	
38	CUSTOMER METERS COMPONENT		\$3.47	\$3.94	\$3.62		\$3.92	\$3.48	\$3.77	
39	CUSTOMER METER READING COMPONENT		\$2.01	\$2.05	\$2.02		\$2.10	\$2.06	\$2.08	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$6.79	\$7.01	\$6.86		\$7.14	\$6.93	\$7.07	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	\$9.68	\$9.67	\$9.68		\$9.93	\$9.93	\$9.93	
43	CUSTOMER SALES COMPONENT		\$1.09	\$1.10	\$1.09		\$1.13	\$1.12	\$1.12	
44	CUSTOMER MISC OTHER COMPONENT		\$0.22	(\$0.50)	(\$0.02)		(\$0.32)	\$0.34	(\$0.10)	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE PRIMARY - MO725			LARGE GENERAL SERVICE SECONDARY - MO720			(bn)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
(a)	(b)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>									
1	RATE OF RETURN		1.666%	4.613%	3.565%	3.982%	8.865%	5.959%	
2									
3	\$ / KWH								
4									
5	<b>DEMAND COMPONENT</b>		0.0292	0.0481	0.0405	0.0341	0.0558	0.0421	
6	DEMAND PRODUCTION COMPONENT		0.0192	0.0235	0.0217	0.0224	0.0322	0.0261	
7	DEMAND TRANSMISSION COMPONENT		0.0037	0.0054	0.0047	0.0051	0.0077	0.0061	
8	DEMAND DISTRIBUTION COMPONENT		0.0063	0.0193	0.0140	0.0065	0.0159	0.0100	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0063	0.0193	0.0140	0.0053	0.0128	0.0081	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0012	0.0031	0.0020	
12									
13	<b>ENERGY COMPONENT</b>		0.0266	0.0330	0.0304	0.0284	0.0343	0.0306	
14									
15	<b>CUSTOMER COMPONENT</b>		0.0062	0.0022	0.0038	0.0032	0.0027	0.0030	
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0040	0.0015	0.0025	0.0007	0.0007	0.0007	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0007	0.0003	0.0005	0.0008	0.0007	0.0008	
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0014	0.0005	0.0009	0.0015	0.0013	0.0014	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
27									
28	<b>TOTAL COMPANY</b>		0.0620	0.0833	0.0747	0.0656	0.0929	0.0757	
29									
30									
31	<b>\$/MO/CUST</b>								
32									
33	<b>CUSTOMER COMPONENT</b>		\$347.00	\$362.32	\$352.11	\$160.59	\$165.14	\$162.11	
34									
35									
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$224.09	\$239.01	\$229.07	\$37.33	\$41.24	\$38.63	
39	CUSTOMER METER READING COMPONENT		\$1.91	\$1.93	\$1.92	\$1.96	\$1.99	\$1.97	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$41.16	\$41.78	\$41.37	\$41.65	\$42.68	\$41.99	
41									
42	CUSTOMER OTHER CUSTOMER ASSISTANCE	0	\$78.18	\$78.15	\$78.17	\$78.16	\$78.10	\$78.14	
43	CUSTOMER SALES COMPONENT		\$1.07	\$1.07	\$1.07	\$1.07	\$1.08	\$1.08	
44	CUSTOMER MISC OTHER COMPONENT		\$0.58	\$0.37	\$0.51	\$0.41	\$0.07	\$0.30	

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE PRIMARY - MO735			(br)	LARGE POWER SERVICE SECONDARY - MO730			(bv)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		2.370%	7.484%	4.257%		3.112%	7.231%	4.734%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0231	0.0372	0.0281		0.0282	0.0432	0.0337	
6	DEMAND PRODUCTION COMPONENT		0.0179	0.0262	0.0208		0.0199	0.0261	0.0222	
7	DEMAND TRANSMISSION COMPONENT		0.0034	0.0054	0.0041		0.0039	0.0056	0.0045	
8	DEMAND DISTRIBUTION COMPONENT		0.0018	0.0055	0.0031		0.0044	0.0115	0.0070	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0018	0.0055	0.0031		0.0036	0.0093	0.0057	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0008	0.0022	0.0013	
12										
13	<b>ENERGY COMPONENT</b>		0.0271	0.0323	0.0289		0.0284	0.0340	0.0304	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0002	0.0002	0.0002		0.0006	0.0006	0.0006	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0002	0.0002	0.0002		0.0006	0.0006	0.0006	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0504	0.0697	0.0572		0.0572	0.0777	0.0648	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$279.55	\$310.69	\$289.93		\$236.95	\$257.79	\$243.90	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$275.96	\$307.30	\$286.41		\$233.41	\$254.40	\$240.40	
39	CUSTOMER METER READING COMPONENT		\$1.94	\$1.98	\$1.95		\$1.94	\$1.96	\$1.94	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
43	CUSTOMER SALES COMPONENT		\$1.07	\$1.08	\$1.07		\$1.07	\$1.08	\$1.07	
44	CUSTOMER MISC OTHER COMPONENT		\$0.57	\$0.34	\$0.49		\$0.53	\$0.35	\$0.47	

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MPS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(i)	(j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%	8.173%	8.173%	8.173%		
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	343,594,579	192,022,224	46,730,485	46,479,506	56,355,898	2,006,468		
6	DEMAND PRODUCTION COMPONENT		189,224,780	94,012,476	25,822,506	28,737,550	39,373,982	1,278,265		
7	DEMAND TRANSMISSION COMPONENT		47,791,941	25,654,623	6,590,631	6,851,515	8,184,138	511,034		
8	DEMAND DISTRIBUTION COMPONENT		106,577,859	72,355,124	14,317,348	10,890,440	8,797,778	217,168		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		67,835,823	42,332,047	8,808,729	8,839,118	7,638,761	217,168		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		20,145,073	17,022,446	3,122,627	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		18,596,963	13,000,631	2,385,992	2,051,323	1,159,017	0		
12										
13	<b>ENERGY COMPONENT</b>		184,513,461	87,583,911	24,400,445	29,057,124	42,064,146	1,407,835		
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	67,412,198	48,477,143	8,642,636	2,900,502	598,453	6,793,465		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		6,793,465	0	0	0	0	6,793,465		
19	CUSTOMER SERVICES COMPONENT		5,206,307	4,454,664	751,643	0	0	0		
20	CUSTOMER METERS COMPONENT		11,405,453	8,794,985	1,259,859	759,474	591,136	0		
21	CUSTOMER METER READING COMPONENT		5,944,820	5,216,715	689,535	34,273	4,296	0		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		13,424,652	10,346,892	2,342,289	735,471	0	0		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		20,102,339	15,470,141	3,281,516	1,350,682	0	0		
25	CUSTOMER SALES COMPONENT		3,198,769	2,806,271	371,525	18,625	2,348	0		
26	CUSTOMER MISC OTHER COMPONENT		1,336,392	1,387,474	(53,731)	1,977	672	0		
27										
28	<b>TOTAL COMPANY</b>	595,520,239	595,520,239	328,083,278	79,773,566	78,437,131	99,018,496	10,207,767		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		5,946,585,995	2,768,601,182	784,896,096	943,906,757	1,403,161,928	46,020,031		
33	ANNUAL NUMBER OF CUSTOMERS		3,078,671	2,569,440	341,832	17,292	2,180	147,927		
34										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	101,843,681	90,178,543	192,022,224		26,000,266	20,730,219	46,730,485	
6	DEMAND PRODUCTION COMPONENT		53,516,402	40,496,074	94,012,476		15,243,673	10,578,833	25,822,506	
7	DEMAND TRANSMISSION COMPONENT		14,663,525	10,991,098	25,654,623		3,946,469	2,644,162	6,590,631	
8	DEMAND DISTRIBUTION COMPONENT		33,663,754	38,691,371	72,355,124		6,810,124	7,507,224	14,317,348	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		19,719,638	22,612,410	42,332,047		4,189,923	4,618,806	8,808,729	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		7,906,195	9,116,250	17,022,446		1,485,359	1,637,268	3,122,627	
11	DEMAND DISTRIBUTION TRANSFORMATION		6,037,920	6,962,711	13,000,631		1,134,843	1,251,150	2,385,992	
12										
13	<b>ENERGY COMPONENT</b>		50,125,020	37,458,892	87,583,911		14,373,605	10,026,840	24,400,445	
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	32,317,613	16,159,530	48,477,143		5,761,642	2,880,993	8,642,636	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		2,969,472	1,485,193	4,454,664		500,985	250,658	751,643	
20	CUSTOMER METERS COMPONENT		5,863,173	2,931,812	8,794,985		839,749	420,109	1,259,859	
21	CUSTOMER METER READING COMPONENT		3,477,796	1,738,919	5,216,715		459,676	229,859	689,535	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		6,897,884	3,449,008	10,346,892		1,561,453	780,836	2,342,289	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		10,313,429	5,156,712	15,470,141		2,187,680	1,093,836	3,281,516	
25	CUSTOMER SALES COMPONENT		1,870,846	935,425	2,806,271		247,682	123,843	371,525	
26	CUSTOMER MISC OTHER COMPONENT		925,013	462,461	1,387,474		(35,583)	(18,148)	(53,731)	
27										
28	<b>TOTAL COMPANY</b>	595,520,239	184,286,313	143,796,965	328,083,278		46,135,514	33,638,052	79,773,566	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,691,615,890	1,076,985,292	2,768,601,182		494,590,695	290,305,401	784,896,096	
33	ANNUAL NUMBER OF CUSTOMERS		1,712,960	856,480	2,569,440		227,888	113,944	341,832	
34										
35										
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38										
39										
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41										
42										
43										
44										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(v)	LARGE POWER SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	27,329,122	19,150,383	46,479,506		34,915,288	21,440,609	56,355,898	
6	DEMAND PRODUCTION COMPONENT		17,749,496	10,988,054	28,737,550		25,442,595	13,931,386	39,373,982	
7	DEMAND TRANSMISSION COMPONENT		4,253,964	2,597,550	6,851,515		5,215,713	2,968,425	8,184,138	
8	DEMAND DISTRIBUTION COMPONENT		5,325,662	5,564,778	10,890,440		4,256,980	4,540,798	8,797,778	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,298,840	4,540,278	8,839,118		3,688,028	3,950,732	7,638,761	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		1,026,822	1,024,500	2,051,323		568,952	590,065	1,159,017	
12										
13	<b>ENERGY COMPONENT</b>		16,886,660	12,170,463	29,057,124		25,241,736	16,822,410	42,064,146	
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	1,933,707	966,795	2,900,502		398,993	199,460	598,453	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		506,349	253,124	759,474		394,115	197,021	591,136	
21	CUSTOMER METER READING COMPONENT		22,849	11,424	34,273		2,864	1,432	4,296	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		490,322	245,149	735,471		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		900,454	450,228	1,350,682		0	0	0	
25	CUSTOMER SALES COMPONENT		12,417	6,208	18,625		1,565	783	2,348	
26	CUSTOMER MISC OTHER COMPONENT		1,315	662	1,977		448	224	672	
27										
28	<b>TOTAL COMPANY</b>	595,520,239	46,149,490	32,287,642	78,437,131		60,556,017	38,462,480	99,018,496	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		588,160,799	355,745,959	943,906,757		896,989,296	506,172,633	1,403,161,928	
33	ANNUAL NUMBER OF CUSTOMERS		11,528	5,764	17,292		1,453	727	2,180	
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										



KCP&L Greater Missouri Operations - MPS  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL								
			GENERAL USE - MO860			WINTER	SUMMER	TOTAL			
	(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	
	EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN						8.173%	8.173%	8.173%		
2											
3	REVENUES REQUIRED										
4											
5	<b>DEMAND COMPONENT</b>	343,594,579					55,066,978	58,317,287	113,384,264		
6	DEMAND PRODUCTION COMPONENT						29,682,475	25,586,906	55,269,381		
7	DEMAND TRANSMISSION COMPONENT						7,606,481	6,869,165	14,475,646		
8	DEMAND DISTRIBUTION COMPONENT						17,778,022	25,861,215	43,639,237		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT						10,333,013	15,030,981	25,363,994		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT						4,220,956	6,140,719	10,361,674		
11	DEMAND DISTRIBUTION TRANSFORMATION						3,224,053	4,689,516	7,913,569		
12											
13	<b>ENERGY COMPONENT</b>						25,601,799	23,480,900	49,082,699		
14											
15	<b>CUSTOMER COMPONENT</b>	67,412,198					20,893,042	10,445,404	31,338,446		
16											
17											
18	CUSTOMER LIGHTING COMPONENT						0	0	0		
19	CUSTOMER SERVICES COMPONENT						1,827,135	912,980	2,740,115		
20	CUSTOMER METERS COMPONENT						3,809,409	1,904,258	5,713,668		
21	CUSTOMER METER READING COMPONENT						2,259,310	1,129,612	3,388,922		
22	CUSTOMER OTHER RECORDS & COLLECTIONS						4,481,195	2,240,466	6,721,660		
23											
24	CUSTOMER OTHER CUSTOMER ASSISTANCE						6,699,843	3,349,927	10,049,770		
25	CUSTOMER SALES COMPONENT						1,215,352	607,671	1,823,023		
26	CUSTOMER MISC OTHER COMPONENT						600,798	300,489	901,287		
27											
28	<b>TOTAL COMPANY</b>	595,520,239					101,561,818	92,243,591	193,805,409		
29											
30											
31											
32	ANNUAL BOOKED KWH SALES @ METER (WN)						867,956,914	673,387,985	1,541,344,900		
33	ANNUAL NUMBER OF CUSTOMERS						1,111,485	555,742	1,667,227		
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											

