Exhibit No.:	132
Issues:	*Depreciation*
Witness:	*Rosella L. Schad, P.E., C.P.A.*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Surrebuttal Testimony*
Case No.:	*ER-2006-0314*
Date Testimony Prepared:	*October 6, 2006*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

SURREBUTTAL TESTIMONY

OF

ROSELLA L. SCHAD, P.E., C.P.A.

FILED
NOV 13 2006
Missouri Public Service Commission

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2006-0314

Jefferson City, Missouri
October 2006

****Denotes Highly Confidential Information**** **NP**

Staff Exhibit No. 132
Case No(s). ER-2006-0314
Date 10-16-06 Rptr KF

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City Power & Light Company for Approval to Make Certain Changes in its Charges for Electric Service to Begin the Implementation of Its Regulatory Plan.	))))	Case No. ER-2006-0314

AFFIDAVIT OF ROSELLA L. SCHAD

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Rosella L. Schad, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Surrebuttal Testimony in question and answer form, consisting of 10 pages to be presented in the above case; that the answers in the foregoing Surrebuttal Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

Rosella L. Schad, P.E., CPA.
Rosella L. Schad, P.E., C.P.A.

Subscribed and sworn to before me this 5th day of October 2006.

Ashley M. Harrison

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

ASHLEY M. HARRISON
My Commission Expires
August 31, 2010
Cole County
Commission #06898978

SURREBUTTAL TESTIMONY

OF

ROSELLA L. SCHAD, P.E., C.P.A.

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2006-0314

SURREBUTTAL TESTIMONY

OF

ROSELLA L. SCHAD, P.E., C.P.A.

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2006-0314

Q. Please state your name and business address.

A. Rosella L. Schad, P.O. Box 360, Jefferson City, Missouri, 65201

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission (PSC or Commission) as an Engineer in the Engineering and Management Services Department.

Q. Are you the same Rosella L. Schad who has previously filed direct testimony on behalf of the Staff of the Missouri Public Service Commission (Staff) in this proceeding?

A. Yes.

Q. Please provide a summary of your surrebuttal testimony.

EXECUTIVE SUMMARY

A. I will respond to the rebuttal testimony of Kansas City Power & Light (KCPL or Company) witness Don A. Frerking. I will clarify statements Mr. Frerking made regarding depreciation. A summary of the concerns raised by his statements are:

1) The appropriateness of reviewing depreciation rates.

2) The treatment of generation assets as mass property accounts rather than life span accounts.

3) The average service lives for Transmission, Distribution, and General Accounts.

4) The level of net cost of removal, and

5) The level of interim retirements for the nuclear accounts.

THE APPROPRIATENESS OF REVIEWING DEPRECIATION RATES

Q. Mr. Frerking states on page 15, line 7, of his rebuttal testimony:

> However, while review of depreciation rates is generally part of a rate proceeding, the Company does not believe it is appropriate in this case.

Do you agree with this statement?

A. No. As I stated on page 5, line 4, of my direct testimony, "The purpose of depreciation in a regulatory setting is to recover the cost of capital assets allocated rationally over the asset's useful lives."

In order to establish proper useful lives for the Company's plant assets, it is necessary to perform a depreciation study. Thus, it is appropriate for Staff to perform a depreciation study and set depreciation rates based on the results of that study.

Q. Did the Stipulation and Agreement (S&A) from KCPL Case No. EO-2005-0329 specifically allow for parties to request additional changes in depreciation rates that may result from depreciation studies?

A. Yes. Page 32, line 9, of the S&A in KCPL Case No. EO-2005-0329, states:

> Paragraph III.B.1.i does not preclude KCPL, or any other party from requesting that this amortization be directed toward specific plant accounts or from requesting additional changes in depreciation rates that may result from depreciation studies.

Q. Would you summarize Staff's position on the appropriateness of reviewing depreciation rates at this time?

A. Yes. Staff's position is that a review of depreciation rates is necessary to determine the appropriate level of annual depreciation expense for the Company.

THE TREATMENT OF GENERATION ASSETS AS MASS PROPERTY ACCOUNTS RATHER THAN LIFE SPAN ACCOUNTS

Q. Mr. Frerking states on page 17, line 4, of his rebuttal testimony:

> If the Staff study did not incorporate lifespan analysis for the generation accounts, Ms. Schad has misapplied the generation retirement data that the Company provided and has not followed standard depreciation principles with regard to generation assets.

Staff has advocated the fitting of Iowa curves to the mortality data of the generation accounts, just as with the mass property accounts. Staff's position on this reflects the situation of uncertainty of retirement dates of generation facilities. In the Company's 2005 Depreciation Study, a footnote asserts:

> The lifespan and retirement date estimates listed above are for capital recovery purpose only and do not necessarily represent retirement date expectations for the Company's generation planning nor general corporate planning purposes.

Has the Commission addressed this concern lately?

A. Yes, in the Report and Order from The Empire District Electric Company Case No. ER-2002-0570, page 51, line 4, the Commission stated:

> The record shows that generation plants tend to remain in service indefinitely under present conditions and that this is likely to continue to be the case in the future. For these reasons, the Commission will reject the reduced service lives sponsored by Empire in favor of the longer lives produced through the use of Iowa Curves as advocated by Staff and Public Counsel. The Commission concludes that the estimated retirement dates relied upon by Roff are simply not persuasive.

Q. Does Staff have any basis to conclude that KCPL's retirement dates relied upon by Mr. Frerking in the Company's 2005 Depreciation Study are any more persuasive than the Empire District Electric Company's retirement dates for its generation plant?

A. ** No. In the Company's 2006 Capacity Balance Spreadsheet Response attached to this testimony as Schedule 1, the Company did not present any plans to eliminate capacity, a condition that shows retirement of plant(s) is not imminent. **

Q. Would you summarize Staff's position on the treatment of generation assets as mass property accounts rather than life span accounts?

A. Yes. Staff's position is that absent a verifiable retirement schedule for specific generation assets, it is more appropriate to treat the generation assets as mass property accounts than life span accounts.

THE AVERAGE SERVICE LIVES FOR TRANSMISSION, DISTRIBUTION, AND GENERAL ACCOUNTS

Q. Mr. Frerking states on page 18, line 22, of his rebuttal testimony:

> In order to check the reasonableness of Staff's curve matches, I plotted Staff's proposed curve matches against the observed life data in the Company's last depreciation study.

Have you compared the observed life data in the Company's last depreciation study and the Staff's depreciation study?

A. Yes. I have provided the Company's (Mr. Frerking's) observed life data and graph from their last depreciation study attached as Schedule 2, and Staff's observed life data and graph from Staff's depreciation study attached as Schedule 3, for Account 358, Transmission Underground Conductors and Devices. Staff's study examined historical data up to and including year 2005. Staff's Survivor Curve plotting Percent Surviving on the vertical axis and Age in Years on the horizontal axis does not produce the same data dispersion Mr. Frerking presents as his results in his last depreciation study or in his rebuttal testimony on Schedule DAF-9, page 2 of 11, attached as Schedule 4. The observed life data and graph from Mr. Frerking's study does not represent the account's observed life data and graph as of December 31, 2005, from Staff's study. Staff's study more accurately depicts the current survival history, whereas Mr. Frerking's study does not. I reviewed the Company's Original Life Table, attached as Schedule 2, and Staff's Original Life Table, attached as Schedule 3. Most notably one can see where the entries for exposures differ: A comparison of the two tables indicate that Mr. Frerking's data is approximately five years short; i.e., the point at which EXPOSURES drop below $1 million occurs at AGE 37.5 years for Mr. Frerking's analysis and at AGE 42.5 years for Staff's analysis. I examined this account, shorting the experience band incrementally by a one year period starting with the most recent year of 2005 data, and continuing for a total of five years, as shown in Schedule 5. The survivor curve with experience up to and including year 2000 data only, seems to produces the survivor curve Mr. Frerking produced in his study and, subsequently, in his rebuttal testimony to use as a reasonable check against which he judged Staff's study. Mr. Frerking's conclusion that major flaws exist with regard to Staff's study is wrong. In fact, Mr. Frerkings study appears to lack validity.

Q. On the basis of the historical data Mr. Frerking selected to use, what was Mr. Frerking's best mathematical fit curve and best visual fit curve for Account 358?

A. As shown in Schedule 6 attached to this testimony, his best mathematical fit curve was a 72 year Average Service Life (ASL) and his best visual fit curve was a 45 ASL.

Q. Mr. Frerking states on page 19, line 4, of his rebuttal testimony:

> The results of these questionable curve matches are average service lives for many of these accounts that are approximately 10-20 years too long.

Do you agree with this statement?

A. No. As noted earlier, Mr. Frerking's observed life data and graph do not represent the account's current survival history and, thus, are incomplete. Based on current historical data, Staff recommended an ASL of 60 years attached as Schedule 7. Staff's best mathematical fit curve was 72.1 years as shown in Schedule 3. The selection of an ASL of 60 years was a better visual fit to the observed life data and, if anything, could be considered somewhat short rather than 10-20 years too long. I have provided a graph attached as Schedule 8, depicting Staff's best mathematical fit curve of IOWA 72.1 L2.5 and Staff's recommended curve IOWA 60 L4, demonstrating the fitting of the curves to the data dispersion. Mr. Frerking choice to recommend a 45 ASL for this account is almost a 30 year reduction from his best mathematical fit curve of 72 ASL. Mr. Frerking's selection of a 45 ASL, in and of itself, can frame Staff's selection as 10-20 years too long, even without consideration for Mr. Frerking's failure to analyze the account's current survival history.

Staff's average service lives for the Transmission, Distribution, and General accounts reflect the most current examination of the Company's mortality data, including retirements and additions through year 2005.

Q. Would you summarize Staff's position on the average service lives for Transmission, Distribution, and General accounts?

A. Yes. Staff's position is that the average service lives from Staff's depreciation study are based on the most current historical data available through year-end 2005, and take into consideration current retirement and addition activity, as well as current developments and informed judgment.

THE LEVEL OF NET COST OF REMOVAL

Q. Mr. Frerking states on page 20, line 20, of his rebuttal testimony:

> The result of Ms. Schad's 'correction' significantly overstates the net salvage rates that have been proposed by the Staff to be included in the depreciation rate calculations.

Do you agree with this statement?

A. No. Staff's net cost of removal percentages in the depreciation rates, as attached in Schedule 9, provide for $4,227,417 net cost of removal annually. Based on an actual average annual net cost of removal expense (for the ten years 1996-2005) of $679,893, as shown in Schedule 10 of this testimony, Staff's annual depreciation expense is providing for over six times the average annual amount spent over the last ten years. Significantly overstating the net salvage rates would create a situation where the Company's annual net cost of removal expense was not covered by the depreciation rate allowance and based on the last ten years of cost of removal and gross salvage data that is simply not the case.

Q. Did Staff calculate, with respect to Mass Property Accounts, traditional accrual of net salvage?

A. Yes. Staff's calculation for net cost of removal was in accordance with the Commission's Report and Order from a recent Empire District Electric case. In the Report and Order from Empire Case No. ER-2002-0570, page 55, line 4, the Commission stated, "As in the Laclede case cited above, it is the Commission's conclusion that, with respect to Mass Property, traditional accrual of Net Salvage is required." To address continuing concerns of the level of net cost of removal, Staff recommends that KCPL keep a separate tracking mechanism.

Q. Has the Commission addressed a tracking mechanism lately?

A. Yes. On page 21, in the Third Report and Order issued January 11, 2005, from Laclede Case No. GR-99-315, The Commission stated: "That Laclede Gas Company shall keep a separate accounting of its amounts accrued for recovery of its initial investment in plant from the amounts accrued for the cost of removal."

Q. Would you summarize Staff's position on the level of net cost of removal?

A. Yes. Staff calculated depreciation rates using the traditional accrual of net salvage. Staff's level of net cost of removal in annual depreciation expense is over six times the average annual net cost of removal incurred over the last ten years. Staff recommends KCPL keep a separate accounting of its amounts accrued for recovery of its initial investment in plant form the amounts accrued for the cost of removal.

THE LEVEL OF INTERIM RETIREMENTS FOR THE NUCLEAR ACCOUNTS

Q. Mr. Frerking states on page 18, line 3, of his rebuttal testimony:

> Staff's study suggests that the average service life for the nuclear accounts should be 59.5 years. In order to have an average service life of 59.5 years, one would have to assume that there have been no retirements in the past in these nuclear accounts, and that there will be no retirements of existing plant in these nuclear accounts in the future until the final retirement of the whole plant at the end of the assumed extended operating license.

Do you agree with this statement?