KCP&L Greater Missouri Operations - MPS  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEAT - MO870			(al)	RESIDENTIAL OTHER USE - MO815			(ap)
			(a)	(aj)	(ak)		(am)	(an)	(ao)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	46,687,416	31,809,167	78,496,583		89,287	52,089	141,377	
6	DEMAND PRODUCTION COMPONENT		23,793,741	14,886,351	38,680,092		40,186	22,817	63,003	
7	DEMAND TRANSMISSION COMPONENT		7,043,670	4,115,471	11,159,141		13,375	6,462	19,836	
8	DEMAND DISTRIBUTION COMPONENT		15,850,005	12,807,345	28,657,350		35,727	22,811	58,537	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		9,365,781	7,568,121	16,933,902		20,844	13,308	34,152	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,676,808	2,970,146	6,646,954		8,432	5,386	13,817	
11	DEMAND DISTRIBUTION TRANSFORMATION		2,807,416	2,269,077	5,076,494		6,451	4,117	10,568	
12										
13	<b>ENERGY COMPONENT</b>		24,476,366	13,956,233	38,432,599		46,855	21,759	68,613	
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	11,324,093	5,663,901	16,987,994		100,478	50,225	150,703	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		1,139,913	571,004	1,710,917		2,424	1,209	3,632	
20	CUSTOMER METERS COMPONENT		2,034,142	1,017,751	3,051,893		19,622	9,802	29,424	
21	CUSTOMER METER READING COMPONENT		1,206,868	603,500	1,810,368		11,618	5,808	17,426	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		2,393,642	1,197,022	3,590,664		23,047	11,521	34,568	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		3,579,146	1,789,565	5,368,711		34,440	17,220	51,659	
25	CUSTOMER SALES COMPONENT		649,246	324,630	973,876		6,248	3,124	9,372	
26	CUSTOMER MISC OTHER COMPONENT		321,135	160,430	481,565		3,080	1,542	4,622	
27										
28	<b>TOTAL COMPANY</b>	595,520,239	82,487,875	51,429,301	133,917,176		236,620	124,073	360,693	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		822,122,967	402,974,807	1,225,097,774		1,536,008	622,500	2,158,508	
33	ANNUAL NUMBER OF CUSTOMERS		595,825	297,913	893,738		5,650	2,825	8,475	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE PRIMARY - MO716			SMALL GENERAL SERVICE SECONDARY - MO711			(at)	(ax)
			(a)	(aq)	(ar)	(as)	(au)	(av)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	11,201	7,669	18,870	23,560,401	18,904,189	42,464,590		
6	DEMAND PRODUCTION COMPONENT		6,901	4,445	11,346	13,821,151	9,640,887	23,462,038		
7	DEMAND TRANSMISSION COMPONENT		1,828	1,109	2,937	3,563,725	2,405,091	5,968,816		
8	DEMAND DISTRIBUTION COMPONENT		2,471	2,115	4,586	6,175,525	6,858,211	13,033,737		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		2,471	2,115	4,586	3,799,744	4,219,814	8,019,557		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	1,346,764	1,495,581	2,842,345		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	1,029,018	1,142,817	2,171,834		
12										
13	<b>ENERGY COMPONENT</b>		6,600	4,180	10,780	12,955,254	9,120,057	22,075,312		
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	550	275	826	4,077,074	2,038,601	6,115,674		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	455,843	227,984	683,827		
20	CUSTOMER METERS COMPONENT		88	44	132	578,195	289,127	867,321		
21	CUSTOMER METER READING COMPONENT		48	24	72	316,436	158,220	474,656		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		163	82	245	1,074,910	537,468	1,612,378		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		229	114	343	1,505,909	752,954	2,258,863		
25	CUSTOMER SALES COMPONENT		26	13	39	170,496	85,248	255,744		
26	CUSTOMER MISC OTHER COMPONENT		(4)	(2)	(6)	(24,714)	(12,401)	(37,115)		
27										
28	<b>TOTAL COMPANY</b>	595,520,239	18,351	12,124	30,475	40,592,729	30,062,847	70,655,577		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		238,040	127,079	365,119	446,655,037	264,325,916	710,980,953		
33	ANNUAL NUMBER OF CUSTOMERS		24	12	36	157,484	78,742	236,226		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE NO DEMAND - MO710			SMALL GENERAL SERVICE SHORT TERM - MO728			(bb)	(bf)
			(a)	(ay)	(az)	(ba)	(bc)	(bd)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	2,379,553	1,790,019	4,169,572	49,111	28,342	77,453		
6	DEMAND PRODUCTION COMPONENT		1,394,611	921,704	2,316,315	21,009	11,798	32,807		
7	DEMAND TRANSMISSION COMPONENT		373,008	234,644	607,652	7,908	3,317	11,226		
8	DEMAND DISTRIBUTION COMPONENT		611,934	633,671	1,245,605	20,193	13,227	33,420		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		375,529	388,902	764,431	12,179	7,975	20,154		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		134,053	138,707	272,760	4,542	2,980	7,522		
11	DEMAND DISTRIBUTION TRANSFORMATION		102,352	106,062	208,413	3,473	2,271	5,744		
12										
13	<b>ENERGY COMPONENT</b>		1,381,098	890,072	2,271,170	30,653	12,531	43,184		
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	1,616,250	808,242	2,424,492	67,768	33,876	101,644		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		43,879	22,050	65,930	1,263	623	1,886		
20	CUSTOMER METERS COMPONENT		250,835	125,648	376,483	10,631	5,291	15,923		
21	CUSTOMER METER READING COMPONENT		137,380	68,710	206,090	5,813	2,904	8,717		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		466,633	233,424	700,057	19,747	9,862	29,609		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		653,886	326,939	980,824	27,656	13,829	41,485		
25	CUSTOMER SALES COMPONENT		74,029	37,017	111,045	3,131	1,565	4,697		
26	CUSTOMER MISC OTHER COMPONENT		(10,392)	(5,545)	(15,938)	(473)	(200)	(672)		
27										
28	<b>TOTAL COMPANY</b>	595,520,239	5,376,901	3,488,332	8,865,233	147,532	74,748	222,280		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		46,682,834	25,525,408	72,208,243	1,014,785	326,997	1,341,782		
33	ANNUAL NUMBER OF CUSTOMERS		67,594	33,797	101,392	2,786	1,393	4,178		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE PRIMARY - MO725			LARGE GENERAL SERVICE SECONDARY - MO720			(bj)	(bn)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bg)	(bh)	(bi)	(bk)	(bl)	(bm)			
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.173%	8.173%	8.173%	8.173%	8.173%	8.173%		
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	472,888	877,054	1,349,942	26,856,234	18,273,329	45,129,563		
6	DEMAND PRODUCTION COMPONENT		304,106	421,874	725,980	17,445,390	10,566,181	28,011,571		
7	DEMAND TRANSMISSION COMPONENT		65,201	100,963	166,164	4,188,763	2,496,587	6,685,351		
8	DEMAND DISTRIBUTION COMPONENT		103,581	354,217	457,799	5,222,081	5,210,561	10,432,642		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		103,581	354,217	457,799	4,195,258	4,186,061	8,381,319		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	1,026,822	1,024,500	2,051,323		
12										
13	<b>ENERGY COMPONENT</b>		259,215	471,930	731,145	16,627,445	11,698,534	28,325,979		
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	65,583	32,789	98,372	1,868,124	934,006	2,802,130		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		44,266	22,130	66,397	462,083	230,994	693,077		
21	CUSTOMER METER READING COMPONENT		336	168	504	22,513	11,256	33,769		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		7,325	3,662	10,987	482,998	241,486	724,484		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		13,451	6,725	20,176	887,003	443,502	1,330,506		
25	CUSTOMER SALES COMPONENT		185	93	278	12,231	6,115	18,347		
26	CUSTOMER MISC OTHER COMPONENT		20	10	29	1,296	652	1,948		
27										
28	<b>TOTAL COMPANY</b>	595,520,239	797,686	1,381,773	2,179,459	45,351,803	30,905,869	76,257,672		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		9,563,097	14,154,305	23,717,402	578,597,702	341,591,654	920,189,355		
33	ANNUAL NUMBER OF CUSTOMERS		172	86	258	11,356	5,678	17,034		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE PRIMARY - MO735			LARGE POWER SERVICE SECONDARY - MO730			(br)	(bv)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%	8.173%	8.173%	8.173%		
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	343,594,579	17,127,466	9,940,335	27,067,801	17,787,822	11,500,275	29,288,097		
6	DEMAND PRODUCTION COMPONENT		13,035,581	6,999,318	20,034,899	12,407,014	6,932,069	19,339,083		
7	DEMAND TRANSMISSION COMPONENT		2,666,802	1,462,748	4,129,550	2,548,911	1,505,677	4,054,588		
8	DEMAND DISTRIBUTION COMPONENT		1,425,084	1,478,268	2,903,352	2,831,897	3,062,529	5,894,426		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,425,084	1,478,268	2,903,352	2,262,945	2,472,464	4,735,409		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	568,952	590,065	1,159,017		
12										
13	<b>ENERGY COMPONENT</b>		12,903,469	8,282,754	21,186,223	12,338,267	8,539,656	20,877,923		
14										
15	<b>CUSTOMER COMPONENT</b>	67,412,198	104,354	52,166	156,521	294,638	147,294	441,932		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		103,239	51,609	154,848	290,876	145,413	436,288		
21	CUSTOMER METER READING COMPONENT		656	328	984	2,208	1,104	3,312		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0	0	0	0		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0	0	0	0		
25	CUSTOMER SALES COMPONENT		357	178	535	1,208	604	1,813		
26	CUSTOMER MISC OTHER COMPONENT		102	51	153	346	173	519		
27										
28	<b>TOTAL COMPANY</b>	595,520,239	30,135,289	18,275,255	48,410,544	30,420,728	20,187,225	50,607,952		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		468,373,644	255,693,576	724,067,220	428,615,651	250,479,057	679,094,708		
33	ANNUAL NUMBER OF CUSTOMERS		331	166	497	1,122	561	1,683		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MPS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE																		
1	RATE OF RETURN		8.173%	8.173%	8.173%	8.173%	8.173%	8.173%										
2																		
3	\$ / KWH																	
4																		
5	DEMAND COMPONENT		0.0578	0.0694	0.0595	0.0492	0.0402	0.0436										
6	DEMAND PRODUCTION COMPONENT		0.0318	0.0340	0.0329	0.0304	0.0281	0.0278										
7	DEMAND TRANSMISSION COMPONENT		0.0080	0.0093	0.0084	0.0073	0.0058	0.0111										
8	DEMAND DISTRIBUTION COMPONENT		0.0179	0.0261	0.0182	0.0115	0.0063	0.0047										
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0114	0.0153	0.0112	0.0094	0.0054	0.0047										
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0034	0.0061	0.0040	0.0000	0.0000	0.0000										
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0031	0.0047	0.0030	0.0022	0.0008	0.0000										
12																		
13	ENERGY COMPONENT		0.0310	0.0316	0.0311	0.0308	0.0300	0.0306										
14																		
15	CUSTOMER COMPONENT		0.0113	0.0175	0.0110	0.0031	0.0004	0.1476										
16																		
17																		
18	CUSTOMER LIGHTING COMPONENT		0.0011	0.0000	0.0000	0.0000	0.0000	0.1476										
19	CUSTOMER SERVICES COMPONENT		0.0009	0.0016	0.0010	0.0000	0.0000	0.0000										
20	CUSTOMER METERS COMPONENT		0.0019	0.0032	0.0016	0.0008	0.0004	0.0000										
21	CUSTOMER METER READING COMPONENT		0.0010	0.0019	0.0009	0.0000	0.0000	0.0000										
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0023	0.0037	0.0030	0.0008	0.0000	0.0000										
23																		
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0034	0.0056	0.0042	0.0014	0.0000	0.0000										
25	CUSTOMER SALES COMPONENT		0.0005	0.0010	0.0005	0.0000	0.0000	0.0000										
26	CUSTOMER MISC OTHER COMPONENT		0.0002	0.0005	(0.0001)	0.0000	0.0000	0.0000										
27																		
28	TOTAL COMPANY		0.1001	0.1185	0.1016	0.0831	0.0706	0.2218										
29																		
30																		
31	\$/MO/CUST																	
32																		
33	CUSTOMER COMPONENT		\$21.90	\$18.87	\$25.28	\$167.74	\$274.52	\$45.92										
34																		
35																		
36	CUSTOMER LIGHTING COMPONENT																	
37	CUSTOMER SERVICES COMPONENT		\$1.69	\$1.73	\$2.20	\$0.00	\$0.00	\$0.00										
38	CUSTOMER METERS COMPONENT		\$3.70	\$3.42	\$3.69	\$43.92	\$271.16	\$0.00										
39	CUSTOMER METER READING COMPONENT		\$1.93	\$2.03	\$2.02	\$1.98	\$1.97	\$0.00										
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.36	\$4.03	\$6.85	\$42.53	\$0.00	\$0.00										
41																		
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$6.53	\$6.02	\$9.60	\$78.11	\$0.00	\$0.00										
43	CUSTOMER SALES COMPONENT		\$1.04	\$1.09	\$1.09	\$1.08	\$1.08	\$0.00										
44	CUSTOMER MISC OTHER COMPONENT		\$0.43	\$0.54	(\$0.16)	\$0.11	\$0.31	\$0.00										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0602	0.0837	0.0694		0.0526	0.0714	0.0595	
6	DEMAND PRODUCTION COMPONENT		0.0316	0.0376	0.0340		0.0308	0.0364	0.0329	
7	DEMAND TRANSMISSION COMPONENT		0.0087	0.0102	0.0093		0.0080	0.0091	0.0084	
8	DEMAND DISTRIBUTION COMPONENT		0.0199	0.0359	0.0261		0.0138	0.0259	0.0182	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0117	0.0210	0.0153		0.0085	0.0159	0.0112	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0047	0.0085	0.0061		0.0030	0.0056	0.0040	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0036	0.0065	0.0047		0.0023	0.0043	0.0030	
12										
13	<b>ENERGY COMPONENT</b>		0.0296	0.0348	0.0316		0.0291	0.0345	0.0311	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0191	0.0150	0.0175		0.0116	0.0099	0.0110	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0018	0.0014	0.0016		0.0010	0.0009	0.0010	
20	CUSTOMER METERS COMPONENT		0.0035	0.0027	0.0032		0.0017	0.0014	0.0016	
21	CUSTOMER METER READING COMPONENT		0.0021	0.0016	0.0019		0.0009	0.0008	0.0009	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0041	0.0032	0.0037		0.0032	0.0027	0.0030	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0061	0.0048	0.0056		0.0044	0.0038	0.0042	
25	CUSTOMER SALES COMPONENT		0.0011	0.0009	0.0010		0.0005	0.0004	0.0005	
26	CUSTOMER MISC OTHER COMPONENT		0.0005	0.0004	0.0005		(0.0001)	(0.0001)	(0.0001)	
27										
28	<b>TOTAL COMPANY</b>		0.1089	0.1335	0.1185		0.0933	0.1159	0.1016	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$18.87	\$18.87	\$18.87		\$25.28	\$25.28	\$25.28	
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$1.73	\$1.73	\$1.73		\$2.20	\$2.20	\$2.20	
38	CUSTOMER METERS COMPONENT		\$3.42	\$3.42	\$3.42		\$3.68	\$3.69	\$3.69	
39	CUSTOMER METER READING COMPONENT		\$2.03	\$2.03	\$2.03		\$2.02	\$2.02	\$2.02	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.03	\$4.03	\$4.03		\$6.85	\$6.85	\$6.85	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$6.02	\$6.02	\$6.02		\$9.60	\$9.60	\$9.60	
43	CUSTOMER SALES COMPONENT		\$1.09	\$1.09	\$1.09		\$1.09	\$1.09	\$1.09	
44	CUSTOMER MISC OTHER COMPONENT		\$0.54	\$0.54	\$0.54		(\$0.16)	(\$0.16)	(\$0.16)	



KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(v)	LARGE POWER SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT		0.0465	0.0538	0.0492		0.0389	0.0424	0.0402	
6	DEMAND PRODUCTION COMPONENT		0.0302	0.0309	0.0304		0.0284	0.0275	0.0281	
7	DEMAND TRANSMISSION COMPONENT		0.0072	0.0073	0.0073		0.0058	0.0059	0.0058	
8	DEMAND DISTRIBUTION COMPONENT		0.0091	0.0156	0.0115		0.0047	0.0090	0.0063	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0073	0.0128	0.0094		0.0041	0.0078	0.0054	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0017	0.0029	0.0022		0.0006	0.0012	0.0008	
12										
13	ENERGY COMPONENT		0.0287	0.0342	0.0308		0.0281	0.0332	0.0300	
14										
15	CUSTOMER COMPONENT		0.0033	0.0027	0.0031		0.0004	0.0004	0.0004	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0009	0.0007	0.0008		0.0004	0.0004	0.0004	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0008	0.0007	0.0008		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0015	0.0013	0.0014		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	TOTAL COMPANY		0.0785	0.0908	0.0831		0.0675	0.0760	0.0706	
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT		\$167.74	\$167.73	\$167.74		\$274.54	\$274.49	\$274.52	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$43.92	\$43.91	\$43.92		\$271.18	\$271.13	\$271.16	
38	CUSTOMER METERS COMPONENT		\$1.98	\$1.98	\$1.98		\$1.97	\$1.97	\$1.97	
39	CUSTOMER METER READING COMPONENT		\$42.53	\$42.53	\$42.53		\$0.00	\$0.00	\$0.00	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$78.11	\$78.11	\$78.11		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$1.08	\$1.08	\$1.08		\$1.08	\$1.08	\$1.08	
43	CUSTOMER SALES COMPONENT		\$0.11	\$0.11	\$0.11		\$0.31	\$0.31	\$0.31	
44	CUSTOMER MISC OTHER COMPONENT									

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						
			GENERAL USE - MO860			WINTER	SUMMER	TOTAL	
(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>									
1	RATE OF RETURN					8.173%	8.173%	8.173%	
2									
3	\$ / KWH								
4									
5	<b>DEMAND COMPONENT</b>					0.0634	0.0866	0.0736	
6	DEMAND PRODUCTION COMPONENT					0.0342	0.0380	0.0359	
7	DEMAND TRANSMISSION COMPONENT					0.0088	0.0102	0.0094	
8	DEMAND DISTRIBUTION COMPONENT					0.0205	0.0384	0.0283	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT					0.0119	0.0223	0.0165	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT					0.0049	0.0091	0.0067	
11	DEMAND DISTRIBUTION TRANSFORMATION					0.0037	0.0070	0.0051	
12									
13	<b>ENERGY COMPONENT</b>					0.0295	0.0349	0.0318	
14									
15	<b>CUSTOMER COMPONENT</b>					0.0241	0.0155	0.0203	
16									
17									
18	CUSTOMER LIGHTING COMPONENT					0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT					0.0021	0.0014	0.0018	
20	CUSTOMER METERS COMPONENT					0.0044	0.0028	0.0037	
21	CUSTOMER METER READING COMPONENT					0.0026	0.0017	0.0022	
22	CUSTOMER OTHER RECORDS & COLLECTIONS					0.0052	0.0033	0.0044	
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE					0.0077	0.0050	0.0065	
25	CUSTOMER SALES COMPONENT					0.0014	0.0009	0.0012	
26	CUSTOMER MISC OTHER COMPONENT					0.0007	0.0004	0.0006	
27									
28	<b>TOTAL COMPANY</b>					0.1170	0.1370	0.1257	
29									
30									
31	<b>\$/MO/CUST</b>								
32									
33	<b>CUSTOMER COMPONENT</b>					\$18.80	\$18.80	\$18.80	
34									
35									
36	CUSTOMER LIGHTING COMPONENT					\$1.64	\$1.64	\$1.64	
37	CUSTOMER SERVICES COMPONENT					\$3.43	\$3.43	\$3.43	
38	CUSTOMER METERS COMPONENT					\$2.03	\$2.03	\$2.03	
39	CUSTOMER METER READING COMPONENT					\$4.03	\$4.03	\$4.03	
40	CUSTOMER OTHER RECORDS & COLLECTIONS					\$6.03	\$6.03	\$6.03	
41									
42	CUSTOMER OTHER CUSTOMER ASSISTANCE					\$1.09	\$1.09	\$1.09	
43	CUSTOMER SALES COMPONENT					\$0.54	\$0.54	\$0.54	
44	CUSTOMER MISC OTHER COMPONENT								

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEAT - MO870			RESIDENTIAL OTHER USE - MO815			(ap)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
	(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>									
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%
2									
3	\$ / KWH								
4									
5	<b>DEMAND COMPONENT</b>		0.0568	0.0789	0.0641		0.0581	0.0837	0.0655
6	DEMAND PRODUCTION COMPONENT		0.0289	0.0369	0.0316		0.0262	0.0367	0.0292
7	DEMAND TRANSMISSION COMPONENT		0.0086	0.0102	0.0091		0.0087	0.0104	0.0092
8	DEMAND DISTRIBUTION COMPONENT		0.0193	0.0318	0.0234		0.0233	0.0366	0.0271
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0114	0.0188	0.0138		0.0136	0.0214	0.0158
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0045	0.0074	0.0054		0.0055	0.0087	0.0064
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0034	0.0056	0.0041		0.0042	0.0066	0.0049
12									
13	<b>ENERGY COMPONENT</b>		0.0298	0.0346	0.0314		0.0305	0.0350	0.0318
14									
15	<b>CUSTOMER COMPONENT</b>		0.0138	0.0141	0.0139		0.0654	0.0807	0.0698
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000
19	CUSTOMER SERVICES COMPONENT		0.0014	0.0014	0.0014		0.0016	0.0019	0.0017
20	CUSTOMER METERS COMPONENT		0.0025	0.0025	0.0025		0.0128	0.0157	0.0136
21	CUSTOMER METER READING COMPONENT		0.0015	0.0015	0.0015		0.0076	0.0093	0.0081
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0029	0.0030	0.0029		0.0150	0.0185	0.0160
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0044	0.0044	0.0044		0.0224	0.0277	0.0239
25	CUSTOMER SALES COMPONENT		0.0008	0.0008	0.0008		0.0041	0.0050	0.0043
26	CUSTOMER MISC OTHER COMPONENT		0.0004	0.0004	0.0004		0.0020	0.0025	0.0021
27									
28	<b>TOTAL COMPANY</b>		0.1003	0.1276	0.1093		0.1540	0.1993	0.1671
29									
30									
31	<b>\$/MO/CUST</b>								
32									
33	<b>CUSTOMER COMPONENT</b>		\$19.01	\$19.01	\$19.01		\$17.78	\$17.78	\$17.78
34									
35									
36	CUSTOMER LIGHTING COMPONENT								
37	CUSTOMER SERVICES COMPONENT		\$1.91	\$1.92	\$1.91		\$0.43	\$0.43	\$0.43
38	CUSTOMER METERS COMPONENT		\$3.41	\$3.42	\$3.41		\$3.47	\$3.47	\$3.47
39	CUSTOMER METER READING COMPONENT		\$2.03	\$2.03	\$2.03		\$2.06	\$2.06	\$2.06
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.02	\$4.02	\$4.02		\$4.08	\$4.08	\$4.08
41									
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$6.01	\$6.01	\$6.01		\$6.10	\$6.10	\$6.10
43	CUSTOMER SALES COMPONENT		\$1.09	\$1.09	\$1.09		\$1.11	\$1.11	\$1.11
44	CUSTOMER MISC OTHER COMPONENT		\$0.54	\$0.54	\$0.54		\$0.55	\$0.55	\$0.55

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE PRIMARY - MO716			(at)	SMALL GENERAL SERVICE SECONDARY - MO711			(ax)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(aq)	(ar)	(as)		(au)	(av)	(aw)	
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0471	0.0603	0.0517		0.0527	0.0715	0.0597	
6	DEMAND PRODUCTION COMPONENT		0.0290	0.0350	0.0311		0.0309	0.0365	0.0330	
7	DEMAND TRANSMISSION COMPONENT		0.0077	0.0087	0.0080		0.0080	0.0091	0.0084	
8	DEMAND DISTRIBUTION COMPONENT		0.0104	0.0166	0.0126		0.0138	0.0259	0.0183	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0104	0.0166	0.0126		0.0085	0.0160	0.0113	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0030	0.0057	0.0040	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0023	0.0043	0.0031	
12										
13	<b>ENERGY COMPONENT</b>		0.0277	0.0329	0.0295		0.0290	0.0345	0.0310	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0023	0.0022	0.0023		0.0091	0.0077	0.0086	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0010	0.0009	0.0010	
20	CUSTOMER METERS COMPONENT		0.0004	0.0003	0.0004		0.0013	0.0011	0.0012	
21	CUSTOMER METER READING COMPONENT		0.0002	0.0002	0.0002		0.0007	0.0006	0.0007	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0007	0.0006	0.0007		0.0024	0.0020	0.0023	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0010	0.0009	0.0009		0.0034	0.0028	0.0032	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0004	0.0003	0.0004	
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)		(0.0001)	(0.0000)	(0.0001)	
27										
28	<b>TOTAL COMPANY</b>		0.0771	0.0954	0.0835		0.0909	0.1137	0.0994	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$22.92	\$22.92	\$22.92		\$25.89	\$25.89	\$25.89	
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$2.89	\$2.90	\$2.89	
38	CUSTOMER METERS COMPONENT		\$3.66	\$3.66	\$3.66		\$3.67	\$3.67	\$3.67	
39	CUSTOMER METER READING COMPONENT		\$2.00	\$2.00	\$2.00		\$2.01	\$2.01	\$2.01	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$6.80	\$6.80	\$6.80		\$6.83	\$6.83	\$6.83	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$9.53	\$9.53	\$9.53		\$9.56	\$9.56	\$9.56	
43	CUSTOMER SALES COMPONENT		\$1.08	\$1.08	\$1.08		\$1.08	\$1.08	\$1.08	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.16)	(\$0.16)	(\$0.16)		(\$0.16)	(\$0.16)	(\$0.16)	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE NO DEMAND - MO710			(bb)	SMALL GENERAL SERVICE SHORT TERM - MO728			(bf)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ay)	(az)	(ba)	(bc)	(bd)	(be)	(bf)		
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0510	0.0701	0.0577		0.0484	0.0867	0.0577	
6	DEMAND PRODUCTION COMPONENT		0.0299	0.0361	0.0321		0.0207	0.0361	0.0245	
7	DEMAND TRANSMISSION COMPONENT		0.0080	0.0092	0.0084		0.0078	0.0101	0.0084	
8	DEMAND DISTRIBUTION COMPONENT		0.0131	0.0248	0.0173		0.0199	0.0404	0.0249	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0080	0.0152	0.0106		0.0120	0.0244	0.0150	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0029	0.0054	0.0038		0.0045	0.0091	0.0056	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0022	0.0042	0.0029		0.0034	0.0069	0.0043	
12										
13	<b>ENERGY COMPONENT</b>		0.0296	0.0349	0.0315		0.0302	0.0383	0.0322	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0346	0.0317	0.0336		0.0668	0.1036	0.0758	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0009	0.0009	0.0009		0.0012	0.0019	0.0014	
20	CUSTOMER METERS COMPONENT		0.0054	0.0049	0.0052		0.0105	0.0162	0.0119	
21	CUSTOMER METER READING COMPONENT		0.0029	0.0027	0.0029		0.0057	0.0089	0.0065	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0100	0.0091	0.0097		0.0195	0.0302	0.0221	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0140	0.0128	0.0136		0.0273	0.0423	0.0309	
25	CUSTOMER SALES COMPONENT		0.0016	0.0015	0.0015		0.0031	0.0048	0.0035	
26	CUSTOMER MISC OTHER COMPONENT		(0.0002)	(0.0002)	(0.0002)		(0.0005)	(0.0006)	(0.0005)	
27										
28	<b>TOTAL COMPANY</b>		0.1152	0.1367	0.1228		0.1454	0.2286	0.1657	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$23.91	\$23.91	\$23.91		\$24.33	\$24.32	\$24.33	
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.65	\$0.65	\$0.65		\$0.45	\$0.45	\$0.45	
38	CUSTOMER METERS COMPONENT		\$3.71	\$3.72	\$3.71		\$3.82	\$3.80	\$3.81	
39	CUSTOMER METER READING COMPONENT		\$2.03	\$2.03	\$2.03		\$2.09	\$2.09	\$2.09	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$6.90	\$6.91	\$6.90		\$7.09	\$7.08	\$7.09	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$9.67	\$9.67	\$9.67		\$9.93	\$9.93	\$9.93	
43	CUSTOMER SALES COMPONENT		\$1.10	\$1.10	\$1.10		\$1.12	\$1.12	\$1.12	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.15)	(\$0.16)	(\$0.16)		(\$0.17)	(\$0.14)	(\$0.16)	

KCP&L Greater Missouri Operations - MPS  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE PRIMARY - MO725			LARGE GENERAL SERVICE SECONDARY - MO720			(bj)	(bn)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bg)	(bh)	(bi)	(bk)	(bl)	(bm)			
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.173%	8.173%	8.173%	8.173%	8.173%	8.173%		
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0494	0.0620	0.0569	0.0464	0.0535	0.0490		
6	DEMAND PRODUCTION COMPONENT		0.0318	0.0298	0.0306	0.0302	0.0309	0.0304		
7	DEMAND TRANSMISSION COMPONENT		0.0068	0.0071	0.0070	0.0072	0.0073	0.0073		
8	DEMAND DISTRIBUTION COMPONENT		0.0108	0.0250	0.0193	0.0090	0.0153	0.0113		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0108	0.0250	0.0193	0.0073	0.0123	0.0091		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0018	0.0030	0.0022		
12										
13	<b>ENERGY COMPONENT</b>		0.0271	0.0333	0.0308	0.0287	0.0342	0.0308		
14										
15	<b>CUSTOMER COMPONENT</b>		0.0069	0.0023	0.0041	0.0032	0.0027	0.0030		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0046	0.0016	0.0028	0.0008	0.0007	0.0008		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0008	0.0003	0.0005	0.0008	0.0007	0.0008		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0014	0.0005	0.0009	0.0015	0.0013	0.0014		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
27										
28	<b>TOTAL COMPANY</b>		0.0834	0.0976	0.0919	0.0784	0.0905	0.0829		
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$380.84	\$380.81	\$380.83	\$164.51	\$164.50	\$164.51		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$257.06	\$257.02	\$257.05	\$40.69	\$40.68	\$40.69		
38	CUSTOMER METERS COMPONENT		\$1.95	\$1.95	\$1.95	\$1.98	\$1.98	\$1.98		
39	CUSTOMER METER READING COMPONENT		\$42.53	\$42.53	\$42.53	\$42.53	\$42.53	\$42.53		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$78.11	\$78.11	\$78.11	\$78.11	\$78.11	\$78.11		
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$1.08	\$1.08	\$1.08	\$1.08	\$1.08	\$1.08		
43	CUSTOMER SALES COMPONENT		\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11		
44	CUSTOMER MISC OTHER COMPONENT									

KCP&L Greater Missouri Operations - MPS  
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 Cost of Service Schedules

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE PRIMARY - MO735			(br)	LARGE POWER SERVICE SECONDARY - MO730			(bv)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(bo)	(bp)	(bq)	(bs)	(bt)	(bu)	(bv)		
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.173%	8.173%	8.173%		8.173%	8.173%	8.173%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0366	0.0389	0.0374		0.0415	0.0459	0.0431	
6	DEMAND PRODUCTION COMPONENT		0.0278	0.0274	0.0277		0.0289	0.0277	0.0285	
7	DEMAND TRANSMISSION COMPONENT		0.0057	0.0057	0.0057		0.0059	0.0060	0.0060	
8	DEMAND DISTRIBUTION COMPONENT		0.0030	0.0058	0.0040		0.0066	0.0122	0.0087	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0030	0.0058	0.0040		0.0053	0.0099	0.0070	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0013	0.0024	0.0017	
12										
13	<b>ENERGY COMPONENT</b>		0.0275	0.0324	0.0293		0.0288	0.0341	0.0307	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0002	0.0002	0.0002		0.0007	0.0006	0.0007	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0002	0.0002	0.0002		0.0007	0.0006	0.0006	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0643	0.0715	0.0669		0.0710	0.0806	0.0745	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$314.95	\$314.89	\$314.93		\$262.60	\$262.56	\$262.59	
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$311.59	\$311.52	\$311.57		\$259.25	\$259.20	\$259.23	
39	CUSTOMER METER READING COMPONENT		\$1.98	\$1.98	\$1.98		\$1.97	\$1.97	\$1.97	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
43	CUSTOMER SALES COMPONENT		\$1.08	\$1.08	\$1.08		\$1.08	\$1.08	\$1.08	
44	CUSTOMER MISC OTHER COMPONENT		\$0.31	\$0.31	\$0.31		\$0.31	\$0.31	\$0.31	

## **Schedule PMN-3B – GMO-L&P**

### **Summary Results of Unbundled Class Cost of Service**

- **Actual Rate of Return**
- **Uniform Rate of Return**



KCP&L Greater Missouri Operations - L&P Electric  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	L&P RETAIL	RESIDENTIAL	GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(p)	(i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(p)	(i)
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		4.94%	4.08%	9.74%	6.75%	4.02%	9.21%		
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	92,773,640	37,244,090	7,557,188	18,284,691	27,856,809	1,830,861		
6	DEMAND PRODUCTION COMPONENT		61,761,688	21,316,419	4,522,101	12,835,638	21,741,294	1,346,236		
7	DEMAND TRANSMISSION COMPONENT		8,778,463	3,427,684	767,604	1,823,100	2,439,664	320,411		
8	DEMAND DISTRIBUTION COMPONENT		22,233,489	12,499,987	2,267,483	3,625,954	3,675,851	164,214		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		14,627,331	7,094,473	1,327,249	2,949,657	3,091,738	164,214		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		4,116,870	3,503,144	613,726	0	0	(0)		
11	DEMAND DISTRIBUTION TRANSFORMATION		3,489,288	1,902,370	326,508	676,297	584,113	(0)		
12										
13	<b>ENERGY COMPONENT</b>		56,423,189	20,447,599	2,895,791	9,993,303	22,462,551	623,945		
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	19,742,508	14,322,655	2,359,514	1,271,960	278,242	1,510,137		
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		1,187,302	1,013,253	174,049	0	0	0		
20	CUSTOMER METERS COMPONENT		4,029,517	2,699,903	342,653	707,686	274,255	5,021		
21	CUSTOMER METER READING COMPONENT		1,905,765	1,680,878	184,586	34,006	2,121	4,173		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		3,267,839	2,627,437	558,382	82,020	0	0		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		6,266,777	4,826,996	1,020,129	419,652	0	0		
25	CUSTOMER SALES COMPONENT		102,270	90,500	9,829	1,824	116	0		
26	CUSTOMER MISC OTHER COMPONENT		2,983,038	1,383,688	69,886	26,771	1,750	1,500,943		
27										
28	<b>TOTAL COMPANY</b>	168,939,336	168,939,336	72,014,344	12,812,493	29,549,954	50,597,602	3,964,943		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		2,120,387,790	764,256,139	106,267,754	372,255,469	855,445,074	22,163,354		
33	ANNUAL NUMBER OF CUSTOMERS		844,275	682,872	73,020	13,884	892	73,607		
34										
35										
36										
37										
38										
39										
40										

KCP&L Greater Missouri Operations - L&P Electric  
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	RESIDENTIAL			(n)	GENERAL SERVICE			(j)
			WINTER (k)	SUMMER (l)	TOTAL (m)		WINTER (o)	SUMMER (q)	TOTAL (r)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.45%	3.60%	4.08%		11.09%	8.07%	9.74%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	19,720,646	17,523,444	37,244,090		4,210,749	3,346,440	7,557,188	
6	DEMAND PRODUCTION COMPONENT		9,917,536	11,398,882	21,316,419		2,410,869	2,111,232	4,522,101	
7	DEMAND TRANSMISSION COMPONENT		2,269,224	1,158,460	3,427,684		525,233	242,371	767,604	
8	DEMAND DISTRIBUTION COMPONENT		7,533,886	4,966,101	12,499,987		1,274,646	992,836	2,267,483	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,303,542	2,790,931	7,094,473		747,754	579,495	1,327,249	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		2,094,475	1,408,669	3,503,144		344,290	269,436	613,726	
11	DEMAND DISTRIBUTION TRANSFORMATION		1,135,869	766,501	1,902,370		182,603	143,906	326,508	
12										
13	<b>ENERGY COMPONENT</b>		13,166,449	7,281,149	20,447,599		1,819,964	1,075,827	2,895,791	
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	9,608,979	4,713,676	14,322,655		1,580,893	778,620	2,359,514	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		700,369	312,884	1,013,253		123,160	50,889	174,049	
20	CUSTOMER METERS COMPONENT		1,819,572	880,331	2,699,903		231,749	110,903	342,653	
21	CUSTOMER METER READING COMPONENT		1,125,268	555,610	1,680,878		123,635	60,951	184,586	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		1,758,097	869,340	2,627,437		373,863	184,519	558,382	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		3,223,440	1,603,556	4,826,996		680,572	339,556	1,020,129	
25	CUSTOMER SALES COMPONENT		60,579	29,922	90,500		6,583	3,246	9,829	
26	CUSTOMER MISC OTHER COMPONENT		921,655	462,033	1,383,688		41,331	28,555	69,886	
27										
28	<b>TOTAL COMPANY</b>	168,939,336	42,496,075	29,518,269	72,014,344		7,611,607	5,200,886	12,812,493	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		514,178,311	250,077,828	764,256,139		69,926,636	36,341,118	106,267,754	
33	ANNUAL NUMBER OF CUSTOMERS		455,248	227,624	682,872		48,680	24,340	73,020	
34										
35										
36										
37										
38										
39										
40										

KCP&L Greater Missouri Operations - L&P Electric  
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE			(y)	LARGE POWER SERVICE			(z)
			WINTER (s)	SUMMER (u)	TOTAL (v)		WINTER (w)	SUMMER (t)	TOTAL (x)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.99%	6.42%	6.75%		3.18%	5.34%	4.02%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	10,065,907	8,218,785	18,284,691		14,996,859	12,859,950	27,856,809	
6	DEMAND PRODUCTION COMPONENT		7,086,321	5,749,316	12,835,638		11,995,696	9,745,598	21,741,294	
7	DEMAND TRANSMISSION COMPONENT		1,204,120	618,980	1,823,100		1,442,772	996,892	2,439,664	
8	DEMAND DISTRIBUTION COMPONENT		1,775,466	1,850,488	3,625,954		1,558,390	2,117,460	3,675,851	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,445,428	1,504,229	2,949,657		1,307,467	1,784,270	3,091,738	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		330,037	346,259	676,297		250,923	333,190	584,113	
12										
13	<b>ENERGY COMPONENT</b>		6,147,814	3,845,490	9,993,303		13,801,035	8,661,515	22,462,551	
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	849,463	422,497	1,271,960		183,229	95,013	278,242	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		473,215	234,471	707,686		180,566	93,689	274,255	
21	CUSTOMER METER READING COMPONENT		22,690	11,316	34,006		1,410	712	2,121	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		54,767	27,254	82,020		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		279,757	139,895	419,652		0	0	0	
25	CUSTOMER SALES COMPONENT		1,217	607	1,824		77	39	116	
26	CUSTOMER MISC OTHER COMPONENT		17,817	8,953	26,771		1,176	574	1,750	
27										
28	<b>TOTAL COMPANY</b>	168,939,336	17,063,184	12,486,771	29,549,954		28,981,123	21,616,479	50,597,602	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		241,022,696	131,232,772	372,255,469		554,549,595	300,895,480	855,445,074	
33	ANNUAL NUMBER OF CUSTOMERS		9,256	4,628	13,884		595	297	892	
34										
35										
36										
37										
38										
39										
40										

KCP&L Greater Missouri Operations - L&P Electric  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LIGHTING			RESIDENTIAL GENERAL USE - MO910			(ah)
			METERED	NON-METERED	TOTAL	WINTER	SUMMER	TOTAL	
	(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)
PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		-13.62%	23.21%	9.21%		6.44%	3.94%	5.22%
2									
3	REVENUES REQUIRED								
4									
5	<b>DEMAND COMPONENT</b>	92,773,640	(39,107)	1,869,968	1,830,861		10,504,075	10,549,068	21,053,143
6	DEMAND PRODUCTION COMPONENT		(27,639)	1,373,875	1,346,236		6,052,575	7,010,643	13,063,218
7	DEMAND TRANSMISSION COMPONENT		(7,425)	327,836	320,411		1,209,215	722,291	1,931,505
8	DEMAND DISTRIBUTION COMPONENT		(4,042)	168,256	164,214		3,242,285	2,816,134	6,058,419
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		(4,042)	168,256	164,214		1,753,870	1,510,498	3,264,368
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	0	(0)		968,434	846,140	1,814,575
11	DEMAND DISTRIBUTION TRANSFORMATION		(0)	0	(0)		519,981	459,496	979,477
12									
13	<b>ENERGY COMPONENT</b>		40,418	583,527	623,945		5,885,477	4,408,426	10,293,903
14									
15	<b>CUSTOMER COMPONENT</b>	19,742,508	128,622	1,381,516	1,510,137		6,016,116	2,915,057	8,931,173
16									
17									
18									
19	CUSTOMER SERVICES COMPONENT		0	0	0		414,938	165,802	580,740
20	CUSTOMER METERS COMPONENT		5,021	0	5,021		1,162,112	552,569	1,714,681
21	CUSTOMER METER READING COMPONENT		4,173	0	4,173		707,348	346,933	1,054,282
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0		1,104,831	543,115	1,647,946
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0		2,015,953	1,000,285	3,016,238
25	CUSTOMER SALES COMPONENT		0	0	0		38,103	18,699	56,801
26	CUSTOMER MISC OTHER COMPONENT		119,428	1,381,516	1,500,943		572,830	287,655	860,485
27									
28	<b>TOTAL COMPANY</b>	168,939,336	129,933	3,835,010	3,964,943		22,405,668	17,872,552	40,278,219
29									
30									
31									
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,622,413	20,540,941	22,163,354		225,037,871	151,550,340	376,588,211
33	ANNUAL NUMBER OF CUSTOMERS		1,895	71,712	73,607		284,156	142,078	426,234
34									
35									
36									
37									
38									
39									
40									