A. No. Page 24, line 15, of the S&A for KCPL Case No. EO-2005-0329, states: "Upon the effective date of this Agreement, KCPL will begin recording depreciation expense for the Wolf Creek Nuclear Generating Station based on a 60-year life span." The Wolf Creek nuclear unit was originally licensed for 40 years. Per the Report and Order in KCPL Case Nos. EO-85-185 and EO-85-224, page 208, "Accordingly the Commission finds that the Wolf Creek depreciation accrual rate shall be 2.60 percent." A depreciation life rate of 2.5%

for the 40-year lifespan plus and interim retirement rate of 0.1 percent made up the 2.60%. In KCPL Case No. EO-94-199, the depreciation rates for the Wolf Creek accounts were changed to just over 3% (approximately a 0.53% adjustment from the life depreciation rate of 2.5%). After 20 years of a 40-year lifespan, the depreciation reserve for Wolf Creek is 51.5 % of plant balance ($387,126,235 of $751,882,142 on a Missouri jurisdictional allocated basis). In order to not overcollect over the next 40 years remaining in the 60 year lifespan, an ASL of 80 years (depreciation rate of 1.25%) needs to be used to arrive at the 60-year life span required from Case No.EO-2005-0329. With the depreciation reserve at 51.5% of plant balance, an adjustment for interim retirements of 0.43% (0.53%- 0.1%) was added to the life rate of 1.25%, producing a 1.68% depreciation rate. This equates to a 59.5 ASL to be used in the depreciation rate formula to arrive at the proper amount of depreciation expense over the 60-year lifespan.

Q. Would you summarize Staff's position on interim retirements for nuclear plants?

A. Yes. Staff included a level of interim retirements in the nuclear account depreciation rate equal to 0.43%. As the plant is half-way through a 40-year license, and an extension of 20 years is anticipated to the operating license, a 60-year lifespan has been adopted. Staff's interim retirement rate is higher than the 0.1% ordered in 1985, but should allow for retirement activity through the life extension. Future analysis of any change to this interim retirement rate for the nuclear plant accounts may be warranted as circumstances necessitate.

Q. What is Staff's view regarding the appropriateness of its recommended depreciation rates?

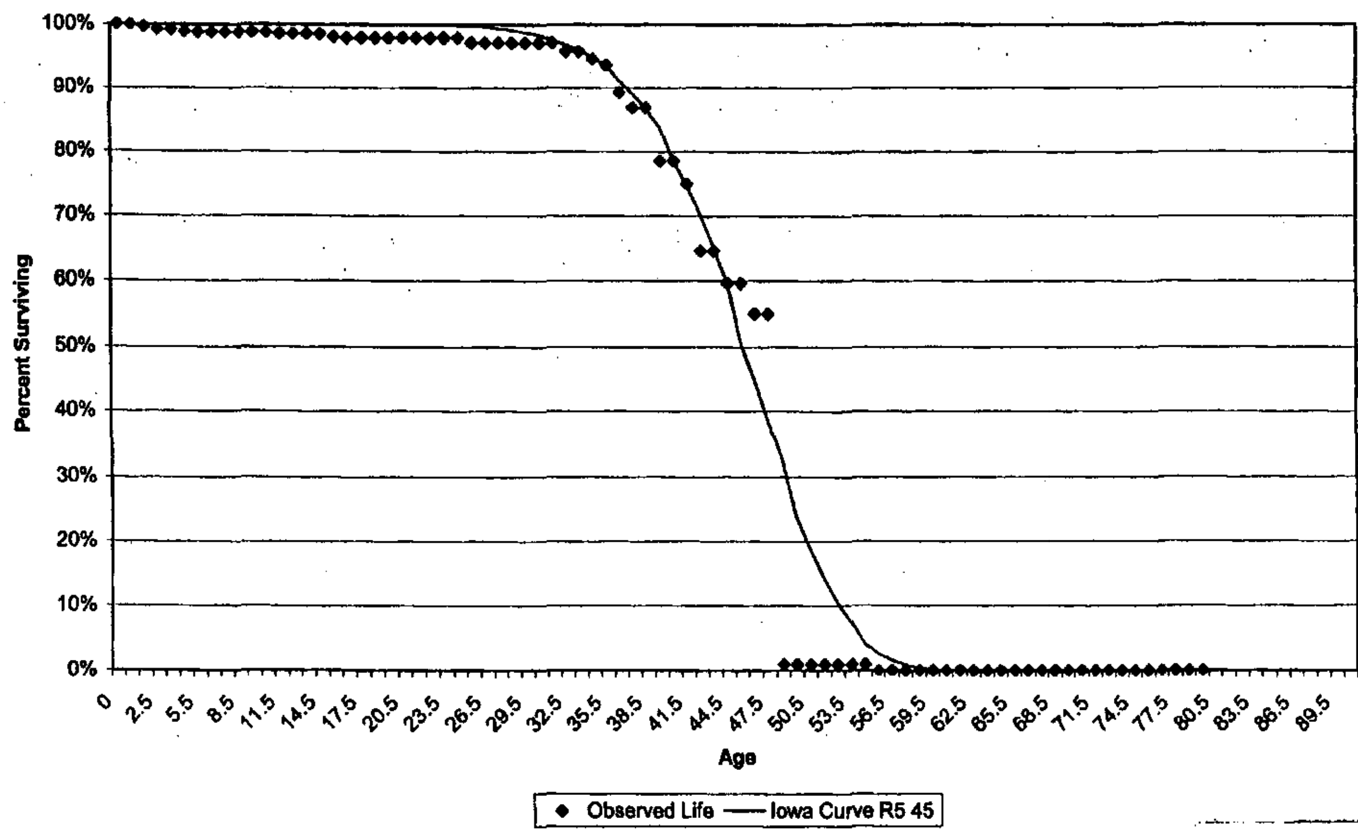
A. Staff conducted a depreciation study of the Company's capital assets and based on the mortality characteristics determined in the study, net cost of removal experience, current developments, and informed judgment, Staff determined the appropriate depreciation rates and annual depreciation expense, which should be included in the revenue requirement for the Company. Staff recommends that the Commission order the depreciation rates proposed in Schedule 2 of my direct testimony.

Q. Does this conclude your testimony?

A. Yes.

SCHEDULE 1 HAS BEEN DEEMED HIGHLY CONFIDENTIAL IN ITS ENITIRETY

ACCOUNT 358
UNDERGROUND CONDUCTORS AND DEVICES



Schedule RLS 2-1

OBSERVED LIFE TABLE

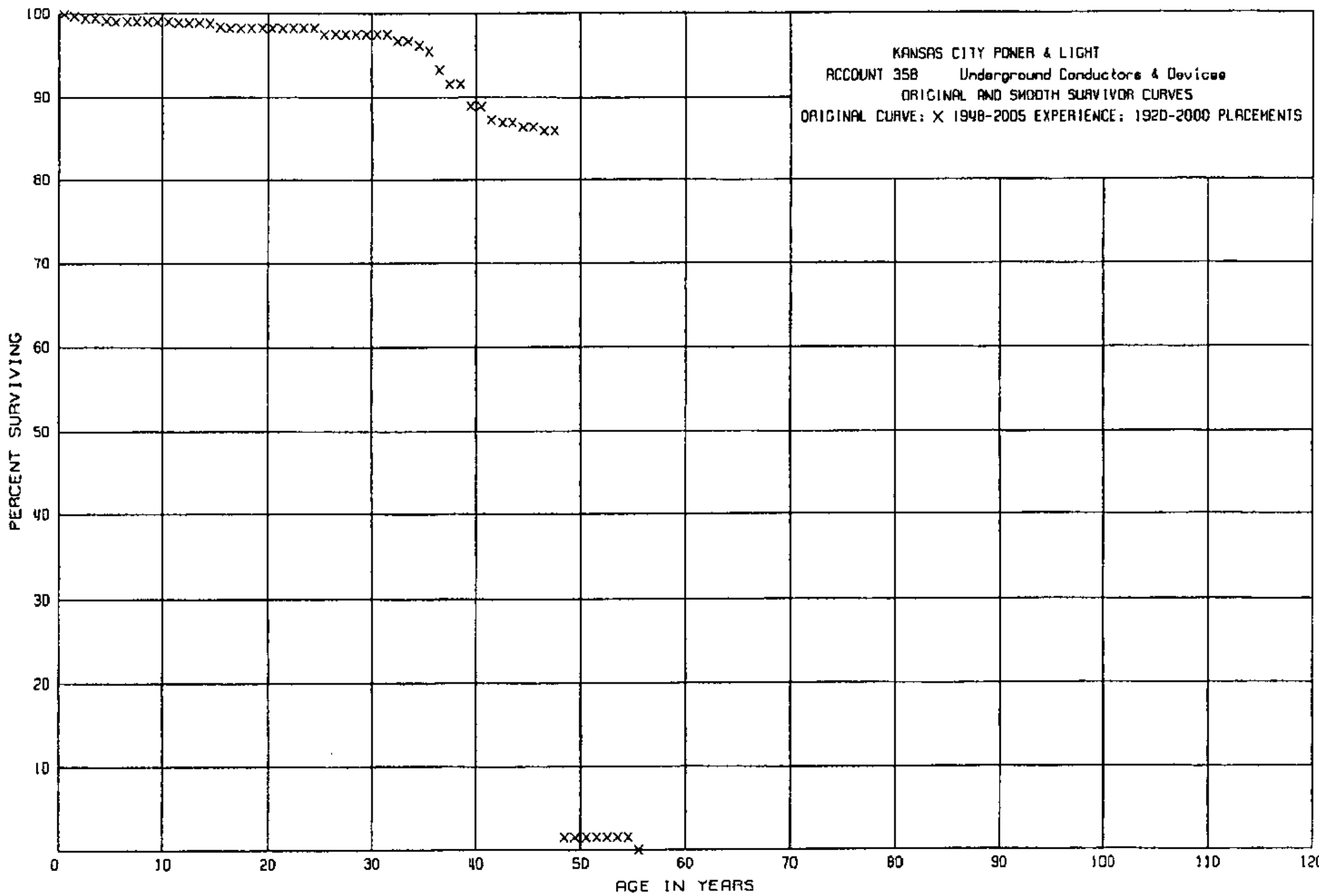
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
68.5	1	-	-	1.00000000	0.00002020
69.5	1	-	-	1.00000000	0.00002020
70.5	1	-	-	1.00000000	0.00002020
71.5	1	-	-	1.00000000	0.00002020
72.5	1	-	-	1.00000000	0.00002020
73.5	1	-	-	1.00000000	0.00002020
74.5	1	-	-	1.00000000	0.00002020
75.5	1	-	-	1.00000000	0.00002020
76.5	1	-	-	1.00000000	0.00002020
77.5	1	-	-	1.00000000	0.00002020
78.5	1	-	-	1.00000000	0.00002020
79.5	1	-	-	1.00000000	0.00002020
TOTAL		319,314			43.82235458

Schedule RLS 2-2

OBSERVED LIFE TABLE

AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0	2,889,437	21	0.00000727	0.99999273	1.00000000
0.5	2,795,918	9,601	0.00343393	0.99656607	0.99999273
1.5	2,786,317	11,603	0.00416428	0.99583572	0.99655882
2.5	2,774,714	1,385	0.00049915	0.99950085	0.99240887
3.5	2,773,329	8,900	0.00320914	0.99679086	0.99191351
4.5	2,764,429	2,961	0.00107111	0.99892889	0.98873032
5.5	2,761,468	428	0.00015499	0.99984501	0.98767129
6.5	2,811,925	-	-	1.00000000	0.98751821
7.5	2,629,191	-	-	1.00000000	0.98751821
8.5	2,629,191	-	-	1.00000000	0.98751821
9.5	2,629,191	595	0.00022631	0.99977369	0.98751821
10.5	2,628,596	4,869	0.00185232	0.99814768	0.98729473
11.5	2,623,727	-	-	1.00000000	0.98546594
12.5	2,623,727	-	-	1.00000000	0.98546594
13.5	2,623,727	1,562	0.00059534	0.99940466	0.98546594
14.5	2,641,777	11,307	0.00428007	0.99571993	0.98487926
15.5	2,630,942	3,659	0.00139076	0.99860924	0.98066390
16.5	2,679,745	-	-	1.00000000	0.97930004
17.5	2,697,291	-	-	1.00000000	0.97930004
18.5	2,712,749	-	-	1.00000000	0.97930004
19.5	2,712,749	-	-	1.00000000	0.97930004
20.5	2,712,749	-	-	1.00000000	0.97930004
21.5	2,712,749	-	-	1.00000000	0.97930004
22.5	2,712,749	-	-	1.00000000	0.97930004
23.5	2,712,749	-	-	1.00000000	0.97930004
24.5	2,712,749	21,860	0.00805825	0.99194175	0.97930004
25.5	2,707,480	-	-	1.00000000	0.97140860
26.5	2,707,480	-	-	1.00000000	0.97140860
27.5	2,753,960	243	0.00008824	0.99991176	0.97140860
28.5	2,753,718	-	-	1.00000000	0.97132288
29.5	2,751,627	-	-	1.00000000	0.97132288
30.5	2,252,672	-	-	1.00000000	0.97132288
31.5	1,599,454	23,037	0.01440304	0.98559696	0.97132288
32.5	1,576,417	-	-	1.00000000	0.95733288
33.5	1,576,417	19,369	0.01228672	0.98771328	0.95733288
34.5	1,557,047	15,458	0.00992777	0.99007223	0.94557040
35.5	1,137,237	53,774	0.04728478	0.95271522	0.93618299
36.5	1,083,463	29,014	0.02677895	0.97322105	0.89191579
37.5	1,054,448	-	-	1.00000000	0.86803122
38.5	456,267	43,785	0.09596355	0.90403645	0.86803122
39.5	412,482	-	-	1.00000000	0.78473187
40.5	412,481	18,810	0.04560210	0.95439790	0.78473187
41.5	37,074	5,123	0.13818309	0.86181691	0.74894644
42.5	31,951	-	-	1.00000000	0.64545471
43.5	31,951	2,452	0.07674251	0.92325749	0.64545471
44.5	29,499	-	-	1.00000000	0.59592089
45.5	29,499	2,283	0.07739245	0.92260755	0.59592089
46.5	27,216	-	-	1.00000000	0.54980111
47.5	27,216	26,743	0.98262052	0.01737948	0.54980111
48.5	473	-	-	1.00000000	0.00955526
49.5	473	-	-	1.00000000	0.00955526
50.5	473	-	-	1.00000000	0.00955526
51.5	473	-	-	1.00000000	0.00955526
52.5	473	-	-	1.00000000	0.00955526
53.5	473	-	-	1.00000000	0.00955526
54.5	473	472	0.99788584	0.00211416	0.00955526
55.5	1	-	-	1.00000000	0.00002020
56.5	1	-	-	1.00000000	0.00002020
57.5	1	-	-	1.00000000	0.00002020
58.5	1	-	-	1.00000000	0.00002020
59.5	1	-	-	1.00000000	0.00002020
60.5	1	-	-	1.00000000	0.00002020
61.5	1	-	-	1.00000000	0.00002020
62.5	1	-	-	1.00000000	0.00002020
63.5	1	-	-	1.00000000	0.00002020
64.5	1	-	-	1.00000000	0.00002020
65.5	1	-	-	1.00000000	0.00002020
66.5	1	-	-	1.00000000	0.00002020
67.5	1	-	-	1.00000000	0.00002020