KCP&L Greater Missouri Operations - L&P Electric  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(ao)	RESIDENTIAL			(ap)
			SPACE HEATING - MO920				OTHER USE - MO915			
	(a)	(b)	WINTER (ai)	SUMMER (ak)	TOTAL (al)		WINTER (am)	SUMMER (aj)	TOTAL (an)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		2.75%	3.26%	2.94%		5.17%	-1.05%	2.88%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	8,916,525	6,893,735	15,810,260		300,046	80,641	380,687	
6	DEMAND PRODUCTION COMPONENT		3,668,474	4,342,327	8,010,801		196,487	45,912	242,399	
7	DEMAND TRANSMISSION COMPONENT		1,038,039	432,111	1,470,150		21,970	4,059	26,029	
8	DEMAND DISTRIBUTION COMPONENT		4,210,012	2,119,297	6,329,309		81,589	30,670	112,259	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		2,509,129	1,265,977	3,775,106		40,544	14,456	55,000	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,099,383	552,220	1,651,603		26,658	10,309	36,967	
11	DEMAND DISTRIBUTION TRANSFORMATION		601,501	301,100	902,600		14,387	5,906	20,293	
12										
13	<b>ENERGY COMPONENT</b>		7,160,564	2,823,886	9,984,450		120,408	48,837	169,245	
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	3,272,080	1,643,424	4,915,504		320,783	155,194	475,978	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		274,455	144,516	418,971		10,975	2,566	13,542	
20	CUSTOMER METERS COMPONENT		594,193	299,129	893,322		63,268	28,633	91,901	
21	CUSTOMER METER READING COMPONENT		378,810	189,446	568,256		39,110	19,231	58,340	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		592,109	295,979	888,088		61,156	30,246	91,402	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		1,095,371	546,504	1,641,875		112,115	56,768	168,883	
25	CUSTOMER SALES COMPONENT		20,369	10,185	30,554		2,107	1,038	3,145	
26	CUSTOMER MISC OTHER COMPONENT		316,773	157,665	474,438		32,051	16,713	48,765	
27										
28	<b>TOTAL COMPANY</b>	168,939,336	19,349,170	11,361,046	30,710,215		741,237	284,672	1,025,910	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		284,187,470	97,247,811	381,435,281		4,952,970	1,279,677	6,232,647	
33	ANNUAL NUMBER OF CUSTOMERS		155,522	77,761	233,283		15,571	7,785	23,356	
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KCP&L Greater Missouri Operations - L&P Electric  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE GENERAL USE - MO931			GENERAL SERVICE LIMITED DEMAND - MO930			(aw)	(ax)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
	(a)	(b)	(aq)	(as)	(at)	(au)	(ar)	(av)		
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		11.41%	7.87%	9.81%	11.06%	8.60%	9.97%		
2										
3	REVENUES REQUIRED									
4										
5	DEMAND COMPONENT	92,773,640	2,967,358	2,334,083	5,301,441	1,194,466	958,036	2,152,502		
6	DEMAND PRODUCTION COMPONENT		1,739,653	1,481,288	3,220,941	649,559	597,781	1,247,340		
7	DEMAND TRANSMISSION COMPONENT		368,405	169,211	537,616	150,905	69,501	220,406		
8	DEMAND DISTRIBUTION COMPONENT		859,300	683,584	1,542,884	394,001	290,755	684,756		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		498,622	394,451	893,074	236,681	174,033	410,714		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		235,749	188,434	424,183	102,805	76,124	178,929		
11	DEMAND DISTRIBUTION TRANSFORMATION		124,929	100,699	225,627	54,515	40,598	95,113		
12										
13	ENERGY COMPONENT		1,254,613	761,581	2,016,194	523,872	297,614	821,486		
14										
15	CUSTOMER COMPONENT	19,742,508	626,513	304,454	930,967	917,760	455,339	1,373,099		
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		88,147	35,323	123,470	33,417	14,311	47,728		
20	CUSTOMER METERS COMPONENT		85,476	40,389	125,865	139,660	66,971	206,630		
21	CUSTOMER METER READING COMPONENT		45,369	22,309	67,678	74,407	36,683	111,090		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		138,588	68,282	206,871	227,333	112,230	339,563		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		251,939	125,880	377,819	413,825	206,303	620,128		
25	CUSTOMER SALES COMPONENT		2,441	1,201	3,642	4,003	1,975	5,978		
26	CUSTOMER MISC OTHER COMPONENT		14,553	11,069	25,622	25,116	16,867	41,982		
27										
28	TOTAL COMPANY	168,939,336	4,848,484	3,400,118	8,248,602	2,636,098	1,710,989	4,347,087		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		48,211,652	25,811,631	74,023,283	20,067,826	9,959,370	30,027,196		
33	ANNUAL NUMBER OF CUSTOMERS		18,134	9,067	27,202	29,488	14,744	44,233		
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE SEPARATELY METERED - MO941			GENERAL SERVICE SHORT TERM - MO928			(be)	(bf)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(ba)	(bb)	(bc)	(az)	(bd)			
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		0.24%	6.61%	2.45%	9.88%	10.08%	9.97%		
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	28,701	35,208	63,909	20,224	19,112	39,336		
6	DEMAND PRODUCTION COMPONENT		11,293	20,450	31,743	10,364	11,713	22,078		
7	DEMAND TRANSMISSION COMPONENT		3,359	2,247	5,606	2,565	1,412	3,976		
8	DEMAND DISTRIBUTION COMPONENT		14,050	12,511	26,561	7,295	5,987	13,282		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		8,151	7,481	15,632	4,299	3,530	7,829		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,779	3,273	7,053	1,956	1,605	3,561		
11	DEMAND DISTRIBUTION TRANSFORMATION		2,119	1,756	3,876	1,040	853	1,893		
12										
13	<b>ENERGY COMPONENT</b>		31,936	11,078	43,014	9,544	5,554	15,097		
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	20,245	10,674	30,919	16,375	8,154	24,529		
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		954	931	1,885	642	323	965		
20	CUSTOMER METERS COMPONENT		4,175	2,326	6,501	2,439	1,218	3,657		
21	CUSTOMER METER READING COMPONENT		2,542	1,304	3,846	1,317	656	1,972		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		3,917	2,002	5,919	4,025	2,005	6,030		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		7,448	3,709	11,157	7,361	3,664	11,025		
25	CUSTOMER SALES COMPONENT		69	35	104	71	35	106		
26	CUSTOMER MISC OTHER COMPONENT		1,142	366	1,508	521	253	774		
27										
28	<b>TOTAL COMPANY</b>	168,939,336	80,883	56,960	137,842	46,143	32,820	78,962		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,289,273	378,056	1,667,329	357,885	192,062	549,946		
33	ANNUAL NUMBER OF CUSTOMERS		533	266	799	524	262	786		
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE SUBSTATION - MO939			(bm)	LARGE GENERAL SERVICE PRIMARY - MO938			(bn)
			WINTER (bg)	SUMMER (bi)	TOTAL (bj)		WINTER (bk)	SUMMER (bh)	TOTAL (bl)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.78%	7.61%	6.06%		5.96%	5.48%	5.77%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	10,845	14,122	24,967		201,298	148,784	350,082	
6	DEMAND PRODUCTION COMPONENT		9,038	11,820	20,858		139,639	103,638	243,277	
7	DEMAND TRANSMISSION COMPONENT		1,172	1,338	2,510		23,341	10,813	34,154	
8	DEMAND DISTRIBUTION COMPONENT		635	963	1,599		38,318	34,333	72,651	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		635	963	1,599		38,318	34,333	72,651	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		0	0	0	
12										
13	<b>ENERGY COMPONENT</b>		7,229	7,572	14,800		129,370	72,822	202,192	
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	2,732	1,424	4,157		19,389	9,626	29,015	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		2,412	1,264	3,675		17,219	8,542	25,761	
21	CUSTOMER METER READING COMPONENT		19	10	29		135	67	202	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		46	23	69		313	156	468	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		239	119	358		1,611	806	2,417	
25	CUSTOMER SALES COMPONENT		1	1	2		7	3	10	
26	CUSTOMER MISC OTHER COMPONENT		16	8	23		104	52	156	
27										
28	<b>TOTAL COMPANY</b>	168,939,336	20,806	23,118	43,924		350,057	231,232	581,289	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		298,050	271,064	569,115		5,245,476	2,590,102	7,835,577	
33	ANNUAL NUMBER OF CUSTOMERS		8	4	12		53	27	80	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(br)	(bs)	(bt)	(bu)	(bv)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(bo)	(bp)	(bq)					
	PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		7.02%	6.44%	6.77%					
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	9,853,763	8,055,879	17,909,643					
6	DEMAND PRODUCTION COMPONENT		6,937,644	5,633,859	12,571,503					
7	DEMAND TRANSMISSION COMPONENT		1,179,607	606,829	1,786,436					
8	DEMAND DISTRIBUTION COMPONENT		1,736,512	1,815,192	3,551,704					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,406,475	1,468,933	2,875,407					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0					
11	DEMAND DISTRIBUTION TRANSFORMATION		330,037	346,259	676,297					
12										
13	<b>ENERGY COMPONENT</b>		6,011,215	3,765,096	9,776,311					
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	827,342	411,446	1,238,788					
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0					
20	CUSTOMER METERS COMPONENT		453,584	224,665	678,250					
21	CUSTOMER METER READING COMPONENT		22,535	11,239	33,775					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		54,408	27,075	81,483					
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		277,907	138,970	416,877					
25	CUSTOMER SALES COMPONENT		1,209	603	1,812					
26	CUSTOMER MISC OTHER COMPONENT		17,698	8,894	26,592					
27										
28	<b>TOTAL COMPANY</b>	168,939,336	16,692,320	12,232,421	28,924,742					
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		235,479,170	128,371,606	363,850,777					
33	ANNUAL NUMBER OF CUSTOMERS		9,195	4,597	13,792					
34										
35										
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39										
40										

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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE - TOU TRANSMISSION - MO947			(cc)	LARGE POWER SERVICE - TOU SUBSTATION - MO946			(cd)
			WINTER (bw)	SUMMER (by)	TOTAL (bz)		WINTER (ca)	SUMMER (bx)	TOTAL (cb)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		5.69%	9.26%	7.00%		4.06%	6.14%	4.82%	
2										
3	REVENUES REQUIRED									
4										
5	DEMAND COMPONENT	92,773,640	1,235,256	1,010,027	2,245,283		1,199,162	899,187	2,098,349	
6	DEMAND PRODUCTION COMPONENT		1,094,476	912,029	2,006,504		1,038,036	771,319	1,809,355	
7	DEMAND TRANSMISSION COMPONENT		140,781	97,998	238,779		123,497	79,119	202,616	
8	DEMAND DISTRIBUTION COMPONENT		0	0	0		37,629	48,749	86,378	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0	0	0		37,629	48,749	86,378	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		0	0	0	
12										
13	ENERGY COMPONENT		1,058,931	639,735	1,698,665		1,081,728	646,438	1,728,166	
14										
15	CUSTOMER COMPONENT	19,742,508	14,806	7,837	22,643		8,645	4,475	13,120	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		14,628	7,748	22,376		8,538	4,421	12,959	
21	CUSTOMER METER READING COMPONENT		96	49	145		57	29	86	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0		0	0	0	
25	CUSTOMER SALES COMPONENT		5	3	8		3	2	5	
26	CUSTOMER MISC OTHER COMPONENT		77	37	114		47	23	70	
27										
28	TOTAL COMPANY	168,939,336	2,308,994	1,657,598	3,966,592		2,289,535	1,550,100	3,839,635	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		44,309,459	22,895,757	67,205,216		45,154,875	22,879,453	68,034,328	
33	ANNUAL NUMBER OF CUSTOMERS		40	20	60		24	12	36	
34										
35										
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40										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU PRIMARY - MO945			(ck)	LARGE POWER SERVICE - TOU SECONDARY - MO944			(a\$)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ce)	(cg)	(ch)	(c)	(cf)	(cj)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		2.64%	5.30%	3.67%		2.99%	4.95%	3.76%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	92,773,640	2,504,619	2,219,699	4,724,318		10,057,822	8,731,037	18,788,859	
6	DEMAND PRODUCTION COMPONENT		2,030,153	1,704,422	3,734,575		7,833,031	6,357,828	14,190,860	
7	DEMAND TRANSMISSION COMPONENT		228,199	173,642	401,841		950,296	646,132	1,596,428	
8	DEMAND DISTRIBUTION COMPONENT		246,267	341,635	587,901		1,274,495	1,727,077	3,001,571	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		246,267	341,635	587,901		1,023,572	1,393,886	2,417,458	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		250,923	333,190	584,113	
12										
13	<b>ENERGY COMPONENT</b>		2,333,177	1,523,510	3,856,687		9,327,200	5,851,833	15,179,032	
14										
15	<b>CUSTOMER COMPONENT</b>	19,742,508	19,687	10,298	29,985		140,090	72,404	212,494	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		19,436	10,173	29,609		137,965	71,346	209,311	
21	CUSTOMER METER READING COMPONENT		133	67	200		1,123	566	1,689	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0	0	0		0	0	0	
25	CUSTOMER SALES COMPONENT		7	4	11		61	31	92	
26	CUSTOMER MISC OTHER COMPONENT		111	54	165		941	460	1,401	
27										
28	<b>TOTAL COMPANY</b>	168,939,336	4,857,483	3,753,507	8,610,990		19,525,111	14,655,274	34,180,385	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		96,315,794	53,571,262	149,887,056		368,769,467	201,549,008	570,318,475	
33	ANNUAL NUMBER OF CUSTOMERS		56	28	84		475	237	712	
34										
35										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	L&P RETAIL	RESIDENTIAL	GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(p)	(i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(p)	(i)
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.94%	4.08%	9.74%	6.75%	4.02%	9.21%		
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT		0.0438	0.0487	0.0711	0.0491	0.0326	0.0826		
6	DEMAND PRODUCTION COMPONENT		0.0291	0.0279	0.0426	0.0345	0.0254	0.0607		
7	DEMAND TRANSMISSION COMPONENT		0.0041	0.0045	0.0072	0.0049	0.0029	0.0145		
8	DEMAND DISTRIBUTION COMPONENT		0.0105	0.0164	0.0213	0.0097	0.0043	0.0074		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0069	0.0093	0.0125	0.0079	0.0036	0.0074		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0019	0.0046	0.0058	0.0000	0.0000	(0.0000)		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0016	0.0025	0.0031	0.0018	0.0007	(0.0000)		
12										
13	ENERGY COMPONENT		0.0266	0.0268	0.0272	0.0268	0.0263	0.0282		
14										
15	CUSTOMER COMPONENT		0.0093	0.0187	0.0222	0.0034	0.0003	0.0681		
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0006	0.0013	0.0016	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0019	0.0035	0.0032	0.0019	0.0003	0.0002		
21	CUSTOMER METER READING COMPONENT		0.0009	0.0022	0.0017	0.0001	0.0000	0.0002		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0015	0.0034	0.0053	0.0002	0.0000	0.0000		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0030	0.0063	0.0096	0.0011	0.0000	0.0000		
25	CUSTOMER SALES COMPONENT		0.0000	0.0001	0.0001	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		0.0014	0.0018	0.0007	0.0001	0.0000	0.0677		
27										
28	TOTAL COMPANY		0.0797	0.0942	0.1206	0.0794	0.0591	0.1789		
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT		\$23.38	\$20.97	\$32.31	\$91.61	\$311.93	\$20.52		
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$1.41	\$1.48	\$2.38	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$4.77	\$3.95	\$4.69	\$50.97	\$307.46	\$0.07		
39	CUSTOMER METER READING COMPONENT		\$2.26	\$2.46	\$2.53	\$2.45	\$2.38	\$0.06		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.87	\$3.85	\$7.65	\$5.91	\$0.00	\$0.00		
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$7.42	\$7.07	\$13.97	\$30.23	\$0.00	\$0.00		
43	CUSTOMER SALES COMPONENT		\$0.12	\$0.13	\$0.13	\$0.13	\$0.13	\$0.00		
44	CUSTOMER MISC OTHER COMPONENT		\$3.53	\$2.03	\$0.96	\$1.93	\$1.96	\$20.39		

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	GENERAL SERVICE			(j)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(k)	(l)	(m)		(o)	(q)	(r)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.45%	3.60%	4.08%		11.09%	8.07%	9.74%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0384	0.0701	0.0487		0.0602	0.0921	0.0711	
6	DEMAND PRODUCTION COMPONENT		0.0193	0.0456	0.0279		0.0345	0.0581	0.0426	
7	DEMAND TRANSMISSION COMPONENT		0.0044	0.0046	0.0045		0.0075	0.0067	0.0072	
8	DEMAND DISTRIBUTION COMPONENT		0.0147	0.0199	0.0164		0.0182	0.0273	0.0213	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0084	0.0112	0.0093		0.0107	0.0159	0.0125	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0041	0.0056	0.0046		0.0049	0.0074	0.0058	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0022	0.0031	0.0025		0.0026	0.0040	0.0031	
12										
13	<b>ENERGY COMPONENT</b>		0.0256	0.0291	0.0268		0.0260	0.0296	0.0272	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0187	0.0188	0.0187		0.0226	0.0214	0.0222	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0014	0.0013	0.0013		0.0018	0.0014	0.0016	
20	CUSTOMER METERS COMPONENT		0.0035	0.0035	0.0035		0.0033	0.0031	0.0032	
21	CUSTOMER METER READING COMPONENT		0.0022	0.0022	0.0022		0.0018	0.0017	0.0017	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0034	0.0035	0.0034		0.0053	0.0051	0.0053	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0063	0.0064	0.0063		0.0097	0.0093	0.0096	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0001	0.0001	0.0001	
26	CUSTOMER MISC OTHER COMPONENT		0.0018	0.0018	0.0018		0.0006	0.0008	0.0007	
27										
28	<b>TOTAL COMPANY</b>		0.0826	0.1180	0.0942		0.1089	0.1431	0.1206	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$21.11	\$20.71	\$20.97		\$32.48	\$31.99	\$32.31	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$1.54	\$1.37	\$1.48		\$2.53	\$2.09	\$2.38	
38	CUSTOMER METERS COMPONENT		\$4.00	\$3.87	\$3.95		\$4.76	\$4.56	\$4.69	
39	CUSTOMER METER READING COMPONENT		\$2.47	\$2.44	\$2.46		\$2.54	\$2.50	\$2.53	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.86	\$3.82	\$3.85		\$7.68	\$7.58	\$7.65	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$7.08	\$7.04	\$7.07		\$13.98	\$13.95	\$13.97	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.14	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$2.02	\$2.03	\$2.03		\$0.85	\$1.17	\$0.96	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(y)	LARGE POWER SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(s)	(u)	(v)		(w)	(t)	(x)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.99%	6.42%	6.75%		3.18%	5.34%	4.02%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0418	0.0626	0.0491		0.0270	0.0427	0.0326	
6	DEMAND PRODUCTION COMPONENT		0.0294	0.0438	0.0345		0.0216	0.0324	0.0254	
7	DEMAND TRANSMISSION COMPONENT		0.0050	0.0047	0.0049		0.0026	0.0033	0.0029	
8	DEMAND DISTRIBUTION COMPONENT		0.0074	0.0141	0.0097		0.0028	0.0070	0.0043	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0060	0.0115	0.0079		0.0024	0.0059	0.0036	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0014	0.0026	0.0018		0.0005	0.0011	0.0007	
12										
13	<b>ENERGY COMPONENT</b>		0.0255	0.0293	0.0268		0.0249	0.0288	0.0263	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0035	0.0032	0.0034		0.0003	0.0003	0.0003	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0020	0.0018	0.0019		0.0003	0.0003	0.0003	
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0002	0.0002	0.0002		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0012	0.0011	0.0011		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0001	0.0001	0.0001		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0708	0.0951	0.0794		0.0523	0.0718	0.0591	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$91.77	\$91.29	\$91.61		\$308.12	\$319.55	\$311.93	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$51.13	\$50.66	\$50.97		\$303.64	\$315.10	\$307.46	
39	CUSTOMER METER READING COMPONENT		\$2.45	\$2.45	\$2.45		\$2.37	\$2.39	\$2.38	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$5.92	\$5.89	\$5.91		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$30.22	\$30.23	\$30.23		\$0.00	\$0.00	\$0.00	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.92	\$1.93	\$1.93		\$1.98	\$1.93	\$1.96	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LIGHTING			RESIDENTIAL GENERAL USE - MO910			(ah)
			METERED	NON-METERED	TOTAL	WINTER	SUMMER	TOTAL	
(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>									
1	RATE OF RETURN		-13.62%	23.21%	9.21%		6.44%	3.94%	5.22%
2									
3	\$ / KWH								
4									
5	<b>DEMAND COMPONENT</b>		(0.0241)	0.0910	0.0826		0.0467	0.0696	0.0559
6	DEMAND PRODUCTION COMPONENT		(0.0170)	0.0669	0.0607		0.0269	0.0463	0.0347
7	DEMAND TRANSMISSION COMPONENT		(0.0046)	0.0160	0.0145		0.0054	0.0048	0.0051
8	DEMAND DISTRIBUTION COMPONENT		(0.0025)	0.0082	0.0074		0.0144	0.0186	0.0161
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		(0.0025)	0.0082	0.0074		0.0078	0.0100	0.0087
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	0.0000	(0.0000)		0.0043	0.0056	0.0048
11	DEMAND DISTRIBUTION TRANSFORMATION		(0.0000)	0.0000	(0.0000)		0.0023	0.0030	0.0026
12									
13	<b>ENERGY COMPONENT</b>		0.0249	0.0284	0.0282		0.0262	0.0291	0.0273
14									
15	<b>CUSTOMER COMPONENT</b>		0.0793	0.0673	0.0681		0.0267	0.0192	0.0237
16									
17									
18									
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0018	0.0011	0.0015
20	CUSTOMER METERS COMPONENT		0.0031	0.0000	0.0002		0.0052	0.0036	0.0046
21	CUSTOMER METER READING COMPONENT		0.0026	0.0000	0.0002		0.0031	0.0023	0.0028
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0049	0.0036	0.0044
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000		0.0090	0.0066	0.0080
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0002	0.0001	0.0002
26	CUSTOMER MISC OTHER COMPONENT		0.0736	0.0673	0.0677		0.0025	0.0019	0.0023
27									
28	<b>TOTAL COMPANY</b>		0.0801	0.1867	0.1789		0.0996	0.1179	0.1070
29									
30									
31	<b>\$/MO/CUST</b>								
32									
33	<b>CUSTOMER COMPONENT</b>		\$67.87	\$19.26	\$20.52		\$21.17	\$20.52	\$20.95
34									
35									
36									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$1.46	\$1.17	\$1.36
38	CUSTOMER METERS COMPONENT		\$2.65	\$0.00	\$0.07		\$4.09	\$3.89	\$4.02
39	CUSTOMER METER READING COMPONENT		\$2.20	\$0.00	\$0.06		\$2.49	\$2.44	\$2.47
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$3.89	\$3.82	\$3.87
41									
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00		\$7.09	\$7.04	\$7.08
43	CUSTOMER SALES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.13	\$0.13	\$0.13
44	CUSTOMER MISC OTHER COMPONENT		\$63.02	\$19.26	\$20.39		\$2.02	\$2.02	\$2.02