Schedule RLS 2-3


KANSAS CITY POWER & LIGHT
ACCOUNT 358 Underground Conductors & Devices
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1948-2005 EXPERIENCE: 1920-2000 PLACEMENTS
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

9/15/06

KCPL

PROGRAM OPTIONS IN EFFECT:

MAXIMUM DATA FILE EXPERIENCE BAND	1948-2005
PERFORM CURVE FITTING ROUTINE	YES
TRAN CODES INCLUDED AS RETIREMENTS	0
DEVELOP ENDING BALANCES FROM DATA FILE	YES

9/15/06

KCPL

ACCOUNT 358.00

INPUT CONTROL TOTALS THROUGH 2005

TRAN CODE	TOTAL INPUT DATA AGED	UNAGED	TOTAL
0	319,314.00-		319,314.00-
3	76,504.00-		76,504.00-
9	3,218,539.00		3,218,539.00
TOTAL DATA	2,822,721.00		2,822,721.00
8	2,822,721.00		2,822,721.00

Schedule RLS 3-3

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE

AVG AGE RET 31.7 | PLACEMENT ANALYSIS
PLACEMENT BAND 1920-2000 | EXPERIENCE BAND 1948-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,539	21	0.0000	1.0000	100.00
0.5	3,244,852	9,601	0.0030	0.9970	100.00
1.5	3,713,407	11,603	0.0031	0.9969	99.70
2.5	3,704,319	1,385	0.0004	0.9996	99.39
3.5	3,700,845	8,900	0.0024	0.9976	99.35
4.5	3,665,533	2,961	0.0008	0.9992	99.11
5.5	3,506,720	428	0.0001	0.9999	99.03
6.5	3,506,292		0.0000	1.0000	99.02
7.5	3,515,865		0.0000	1.0000	99.02
8.5	3,290,025		0.0000	1.0000	99.02
9.5	3,305,064	595	0.0002	0.9998	99.02
10.5	3,348,504	4,869	0.0015	0.9985	99.00
11.5	3,555,621		0.0000	1.0000	98.85
12.5	2,943,196		0.0000	1.0000	98.85
13.5	2,943,196	1,562	0.0005	0.9995	98.85
14.5	2,926,595	11,307	0.0039	0.9961	98.80
15.5	2,872,213	3,659	0.0013	0.9987	98.41
16.5	2,648,491		0.0000	1.0000	98.28
17.5	2,648,491		0.0000	1.0000	98.28
18.5	2,689,804		0.0000	1.0000	98.28
19.5	2,689,804		0.0000	1.0000	98.28
20.5	2,689,804		0.0000	1.0000	98.28
21.5	2,764,516		0.0000	1.0000	98.28
22.5	2,764,516		0.0000	1.0000	98.28
23.5	2,764,516		0.0000	1.0000	98.28
24.5	2,764,516	21,860	0.0079	0.9921	98.28
25.5	2,742,656		0.0000	1.0000	97.50
26.5	2,762,389		0.0000	1.0000	97.50
27.5	2,762,861	243	0.0001	0.9999	97.50
28.5	2,815,445		0.0000	1.0000	97.49
29.5	2,898,426		0.0000	1.0000	97.49
30.5	2,913,884		0.0000	1.0000	97.49
31.5	2,940,296	23,037	0.0078	0.9922	97.49
32.5	2,835,019		0.0000	1.0000	96.73
33.5	2,835,019	19,369	0.0068	0.9932	96.73
34.5	2,795,705	15,458	0.0055	0.9945	96.07
35.5	2,281,292	53,774	0.0236	0.9764	95.54
36.5	1,547,887	29,014	0.0187	0.9813	93.29
37.5	1,536,242		0.0000	1.0000	91.55
38.5	1,496,517	43,785	0.0293	0.9707	91.55

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7 PLACEMENT ANALYSIS
PLACEMENT BAND 1920-2000 EXPERIENCE BAND 1948-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,497,253		0.0000	1.0000	88.87
40.5	1,092,900	18,810	0.0172	0.9828	88.87
41.5	1,074,090	5,123	0.0048	0.9952	87.34
42.5	1,064,124		0.0000	1.0000	86.92
43.5	391,230	2,452	0.0063	0.9937	86.92
44.5	386,098		0.0000	1.0000	86.37
45.5	386,098	2,283	0.0059	0.9941	86.37
46.5	27,216		0.0000	1.0000	85.86
47.5	27,216	26,743	0.9826	0.0174	85.86
48.5	473		0.0000	1.0000	1.49
49.5	473		0.0000	1.0000	1.49
50.5	473		0.0000	1.0000	1.49
51.5	473		0.0000	1.0000	1.49
52.5	473		0.0000	1.0000	1.49
53.5	473		0.0000	1.0000	1.49
54.5	473	472	0.9979	0.0021	1.49
55.5	1		0.0000	1.0000	0.00
56.5					0.00
57.5					
58.5	1		0.0000		
59.5	1		0.0000		
60.5	1		0.0000		
61.5	1		0.0000		
62.5	1		0.0000		
63.5	1		0.0000		
64.5	1		0.0000		
65.5	1		0.0000		
66.5	1		0.0000		
67.5	1		0.0000		
68.5	1		0.0000		
69.5	1		0.0000		
70.5	1		0.0000		
71.5	1		0.0000		
72.5	1		0.0000		
73.5	1		0.0000		
74.5	1		0.0000		
75.5	1		0.0000		
76.5	1		0.0000		
77.5	1		0.0000		
78.5	1		0.0000		

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7 — PLACEMENT ANALYSIS

PLACEMENT BAND 1920-2000 — EXPERIENCE BAND 1948-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1		0.0000		
80.5	1		0.0000		
81.5	1		0.0000		
82.5	1		0.0000		
83.5	1		0.0000		
84.5	1		0.0000		
85.5					
TOTAL	122,498,446	319,314			

Schedule RLS 3-6

9/15/06

KCPL

ACCOUNT 358.00

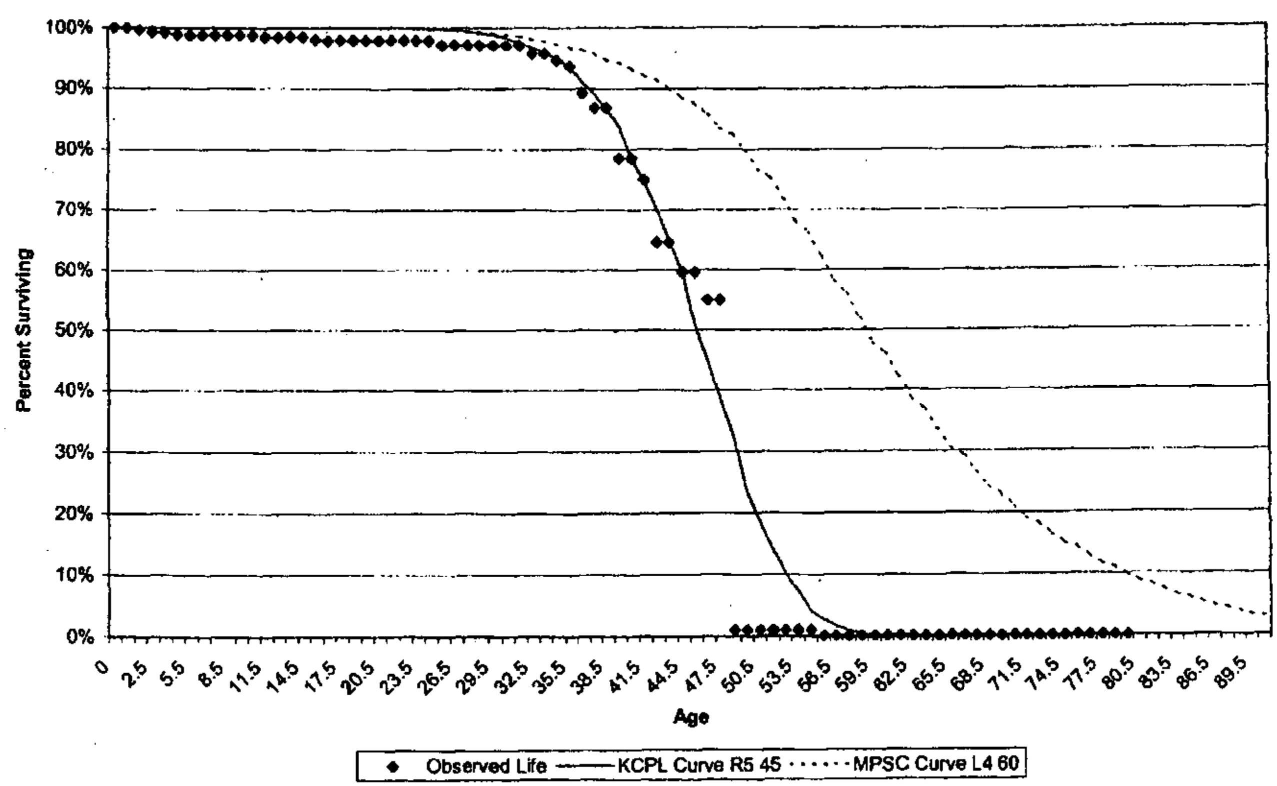
SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

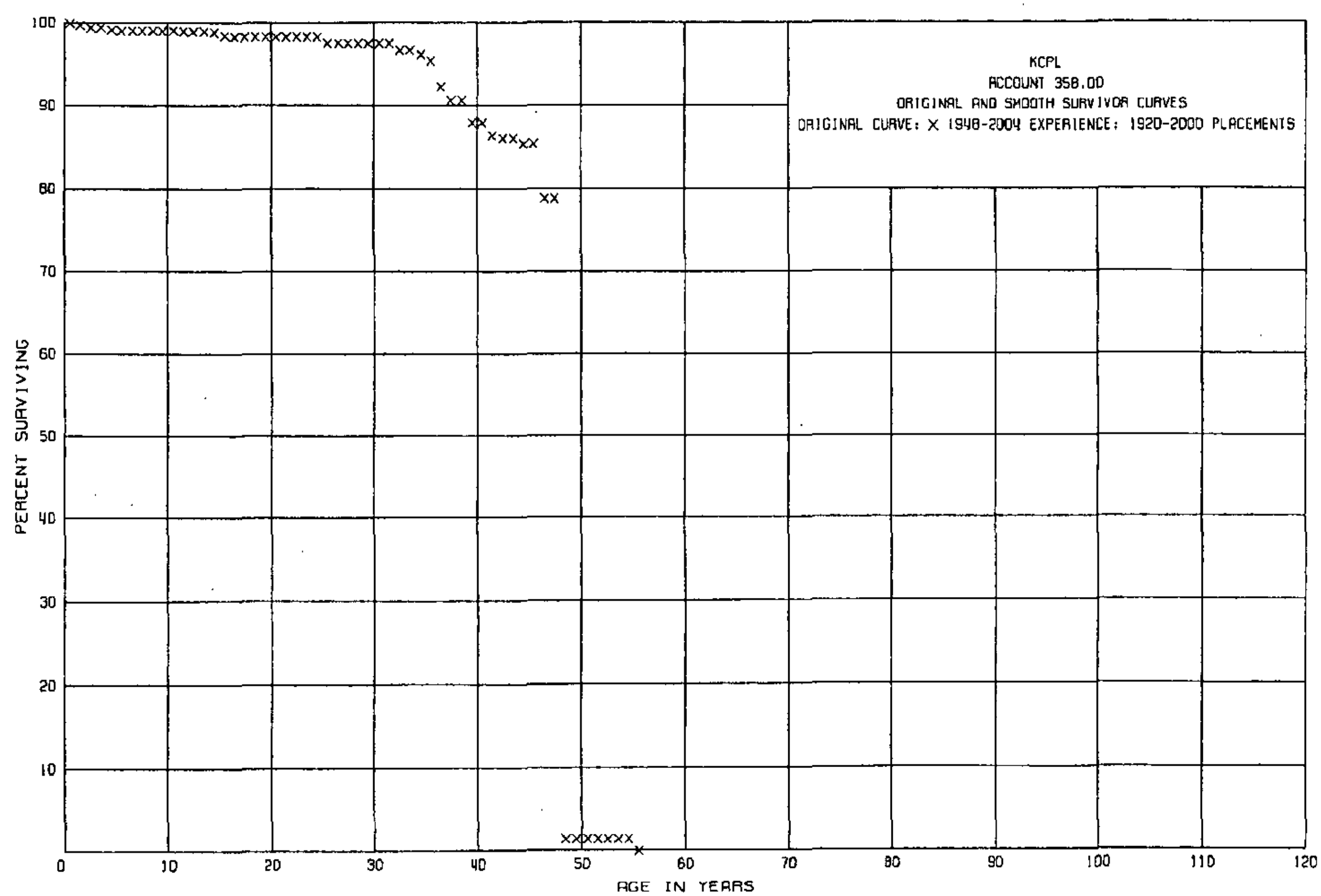
PLACEMENT BAND 1920-2000 EXPERIENCE BAND 1948-2005