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEATING - MO920			(ao)	RESIDENTIAL OTHER USE - MO915			(ap)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(ai)	(ak)	(al)		(am)	(aj)	(an)	
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		2.75%	3.26%	2.94%		5.17%	-1.05%	2.88%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0314	0.0709	0.0414		0.0606	0.0630	0.0611	
6	DEMAND PRODUCTION COMPONENT		0.0129	0.0447	0.0210		0.0397	0.0359	0.0389	
7	DEMAND TRANSMISSION COMPONENT		0.0037	0.0044	0.0039		0.0044	0.0032	0.0042	
8	DEMAND DISTRIBUTION COMPONENT		0.0148	0.0218	0.0166		0.0165	0.0240	0.0180	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0088	0.0130	0.0099		0.0082	0.0113	0.0088	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0039	0.0057	0.0043		0.0054	0.0081	0.0059	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0021	0.0031	0.0024		0.0029	0.0046	0.0033	
12										
13	<b>ENERGY COMPONENT</b>		0.0252	0.0290	0.0262		0.0243	0.0382	0.0272	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0115	0.0169	0.0129		0.0648	0.1213	0.0764	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0010	0.0015	0.0011		0.0022	0.0020	0.0022	
20	CUSTOMER METERS COMPONENT		0.0021	0.0031	0.0023		0.0128	0.0224	0.0147	
21	CUSTOMER METER READING COMPONENT		0.0013	0.0019	0.0015		0.0079	0.0150	0.0094	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0021	0.0030	0.0023		0.0123	0.0236	0.0147	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0039	0.0056	0.0043		0.0226	0.0444	0.0271	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0004	0.0008	0.0005	
26	CUSTOMER MISC OTHER COMPONENT		0.0011	0.0016	0.0012		0.0065	0.0131	0.0078	
27										
28	<b>TOTAL COMPANY</b>		0.0681	0.1168	0.0805		0.1497	0.2225	0.1646	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$21.04	\$21.13	\$21.07		\$20.60	\$19.93	\$20.38	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$1.76	\$1.86	\$1.80		\$0.70	\$0.33	\$0.58	
38	CUSTOMER METERS COMPONENT		\$3.82	\$3.85	\$3.83		\$4.06	\$3.68	\$3.93	
39	CUSTOMER METER READING COMPONENT		\$2.44	\$2.44	\$2.44		\$2.51	\$2.47	\$2.50	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.81	\$3.81	\$3.81		\$3.93	\$3.89	\$3.91	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$7.04	\$7.03	\$7.04		\$7.20	\$7.29	\$7.23	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.14	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$2.04	\$2.03	\$2.03		\$2.06	\$2.15	\$2.09	



KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE GENERAL USE - MO931			(aw)	GENERAL SERVICE LIMITED DEMAND - MO930			(ax)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(aq)	(as)	(at)		(au)	(ar)	(av)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		11.41%	7.87%	9.81%		11.06%	8.60%	9.97%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0615	0.0904	0.0716		0.0595	0.0962	0.0717	
6	DEMAND PRODUCTION COMPONENT		0.0361	0.0574	0.0435		0.0324	0.0600	0.0415	
7	DEMAND TRANSMISSION COMPONENT		0.0076	0.0066	0.0073		0.0075	0.0070	0.0073	
8	DEMAND DISTRIBUTION COMPONENT		0.0178	0.0265	0.0208		0.0196	0.0292	0.0228	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0103	0.0153	0.0121		0.0118	0.0175	0.0137	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0049	0.0073	0.0057		0.0051	0.0076	0.0060	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0026	0.0039	0.0030		0.0027	0.0041	0.0032	
12										
13	<b>ENERGY COMPONENT</b>		0.0260	0.0295	0.0272		0.0261	0.0299	0.0274	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0130	0.0118	0.0126		0.0457	0.0457	0.0457	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0018	0.0014	0.0017		0.0017	0.0014	0.0016	
20	CUSTOMER METERS COMPONENT		0.0018	0.0016	0.0017		0.0070	0.0067	0.0069	
21	CUSTOMER METER READING COMPONENT		0.0009	0.0009	0.0009		0.0037	0.0037	0.0037	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0029	0.0026	0.0028		0.0113	0.0113	0.0113	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0052	0.0049	0.0051		0.0206	0.0207	0.0207	
25	CUSTOMER SALES COMPONENT		0.0001	0.0000	0.0000		0.0002	0.0002	0.0002	
26	CUSTOMER MISC OTHER COMPONENT		0.0003	0.0004	0.0003		0.0013	0.0017	0.0014	
27										
28	<b>TOTAL COMPANY</b>		0.1006	0.1317	0.1114		0.1314	0.1718	0.1448	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$34.55	\$33.58	\$34.22		\$31.12	\$30.88	\$31.04	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$4.86	\$3.90	\$4.54		\$1.13	\$0.97	\$1.08	
38	CUSTOMER METERS COMPONENT		\$4.71	\$4.45	\$4.63		\$4.74	\$4.54	\$4.67	
39	CUSTOMER METER READING COMPONENT		\$2.50	\$2.46	\$2.49		\$2.52	\$2.49	\$2.51	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$7.64	\$7.53	\$7.61		\$7.71	\$7.61	\$7.68	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$13.89	\$13.88	\$13.89		\$14.03	\$13.99	\$14.02	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.14	\$0.13	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		\$0.80	\$1.22	\$0.94		\$0.85	\$1.14	\$0.95	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE SEPARATELY METERED - MO941			(be)	GENERAL SERVICE SHORT TERM - MO928			(bf)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(ay)	(ba)	(bb)		(bc)	(az)	(bd)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		0.24%	6.61%	2.45%		9.88%	10.08%	9.97%	
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT		0.0223	0.0931	0.0383		0.0565	0.0995	0.0715	
6	DEMAND PRODUCTION COMPONENT		0.0088	0.0541	0.0190		0.0290	0.0610	0.0401	
7	DEMAND TRANSMISSION COMPONENT		0.0026	0.0059	0.0034		0.0072	0.0073	0.0072	
8	DEMAND DISTRIBUTION COMPONENT		0.0109	0.0331	0.0159		0.0204	0.0312	0.0242	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0063	0.0198	0.0094		0.0120	0.0184	0.0142	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0029	0.0087	0.0042		0.0055	0.0084	0.0065	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0016	0.0046	0.0023		0.0029	0.0044	0.0034	
12										
13	ENERGY COMPONENT		0.0248	0.0293	0.0258		0.0267	0.0289	0.0275	
14										
15	CUSTOMER COMPONENT		0.0157	0.0282	0.0185		0.0458	0.0425	0.0446	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0007	0.0025	0.0011		0.0018	0.0017	0.0018	
20	CUSTOMER METERS COMPONENT		0.0032	0.0062	0.0039		0.0068	0.0063	0.0066	
21	CUSTOMER METER READING COMPONENT		0.0020	0.0034	0.0023		0.0037	0.0034	0.0036	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0030	0.0053	0.0035		0.0112	0.0104	0.0110	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0058	0.0098	0.0067		0.0206	0.0191	0.0200	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0002	0.0002	0.0002	
26	CUSTOMER MISC OTHER COMPONENT		0.0009	0.0010	0.0009		0.0015	0.0013	0.0014	
27										
28	TOTAL COMPANY		0.0627	0.1507	0.0827		0.1289	0.1709	0.1436	
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT		\$38.00	\$40.07	\$38.69		\$31.23	\$31.10	\$31.19	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$1.79	\$3.50	\$2.36		\$1.22	\$1.23	\$1.23	
38	CUSTOMER METERS COMPONENT		\$7.84	\$8.73	\$8.13		\$4.65	\$4.65	\$4.65	
39	CUSTOMER METER READING COMPONENT		\$4.77	\$4.90	\$4.81		\$2.51	\$2.50	\$2.51	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$7.35	\$7.51	\$7.41		\$7.68	\$7.65	\$7.67	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$13.98	\$13.92	\$13.96		\$14.04	\$13.98	\$14.02	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.14	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$2.14	\$1.37	\$1.89		\$0.99	\$0.97	\$0.98	

KCP&L Greater Missouri Operations - L&P Electric  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE SUBSTATION - MO939			(bm)	LARGE GENERAL SERVICE PRIMARY - MO938			(bn)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(bg)	(bi)	(bj)		(bk)	(bh)	(bi)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.78%	7.61%	6.06%		5.96%	5.48%	5.77%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0364	0.0521	0.0439		0.0384	0.0574	0.0447	
6	DEMAND PRODUCTION COMPONENT		0.0303	0.0436	0.0367		0.0266	0.0400	0.0310	
7	DEMAND TRANSMISSION COMPONENT		0.0039	0.0049	0.0044		0.0044	0.0042	0.0044	
8	DEMAND DISTRIBUTION COMPONENT		0.0021	0.0036	0.0028		0.0073	0.0133	0.0093	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0021	0.0036	0.0028		0.0073	0.0133	0.0093	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
12										
13	<b>ENERGY COMPONENT</b>		0.0243	0.0279	0.0260		0.0247	0.0281	0.0258	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0092	0.0053	0.0073		0.0037	0.0037	0.0037	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0081	0.0047	0.0065		0.0033	0.0033	0.0033	
21	CUSTOMER METER READING COMPONENT		0.0001	0.0000	0.0001		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0002	0.0001	0.0001		0.0001	0.0001	0.0001	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0008	0.0004	0.0006		0.0003	0.0003	0.0003	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0001	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0698	0.0853	0.0772		0.0667	0.0893	0.0742	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$345.81	\$360.55	\$350.73		\$363.73	\$361.16	\$362.88	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$305.25	\$319.88	\$310.12		\$323.03	\$320.48	\$322.18	
39	CUSTOMER METER READING COMPONENT		\$2.43	\$2.46	\$2.44		\$2.53	\$2.53	\$2.53	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$5.81	\$5.95	\$5.85		\$5.87	\$5.84	\$5.86	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$30.24	\$30.22	\$30.23		\$30.23	\$30.23	\$30.23	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.96	\$1.91	\$1.95		\$1.94	\$1.95	\$1.95	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(br)	(bs)	(bt)	(bu)	(bv)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(bo)	(bp)	(bq)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		7.02%	6.44%	6.77%					
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT		0.0418	0.0628	0.0492					
6	DEMAND PRODUCTION COMPONENT		0.0295	0.0439	0.0346					
7	DEMAND TRANSMISSION COMPONENT		0.0050	0.0047	0.0049					
8	DEMAND DISTRIBUTION COMPONENT		0.0074	0.0141	0.0098					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0060	0.0114	0.0079					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000					
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0014	0.0027	0.0019					
12										
13	ENERGY COMPONENT		0.0255	0.0293	0.0269					
14										
15	CUSTOMER COMPONENT		0.0035	0.0032	0.0034					
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000					
20	CUSTOMER METERS COMPONENT		0.0019	0.0018	0.0019					
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0002	0.0002	0.0002					
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0012	0.0011	0.0011					
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000					
26	CUSTOMER MISC OTHER COMPONENT		0.0001	0.0001	0.0001					
27										
28	TOTAL COMPANY		0.0709	0.0953	0.0795					
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT		\$89.98	\$89.50	\$89.82					
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00					
38	CUSTOMER METERS COMPONENT		\$49.33	\$48.87	\$49.18					
39	CUSTOMER METER READING COMPONENT		\$2.45	\$2.44	\$2.45					
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$5.92	\$5.89	\$5.91					
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$30.22	\$30.23	\$30.23					
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13					
44	CUSTOMER MISC OTHER COMPONENT		\$1.92	\$1.93	\$1.93					

KCP&L Greater Missouri Operations - L&P Electric  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU TRANSMISSION - MO947			(cc)	LARGE POWER SERVICE - TOU SUBSTATION - MO946			(cd)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(bw)	(by)	(bz)		(ca)	(bx)	(cb)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		5.69%	9.26%	7.00%		4.06%	6.14%	4.82%	
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT		0.0279	0.0441	0.0334		0.0266	0.0393	0.0308	
6	DEMAND PRODUCTION COMPONENT		0.0247	0.0398	0.0299		0.0230	0.0337	0.0266	
7	DEMAND TRANSMISSION COMPONENT		0.0032	0.0043	0.0036		0.0027	0.0035	0.0030	
8	DEMAND DISTRIBUTION COMPONENT		0.0000	0.0000	0.0000		0.0008	0.0021	0.0013	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0000	0.0000	0.0000		0.0008	0.0021	0.0013	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
12										
13	ENERGY COMPONENT		0.0239	0.0279	0.0253		0.0240	0.0283	0.0254	
14										
15	CUSTOMER COMPONENT		0.0003	0.0003	0.0003		0.0002	0.0002	0.0002	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0003	0.0003	0.0003		0.0002	0.0002	0.0002	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	TOTAL COMPANY		0.0521	0.0724	0.0590		0.0507	0.0678	0.0564	
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT		\$370.16	\$391.83	\$377.38		\$360.22	\$372.89	\$364.44	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$365.70	\$387.41	\$372.94		\$355.74	\$368.43	\$359.97	
39	CUSTOMER METER READING COMPONENT		\$2.41	\$2.45	\$2.42		\$2.39	\$2.41	\$2.40	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.92	\$1.84	\$1.89		\$1.96	\$1.91	\$1.94	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU PRIMARY - MO945			(ck)	LARGE POWER SERVICE - TOU SECONDARY - MO944			(a\$)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ce)	(cg)	(ch)	(c)	(cf)	(cj)			
<b>PRESENT RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		2.64%	5.30%	3.67%		2.99%	4.95%	3.76%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0260	0.0414	0.0315		0.0273	0.0433	0.0329	
6	DEMAND PRODUCTION COMPONENT		0.0211	0.0318	0.0249		0.0212	0.0315	0.0249	
7	DEMAND TRANSMISSION COMPONENT		0.0024	0.0032	0.0027		0.0026	0.0032	0.0028	
8	DEMAND DISTRIBUTION COMPONENT		0.0026	0.0064	0.0039		0.0035	0.0086	0.0053	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0026	0.0064	0.0039		0.0028	0.0069	0.0042	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0007	0.0017	0.0010	
12										
13	<b>ENERGY COMPONENT</b>		0.0242	0.0284	0.0257		0.0253	0.0290	0.0266	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0002	0.0002	0.0002		0.0004	0.0004	0.0004	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0002	0.0002	0.0002		0.0004	0.0004	0.0004	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0504	0.0701	0.0574		0.0529	0.0727	0.0599	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$351.56	\$367.79	\$356.97		\$295.13	\$305.07	\$298.45	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$347.06	\$363.32	\$352.48		\$290.66	\$300.62	\$293.98	
39	CUSTOMER METER READING COMPONENT		\$2.38	\$2.40	\$2.39		\$2.37	\$2.39	\$2.37	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.99	\$1.93	\$1.97		\$1.98	\$1.94	\$1.97	

KCP&L Greater Missouri Operations - L&P Electric  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	L&P RETAIL	RESIDENTIAL	GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(p)	(i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(p)	(i)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%	8.17%	8.17%	8.17%		
2										
3	REVENUES REQUIRED									
4										
5	DEMAND COMPONENT	116,126,952	116,126,952	49,866,127	6,901,663	20,093,110	38,235,796	1,030,257		
6	DEMAND PRODUCTION COMPONENT		75,923,532	27,372,956	4,145,601	14,035,836	29,604,598	764,541		
7	DEMAND TRANSMISSION COMPONENT		11,109,937	4,775,122	681,718	2,018,213	3,459,431	175,454		
8	DEMAND DISTRIBUTION COMPONENT		29,093,482	17,718,049	2,074,344	4,039,060	5,171,767	90,261		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		19,197,749	10,229,210	1,211,660	3,293,105	4,373,513	90,261		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		5,443,526	4,881,094	562,433	(0)	(0)	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		4,452,207	2,607,746	300,251	745,956	798,254	0		
12										
13	ENERGY COMPONENT		57,042,228	20,734,668	2,878,235	10,042,375	22,788,416	598,535		
14										
15	CUSTOMER COMPONENT	20,959,324	20,959,324	14,856,387	2,342,227	1,288,185	297,483	2,175,041		
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		1,515,686	1,360,740	154,947	(0)	(0)	0		
20	CUSTOMER METERS COMPONENT		4,212,570	2,855,075	333,073	723,239	293,538	7,645		
21	CUSTOMER METER READING COMPONENT		1,930,198	1,706,087	183,149	34,201	2,160	4,600		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		3,296,090	2,658,747	554,435	82,908	0	(0)		
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		6,263,649	4,823,582	1,020,528	419,540	(0)	(0)		
25	CUSTOMER SALES COMPONENT		103,494	91,788	9,753	1,834	118	(0)		
26	CUSTOMER MISC OTHER COMPONENT		3,637,636	1,360,368	86,342	26,463	1,667	2,162,796		
27										
28	TOTAL COMPANY	194,128,504	194,128,504	85,457,182	12,122,125	31,423,670	61,321,695	3,803,832		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		2,120,387,790	764,256,139	106,267,754	372,255,469	855,445,074	22,163,354		
33	ANNUAL NUMBER OF CUSTOMERS		844,275	682,872	73,020	13,884	892	73,607		
34										
35										
36										
37										
38										
39										
40										