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
126.6-S0	1.94	0 - 47	NOT FITTED		
103.9-S0.5	1.70	0 - 47	NOT FITTED		
85.3-S1	1.31	0 - 47	NOT FITTED		
75.3-S1.5	1.15	0 - 47	NOT FITTED		
66.7-S2	1.27	0 - 47	NOT FITTED		
61.8-S2.5	1.48	0 - 47	NOT FITTED		
228.7-R0.5	2.67	0 - 47	NOT FITTED		
169.7-R1	2.57	0 - 47	NOT FITTED		
129.5-R1.5	2.43	0 - 47	NOT FITTED		
96.6-R2	2.04	0 - 47	NOT FITTED		
79.3-R2.5	1.66	0 - 47	NOT FITTED		
66.3-R3	1.13	0 - 47	NOT FITTED		
55.0-R4	1.69	0 - 47	NOT FITTED		
48.7-R5	4.34	0 - 47	NOT FITTED		
198.2-L0	2.26	0 - 47	NOT FITTED		
154.2-L0.5	2.12	0 - 47	NOT FITTED		
117.1-L1	1.66	0 - 47	NOT FITTED		
97.8-L1.5	1.46	0 - 47	NOT FITTED		
80.7-L2	1.11	0 - 47	NOT FITTED		
72.1-L2.5	1.10	0 - 47	NOT FITTED		
64.0-L3	1.51	0 - 47	NOT FITTED		
54.6-L4	2.53	0 - 47	NOT FITTED		
292.6-O1	2.71	0 - 47	NOT FITTED		
320.0-O2	= STOP FITTING				
320.0-O3	= STOP FITTING				
320.0-O4	= STOP FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

ACCOUNT 358
UNDERGROUND CONDUCTORS AND DEVICES





Schedule RLS 5A-1

KCPL

PROGRAM OPTIONS IN EFFECT:

MAXIMUM DATA FILE EXPERIENCE BAND	1948-2004
PERFORM CURVE FITTING ROUTINE	YES
TRAN CODES INCLUDED AS RETIREMENTS	0
DEVELOP ENDING BALANCES FROM DATA FILE	YES

9/15/06

KCPL

ACCOUNT 358.00

INPUT CONTROL TOTALS THROUGH 2004

TRAN CODE	-------- T O T A L AGED	I N P U T UNAGED	D A T A -------- TOTAL
0	319,314.00-		319,314.00-
3	76,504.00-		76,504.00-
9	3,218,539.00		3,218,539.00
TOTAL DATA	2,822,721.00		2,822,721.00
8	2,822,721.00		2,822,721.00

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE

AVG AGE RET 31.7 | PLACEMENT ANALYSIS
PLACEMENT BAND 1920-2000 | EXPERIENCE BAND 1948-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,539	21	0.0000	1.0000	100.00
0.5	3,244,852	9,601	0.0030	0.9970	100.00
1.5	3,713,407	11,603	0.0031	0.9969	99.70
2.5	3,704,319	1,385	0.0004	0.9996	99.39
3.5	3,700,845	8,900	0.0024	0.9976	99.35
4.5	3,538,945	2,961	0.0008	0.9992	99.11
5.5	3,506,720	428	0.0001	0.9999	99.03
6.5	3,506,292		0.0000	1.0000	99.02
7.5	3,515,865		0.0000	1.0000	99.02
8.5	3,290,025		0.0000	1.0000	99.02
9.5	3,305,064	595	0.0002	0.9998	99.02
10.5	3,348,504	4,869	0.0015	0.9985	99.00
11.5	3,372,886		0.0000	1.0000	98.85
12.5	2,943,196		0.0000	1.0000	98.85
13.5	2,943,196	1,562	0.0005	0.9995	98.85
14.5	2,926,595	11,307	0.0039	0.9961	98.80
15.5	2,872,213	3,659	0.0013	0.9987	98.41
16.5	2,648,491		0.0000	1.0000	98.28
17.5	2,648,491		0.0000	1.0000	98.28
18.5	2,689,804		0.0000	1.0000	98.28
19.5	2,689,804		0.0000	1.0000	98.28
20.5	2,689,804		0.0000	1.0000	98.28
21.5	2,764,516		0.0000	1.0000	98.28
22.5	2,764,516		0.0000	1.0000	98.28
23.5	2,764,516		0.0000	1.0000	98.28
24.5	2,764,516	21,860	0.0079	0.9921	98.28
25.5	2,742,656		0.0000	1.0000	97.50
26.5	2,762,389		0.0000	1.0000	97.50
27.5	2,762,861	243	0.0001	0.9999	97.50
28.5	2,815,445		0.0000	1.0000	97.49
29.5	2,898,426		0.0000	1.0000	97.49
30.5	2,913,884		0.0000	1.0000	97.49
31.5	2,940,296	23,037	0.0078	0.9922	97.49
32.5	2,835,019		0.0000	1.0000	96.73
33.5	2,832,930	19,369	0.0068	0.9932	96.73
34.5	2,296,750	15,458	0.0067	0.9933	96.07
35.5	1,628,073	53,774	0.0330	0.9670	95.43
36.5	1,547,887	29,014	0.0187	0.9813	92.28
37.5	1,536,242		0.0000	1.0000	90.55
38.5	1,496,517	43,785	0.0293	0.9707	90.55

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,092,900		0.0000	1.0000	87.90
40.5	1,092,900	18,810	0.0172	0.9828	87.90
41.5	1,074,090	5,123	0.0048	0.9952	86.39
42.5	465,942		0.0000	1.0000	85.98
43.5	391,230	2,452	0.0063	0.9937	85.98
44.5	386,098		0.0000	1.0000	85.44
45.5	29,499	2,283	0.0774	0.9226	85.44
46.5	27,216		0.0000	1.0000	78.83
47.5	27,216	26,743	0.9826	0.0174	78.83
48.5	473		0.0000	1.0000	1.37
49.5	473		0.0000	1.0000	1.37
50.5	473		0.0000	1.0000	1.37
51.5	473		0.0000	1.0000	1.37
52.5	473		0.0000	1.0000	1.37
53.5	473		0.0000	1.0000	1.37
54.5	473	472	0.9979	0.0021	1.37
55.5					0.00
56.5					
57.5	1		0.0000		
58.5	1		0.0000		
59.5	1		0.0000		
60.5	1		0.0000		
61.5	1		0.0000		
62.5	1		0.0000		
63.5	1		0.0000		
64.5	1		0.0000		
65.5	1		0.0000		
66.5	1		0.0000		
67.5	1		0.0000		
68.5	1		0.0000		
69.5	1		0.0000		
70.5	1		0.0000		
71.5	1		0.0000		
72.5	1		0.0000		
73.5	1		0.0000		
74.5	1		0.0000		
75.5	1		0.0000		
76.5	1		0.0000		
77.5	1		0.0000		
78.5	1		0.0000		

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1		0.0000		
80.5	1		0.0000		
81.5	1		0.0000		
82.5	1		0.0000		
83.5	1		0.0000		
84.5					
TOTAL	119,675,725	319,314			

9/15/06

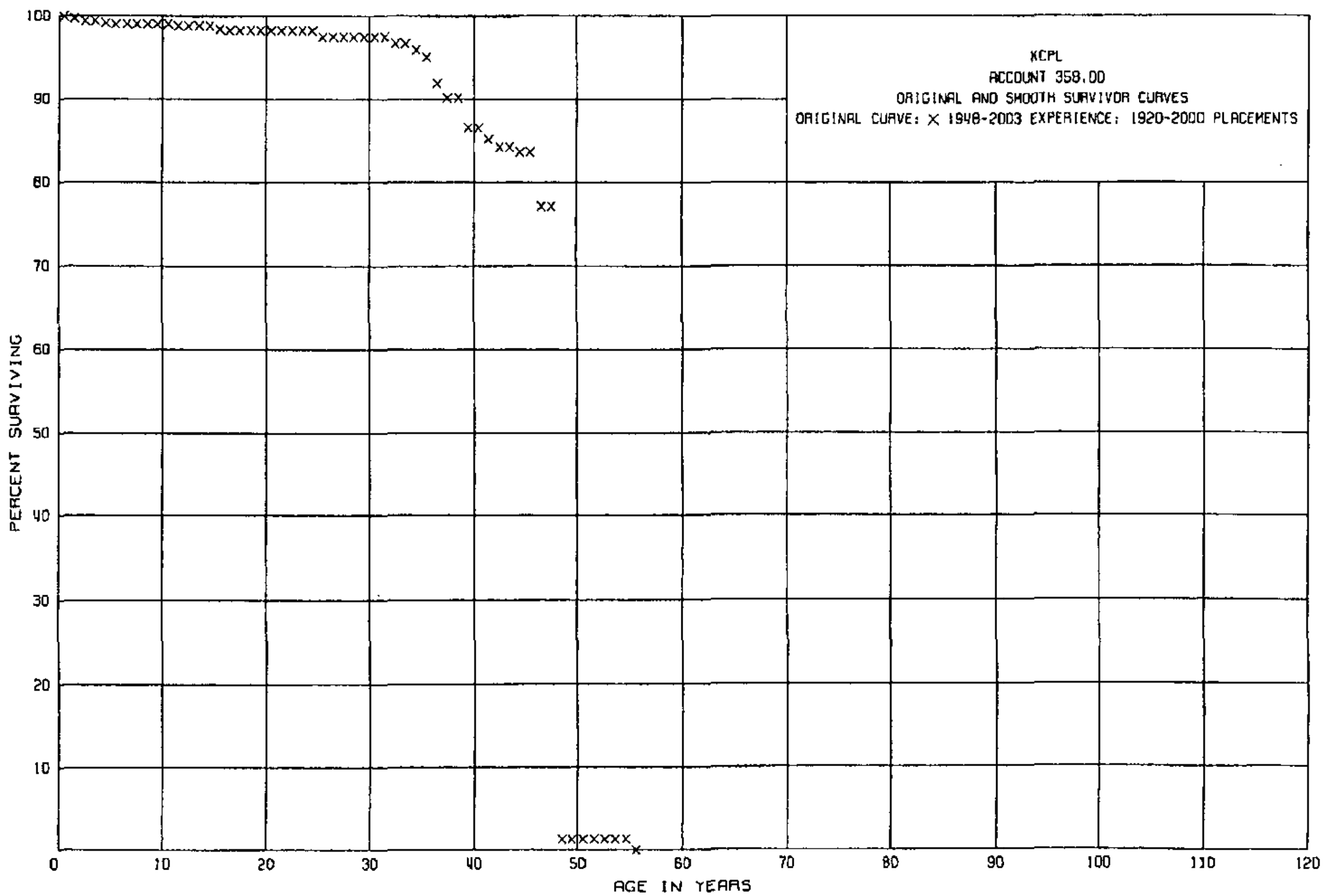
KCPL

ACCOUNT 358.00

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1948-2004		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
124.1-S0	2.15	0 - 46	NOT FITTED		
101.8-S0.5	1.91	0 - 46	NOT FITTED		
83.6-S1	1.50	0 - 46	NOT FITTED		
73.8-S1.5	1.30	0 - 46	NOT FITTED		
65.3-S2	1.29	0 - 46	NOT FITTED		
60.5-S2.5	1.42	0 - 46	NOT FITTED		
56.2-S3	1.99	0 - 46	NOT FITTED		
224.2-R0.5	2.87	0 - 46	NOT FITTED		
166.3-R1	2.77	0 - 46	NOT FITTED		
127.0-R1.5	2.63	0 - 46	NOT FITTED		
94.7-R2	2.26	0 - 46	NOT FITTED		
77.7-R2.5	1.87	0 - 46	NOT FITTED		
64.9-R3	1.29	0 - 46	NOT FITTED		
53.8-R4	1.60	0 - 46	NOT FITTED		
47.7-R5	4.10	0 - 46	NOT FITTED		
194.3-L0	2.47	0 - 46	NOT FITTED		
151.2-L0.5	2.33	0 - 46	NOT FITTED		
114.8-L1	1.87	0 - 46	NOT FITTED		
95.8-L1.5	1.67	0 - 46	NOT FITTED		
79.0-L2	1.25	0 - 46	NOT FITTED		
70.6-L2.5	1.18	0 - 46	NOT FITTED		
62.7-L3	1.43	0 - 46	NOT FITTED		
53.5-L4	2.35	0 - 46	NOT FITTED		
287.0-O1	2.91	0 - 46	NOT FITTED		
320.0-O2	= STOP FITTING				
320.0-O3	= STOP FITTING				
320.0-O4	= STOP FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.



KCPL
ACCOUNT 358.00
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1948-2003 EXPERIENCE: 1920-2000 PLACEMENTS
PERCENT SURVIVING
AGE IN YEARS

9/15/06

KCPL

PROGRAM OPTIONS IN EFFECT:

MAXIMUM DATA FILE EXPERIENCE BAND	1948-2003
PERFORM CURVE FITTING ROUTINE	YES
TRAN CODES INCLUDED AS RETIREMENTS	0
DEVELOP ENDING BALANCES FROM DATA FILE	YES

9/15/06

KCPL

ACCOUNT 358.00

INPUT CONTROL TOTALS THROUGH 2003

TRAN CODE	-------- T O T A L AGED	I N P U T UNAGED	D A T A -------- TOTAL
0	319,314.00-		319,314.00-
3	76,504.00-		76,504.00-
9	3,218,539.00		3,218,539.00
TOTAL DATA	2,822,721.00		2,822,721.00
8	2,822,721.00		2,822,721.00

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,539	21	0.0000	1.0000	100.00
0.5	3,244,852	9,601	0.0030	0.9970	100.00
1.5	3,713,407	11,603	0.0031	0.9969	99.70
2.5	3,704,319	1,385	0.0004	0.9996	99.39
3.5	3,574,257	8,900	0.0025	0.9975	99.35
4.5	3,538,945	2,961	0.0008	0.9992	99.10
5.5	3,506,720	428	0.0001	0.9999	99.02
6.5	3,506,292		0.0000	1.0000	99.01
7.5	3,515,865		0.0000	1.0000	99.01
8.5	3,290,025		0.0000	1.0000	99.01
9.5	3,305,064	595	0.0002	0.9998	99.01
10.5	3,165,769	4,869	0.0015	0.9985	98.99
11.5	3,372,886		0.0000	1.0000	98.84
12.5	2,943,196		0.0000	1.0000	98.84
13.5	2,943,196	1,562	0.0005	0.9995	98.84
14.5	2,926,595	11,307	0.0039	0.9961	98.79
15.5	2,872,213	3,659	0.0013	0.9987	98.40
16.5	2,648,491		0.0000	1.0000	98.27
17.5	2,648,491		0.0000	1.0000	98.27
18.5	2,689,804		0.0000	1.0000	98.27
19.5	2,689,804		0.0000	1.0000	98.27
20.5	2,689,804		0.0000	1.0000	98.27
21.5	2,764,516		0.0000	1.0000	98.27
22.5	2,764,516		0.0000	1.0000	98.27
23.5	2,764,516		0.0000	1.0000	98.27
24.5	2,764,516	21,860	0.0079	0.9921	98.27
25.5	2,742,656		0.0000	1.0000	97.49
26.5	2,762,389		0.0000	1.0000	97.49
27.5	2,762,861	243	0.0001	0.9999	97.49
28.5	2,815,445		0.0000	1.0000	97.48
29.5	2,898,426		0.0000	1.0000	97.48
30.5	2,913,884		0.0000	1.0000	97.48
31.5	2,940,296	23,037	0.0078	0.9922	97.48
32.5	2,832,930		0.0000	1.0000	96.72
33.5	2,333,975	19,369	0.0083	0.9917	96.72
34.5	1,643,531	15,458	0.0094	0.9906	95.92
35.5	1,628,073	53,774	0.0330	0.9670	95.02
36.5	1,547,887	29,014	0.0187	0.9813	91.88
37.5	1,536,242		0.0000	1.0000	90.16
38.5	1,092,164	43,785	0.0401	0.9599	90.16

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7 | PLACEMENT ANALYSIS
PLACEMENT BAND 1920-2000 | EXPERIENCE BAND 1948-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,092,900		0.0000	1.0000	86.54
40.5	1,092,900	18,810	0.0172	0.9828	86.54
41.5	475,908	5,123	0.0108	0.9892	85.05
42.5	465,942		0.0000	1.0000	84.13
43.5	391,230	2,452	0.0063	0.9937	84.13
44.5	29,499		0.0000	1.0000	83.60
45.5	29,499	2,283	0.0774	0.9226	83.60
46.5	27,216		0.0000	1.0000	77.13
47.5	27,216	26,743	0.9826	0.0174	77.13
48.5	473		0.0000	1.0000	1.34
49.5	473		0.0000	1.0000	1.34
50.5	473		0.0000	1.0000	1.34
51.5	473		0.0000	1.0000	1.34
52.5	473		0.0000	1.0000	1.34
53.5	473		0.0000	1.0000	1.34
54.5	472	472	1.0000	0.0000	1.34
55.5					0.00
56.5	1		0.0000		
57.5	1		0.0000		
58.5	1		0.0000		
59.5	1		0.0000		
60.5	1		0.0000		
61.5	1		0.0000		
62.5	1		0.0000		
63.5	1		0.0000		
64.5	1		0.0000		
65.5	1		0.0000		
66.5	1		0.0000		
67.5	1		0.0000		
68.5	1		0.0000		
69.5	1		0.0000		
70.5	1		0.0000		
71.5	1		0.0000		
72.5	1		0.0000		
73.5	1		0.0000		
74.5	1		0.0000		
75.5	1		0.0000		
76.5	1		0.0000		
77.5	1		0.0000		
78.5	1		0.0000		

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1		0.0000		
80.5	1		0.0000		
81.5	1		0.0000		
82.5	1		0.0000		
83.5					
TOTAL	116,853,004	319,314			

9/15/06

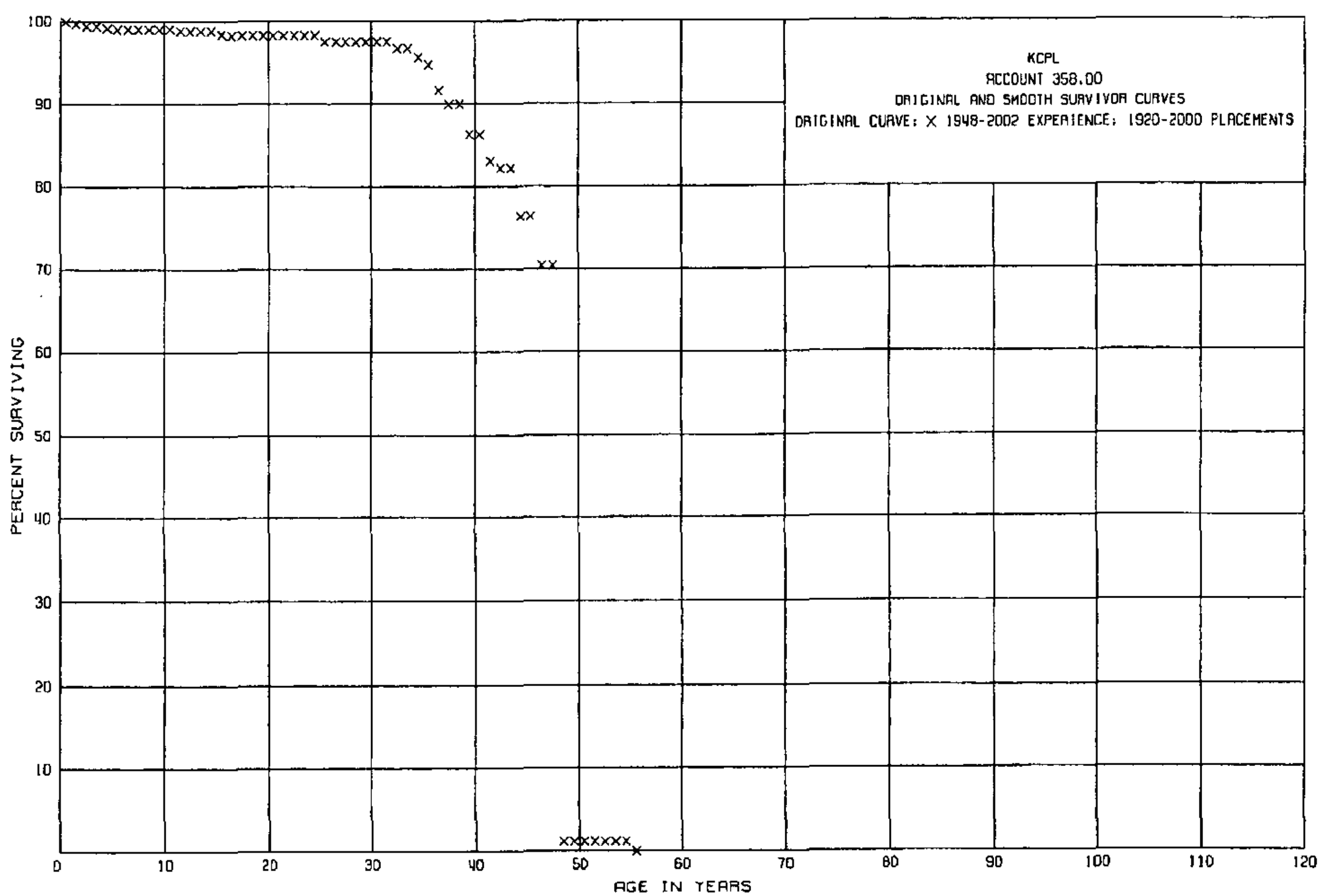
KCPL

ACCOUNT 358.00

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1948-2003		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
121.0-S0	2.50	0 - 45	NOT FITTED		
99.3-S0.5	2.24	0 - 45	NOT FITTED		
81.6-S1	1.80	0 - 45	NOT FITTED		
72.0-S1.5	1.55	0 - 45	NOT FITTED		
63.8-S2	1.34	0 - 45	NOT FITTED		
59.1-S2.5	1.34	0 - 45	NOT FITTED		
54.9-S3	1.75	0 - 45	NOT FITTED		
48.9-S4	3.25	0 - 45	NOT FITTED		
218.1-R0.5	3.21	0 - 45	NOT FITTED		
161.9-R1	3.11	0 - 45	NOT FITTED		
123.6-R1.5	2.97	0 - 45	NOT FITTED		
92.3-R2	2.59	0 - 45	NOT FITTED		
75.8-R2.5	2.19	0 - 45	NOT FITTED		
63.4-R3	1.56	0 - 45	NOT FITTED		
52.6-R4	1.39	0 - 45	NOT FITTED		
46.6-R5	3.73	0 - 45	NOT FITTED		
189.2-L0	2.81	0 - 45	NOT FITTED		
147.3-L0.5	2.67	0 - 45	NOT FITTED		
111.9-L1	2.21	0 - 45	NOT FITTED		
93.4-L1.5	1.99	0 - 45	NOT FITTED		
77.1-L2	1.48	0 - 45	NOT FITTED		
68.9-L2.5	1.32	0 - 45	NOT FITTED		
61.2-L3	1.31	0 - 45	NOT FITTED		
52.3-L4	2.04	0 - 45	NOT FITTED		
47.6-L5	3.85	0 - 45	NOT FITTED		
279.0-O1	3.24	0 - 45	NOT FITTED		
313.6-O2	3.24	0 - 45	NOT FITTED		
320.0-O3	= STOP FITTING				
320.0-O4	= STOP FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.