KCP&L Greater Missouri Operations - L&P Electric  
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	GENERAL SERVICE			(j)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(n)	(o)	(q)	(r)	(j)	
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	26,252,296	23,613,832	49,866,127		3,535,450	3,366,213	6,901,663	
6	DEMAND PRODUCTION COMPONENT		12,696,900	14,676,056	27,372,956		2,023,254	2,122,347	4,145,601	
7	DEMAND TRANSMISSION COMPONENT		3,077,251	1,697,871	4,775,122		437,610	244,108	681,718	
8	DEMAND DISTRIBUTION COMPONENT		10,478,144	7,239,905	17,718,049		1,074,585	999,759	2,074,344	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		6,102,761	4,126,449	10,229,210		628,200	583,460	1,211,660	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		2,851,825	2,029,268	4,881,094		291,041	271,392	562,433	
11	DEMAND DISTRIBUTION TRANSFORMATION		1,523,558	1,084,187	2,607,746		155,345	144,907	300,251	
12										
13	<b>ENERGY COMPONENT</b>		13,336,420	7,398,247	20,734,668		1,802,021	1,076,214	2,878,235	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	9,923,857	4,932,530	14,856,387		1,563,142	779,085	2,342,227	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		909,639	451,101	1,360,740		103,662	51,284	154,947	
20	CUSTOMER METERS COMPONENT		1,907,565	947,510	2,855,075		222,390	110,683	333,073	
21	CUSTOMER METER READING COMPONENT		1,139,563	566,524	1,706,087		122,231	60,918	183,149	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		1,775,845	882,901	2,658,747		370,015	184,420	554,435	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		3,221,502	1,602,080	4,823,582		680,961	339,567	1,020,528	
25	CUSTOMER SALES COMPONENT		61,309	30,480	91,788		6,509	3,244	9,753	
26	CUSTOMER MISC OTHER COMPONENT		908,434	451,934	1,360,368		57,373	28,969	86,342	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	49,512,573	35,944,609	85,457,182		6,900,613	5,221,512	12,122,125	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		514,178,311	250,077,828	764,256,139		69,926,636	36,341,118	106,267,754	
33	ANNUAL NUMBER OF CUSTOMERS		455,248	227,624	682,872		48,680	24,340	73,020	
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE			(y)	LARGE POWER SERVICE			(z)
			WINTER (s)	SUMMER (u)	TOTAL (v)		WINTER (w)	SUMMER (t)	TOTAL (x)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	10,928,382	9,164,728	20,093,110		22,619,800	15,615,995	38,235,796	
6	DEMAND PRODUCTION COMPONENT		7,682,132	6,353,704	14,035,836		17,937,749	11,666,849	29,604,598	
7	DEMAND TRANSMISSION COMPONENT		1,312,751	705,462	2,018,213		2,222,307	1,237,123	3,459,431	
8	DEMAND DISTRIBUTION COMPONENT		1,933,498	2,105,562	4,039,060		2,459,744	2,712,024	5,171,767	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,577,061	1,716,043	3,293,105		2,082,034	2,291,479	4,373,513	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)		(0)	(0)	(0)	
11	DEMAND DISTRIBUTION TRANSFORMATION		356,437	389,519	745,956		377,710	420,544	798,254	
12										
13	<b>ENERGY COMPONENT</b>		6,172,961	3,869,414	10,042,375		14,041,405	8,747,011	22,788,416	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	858,842	429,343	1,288,185		198,243	99,241	297,483	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		(0)	(0)	(0)		(0)	(0)	(0)	
20	CUSTOMER METERS COMPONENT		482,209	241,030	723,239		195,613	97,926	293,538	
21	CUSTOMER METER READING COMPONENT		22,801	11,400	34,201		1,440	720	2,160	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		55,275	27,633	82,908		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		279,693	139,847	419,540		(0)	(0)	(0)	
25	CUSTOMER SALES COMPONENT		1,223	611	1,834		79	39	118	
26	CUSTOMER MISC OTHER COMPONENT		17,641	8,822	26,463		1,112	555	1,667	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	17,960,185	13,463,485	31,423,670		36,859,448	24,462,247	61,321,695	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		241,022,696	131,232,772	372,255,469		554,549,595	300,895,480	855,445,074	
33	ANNUAL NUMBER OF CUSTOMERS		9,256	4,628	13,884		595	297	892	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LIGHTING			(ad)	RESIDENTIAL GENERAL USE - MO910			(ah)
			METERED	NON-METERED	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	73,016	957,241	1,030,257		11,851,488	13,762,417	25,613,905	
6	DEMAND PRODUCTION COMPONENT		54,698	709,843	764,541		6,809,899	8,777,125	15,587,023	
7	DEMAND TRANSMISSION COMPONENT		11,892	163,562	175,454		1,373,016	1,026,550	2,399,566	
8	DEMAND DISTRIBUTION COMPONENT		6,426	83,836	90,261		3,668,574	3,958,742	7,627,316	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		6,426	83,836	90,261		1,992,187	2,149,273	4,141,459	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	(0)	0		1,092,763	1,179,385	2,272,148	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		583,625	630,085	1,213,710	
12										
13	<b>ENERGY COMPONENT</b>		43,777	554,758	598,535		5,920,050	4,474,575	10,394,625	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	1,303,056	871,985	2,175,041		6,106,342	3,025,377	9,131,719	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		467,613	230,195	697,807	
20	CUSTOMER METERS COMPONENT		7,645	0	7,645		1,193,404	590,828	1,784,232	
21	CUSTOMER METER READING COMPONENT		4,800	0	4,800		712,431	353,149	1,065,580	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		(0)	0	(0)		1,111,152	550,846	1,661,998	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		(0)	0	(0)		2,015,260	999,444	3,014,704	
25	CUSTOMER SALES COMPONENT		(0)	0	(0)		38,363	19,017	57,379	
26	CUSTOMER MISC OTHER COMPONENT		1,290,811	871,985	2,162,796		568,120	281,899	850,018	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	1,419,849	2,383,983	3,803,832		23,877,881	21,262,369	45,140,250	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,622,413	20,540,941	22,163,354		225,037,871	151,550,340	376,588,211	
33	ANNUAL NUMBER OF CUSTOMERS		1,895	71,712	73,607		284,156	142,078	426,234	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEATING - MO920			(ao)	RESIDENTIAL OTHER USE - MO915			(ap)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ai)	(ak)	(al)	(am)	(aj)	(an)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	14,027,704	9,637,746	23,665,450		373,104	213,668	586,772	
6	DEMAND PRODUCTION COMPONENT		5,643,408	5,780,062	11,423,470		243,594	118,870	362,464	
7	DEMAND TRANSMISSION COMPONENT		1,676,599	659,698	2,336,297		27,636	11,622	39,259	
8	DEMAND DISTRIBUTION COMPONENT		6,707,697	3,197,986	9,905,683		101,873	83,177	185,049	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,059,538	1,935,560	5,995,097		51,036	41,617	92,653	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,725,928	822,810	2,548,739		33,134	27,073	60,207	
11	DEMAND DISTRIBUTION TRANSFORMATION		922,231	439,616	1,361,847		17,702	14,487	32,189	
12										
13	<b>ENERGY COMPONENT</b>		7,294,752	2,873,263	10,168,016		121,618	50,409	172,026	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	3,490,542	1,742,415	5,232,957		326,973	164,738	491,711	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		428,418	214,278	642,695		13,609	6,628	20,237	
20	CUSTOMER METERS COMPONENT		647,927	323,477	971,404		66,233	33,206	99,439	
21	CUSTOMER METER READING COMPONENT		387,540	193,402	580,942		39,591	19,973	59,564	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		602,939	300,887	903,826		61,755	31,169	92,923	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		1,094,194	545,972	1,640,166		112,049	56,663	168,712	
25	CUSTOMER SALES COMPONENT		20,814	10,387	31,201		2,132	1,076	3,208	
26	CUSTOMER MISC OTHER COMPONENT		308,710	154,012	462,722		31,605	16,024	47,628	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	24,812,998	14,253,424	39,066,422		821,694	428,815	1,250,509	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		284,187,470	97,247,811	381,435,281		4,952,970	1,279,677	6,232,647	
33	ANNUAL NUMBER OF CUSTOMERS		155,522	77,761	233,283		15,571	7,785	23,356	
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE GENERAL USE - MO931			(aw)	GENERAL SERVICE LIMITED DEMAND - MO930			(ax)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(aq)	(as)	(at)		(au)	(ar)	(av)	
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	2,448,926	2,374,386	4,823,312		1,005,969	935,782	1,941,751	
6	DEMAND PRODUCTION COMPONENT		1,441,290	1,503,820	2,945,110		549,291	585,559	1,134,850	
7	DEMAND TRANSMISSION COMPONENT		301,464	172,807	474,271		126,139	67,531	193,669	
8	DEMAND DISTRIBUTION COMPONENT		706,172	697,759	1,403,931		330,540	282,692	613,232	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		407,822	402,856	810,678		197,750	169,087	366,837	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		194,525	192,250	386,775		86,580	74,063	160,643	
11	DEMAND DISTRIBUTION TRANSFORMATION		103,826	102,652	206,478		46,210	39,542	85,752	
12										
13	<b>ENERGY COMPONENT</b>		1,240,902	762,383	2,003,285		518,805	297,175	815,980	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	611,810	305,135	916,945		913,389	455,018	1,368,407	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		72,857	36,031	108,889		28,186	13,928	42,114	
20	CUSTOMER METERS COMPONENT		81,449	40,575	122,025		133,807	66,541	200,348	
21	CUSTOMER METER READING COMPONENT		44,765	22,337	67,102		73,530	36,618	110,148	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		136,982	68,357	205,339		225,000	112,059	337,058	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		252,100	125,873	377,973		414,062	206,320	620,382	
25	CUSTOMER SALES COMPONENT		2,410	1,202	3,612		3,958	1,971	5,929	
26	CUSTOMER MISC OTHER COMPONENT		21,246	10,759	32,006		34,847	17,581	52,427	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	4,301,639	3,441,904	7,743,543		2,438,163	1,687,975	4,126,138	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		48,211,652	25,811,631	74,023,283		20,067,826	9,959,370	30,027,196	
33	ANNUAL NUMBER OF CUSTOMERS		18,134	9,067	27,202		29,488	14,744	44,233	
34										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE SEPARATELY METERED - MO941			(be)	GENERAL SERVICE SHORT TERM - MO928			(bf)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(ay)	(ba)	(bb)		(bc)	(az)	(bd)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	62,356	38,761	101,117		18,197	17,285	35,482	
6	DEMAND PRODUCTION COMPONENT		23,322	22,240	45,562		9,352	10,727	20,079	
7	DEMAND TRANSMISSION COMPONENT		7,710	2,521	10,232		2,297	1,248	3,545	
8	DEMAND DISTRIBUTION COMPONENT		31,324	13,999	45,323		6,548	5,309	11,858	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		18,778	8,396	27,175		3,849	3,121	6,970	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		8,176	3,652	11,828		1,760	1,427	3,187	
11	DEMAND DISTRIBUTION TRANSFORMATION		4,370	1,950	6,320		939	762	1,701	
12										
13	<b>ENERGY COMPONENT</b>		32,825	11,139	43,964		9,489	5,517	15,006	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	21,622	10,809	32,432		16,320	8,123	24,444	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		2,040	1,038	3,078		578	288	866	
20	CUSTOMER METERS COMPONENT		4,757	2,383	7,140		2,377	1,183	3,561	
21	CUSTOMER METER READING COMPONENT		2,629	1,313	3,941		1,307	651	1,958	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		4,033	2,013	6,046		4,000	1,991	5,991	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		7,436	3,708	11,144		7,363	3,665	11,028	
25	CUSTOMER SALES COMPONENT		71	35	106		70	35	105	
26	CUSTOMER MISC OTHER COMPONENT		657	319	976		623	310	934	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	116,804	60,709	177,513		44,007	30,925	74,931	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,289,273	378,056	1,667,329		357,885	192,062	549,946	
33	ANNUAL NUMBER OF CUSTOMERS		533	266	799		524	262	786	
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE SUBSTATION - MO939			(bm)	LARGE GENERAL SERVICE PRIMARY - MO938			(bn)
			WINTER (bg)	SUMMER (bi)	TOTAL (bj)		WINTER (bk)	SUMMER (bh)	TOTAL (bl)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	14,065	14,566	28,631		236,468	177,891	414,359	
6	DEMAND PRODUCTION COMPONENT		11,662	12,166	23,828		163,435	122,185	285,620	
7	DEMAND TRANSMISSION COMPONENT		1,540	1,393	2,933		27,638	13,336	40,973	
8	DEMAND DISTRIBUTION COMPONENT		863	1,007	1,870		45,395	42,370	87,765	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		863	1,007	1,870		45,395	42,370	87,765	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)		(0)	(0)	(0)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		0	0	0	
12										
13	<b>ENERGY COMPONENT</b>		7,315	7,587	14,901		130,365	73,523	203,888	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	2,867	1,435	4,302		20,003	9,999	30,002	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		2,545	1,275	3,820		17,829	8,912	26,742	
21	CUSTOMER METER READING COMPONENT		19	10	29		136	68	204	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		47	24	71		318	159	477	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		239	119	358		1,611	805	2,416	
25	CUSTOMER SALES COMPONENT		1	1	2		7	4	11	
26	CUSTOMER MISC OTHER COMPONENT		15	8	23		102	51	152	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	24,247	23,588	47,835		386,837	261,413	648,249	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		298,050	271,064	569,115		5,245,476	2,590,102	7,835,577	
33	ANNUAL NUMBER OF CUSTOMERS		8	4	12		53	27	80	
34										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(br)	(bs)	(bt)	(bu)	(bv)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(bo)	(bp)	(bq)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%					
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	10,677,849	8,972,271	19,650,120					
6	DEMAND PRODUCTION COMPONENT		7,507,035	6,219,353	13,726,387					
7	DEMAND TRANSMISSION COMPONENT		1,283,574	690,733	1,974,307					
8	DEMAND DISTRIBUTION COMPONENT		1,887,240	2,062,185	3,949,425					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,530,803	1,672,666	3,203,470					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)					
11	DEMAND DISTRIBUTION TRANSFORMATION		356,437	389,519	745,956					
12										
13	<b>ENERGY COMPONENT</b>		6,035,281	3,788,305	9,823,586					
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	835,972	417,908	1,253,881					
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		(0)	(0)	(0)					
20	CUSTOMER METERS COMPONENT		461,835	230,843	692,677					
21	CUSTOMER METER READING COMPONENT		22,646	11,322	33,968					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		54,910	27,450	82,360					
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		277,843	138,922	416,765					
25	CUSTOMER SALES COMPONENT		1,215	607	1,822					
26	CUSTOMER MISC OTHER COMPONENT		17,524	8,764	26,288					
27										
28	<b>TOTAL COMPANY</b>	194,128,504	17,549,102	13,178,484	30,727,586					
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		235,479,170	128,371,606	363,850,777					
33	ANNUAL NUMBER OF CUSTOMERS		9,195	4,597	13,792					
34										
35										
36										
37										
38										
39										
40										

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE - TOU TRANSMISSION - MO947			(cc)	LARGE POWER SERVICE - TOU SUBSTATION - MO946			(cd)
			WINTER (bw)	SUMMER (by)	TOTAL (bz)		WINTER (ca)	SUMMER (bx)	TOTAL (cb)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	1,479,776	948,238	2,428,013		1,658,499	1,030,318	2,688,817	
6	DEMAND PRODUCTION COMPONENT		1,309,285	857,119	2,166,404		1,429,094	880,194	2,309,288	
7	DEMAND TRANSMISSION COMPONENT		170,490	91,118	261,609		174,031	92,277	266,308	
8	DEMAND DISTRIBUTION COMPONENT		(0)	(0)	(0)		55,375	57,847	113,222	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		(0)	(0)	(0)		55,375	57,847	113,222	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0		(0)	(0)	(0)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		0	0	0	
12										
13	<b>ENERGY COMPONENT</b>		1,068,063	637,291	1,705,354		1,097,307	651,119	1,748,426	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	15,388	7,709	23,098		9,225	4,618	13,842	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		0	0	0	
20	CUSTOMER METERS COMPONENT		15,211	7,621	22,832		9,118	4,564	13,683	
21	CUSTOMER METER READING COMPONENT		97	49	146		58	29	88	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		(0)	(0)	(0)		(0)	(0)	(0)	
25	CUSTOMER SALES COMPONENT		5	3	8		3	2	5	
26	CUSTOMER MISC OTHER COMPONENT		75	37	112		45	22	67	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	2,563,227	1,593,238	4,156,465		2,765,031	1,686,055	4,451,085	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		44,309,459	22,895,757	67,205,216		45,154,875	22,879,453	68,034,328	
33	ANNUAL NUMBER OF CUSTOMERS		40	20	60		24	12	36	
34										
35										
36										
37										
38										
39										
40										



KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU PRIMARY - MO945			(ck)	LARGE POWER SERVICE - TOU SECONDARY - MO944			(a\$)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(ce)	(cg)	(ch)	(c)	(cf)	(cj)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	REVENUES REQUIRED									
4										
5	<b>DEMAND COMPONENT</b>	116,126,952	4,003,465	2,706,041	6,709,505		15,478,061	10,931,399	26,409,460	
6	DEMAND PRODUCTION COMPONENT		3,221,960	2,060,128	5,282,088		11,977,410	7,869,407	19,846,817	
7	DEMAND TRANSMISSION COMPONENT		375,526	217,565	593,091		1,502,260	836,163	2,338,423	
8	DEMAND DISTRIBUTION COMPONENT		405,978	428,347	834,326		1,998,391	2,225,829	4,224,220	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		405,978	428,347	834,326		1,620,681	1,805,285	3,425,966	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)		(0)	(0)	(0)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0		377,710	420,544	798,254	
12										
13	<b>ENERGY COMPONENT</b>		2,378,656	1,539,145	3,917,802		9,497,379	5,919,456	15,416,835	
14										
15	<b>CUSTOMER COMPONENT</b>	20,959,324	21,507	10,770	32,277		152,122	76,144	228,266	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0	0	0		(0)	(0)	(0)	
20	CUSTOMER METERS COMPONENT		21,259	10,645	31,904		150,024	75,095	225,119	
21	CUSTOMER METER READING COMPONENT		136	68	204		1,148	574	1,722	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0		0	0	0	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		(0)	(0)	(0)		(0)	(0)	(0)	
25	CUSTOMER SALES COMPONENT		7	4	11		63	31	94	
26	CUSTOMER MISC OTHER COMPONENT		105	52	157		887	443	1,331	
27										
28	<b>TOTAL COMPANY</b>	194,128,504	6,403,629	4,255,955	10,659,584		25,127,562	16,926,998	42,054,561	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		96,315,794	53,571,262	149,887,056		368,769,467	201,549,008	570,318,475	
33	ANNUAL NUMBER OF CUSTOMERS		56	28	84		475	237	712	
34										
35										
36										
37										
38										
39										
40										

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	L&P RETAIL	RESIDENTIAL	GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	LIGHTING	(p)	(i)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(p)	(i)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE											
1	RATE OF RETURN		8.17%	8.17%	8.17%	8.17%	8.17%	8.17%			
2											
3	\$ / KWH										
4	<hr/>										
5	DEMAND COMPONENT		0.0548	0.0652	0.0649	0.0540	0.0447	0.0465			
6	DEMAND PRODUCTION COMPONENT		0.0358	0.0358	0.0390	0.0377	0.0346	0.0345			
7	DEMAND TRANSMISSION COMPONENT		0.0052	0.0062	0.0064	0.0054	0.0040	0.0079			
8	DEMAND DISTRIBUTION COMPONENT		0.0137	0.0232	0.0195	0.0109	0.0060	0.0041			
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0091	0.0134	0.0114	0.0088	0.0051	0.0041			
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0026	0.0064	0.0053	(0.0000)	(0.0000)	0.0000			
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0021	0.0034	0.0028	0.0020	0.0009	0.0000			
12											
13	ENERGY COMPONENT		0.0269	0.0271	0.0271	0.0270	0.0266	0.0270			
14											
15	CUSTOMER COMPONENT		0.0099	0.0194	0.0220	0.0035	0.0003	0.0981			
16											
17											
18											
19	CUSTOMER SERVICES COMPONENT		0.0007	0.0018	0.0015	(0.0000)	(0.0000)	0.0000			
20	CUSTOMER METERS COMPONENT		0.0020	0.0037	0.0031	0.0019	0.0003	0.0003			
21	CUSTOMER METER READING COMPONENT		0.0009	0.0022	0.0017	0.0001	0.0000	0.0002			
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0016	0.0035	0.0052	0.0002	0.0000	(0.0000)			
23											
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0030	0.0063	0.0096	0.0011	(0.0000)	(0.0000)			
25	CUSTOMER SALES COMPONENT		0.0000	0.0001	0.0001	0.0000	0.0000	(0.0000)			
26	CUSTOMER MISC OTHER COMPONENT		0.0017	0.0018	0.0008	0.0001	0.0000	0.0976			
27											
28	TOTAL COMPANY		0.0916	0.1118	0.1141	0.0844	0.0717	0.1716			
29											
30											
31	\$/MO/CUST										
32	<hr/>										
33	CUSTOMER COMPONENT		\$24.83	\$21.76	\$32.08	\$92.78	\$333.50	\$29.55			
34											
35											
36											
37	CUSTOMER SERVICES COMPONENT		\$1.80	\$1.99	\$2.12	(\$0.00)	(\$0.00)	\$0.00			
38	CUSTOMER METERS COMPONENT		\$4.99	\$4.18	\$4.56	\$52.09	\$329.08	\$0.10			
39	CUSTOMER METER READING COMPONENT		\$2.29	\$2.50	\$2.51	\$2.46	\$2.42	\$0.06			
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.90	\$3.89	\$7.59	\$5.97	\$0.00	(\$0.00)			
41											
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$7.42	\$7.06	\$13.98	\$30.22	(\$0.00)	(\$0.00)			
43	CUSTOMER SALES COMPONENT		\$0.12	\$0.13	\$0.13	\$0.13	\$0.13	(\$0.00)			
44	CUSTOMER MISC OTHER COMPONENT		\$4.31	\$1.99	\$1.18	\$1.91	\$1.87	\$29.38			