Schedule RLS 5C-1

9/15/06

KCPL

PROGRAM OPTIONS IN EFFECT:

MAXIMUM DATA FILE EXPERIENCE BAND	1948-2002
PERFORM CURVE FITTING ROUTINE	YES
TRAN CODES INCLUDED AS RETIREMENTS	0
DEVELOP ENDING BALANCES FROM DATA FILE	YES

9/15/06

KCPL

ACCOUNT 358.00

INPUT CONTROL TOTALS THROUGH 2002

TRAN CODE	-------- T O T A L I N P U T D A T A -------- AGED	UNAGED	TOTAL
0	319,314.00-		319,314.00-
3	76,504.00-		76,504.00-
9	3,218,539.00		3,218,539.00
TOTAL DATA	2,822,721.00		2,822,721.00
8	2,822,721.00		2,822,721.00

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2002

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,539	21	0.0000	1.0000	100.00
0.5	3,244,852	9,601	0.0030	0.9970	100.00
1.5	3,713,407	11,603	0.0031	0.9969	99.70
2.5	3,577,731	1,385	0.0004	0.9996	99.39
3.5	3,574,257	8,900	0.0025	0.9975	99.35
4.5	3,538,945	2,961	0.0008	0.9992	99.10
5.5	3,506,720	428	0.0001	0.9999	99.02
6.5	3,506,292		0.0000	1.0000	99.01
7.5	3,515,865		0.0000	1.0000	99.01
8.5	3,290,025		0.0000	1.0000	99.01
9.5	3,122,329	595	0.0002	0.9998	99.01
10.5	3,165,769	4,869	0.0015	0.9985	98.99
11.5	3,372,886		0.0000	1.0000	98.84
12.5	2,943,196		0.0000	1.0000	98.84
13.5	2,943,196	1,562	0.0005	0.9995	98.84
14.5	2,926,595	11,307	0.0039	0.9961	98.79
15.5	2,872,213	3,659	0.0013	0.9987	98.40
16.5	2,648,491		0.0000	1.0000	98.27
17.5	2,648,491		0.0000	1.0000	98.27
18.5	2,689,804		0.0000	1.0000	98.27
19.5	2,689,804		0.0000	1.0000	98.27
20.5	2,689,804		0.0000	1.0000	98.27
21.5	2,764,516		0.0000	1.0000	98.27
22.5	2,764,516		0.0000	1.0000	98.27
23.5	2,764,516		0.0000	1.0000	98.27
24.5	2,764,516	21,860	0.0079	0.9921	98.27
25.5	2,742,656		0.0000	1.0000	97.49
26.5	2,762,389		0.0000	1.0000	97.49
27.5	2,762,861	243	0.0001	0.9999	97.49
28.5	2,815,445		0.0000	1.0000	97.48
29.5	2,898,426		0.0000	1.0000	97.48
30.5	2,913,884		0.0000	1.0000	97.48
31.5	2,938,207	23,037	0.0078	0.9922	97.48
32.5	2,333,975		0.0000	1.0000	96.72
33.5	1,680,756	19,369	0.0115	0.9885	96.72
34.5	1,643,531	15,458	0.0094	0.9906	95.61
35.5	1,628,073	53,774	0.0330	0.9670	94.71
36.5	1,547,887	29,014	0.0187	0.9813	91.58
37.5	1,131,889		0.0000	1.0000	89.87
38.5	1,092,164	43,785	0.0401	0.9599	89.87

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2002

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,092,900		0.0000	1.0000	86.27
40.5	494,718	18,810	0.0380	0.9620	86.27
41.5	475,908	5,123	0.0108	0.9892	82.99
42.5	465,942		0.0000	1.0000	82.09
43.5	34,631	2,452	0.0708	0.9292	82.09
44.5	29,499		0.0000	1.0000	76.28
45.5	29,499	2,283	0.0774	0.9226	76.28
46.5	27,216		0.0000	1.0000	70.38
47.5	27,216	26,743	0.9826	0.0174	70.38
48.5	473		0.0000	1.0000	1.22
49.5	473		0.0000	1.0000	1.22
50.5	473		0.0000	1.0000	1.22
51.5	473		0.0000	1.0000	1.22
52.5	473		0.0000	1.0000	1.22
53.5	472		0.0000	1.0000	1.22
54.5	472	472	1.0000	0.0000	1.22
55.5	1		0.0000	1.0000	0.00
56.5	1		0.0000	1.0000	0.00
57.5	1		0.0000	1.0000	0.00
58.5	1		0.0000	1.0000	0.00
59.5	1		0.0000	1.0000	0.00
60.5	1		0.0000	1.0000	0.00
61.5	1		0.0000	1.0000	0.00
62.5	1		0.0000	1.0000	0.00
63.5	1		0.0000	1.0000	0.00
64.5	1		0.0000	1.0000	0.00
65.5	1		0.0000	1.0000	0.00
66.5	1		0.0000	1.0000	0.00
67.5	1		0.0000	1.0000	0.00
68.5	1		0.0000	1.0000	0.00
69.5	1		0.0000	1.0000	0.00
70.5	1		0.0000	1.0000	0.00
71.5	1		0.0000	1.0000	0.00
72.5	1		0.0000	1.0000	0.00
73.5	1		0.0000	1.0000	0.00
74.5	1		0.0000	1.0000	0.00
75.5	1		0.0000	1.0000	0.00
76.5	1		0.0000	1.0000	0.00
77.5	1		0.0000	1.0000	0.00
78.5	1		0.0000	1.0000	0.00

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2002

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1		0.0000	1.0000	0.00
80.5	1		0.0000	1.0000	0.00
81.5	1		0.0000	1.0000	0.00
82.5					0.00
TOTAL	114,030,283	319,314			

9/15/06

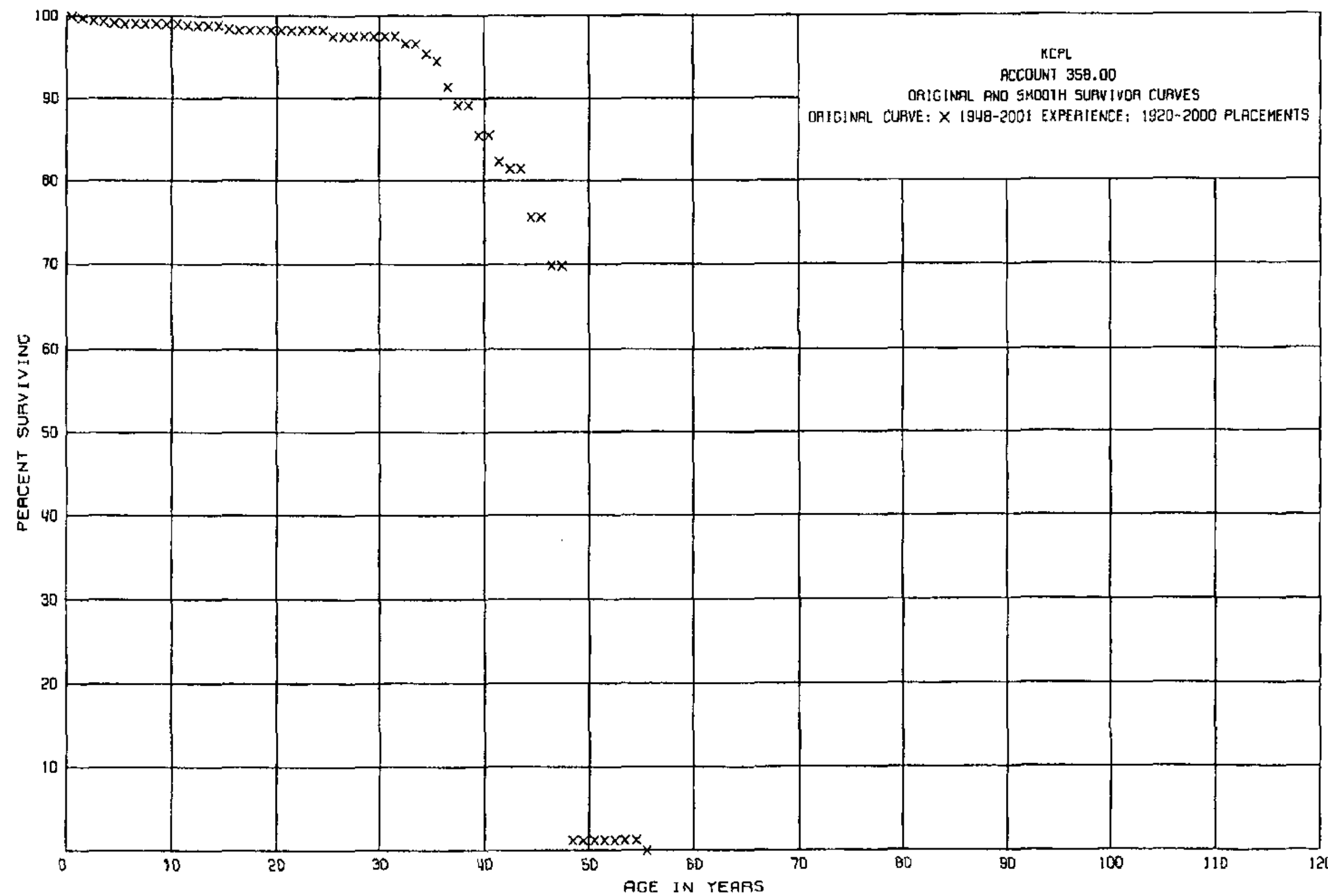
KCPL

ACCOUNT 358.00

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1948-2002		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
120.0-S0	2.74	0 - 44	NOT FITTED		
98.3-S0.5	2.50	0 - 44	NOT FITTED		
80.5-S1	2.06	0 - 44	NOT FITTED		
71.0-S1.5	1.79	0 - 44	NOT FITTED		
62.8-S2	1.48	0 - 44	NOT FITTED		
58.1-S2.5	1.36	0 - 44	NOT FITTED		
54.0-S3	1.54	0 - 44	NOT FITTED		
48.0-S4	2.79	0 - 44	NOT FITTED		
218.3-R0.5	3.41	0 - 44	NOT FITTED		
161.7-R1	3.32	0 - 44	NOT FITTED		
123.2-R1.5	3.19	0 - 44	NOT FITTED		
91.6-R2	2.83	0 - 44	NOT FITTED		
75.0-R2.5	2.45	0 - 44	NOT FITTED		
62.5-R3	1.80	0 - 44	NOT FITTED		
51.7-R4	1.29	0 - 44	NOT FITTED		
45.7-R5	3.24	0 - 44	NOT FITTED		
188.3-L0	3.04	0 - 44	NOT FITTED		
146.3-L0.5	2.90	0 - 44	NOT FITTED		
110.8-L1	2.46	0 - 44	NOT FITTED		
92.3-L1.5	2.25	0 - 44	NOT FITTED		
76.0-L2	1.71	0 - 44	NOT FITTED		
67.9-L2.5	1.51	0 - 44	NOT FITTED		
60.2-L3	1.28	0 - 44	NOT FITTED		
51.3-L4	1.78	0 - 44	NOT FITTED		
46.6-L5	3.44	0 - 44	NOT FITTED		
279.4-O1	3.45	0 - 44	NOT FITTED		
314.2-O2	3.45	0 - 44	NOT FITTED		
320.0-O3	= STOP FITTING				
320.0-O4	= STOP FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.



Schedule RLS 5D-1

9/15/06

KCPL

PROGRAM OPTIONS IN EFFECT:

MAXIMUM DATA FILE EXPERIENCE BAND	1948-2001
PERFORM CURVE FITTING ROUTINE	YES
TRAN CODES INCLUDED AS RETIREMENTS	0
DEVELOP ENDING BALANCES FROM DATA FILE	YES

9/15/06

KCPL

ACCOUNT 358.00

INPUT CONTROL TOTALS THROUGH 2001

TRAN CODE	-------- T O T A L I N P U T D A T A -------- AGED	UNAGED	TOTAL
0	319,314.00-		319,314.00-
3	76,504.00-		76,504.00-
9	3,218,539.00		3,218,539.00
TOTAL DATA	2,822,721.00		2,822,721.00
8	2,822,721.00		2,822,721.00

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE

AVG AGE RET 31.7 | PLACEMENT ANALYSIS
PLACEMENT BAND 1920-2000 | EXPERIENCE BAND 1948-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,539	21	0.0000	1.0000	100.00
0.5	3,244,852	9,601	0.0030	0.9970	100.00
1.5	3,586,819	11,603	0.0032	0.9968	99.70
2.5	3,577,731	1,385	0.0004	0.9996	99.38
3.5	3,574,257	8,900	0.0025	0.9975	99.34
4.5	3,538,945	2,961	0.0008	0.9992	99.09
5.5	3,506,720	428	0.0001	0.9999	99.01
6.5	3,506,292		0.0000	1.0000	99.00
7.5	3,515,865		0.0000	1.0000	99.00
8.5	3,107,290		0.0000	1.0000	99.00
9.5	3,122,329	595	0.0002	0.9998	99.00
10.5	3,165,769	4,869	0.0015	0.9985	98.98
11.5	3,372,886		0.0000	1.0000	98.83
12.5	2,943,196		0.0000	1.0000	98.83
13.5	2,943,196	1,562	0.0005	0.9995	98.83
14.5	2,926,595	11,307	0.0039	0.9961	98.78
15.5	2,872,213	3,659	0.0013	0.9987	98.39
16.5	2,648,491		0.0000	1.0000	98.26
17.5	2,648,491		0.0000	1.0000	98.26
18.5	2,689,804		0.0000	1.0000	98.26
19.5	2,689,804		0.0000	1.0000	98.26
20.5	2,689,804		0.0000	1.0000	98.26
21.5	2,764,516		0.0000	1.0000	98.26
22.5	2,764,516		0.0000	1.0000	98.26
23.5	2,764,516		0.0000	1.0000	98.26
24.5	2,764,516	21,860	0.0079	0.9921	98.26
25.5	2,742,656		0.0000	1.0000	97.48
26.5	2,762,389		0.0000	1.0000	97.48
27.5	2,762,861	243	0.0001	0.9999	97.48
28.5	2,815,445		0.0000	1.0000	97.47
29.5	2,898,426		0.0000	1.0000	97.47
30.5	2,911,795		0.0000	1.0000	97.47
31.5	2,439,252	23,037	0.0094	0.9906	97.47
32.5	1,680,756		0.0000	1.0000	96.55
33.5	1,680,756	19,369	0.0115	0.9885	96.55
34.5	1,643,531	15,458	0.0094	0.9906	95.44
35.5	1,628,073	53,774	0.0330	0.9670	94.54
36.5	1,143,534	29,014	0.0254	0.9746	91.42
37.5	1,131,889		0.0000	1.0000	89.10
38.5	1,092,164	43,785	0.0401	0.9599	89.10