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	GENERAL SERVICE			(j)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(k)	(l)	(m)	(n)	(o)	(q)	(r)	(j)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0511	0.0944	0.0652		0.0506	0.0926	0.0649	
6	DEMAND PRODUCTION COMPONENT		0.0247	0.0587	0.0358		0.0289	0.0584	0.0390	
7	DEMAND TRANSMISSION COMPONENT		0.0060	0.0068	0.0062		0.0063	0.0067	0.0064	
8	DEMAND DISTRIBUTION COMPONENT		0.0204	0.0290	0.0232		0.0154	0.0275	0.0195	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0119	0.0165	0.0134		0.0090	0.0161	0.0114	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0055	0.0081	0.0064		0.0042	0.0075	0.0053	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0030	0.0043	0.0034		0.0022	0.0040	0.0028	
12										
13	<b>ENERGY COMPONENT</b>		0.0259	0.0296	0.0271		0.0258	0.0296	0.0271	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0193	0.0197	0.0194		0.0224	0.0214	0.0220	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0018	0.0018	0.0018		0.0015	0.0014	0.0015	
20	CUSTOMER METERS COMPONENT		0.0037	0.0038	0.0037		0.0032	0.0030	0.0031	
21	CUSTOMER METER READING COMPONENT		0.0022	0.0023	0.0022		0.0017	0.0017	0.0017	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0035	0.0035	0.0035		0.0053	0.0051	0.0052	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0063	0.0064	0.0063		0.0097	0.0093	0.0096	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0001	0.0001	0.0001	
26	CUSTOMER MISC OTHER COMPONENT		0.0018	0.0018	0.0018		0.0008	0.0008	0.0008	
27										
28	<b>TOTAL COMPANY</b>		0.0963	0.1437	0.1118		0.0987	0.1437	0.1141	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$21.80	\$21.67	\$21.76		\$32.11	\$32.01	\$32.08	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$2.00	\$1.98	\$1.99		\$2.13	\$2.11	\$2.12	
38	CUSTOMER METERS COMPONENT		\$4.19	\$4.16	\$4.18		\$4.57	\$4.55	\$4.56	
39	CUSTOMER METER READING COMPONENT		\$2.50	\$2.49	\$2.50		\$2.51	\$2.50	\$2.51	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.90	\$3.88	\$3.89		\$7.60	\$7.58	\$7.59	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$7.08	\$7.04	\$7.06		\$13.99	\$13.95	\$13.98	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$2.00	\$1.99	\$1.99		\$1.18	\$1.19	\$1.18	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(y)	LARGE POWER SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(u)	(v)	(w)	(t)	(x)	(z)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0453	0.0698	0.0540		0.0408	0.0519	0.0447	
6	DEMAND PRODUCTION COMPONENT		0.0319	0.0484	0.0377		0.0323	0.0388	0.0346	
7	DEMAND TRANSMISSION COMPONENT		0.0054	0.0054	0.0054		0.0040	0.0041	0.0040	
8	DEMAND DISTRIBUTION COMPONENT		0.0080	0.0160	0.0109		0.0044	0.0090	0.0060	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0065	0.0131	0.0088		0.0038	0.0076	0.0051	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0015	0.0030	0.0020		0.0007	0.0014	0.0009	
12										
13	<b>ENERGY COMPONENT</b>		0.0256	0.0295	0.0270		0.0253	0.0291	0.0266	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0036	0.0033	0.0035		0.0004	0.0003	0.0003	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
20	CUSTOMER METERS COMPONENT		0.0020	0.0018	0.0019		0.0004	0.0003	0.0003	
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0002	0.0002	0.0002		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0012	0.0011	0.0011		(0.0000)	(0.0000)	(0.0000)	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0001	0.0001	0.0001		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0745	0.1026	0.0844		0.0665	0.0813	0.0717	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$92.79	\$92.77	\$92.78		\$333.37	\$333.77	\$333.50	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		(\$0.00)	(\$0.00)	(\$0.00)		(\$0.00)	(\$0.00)	(\$0.00)	
38	CUSTOMER METERS COMPONENT		\$52.10	\$52.08	\$52.09		\$328.94	\$329.35	\$329.08	
39	CUSTOMER METER READING COMPONENT		\$2.46	\$2.46	\$2.46		\$2.42	\$2.42	\$2.42	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$5.97	\$5.97	\$5.97		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$30.22	\$30.22	\$30.22		(\$0.00)	(\$0.00)	(\$0.00)	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.91	\$1.91	\$1.91		\$1.87	\$1.87	\$1.87	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
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 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LIGHTING			RESIDENTIAL GENERAL USE - MO910			(ah)
			METERED	NON-METERED	TOTAL	WINTER	SUMMER	TOTAL	
(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>									
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%
2									
3	\$ / KWH								
4									
5	<b>DEMAND COMPONENT</b>		0.0450	0.0466	0.0465		0.0527	0.0908	0.0680
6	DEMAND PRODUCTION COMPONENT		0.0337	0.0346	0.0345		0.0303	0.0579	0.0414
7	DEMAND TRANSMISSION COMPONENT		0.0073	0.0080	0.0079		0.0061	0.0068	0.0064
8	DEMAND DISTRIBUTION COMPONENT		0.0040	0.0041	0.0041		0.0163	0.0261	0.0203
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0040	0.0041	0.0041		0.0089	0.0142	0.0110
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	(0.0000)	0.0000		0.0049	0.0078	0.0060
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0026	0.0042	0.0032
12									
13	<b>ENERGY COMPONENT</b>		0.0270	0.0270	0.0270		0.0263	0.0295	0.0276
14									
15	<b>CUSTOMER COMPONENT</b>		0.8032	0.0425	0.0981		0.0271	0.0200	0.0242
16									
17									
18									
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0021	0.0015	0.0019
20	CUSTOMER METERS COMPONENT		0.0047	0.0000	0.0003		0.0053	0.0039	0.0047
21	CUSTOMER METER READING COMPONENT		0.0028	0.0000	0.0002		0.0032	0.0023	0.0028
22	CUSTOMER OTHER RECORDS & COLLECTIONS		(0.0000)	0.0000	(0.0000)		0.0049	0.0036	0.0044
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		(0.0000)	0.0000	(0.0000)		0.0090	0.0066	0.0080
25	CUSTOMER SALES COMPONENT		(0.0000)	0.0000	(0.0000)		0.0002	0.0001	0.0002
26	CUSTOMER MISC OTHER COMPONENT		0.7956	0.0425	0.0976		0.0025	0.0019	0.0023
27									
28	<b>TOTAL COMPANY</b>		0.8751	0.1161	0.1716		0.1061	0.1403	0.1199
29									
30									
31	\$/MO/CUST								
32									
33	<b>CUSTOMER COMPONENT</b>		\$687.63	\$12.16	\$29.55		\$21.49	\$21.29	\$21.42
34									
35									
36									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$1.65	\$1.62	\$1.64
38	CUSTOMER METERS COMPONENT		\$4.03	\$0.00	\$0.10		\$4.20	\$4.16	\$4.19
39	CUSTOMER METER READING COMPONENT		\$2.43	\$0.00	\$0.06		\$2.51	\$2.49	\$2.50
40	CUSTOMER OTHER RECORDS & COLLECTIONS		(\$0.00)	\$0.00	(\$0.00)		\$3.91	\$3.88	\$3.90
41									
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		(\$0.00)	\$0.00	(\$0.00)		\$7.09	\$7.03	\$7.07
43	CUSTOMER SALES COMPONENT		(\$0.00)	\$0.00	(\$0.00)		\$0.14	\$0.13	\$0.13
44	CUSTOMER MISC OTHER COMPONENT		\$681.17	\$12.16	\$29.38		\$2.00	\$1.98	\$1.99

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL SPACE HEATING - MO920			(ao)	RESIDENTIAL OTHER USE - MO915			(ap)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(ai)	(ak)	(al)		(am)	(aj)	(an)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	DEMAND COMPONENT		0.0494	0.0991	0.0620		0.0753	0.1670	0.0941	
6	DEMAND PRODUCTION COMPONENT		0.0199	0.0594	0.0299		0.0492	0.0929	0.0582	
7	DEMAND TRANSMISSION COMPONENT		0.0059	0.0068	0.0061		0.0056	0.0091	0.0063	
8	DEMAND DISTRIBUTION COMPONENT		0.0236	0.0329	0.0260		0.0206	0.0650	0.0297	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0143	0.0199	0.0157		0.0103	0.0325	0.0149	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0061	0.0085	0.0067		0.0067	0.0212	0.0097	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0032	0.0045	0.0036		0.0036	0.0113	0.0052	
12										
13	ENERGY COMPONENT		0.0257	0.0295	0.0267		0.0246	0.0394	0.0276	
14										
15	CUSTOMER COMPONENT		0.0123	0.0179	0.0137		0.0660	0.1287	0.0789	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0015	0.0022	0.0017		0.0027	0.0052	0.0032	
20	CUSTOMER METERS COMPONENT		0.0023	0.0033	0.0025		0.0134	0.0259	0.0160	
21	CUSTOMER METER READING COMPONENT		0.0014	0.0020	0.0015		0.0080	0.0156	0.0096	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0021	0.0031	0.0024		0.0125	0.0244	0.0149	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0039	0.0056	0.0043		0.0226	0.0443	0.0271	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0004	0.0008	0.0005	
26	CUSTOMER MISC OTHER COMPONENT		0.0011	0.0016	0.0012		0.0064	0.0125	0.0076	
27										
28	TOTAL COMPANY		0.0873	0.1466	0.1024		0.1659	0.3351	0.2006	
29										
30										
31	\$/MO/CUST									
32										
33	CUSTOMER COMPONENT		\$22.44	\$22.41	\$22.43		\$21.00	\$21.16	\$21.05	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$2.75	\$2.76	\$2.76		\$0.87	\$0.85	\$0.87	
38	CUSTOMER METERS COMPONENT		\$4.17	\$4.16	\$4.16		\$4.25	\$4.27	\$4.26	
39	CUSTOMER METER READING COMPONENT		\$2.49	\$2.49	\$2.49		\$2.54	\$2.57	\$2.55	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.88	\$3.87	\$3.87		\$3.97	\$4.00	\$3.98	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$7.04	\$7.02	\$7.03		\$7.20	\$7.28	\$7.22	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.14	\$0.14	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		\$1.98	\$1.98	\$1.98		\$2.03	\$2.06	\$2.04	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE GENERAL USE - MO931			GENERAL SERVICE LIMITED DEMAND - MO930			(ax)
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL	
	(a)	(b)	(aq)	(as)	(at)	(aw)	(au)	(ar)	(av)
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>									
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%
2									
3	\$ / KWH								
4									
5	<b>DEMAND COMPONENT</b>		0.0508	0.0920	0.0652		0.0501	0.0940	0.0647
6	DEMAND PRODUCTION COMPONENT		0.0299	0.0583	0.0398		0.0274	0.0588	0.0378
7	DEMAND TRANSMISSION COMPONENT		0.0063	0.0067	0.0064		0.0063	0.0068	0.0064
8	DEMAND DISTRIBUTION COMPONENT		0.0146	0.0270	0.0190		0.0165	0.0284	0.0204
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0085	0.0156	0.0110		0.0099	0.0170	0.0122
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0040	0.0074	0.0052		0.0043	0.0074	0.0053
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0022	0.0040	0.0028		0.0023	0.0040	0.0029
12									
13	<b>ENERGY COMPONENT</b>		0.0257	0.0295	0.0271		0.0259	0.0298	0.0272
14									
15	<b>CUSTOMER COMPONENT</b>		0.0127	0.0118	0.0124		0.0455	0.0457	0.0456
16									
17									
18									
19	CUSTOMER SERVICES COMPONENT		0.0015	0.0014	0.0015		0.0014	0.0014	0.0014
20	CUSTOMER METERS COMPONENT		0.0017	0.0016	0.0016		0.0067	0.0067	0.0067
21	CUSTOMER METER READING COMPONENT		0.0009	0.0009	0.0009		0.0037	0.0037	0.0037
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0028	0.0026	0.0028		0.0112	0.0113	0.0112
23									
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0052	0.0049	0.0051		0.0206	0.0207	0.0207
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0002	0.0002	0.0002
26	CUSTOMER MISC OTHER COMPONENT		0.0004	0.0004	0.0004		0.0017	0.0018	0.0017
27									
28	<b>TOTAL COMPANY</b>		0.0892	0.1333	0.1046		0.1215	0.1695	0.1374
29									
30									
31	<b>\$/MO/CUST</b>								
32									
33	<b>CUSTOMER COMPONENT</b>		\$33.74	\$33.65	\$33.71		\$30.97	\$30.86	\$30.94
34									
35									
36									
37	CUSTOMER SERVICES COMPONENT		\$4.02	\$3.97	\$4.00		\$0.96	\$0.94	\$0.95
38	CUSTOMER METERS COMPONENT		\$4.49	\$4.47	\$4.49		\$4.54	\$4.51	\$4.53
39	CUSTOMER METER READING COMPONENT		\$2.47	\$2.46	\$2.47		\$2.49	\$2.48	\$2.49
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$7.55	\$7.54	\$7.55		\$7.63	\$7.60	\$7.62
41									
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$13.90	\$13.88	\$13.90		\$14.04	\$13.99	\$14.03
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13
44	CUSTOMER MISC OTHER COMPONENT		\$1.17	\$1.19	\$1.18		\$1.18	\$1.19	\$1.19

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE SEPARATELY METERED - MO941			(be)	GENERAL SERVICE SHORT TERM - MO928			(bf)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(ay)	(ba)	(bb)		(bc)	(az)	(bd)	
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0484	0.1025	0.0606		0.0508	0.0900	0.0645	
6	DEMAND PRODUCTION COMPONENT		0.0181	0.0588	0.0273		0.0261	0.0559	0.0365	
7	DEMAND TRANSMISSION COMPONENT		0.0060	0.0067	0.0061		0.0064	0.0065	0.0064	
8	DEMAND DISTRIBUTION COMPONENT		0.0243	0.0370	0.0272		0.0183	0.0276	0.0216	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0146	0.0222	0.0163		0.0108	0.0162	0.0127	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0063	0.0097	0.0071		0.0049	0.0074	0.0058	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0034	0.0052	0.0038		0.0026	0.0040	0.0031	
12										
13	<b>ENERGY COMPONENT</b>		0.0255	0.0295	0.0264		0.0265	0.0287	0.0273	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0168	0.0286	0.0195		0.0456	0.0423	0.0444	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0016	0.0027	0.0018		0.0016	0.0015	0.0016	
20	CUSTOMER METERS COMPONENT		0.0037	0.0063	0.0043		0.0066	0.0062	0.0065	
21	CUSTOMER METER READING COMPONENT		0.0020	0.0035	0.0024		0.0037	0.0034	0.0036	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0031	0.0053	0.0036		0.0112	0.0104	0.0109	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0058	0.0098	0.0067		0.0206	0.0191	0.0201	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0002	0.0002	0.0002	
26	CUSTOMER MISC OTHER COMPONENT		0.0005	0.0008	0.0006		0.0017	0.0016	0.0017	
27										
28	<b>TOTAL COMPANY</b>		0.0906	0.1606	0.1065		0.1230	0.1610	0.1363	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$40.58	\$40.57	\$40.58		\$31.13	\$30.99	\$31.08	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$3.83	\$3.89	\$3.85		\$1.10	\$1.10	\$1.10	
38	CUSTOMER METERS COMPONENT		\$8.93	\$8.94	\$8.93		\$4.53	\$4.51	\$4.53	
39	CUSTOMER METER READING COMPONENT		\$4.93	\$4.93	\$4.93		\$2.49	\$2.48	\$2.49	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$7.57	\$7.56	\$7.57		\$7.63	\$7.60	\$7.62	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$13.96	\$13.92	\$13.94		\$14.04	\$13.98	\$14.02	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.23	\$1.20	\$1.22		\$1.19	\$1.18	\$1.19	



KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE SUBSTATION - MO939			(bm)	LARGE GENERAL SERVICE PRIMARY - MO938			(bn)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(bg)	(bi)	(bj)		(bk)	(bh)	(bi)	
<b>EQUALIZED RATE OF RETURN SUMMARY SCHEDULE</b>										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0472	0.0537	0.0503		0.0451	0.0687	0.0529	
6	DEMAND PRODUCTION COMPONENT		0.0391	0.0449	0.0419		0.0312	0.0472	0.0365	
7	DEMAND TRANSMISSION COMPONENT		0.0052	0.0051	0.0052		0.0053	0.0051	0.0052	
8	DEMAND DISTRIBUTION COMPONENT		0.0029	0.0037	0.0033		0.0087	0.0164	0.0112	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0029	0.0037	0.0033		0.0087	0.0164	0.0112	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
12										
13	<b>ENERGY COMPONENT</b>		0.0245	0.0280	0.0262		0.0249	0.0284	0.0260	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0096	0.0053	0.0076		0.0038	0.0039	0.0038	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0085	0.0047	0.0067		0.0034	0.0034	0.0034	
21	CUSTOMER METER READING COMPONENT		0.0001	0.0000	0.0001		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0002	0.0001	0.0001		0.0001	0.0001	0.0001	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0008	0.0004	0.0006		0.0003	0.0003	0.0003	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0001	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0814	0.0870	0.0841		0.0737	0.1009	0.0827	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$362.85	\$363.36	\$363.02		\$375.26	\$375.17	\$375.23	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$322.16	\$322.67	\$322.33		\$334.48	\$334.39	\$334.45	
39	CUSTOMER METER READING COMPONENT		\$2.46	\$2.46	\$2.46		\$2.56	\$2.56	\$2.56	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$5.97	\$5.97	\$5.97		\$5.97	\$5.97	\$5.97	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$30.22	\$30.22	\$30.22		\$30.22	\$30.22	\$30.22	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.91	\$1.91	\$1.91		\$1.91	\$1.91	\$1.91	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE			(br)	(bs)	(bt)	(bu)	(bv)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(bo)	(bp)	(bq)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%					
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0453	0.0699	0.0540					
6	DEMAND PRODUCTION COMPONENT		0.0319	0.0484	0.0377					
7	DEMAND TRANSMISSION COMPONENT		0.0055	0.0054	0.0054					
8	DEMAND DISTRIBUTION COMPONENT		0.0080	0.0161	0.0109					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0065	0.0130	0.0088					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)					
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0015	0.0030	0.0021					
12										
13	<b>ENERGY COMPONENT</b>		0.0256	0.0295	0.0270					
14										
15	<b>CUSTOMER COMPONENT</b>		0.0036	0.0033	0.0034					
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		(0.0000)	(0.0000)	(0.0000)					
20	CUSTOMER METERS COMPONENT		0.0020	0.0018	0.0019					
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0002	0.0002	0.0002					
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		0.0012	0.0011	0.0011					
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000					
26	CUSTOMER MISC OTHER COMPONENT		0.0001	0.0001	0.0001					
27										
28	<b>TOTAL COMPANY</b>		0.0745	0.1027	0.0845					
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$90.92	\$90.90	\$90.91					
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		(\$0.00)	(\$0.00)	(\$0.00)					
38	CUSTOMER METERS COMPONENT		\$50.23	\$50.21	\$50.22					
39	CUSTOMER METER READING COMPONENT		\$2.46	\$2.46	\$2.46					
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$5.97	\$5.97	\$5.97					
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		\$30.22	\$30.22	\$30.22					
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13					
44	CUSTOMER MISC OTHER COMPONENT		\$1.91	\$1.91	\$1.91					

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU TRANSMISSION - MO947			(cc)	LARGE POWER SERVICE - TOU SUBSTATION - MO946			(cd)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(bw)	(by)	(bz)		(ca)	(bx)	(cb)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0334	0.0414	0.0361		0.0367	0.0450	0.0395	
6	DEMAND PRODUCTION COMPONENT		0.0295	0.0374	0.0322		0.0316	0.0385	0.0339	
7	DEMAND TRANSMISSION COMPONENT		0.0038	0.0040	0.0039		0.0039	0.0040	0.0039	
8	DEMAND DISTRIBUTION COMPONENT		(0.0000)	(0.0000)	(0.0000)		0.0012	0.0025	0.0017	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		(0.0000)	(0.0000)	(0.0000)		0.0012	0.0025	0.0017	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000		(0.0000)	(0.0000)	(0.0000)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
12										
13	<b>ENERGY COMPONENT</b>		0.0241	0.0278	0.0254		0.0243	0.0285	0.0257	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0003	0.0003	0.0003		0.0002	0.0002	0.0002	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0003	0.0003	0.0003		0.0002	0.0002	0.0002	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0578	0.0696	0.0618		0.0612	0.0737	0.0654	
29										
30										
31	<b>\$/MO/CUST</b>									
32										
33	<b>CUSTOMER COMPONENT</b>		\$384.71	\$385.47	\$384.96		\$384.36	\$384.81	\$384.51	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$380.28	\$381.04	\$380.53		\$379.93	\$380.37	\$380.08	
39	CUSTOMER METER READING COMPONENT		\$2.43	\$2.43	\$2.43		\$2.43	\$2.43	\$2.43	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		(\$0.00)	(\$0.00)	(\$0.00)		(\$0.00)	(\$0.00)	(\$0.00)	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.87	\$1.86	\$1.87		\$1.87	\$1.87	\$1.87	

KCP&L Greater Missouri Operations - L&P Electric  
 2012 RATE CASE - Direct Filing  
 TY 9/30/11; Update TBD; K&M 8/31/12  
 Cost of Service

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE - TOU			(ck)	LARGE POWER SERVICE - TOU			(a\$)
			PRIMARY - MO945				SECONDARY - MO944			
	(a)	(b)	WINTER (ce)	SUMMER (cg)	TOTAL (ch)		WINTER (ci)	SUMMER (cf)	TOTAL (cj)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.17%	8.17%	8.17%		8.17%	8.17%	8.17%	
2										
3	\$ / KWH									
4										
5	<b>DEMAND COMPONENT</b>		0.0416	0.0505	0.0448		0.0420	0.0542	0.0463	
6	DEMAND PRODUCTION COMPONENT		0.0335	0.0385	0.0352		0.0325	0.0390	0.0348	
7	DEMAND TRANSMISSION COMPONENT		0.0039	0.0041	0.0040		0.0041	0.0041	0.0041	
8	DEMAND DISTRIBUTION COMPONENT		0.0042	0.0080	0.0056		0.0054	0.0110	0.0074	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0042	0.0080	0.0056		0.0044	0.0090	0.0060	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000		0.0010	0.0021	0.0014	
12										
13	<b>ENERGY COMPONENT</b>		0.0247	0.0287	0.0261		0.0258	0.0294	0.0270	
14										
15	<b>CUSTOMER COMPONENT</b>		0.0002	0.0002	0.0002		0.0004	0.0004	0.0004	
16										
17										
18										
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000		(0.0000)	(0.0000)	(0.0000)	
20	CUSTOMER METERS COMPONENT		0.0002	0.0002	0.0002		0.0004	0.0004	0.0004	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
23										
24	CUSTOMER OTHER CUSTOMER ASSISTANCE		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
27										
28	<b>TOTAL COMPANY</b>		0.0665	0.0794	0.0711		0.0681	0.0840	0.0737	
29										
30										
31	\$/MO/CUST									
32										
33	<b>CUSTOMER COMPONENT</b>		\$384.06	\$384.63	\$384.25		\$320.48	\$320.83	\$320.60	
34										
35										
36										
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00		(\$0.00)	(\$0.00)	(\$0.00)	
38	CUSTOMER METERS COMPONENT		\$379.62	\$380.19	\$379.81		\$316.06	\$316.41	\$316.18	
39	CUSTOMER METER READING COMPONENT		\$2.43	\$2.43	\$2.43		\$2.42	\$2.42	\$2.42	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
41										
42	CUSTOMER OTHER CUSTOMER ASSISTANCE		(\$0.00)	(\$0.00)	(\$0.00)		(\$0.00)	(\$0.00)	(\$0.00)	
43	CUSTOMER SALES COMPONENT		\$0.13	\$0.13	\$0.13		\$0.13	\$0.13	\$0.13	
44	CUSTOMER MISC OTHER COMPONENT		\$1.87	\$1.87	\$1.87		\$1.87	\$1.87	\$1.87	

## **Schedule PMN-4A – GMO-MPS**

### **Detailed Allocation Factor Description**

KCP&L Greater Missouri Operations - MPS  
2012 RATE CASE - Direct Filing  
TY 9/30/11; Update TBD; K&M 8/31/12

DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
1	<b><u>EXTERNALLY DEVELOPED DEMAND RELATED</u></b>		
2			
3	PRODUCTION DEMAND (ENE @ GEN) - AVERAGE DEMAND	DEMAVG	INPUT - Sales Data, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, (Monthly Sheets)
4			
5	PRODUCTION DEMAND - 12 CP REMAINING	DEM12CPR	INPUT - Average 12 Coincident Peaks (Remaining), Source File: Energy and Demand for COSS with CustGrth_Aug 2012 PMN PROD.xls, Peak Sheet
6			
7	PRODUCTION DEMAND - 12 CP	DEM12CP	INPUT - Average 12 Coincident Peaks, Source File: Energy and Demand for COSS with CustGrth_Aug 2012 PMN PROD.xls, Peak Sheet
8			
9	PRODUCTION DEMAND - 4 CP	DEM4CP	INPUT - Average 4 Coincident Peaks, Source File: Energy and Demand for COSSD with CustGrth_Aug 2012 PMN PROD.xls.xls, Peak Sheet
10			
11	PROD AVERAGE DEMAND (LOWEST MONTH USAGE) - BASE	DEM1A	INPUT - Base Average Demand Lowest Month, Source File: MPS Testimony Table 2 Prod allocator.xls, Table 2, Sheet.
12			
13	PROD REMAINING STEAM (12CP - BASE) - INTERMEDIATE	DEM1B	INPUT - Average 12 Coincident Peaks less Base Average Demand, Source File: MPS Testimony Table 2 Prod allocator, Table 2, Sheet.
14			
15	PROD DEMAND (4 CP-BASE & INTERMEDIATE) - PEAKING	DEM1C	INPUT - Average 4 Coincident Peaks less Base Average Demand less Remaining CP, Source File: MPS Testimony Table 2 Prod allocator.xls, Table 2, Sheet.
16			
17	TOTAL BASE, INTERMEDIATE, & PEAKING	DEM1	DEM1 = DEM1A + DEM1B + DEM1C
18			
19	PROD REMAIN 4CP LESS BASE ALLOCATED TO SEASONS	DEM1D	INPUT - Average 4 Coincident Peaks less Base Average Demand less Remaining CP, Source File: MPS Testimony Table 2 Prod allocator.xls, Table 2, Sheet.
20			
21	DIST DEMAND (NCP) - SUBSTATION VOLTAGE	DEM6	INPUT - Maximum Non Coincident Peaks, Source File:MPSSUMMARY.xls, MPS2010 Sheet (Excludes Transmission)
22			
23	DIST DEMAND (NCP) - PRIMARY VOLTAGE	DEM8	INPUT - Maximum Non Coincident Peaks, Source File:MPSSUMMARY.xls, MPS2010 Sheet (Excludes Substation and Transmission)
24			
25	DIST DEMAND (NCP) - SECONDARY VOLTAGE	DEM7	INPUT - Average Non Coincident Peaks and Maximum Diversified Demands, Source File: MPSSUMMARY.xls, MPS2010 Sheet (Secondary only excluding Large General Service & Large Power)
26			
27	DIST DEMAND (NCP) - SECONDARY LINE XFMR	DEM9	INPUT - Average Non Coincident Peaks and Maximum Diversified Demands except Large General Service and Large Power Maximum Diversified Demands, Source File:MPSSUMMARY.xls, MPS2010 Sheet (Secondary only)
28			
29	DIST DEMAND (NCP) - PRIMARY LINE XFMR (=DEM8 NA)	DEM10	DEM10 = DEM8 (not used)
30			
31			
32	<b><u>EXTERNALLY DEVELOPED ENERGY RELATED</u></b>		
33			
34	ENERGY SALES @ GENERATION WITH LOSSES	ENERGY1	INPUT - Sales Data, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, (Monthly Sheets)
35			
36	ENERGY BOOKED KWH SALES @ METER (WN)	ENERGY2	INPUT - Sales Data, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, (Monthly Sheets)
37			
38	MO ENE @ GEN W/LOSSES * MO AVG FUEL COSTS	ENEFUEL	INPUT - Loss Adjusted Energy Sales @ Generation Ratios * Avg Fuel Cost, Source File: KCPL MONTHLY FUEL COSTS FOR COS MO.xls, Sheet 1
39			
40			
41			

KCP&L Greater Missouri Operations - MPS  
2012 RATE CASE - Direct Filing  
TY 9/30/11; Update TBD; K&M 8/31/12

DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
42	<b><u>EXTERNALLY DEVELOPED CUSTOMER RELATED</u></b>		
43			
44	WEIGHTED AVERAGE CUSTOMERS - PRI & SEC	CUST1	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
45			
46	WEIGHTED AVERAGE CUSTOMERS - SEC ONLY	CUST2	INPUT - Weather Normalized Average Monthly Number of Secondary Customers excludes Large General Service & Large Power, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
47			
48	WEIGHTED CUSTOMERS - TRANSFORMERS (=CUST2)	CUST3	INPUT - Weather Normalized Average Monthly Number of Secondary Customers, Source File: BFandWN_TYE 20109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
49			
50	MAXIMUM DIVERSIFIED DEMANDS - 369 SERVICES	CUST4	INPUT - MDD weighted by the number of services per customer, Source File: MPSSUMMARY.xls, MPS2010 Sheet (excludes LGS, LPG & lighting).
51			
52	PLANT ACCOUNT 370 - METER INVESTMENT	CUST5	INPUT - Account 370-Meter Investment (meter portion) based on number of meter and meter cost, Source File: GMO-MPS Meter Allocation (Acct 370)(C5)(Cust).xls, GMO-MPS Sheet
53			
54	AVERAGE NUMBER OF METERS - 902 METER READING EXP	CUST6	INPUT - Average Number of Meters, Source File: GMO-MPS Meter Allocation (Acct 370)(C5)(Cust).xls, GMO-MPS Sheet
55			
56	EXPENSE ACCOUNT 903 - RECORDS & COLLECT (COLLECT)	CUST7	INPUT - Collections Expense by Rate Class, Source File: KCPL-MO_Customer_Exp_Studies_by Acct 903 (C9)(Deliquent).xls, Allocation-Acct 903 Sheet
57			
58	EXPENSE ACCOUNT 903 - "B" READING (NOT USED)	CUST8	Not used
59			
60	EXPENSE ACCOUNT 903 - RECORDS & COLLECT (OTHER)	CUST9	INPUT - Records and Collections Expense (other than collections) by Rate Class, Source File: KCPL-MO_Customer_Exp_Studies_by Acct 903(C9)(Other).xls, Allocation-Acct 903 Sheet
61			
62	EXPENSE ACCOUNT 904 - UNCOLLECTIBLES	CUST10	INPUT - Rate Class Write Offs net of Recoveries, Source File: MO Customer_Exp_Studies_by Acct 904 (C7-C10).xls, Allocation-Acct 904 by Class Sheet
63			
64	EXPENSE ACCOUNT 908 - CUST ASSIST (PUBLIC INFO)	CUST11	Not used
65			

KCP&L Greater Missouri Operations - MPS  
2012 RATE CASE - Direct Filing  
TY 9/30/11; Update TBD; K&M 8/31/12

DETAILED ALLOCATION FACTOR DESCRIPTION

<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
66 EXPENSE ACCOUNT 908 - CUST ASSIST (OTHER) 67	CUST12	INPUT - Rate Class Customer Assistance Expense, Source File: MO Customer_Exp_Studies_by Acct 908(C11-C12).xls, Allocation-Acct 908 Sheet
68 WEIGHTED AVG CUST - 910 MISC CUSTOMER SERVICE EXP 69	CUST13	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
70 WEIGHTED AVG CUST - 912 DEMO & SELLING (=CUST1) 71	CUST14	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
72 WEIGHTED AVG CUST - 913 ADVERTISING (=CUST1) 73	CUST15	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
74 WEIGHTED AVG CUST - 916 MISC SALES EXP (=CUST1) 75	CUST16	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
76 WEIGHTED CUSTOMERS - OTHER MISC CUST (=CUST1) 77	CUST17	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
78 PLANT ACCOUNT 371 - INSTALLATIONS ON CUST PREMISES 79	CUST18	INPUT - Direct Assignment to Lighting
80 PLANT ACCOUNT 373 - STREET LTG & SIGNAL SYSTEMS 81	CUST19	INPUT - Direct Assignment to Lighting
82 PLANT ACCOUNT 370 - METER INVEST (BILLING RECORDERS) 83	CUST20	INPUT - Account 370-Meter Investment (billing recorder portion) based on number of meters and billing recorder cost, Source File: KCPL -MO Meter Equipment Breakdown (C20).xls, Sheet 1
84 CUSTOMER DEPOSITS	CUST21	INPUT - Customer Deposits based dollars and allocated on number of customers, Source File: KCPL-MO Deposit Allocator Workpaper (C21).xls, Sheet 1



## **Schedule PMN-4B – GMO-L&P**

### **Detailed Allocation Factor Description**

KCP&L Greater Missouri Operations - L&P Electric  
2012 RATE CASE - Direct Filing  
TY 9/30/11; Update TBD; K&M 8/31/12

DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
1	<b><u>EXTERNALLY DEVELOPED DEMAND RELATED</u></b>		
2			
3	PRODUCTION DEMAND (ENE @ GEN) - AVERAGE DEMAND	DEMAVG	INPUT - Sales Data, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, (Monthly Sheets)
4			
5	PRODUCTION DEMAND - 12 CP REMAINING	DEM12CPR	INPUT - Average 12 Coincident Peaks (Remaining), Source File: KCPL Energy and Demand for COSS with CustGrth_Aug 2012 PMN PROD.xls, Peak Sheet
6			
7	PRODUCTION DEMAND - 12 CP	DEM12CP	INPUT - Average 12 Coincident Peaks, Source File: KCPL Energy and Demand for COSS with CustGrth_Aug 2012 PMN PROD.xls, Peak Sheet
8			
9	PRODUCTION DEMAND - 4 CP	DEM4CP	INPUT - Average 4 Coincident Peaks, Source File: KCPL Energy and Demand for COSSD with CustGrth_Aug 2012 PMN PROD.xls.xls, Peak Sheet
10			
11	PROD AVERAGE DEMAND (LOWEST MO RT USAGE) - BASE	DEM1A	INPUT - Base Average Demand Lowest Month, Source File: SJLP Testimony Table 2 Prod allocator.xls, Table 2, Sheet.
12			
13	PROD REMAINING STEAM (12CP - BASE) - INTERMEDIATE	DEM1B	INPUT - Average 12 Coincident Peaks less Base Average Demand, Source File: SJLO Table 2 Prod allocator, Table 2, Sheet.
14			
15	PROD DEMAND (4 CP-BASE & INTERMEDIATE) - PEAKING	DEM1C	INPUT - Average 4 Coincident Peaks less Base Average Demand less Remaining CP, Source File: SJLP Table 2 Prod allocator.xls, Table 2, Sheet.
16			
17	TOTAL BASE, INTERMEDIATE, & PEAKING	DEM1	DEM1A = DEM1A + DEM1B + DEM1C
18			
19	PROD REMAIN 4CP LESS BASE ALLOCATED TO SEASONS	DEM1D	INPUT - Average 4 Coincident Peaks less Base Average Demand less Remaining CP, Source File: SJLP Table 2 Prod allocator.xls, Table 2, Sheet.
20			
21	DIST DEMAND (NCP) - SUBSTATION VOLTAGE	DEM6	INPUT - Maximum Non Coincident Peaks, Source File: SJSUMMARY.xls, SJ2010 Sheet (Excludes Transmission)
22			
23	DIST DEMAND (NCP) - PRIMARY VOLTAGE	DEM8	INPUT - Maximum Non Coincident Peaks, Source File: SJSUMMARY.xls, SJ2010 Sheet (Excludes Substation and Transmission)
24			
25	DIST DEMAND (NCP) - SECONDARY VOLTAGE	DEM7	INPUT - Average Non Coincident Peaks and Maximum Diversified Demands, Source File: SJSUMMARY.xls, SJ2010 Sheet (Secondary only excluding Large General Service & Large Power)
26			
27	DIST DEMAND (NCP) - SECONDARY LINE XFMR	DEM9	INPUT - Average Non Coincident Peaks and Maximum Diversified Demands except Large General Service and Large Power Maximum Diversified Demands, Source File: SJSUMMARY.xls, SJ2010 Sheet (Secondary only)
28			
29	DIST DEMAND (NCP) - PRIMARY LINE XFMR (=DEM8 NA)	DEM10	DEM10 = DEM8 (not used)
30			
31			
32	<b><u>EXTERNALLY DEVELOPED ENERGY RELATED</u></b>		
33			
34	ENERGY SALES @ GENERATION WITH LOSSES	ENERGY1	INPUT - Sales Data, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, (Monthly Sheets)
35			
36	ENERGY BOOKED KWH SALES @ METER (WN)	ENERGY2	INPUT - Sales Data, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, (Monthly Sheets)
37			
38	MO ENE @ GEN W/LOSSES * MO AVG FUEL COSTS	ENEFUEL	INPUT - Loss Adjusted Energy Sales @ Generation Ratios * Avg Fuel Cost, Source File: KCPL MONTHLY FUEL COSTS FOR COS MO.xls, Sheet 1
39			
40			

KCP&L Greater Missouri Operations - L&P Electric  
2012 RATE CASE - Direct Filing  
TY 9/30/11; Update TBD; K&M 8/31/12

DETAILED ALLOCATION FACTOR DESCRIPTION

	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
41			
42	<u>EXTERNALLY DEVELOPED CUSTOMER RELATED</u>		
43			
44	WEIGHTED AVERAGE CUSTOMERS - PRI & SEC	CUST1	INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
45			
46	WEIGHTED AVERAGE CUSTOMERS - SEC ONLY	CUST2	INPUT - Weather Normalized Average Monthly Number of Secondary Customers excludes Large General Service & Large Power, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
47			
48	WEIGHTED CUSTOMERS - TRANSFORMERS (=CUST2)	CUST3	INPUT - Weather Normalized Average Monthly Number of Secondary Customers, Source File: BFandWN_TYE .xls, TOTALS Sheet
49			
50	MAXIMUM DIVERSIFIED DEMANDS - 369 SERVICES	CUST4	INPUT - MDD weighted by the number of services per customer, Source File: SJSUMMARY.xls, SJ2010 Sheet (excludes LGS, LPG & lighting).
51			
52	PLANT ACCOUNT 370 - METER INVESTMENT	CUST5	INPUT - Account 370-Meter Investment (meter portion) based on number of meter and meter cost, Source File: GMO-L&P Meter Allocation (Acct 370)(C5)(Cust) MAC.xls, GMO-MPS Sheet
53			
54	AVERAGE NUMBER OF METERS - 902 METER READING EXP	CUST6	INPUT - Average Number of Meters, Source File: GMO-L&P Meter Allocation (Acct 370)(C5)(Cust) MAC.xls, GMO-MPS Sheet
55			
56	EXPENSE ACCOUNT 903 - RECORDS & COLLECT (COLLECT)	CUST7	INPUT - Collections Expense by Rate Class, Source File: KCPL-MO_Customer_Exp_Studies_by Acct 903 (C9)(Deliquent).xls, Allocation-Acct 903 Sheet
57			
58	EXPENSE ACCOUNT 903 - "B" READING (NOT USED)	CUST8	Not used
59			
60	EXPENSE ACCOUNT 903 - RECORDS & COLLECT (OTHER)	CUST9	INPUT - Records and Collections Expense (other than collections) by Rate Class, Source File: KCPL-MO_Customer_Exp_Studies_by Acct 903(C9)(Other).xls, Allocation-Acct 903 Sheet
61			
62	EXPENSE ACCOUNT 904 - UNCOLLECTIBLES	CUST10	INPUT - Rate Class Write Offs net of Recoveries, Source File: MO Customer_Exp_Studies_by Acct 904 (C7-C10).xls, Allocation-Acct 904 by Class Sheet
63			
64	EXPENSE ACCOUNT 908 - CUST ASSIST (PUBLIC INFO)	CUST11	Not used
65			

KCP&L Greater Missouri Operations - L&P Electric  
2012 RATE CASE - Direct Filing  
TY 9/30/11; Update TBD; K&M 8/31/12

DETAILED ALLOCATION FACTOR DESCRIPTION

<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
66 EXPENSE ACCOUNT 908 - CUST ASSIST (OTHER) 67	CUST12	INPUT - Rate Class Customer Assistance Expense, Source File: MO Customer_Exp_Studies_by Acct 908(C11-C12).xls, Allocation-Acct 908 Sheet
68 WEIGHTED AVG CUST - 910 MISC CUSTOMER SERVICE EXP 69	CUST13	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
70 WEIGHTED AVG CUST - 912 DEMO & SELLING (=CUST1) 71	CUST14	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
72 WEIGHTED AVG CUST - 913 ADVERTISING (=CUST1) 73	CUST15	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
74 WEIGHTED AVG CUST - 916 MISC SALES EXP (=CUST1) 75	CUST16	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
76 WEIGHTED CUSTOMERS - OTHER MISC CUST (=CUST1) 77	CUST17	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201109_GMO_CG_BC_2014Rates.xls, TOTALS Sheet
78 PLANT ACCOUNT 371 - INSTALLATIONS ON CUST PREMISES 79	CUST18	INPUT - Direct Assignment to Lighting
80 PLANT ACCOUNT 373 - STREET LTG & SIGNAL SYSTEMS 81	CUST19	INPUT - Direct Assignment to Lighting
82 PLANT ACCOUNT 370 - METER INVEST (BILLING RECORDERS) 83	CUST20	INPUT - Account 370-Meter Investment (billing recorder portion) based on number of meters and billing recorder cost, Source File: KCPL -MO Meter Equipment Breakdown (C20).xls, Sheet 1
84 CUSTOMER DEPOSITS	CUST21	INPUT - Customer Deposits based dollars and allocated on number of customers, Source File: KCPL-MO Deposit Allocator Workpaper (C21).xls, Sheet 1