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	494,718		0.0000	1.0000	85.53
40.5	494,718	18,810	0.0380	0.9620	85.53
41.5	475,908	5,123	0.0108	0.9892	82.28
42.5	109,343		0.0000	1.0000	81.39
43.5	34,631	2,452	0.0708	0.9292	81.39
44.5	29,499		0.0000	1.0000	75.63
45.5	29,499	2,283	0.0774	0.9226	75.63
46.5	27,216		0.0000	1.0000	69.78
47.5	27,216	26,743	0.9826	0.0174	69.78
48.5	473		0.0000	1.0000	1.21
49.5	473		0.0000	1.0000	1.21
50.5	473		0.0000	1.0000	1.21
51.5	473		0.0000	1.0000	1.21
52.5	472		0.0000	1.0000	1.21
53.5	472		0.0000	1.0000	1.21
54.5	473	472	0.9979	0.0021	1.21
55.5	1		0.0000	1.0000	0.00
56.5	1		0.0000	1.0000	0.00
57.5	1		0.0000	1.0000	0.00
58.5	1		0.0000	1.0000	0.00
59.5	1		0.0000	1.0000	0.00
60.5	1		0.0000	1.0000	0.00
61.5	1		0.0000	1.0000	0.00
62.5	1		0.0000	1.0000	0.00
63.5	1		0.0000	1.0000	0.00
64.5	1		0.0000	1.0000	0.00
65.5	1		0.0000	1.0000	0.00
66.5	1		0.0000	1.0000	0.00
67.5	1		0.0000	1.0000	0.00
68.5	1		0.0000	1.0000	0.00
69.5	1		0.0000	1.0000	0.00
70.5	1		0.0000	1.0000	0.00
71.5	1		0.0000	1.0000	0.00
72.5	1		0.0000	1.0000	0.00
73.5	1		0.0000	1.0000	0.00
74.5	1		0.0000	1.0000	0.00
75.5	1		0.0000	1.0000	0.00
76.5	1		0.0000	1.0000	0.00
77.5	1		0.0000	1.0000	0.00
78.5	1		0.0000	1.0000	0.00

9/15/06

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7 PLACEMENT ANALYSIS
PLACEMENT BAND 1920-2000 EXPERIENCE BAND 1948-2001

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1		0.0000	1.0000	0.00
80.5	1		0.0000	1.0000	0.00
81.5					0.00
TOTAL	111,207,562	319,314			

9/15/06

KCPL

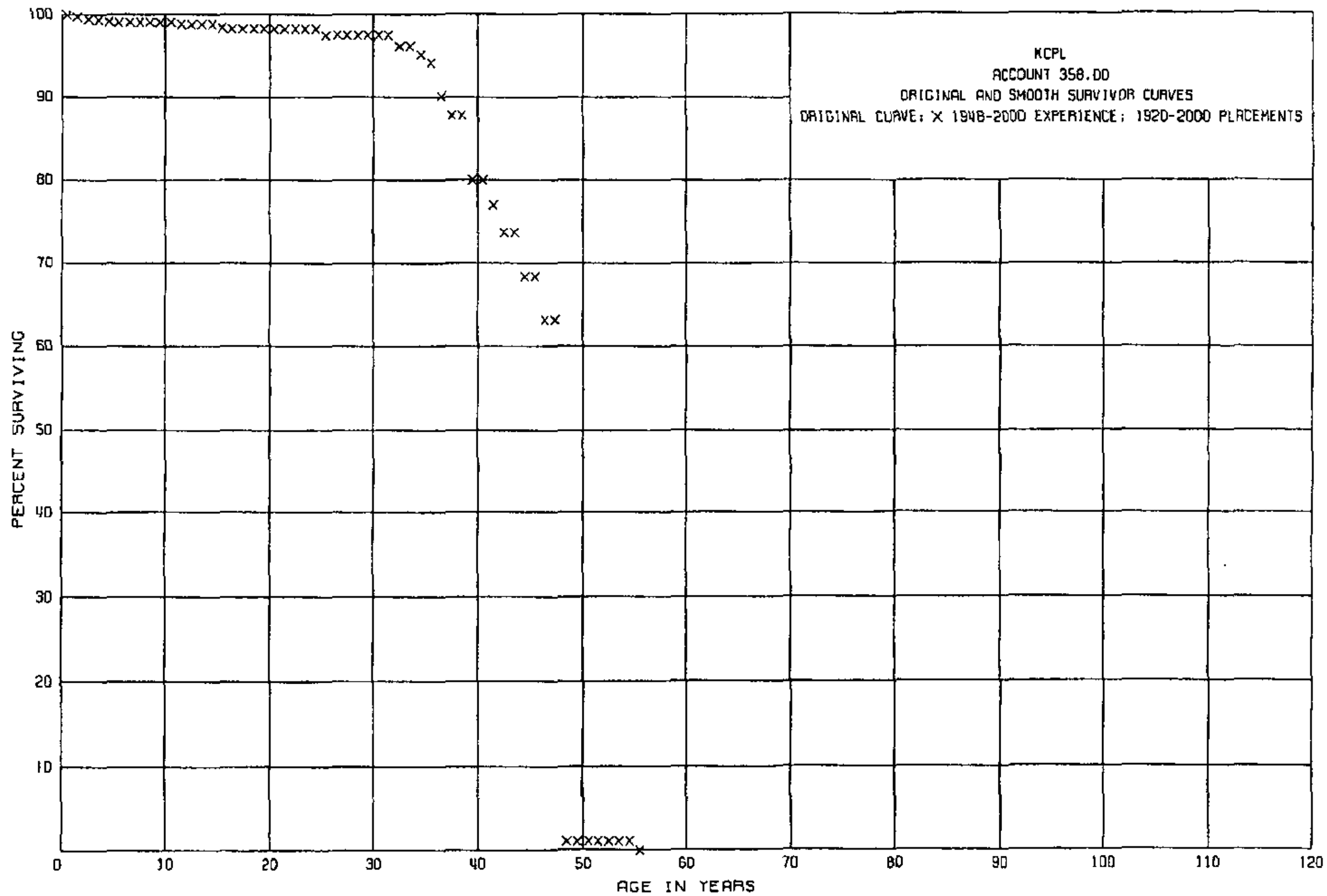
ACCOUNT 358.00

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2000 EXPERIENCE BAND 1948-2001

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
117.5-S0	2.90	0 - 44	NOT FITTED		
96.5-S0.5	2.65	0 - 44	NOT FITTED		
79.4-S1	2.18	0 - 44	NOT FITTED		
70.1-S1.5	1.90	0 - 44	NOT FITTED		
62.2-S2	1.54	0 - 44	NOT FITTED		
57.6-S2.5	1.40	0 - 44	NOT FITTED		
53.6-S3	1.55	0 - 44	NOT FITTED		
47.7-S4	2.87	0 - 44	NOT FITTED		
210.9-R0.5	3.60	0 - 44	NOT FITTED		
156.6-R1	3.50	0 - 44	NOT FITTED		
119.7-R1.5	3.36	0 - 44	NOT FITTED		
89.6-R2	2.98	0 - 44	NOT FITTED		
73.7-R2.5	2.58	0 - 44	NOT FITTED		
61.7-R3	1.90	0 - 44	NOT FITTED		
51.3-R4	1.31	0 - 44	NOT FITTED		
45.5-R5	3.29	0 - 44	NOT FITTED		
183.5-L0	3.21	0 - 44	NOT FITTED		
142.9-L0.5	3.07	0 - 44	NOT FITTED		
108.8-L1	2.61	0 - 44	NOT FITTED		
90.9-L1.5	2.38	0 - 44	NOT FITTED		
75.1-L2	1.81	0 - 44	NOT FITTED		
67.2-L2.5	1.59	0 - 44	NOT FITTED		
59.7-L3	1.31	0 - 44	NOT FITTED		
51.0-L4	1.78	0 - 44	NOT FITTED		
46.4-L5	3.50	0 - 44	NOT FITTED		
269.7-O1	3.64	0 - 44	NOT FITTED		
303.1-O2	3.64	0 - 44	NOT FITTED		
320.0-O3	= STOP FITTING				
320.0-O4	= STOP FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.


KCPL
ACCOUNT 358.00
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1948-2000 EXPERIENCE; 1920-2000 PLACEMENTS
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

9/15/06

KCPL

PROGRAM OPTIONS IN EFFECT:

MAXIMUM DATA FILE EXPERIENCE BAND	1948-2000
PERFORM CURVE FITTING ROUTINE	YES
TRAN CODES INCLUDED AS RETIREMENTS	0
DEVELOP ENDING BALANCES FROM DATA FILE	YES

9/15/06

KCPL

ACCOUNT 358.00

INPUT CONTROL TOTALS THROUGH 2000

TRAN CODE	TOTAL INPUT DATA AGED	UNAGED	TOTAL
0	319,314.00-		319,314.00-
3	76,504.00-		76,504.00-
9	3,218,539.00		3,218,539.00
TOTAL DATA	2,822,721.00		2,822,721.00
8	2,822,721.00		2,822,721.00

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2000

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,539	21	0.0000	1.0000	100.00
0.5	3,118,264	9,601	0.0031	0.9969	100.00
1.5	3,586,819	11,603	0.0032	0.9968	99.69
2.5	3,577,731	1,385	0.0004	0.9996	99.37
3.5	3,574,257	8,900	0.0025	0.9975	99.33
4.5	3,538,945	2,961	0.0008	0.9992	99.08
5.5	3,506,720	428	0.0001	0.9999	99.00
6.5	3,506,292		0.0000	1.0000	98.99
7.5	3,333,130		0.0000	1.0000	98.99
8.5	3,107,290		0.0000	1.0000	98.99
9.5	3,122,329	595	0.0002	0.9998	98.99
10.5	3,165,769	4,869	0.0015	0.9985	98.97
11.5	3,372,886		0.0000	1.0000	98.82
12.5	2,943,196		0.0000	1.0000	98.82
13.5	2,943,196	1,562	0.0005	0.9995	98.82
14.5	2,926,595	11,307	0.0039	0.9961	98.77
15.5	2,872,213	3,659	0.0013	0.9987	98.38
16.5	2,648,491		0.0000	1.0000	98.25
17.5	2,648,491		0.0000	1.0000	98.25
18.5	2,689,804		0.0000	1.0000	98.25
19.5	2,689,804		0.0000	1.0000	98.25
20.5	2,689,804		0.0000	1.0000	98.25
21.5	2,764,516		0.0000	1.0000	98.25
22.5	2,764,516		0.0000	1.0000	98.25
23.5	2,764,516		0.0000	1.0000	98.25
24.5	2,764,516	21,860	0.0079	0.9921	98.25
25.5	2,742,656		0.0000	1.0000	97.47
26.5	2,762,389		0.0000	1.0000	97.47
27.5	2,762,861	243	0.0001	0.9999	97.47
28.5	2,815,445		0.0000	1.0000	97.46
29.5	2,896,337		0.0000	1.0000	97.46
30.5	2,412,840		0.0000	1.0000	97.46
31.5	1,786,033	23,037	0.0129	0.9871	97.46
32.5	1,680,756		0.0000	1.0000	96.20
33.5	1,680,756	19,369	0.0115	0.9885	96.20
34.5	1,643,531	15,458	0.0094	0.9906	95.09
35.5	1,223,720	53,774	0.0439	0.9561	94.20
36.5	1,143,534	29,014	0.0254	0.9746	90.06
37.5	1,131,889		0.0000	1.0000	87.77
38.5	493,982	43,785	0.0886	0.9114	87.77

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2000

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	494,718		0.0000	1.0000	79.99
40.5	494,718	18,810	0.0380	0.9620	79.99
41.5	119,309	5,123	0.0429	0.9571	76.95
42.5	109,343		0.0000	1.0000	73.65
43.5	34,631	2,452	0.0708	0.9292	73.65
44.5	29,499		0.0000	1.0000	68.44
45.5	29,499	2,283	0.0774	0.9226	68.44
46.5	27,216		0.0000	1.0000	63.14
47.5	27,216	26,743	0.9826	0.0174	63.14
48.5	473		0.0000	1.0000	1.10
49.5	473		0.0000	1.0000	1.10
50.5	473		0.0000	1.0000	1.10
51.5	472		0.0000	1.0000	1.10
52.5	472		0.0000	1.0000	1.10
53.5	473		0.0000	1.0000	1.10
54.5	473	472	0.9979	0.0021	1.10
55.5	1		0.0000	1.0000	0.00
56.5	1		0.0000	1.0000	0.00
57.5	1		0.0000	1.0000	0.00
58.5	1		0.0000	1.0000	0.00
59.5	1		0.0000	1.0000	0.00
60.5	1		0.0000	1.0000	0.00
61.5	1		0.0000	1.0000	0.00
62.5	1		0.0000	1.0000	0.00
63.5	1		0.0000	1.0000	0.00
64.5	1		0.0000	1.0000	0.00
65.5	1		0.0000	1.0000	0.00
66.5	1		0.0000	1.0000	0.00
67.5	1		0.0000	1.0000	0.00
68.5	1		0.0000	1.0000	0.00
69.5	1		0.0000	1.0000	0.00
70.5	1		0.0000	1.0000	0.00
71.5	1		0.0000	1.0000	0.00
72.5	1		0.0000	1.0000	0.00
73.5	1		0.0000	1.0000	0.00
74.5	1		0.0000	1.0000	0.00
75.5	1		0.0000	1.0000	0.00
76.5	1		0.0000	1.0000	0.00
77.5	1		0.0000	1.0000	0.00
78.5	1		0.0000	1.0000	0.00

KCPL

ACCOUNT 358.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 31.7
PLACEMENT BAND 1920-2000

PLACEMENT ANALYSIS
EXPERIENCE BAND 1948-2000

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1		0.0000	1.0000	0.00
80.5					0.00
TOTAL	108,384,841	319,314			

9/15/06

KCPL

ACCOUNT 358.00

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1948-2000		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
104.8-S0	4.46	0 - 44	NOT FITTED		
87.4-S0.5	4.14	0 - 44	NOT FITTED		
73.5-S1	3.56	0 - 44	NOT FITTED		
65.6-S1.5	3.16	0 - 44	NOT FITTED		
58.9-S2	2.56	0 - 44	NOT FITTED		
54.9-S2.5	2.17	0 - 44	NOT FITTED		
51.5-S3	1.82	0 - 44	NOT FITTED		
46.4-S4	2.46	0 - 44	NOT FITTED		
43.8-S5	4.52	0 - 44	NOT FITTED		
175.5-R0.5	5.30	0 - 44	NOT FITTED		
132.2-R1	5.17	0 - 44	NOT FITTED		
102.9-R1.5	4.97	0 - 44	NOT FITTED		
79.6-R2	4.47	0 - 44	NOT FITTED		
67.1-R2.5	3.96	0 - 44	NOT FITTED		
57.6-R3	3.10	0 - 44	NOT FITTED		
49.2-R4	1.83	0 - 44	NOT FITTED		
44.4-R5	2.99	0 - 44	NOT FITTED		
159.6-L0	4.85	0 - 44	NOT FITTED		
126.0-L0.5	4.64	0 - 44	NOT FITTED		
98.7-L1	4.08	0 - 44	NOT FITTED		
83.4-L1.5	3.77	0 - 44	NOT FITTED		
70.4-L2	3.01	0 - 44	NOT FITTED		
63.4-L2.5	2.67	0 - 44	NOT FITTED		
57.0-L3	1.99	0 - 44	NOT FITTED		
49.3-L4	1.74	0 - 44	NOT FITTED		
45.4-L5	3.07	0 - 44	NOT FITTED		
223.0-O1	5.35	0 - 44	NOT FITTED		
250.7-O2	5.35	0 - 44	NOT FITTED		
320.0-O3	= STOP FITTING				
320.0-O4	= STOP FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

ACCOUNT 358
UNDERGROUND CONDUCTORS AND DEVICES

DESCRIPTION

This account includes the cost installed of underground conductors and devices used for transmission purposes.
See KCPL's plant catalog for further detail.

ACTUARIAL ANALYSIS

BAND ANALYSIS: FULL HISTORY

VINTAGE YEARS: 1920-2004
RETIREMENT YEARS: 1948-2004

FIT EQUATION	ASL	IOWA CURVE TYPE L	S	R
1st DEGREE	72	2.00	0.50	1.00
2nd DEGREE	48	3.00	2.00	3.00
3rd DEGREE	44	4.00	3.00	4.00

CHOSEN CURVE	
CURVE	LIFE
R5	45

BEST VISUAL FIT	
CURVE	LIFE
R5	45

COMMENTS

The survivor data for the full history were fit to 1st, 2nd, and 3rd degree equations and compared to Iowa Curves. The resulting Iowa Curves were plotted against the actual survivor data and served as the preliminary basis for visual curve matching. Additional Iowa Curves were plotted until the one exhibiting the best visual fit was chosen. Refer to the detail on curve fits, observed life tables, and survivor curve plots for more information on the actuarial analysis.

LIFESPAN ANALYSIS

BASE LIFESPAN ESTIMATE	N/A	TERMINAL DATE	N/A	WEIGHTED AGE	35.7
REVISED LIFESPAN ESTIMATE	N/A	TRUNCATION AGE	N/A	REMAINING LIFE	11.3

COMMENTS

Lifespan analysis is not applicable for this account.

SALVAGE ANALYSIS

CHOSEN NET SALVAGE	FORECST FOR 2005	AVERAGE NET SALVAGE LAST 5 YRS	LAST 10 YRS	LAST 15 YRS	LAST 20 YRS	LAST 25 YRS
2%	-86%	-223%	-223%	-101%	-62%	-62%

COMMENTS

There was not sufficient salvage and removal cost data for this account to develop a reliable net salvage indication. Thus, the net salvage indication for the Distribution underground conductors account (Account 367) was utilized for this account. See Account 367 for more information.

ACCOUNTING ADJUSTMENTS, DATA ANOMALIES, & MANAGEMENT DECISIONS

None

SUMMARY

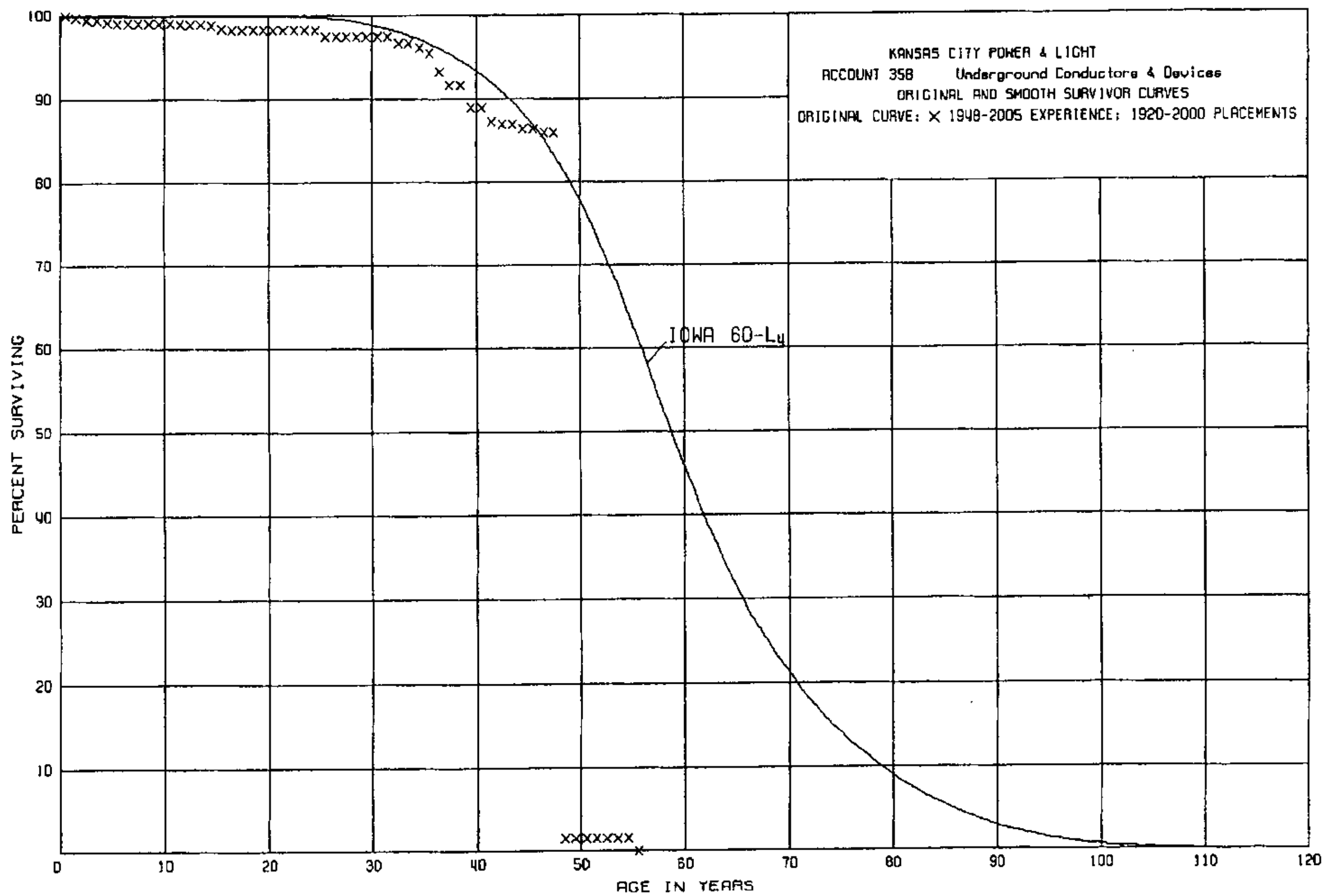
PARAMETERS	STUDY	MPSC
CURVE TYPE	R5	L5
AVG SERVICE LIFE	45.0	39.2
REMAINING LIFE	11.3	N/A
EQUIV ELG LIFE	46.6	N/A
NET SALVAGE %	2.0%	0.0%
RESERVE RATIO	69.8%	N/A

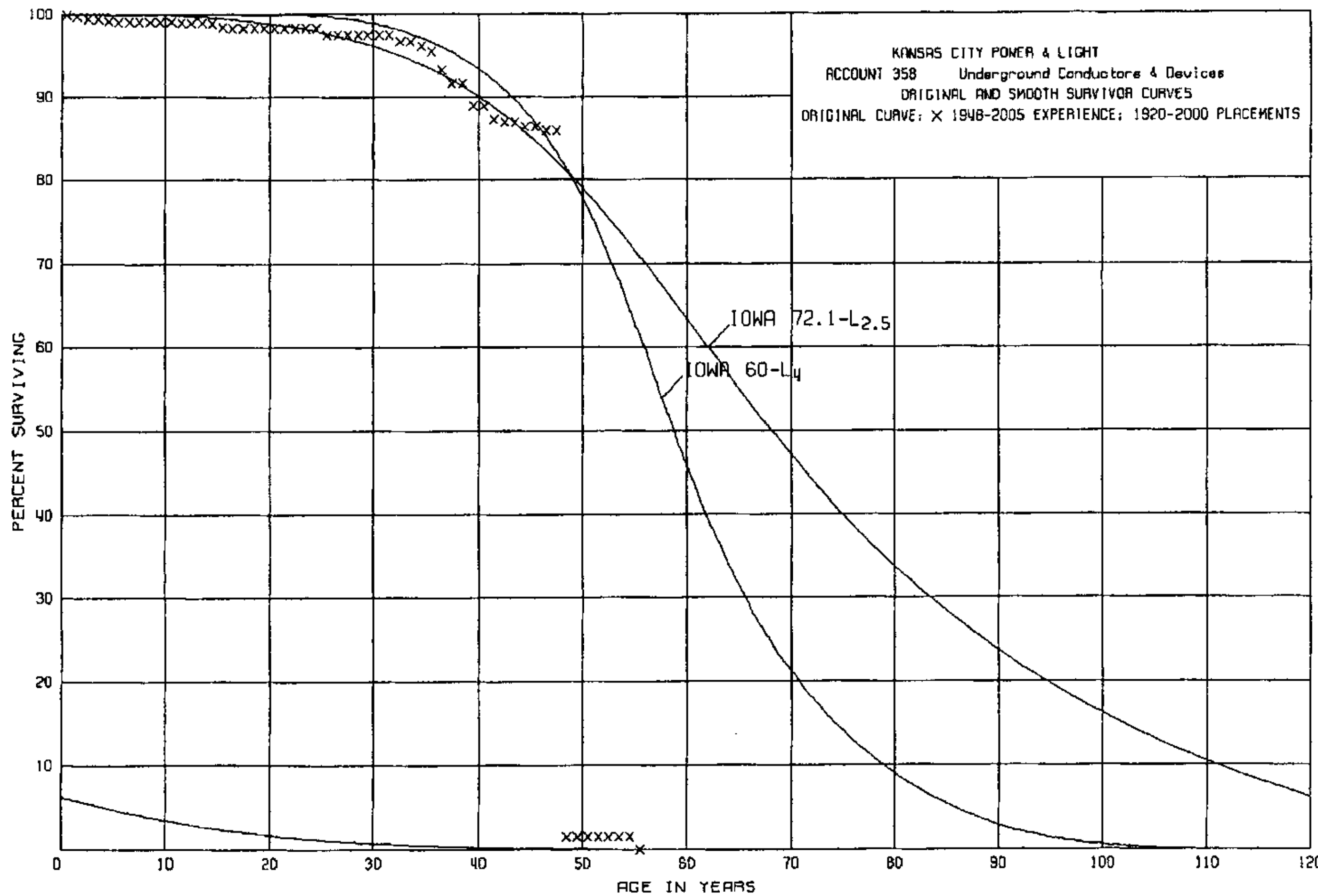
RATES	STUDY	MPSC
ALG	2.18%	2.55%
RL	2.50%	N/A
ELG	2.10%	N/A

COMMENTS

Refer to the detail on the ALG, ELG, and Remaining Life depreciation rate calculations for more information.

Schedule RLS 6-1


KANSAS CITY POWER & LIGHT
ACCOUNT 358 Underground Conductors & Devices
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1948-2005 EXPERIENCE; 1920-2000 PLACEMENTS
IOWA 60-L4
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120



Schedule RLS 8-1

ER-2006-0314
KCPL
SCHEDULE 2 Depaciation Rate Recommendation

			Staff Proposed						Existing Ordered				
Account Number	Description	Adjusted Jurisdictional Plant Balance 6/30/2006	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Annual Accrual Net Cost of Removal	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)=((100%-(6))/(4))	(8)=[(3)*(7)]	(9)=((3)*[-(6)]/(4)))	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
	STEAM PRODUCTION PLANT												
311.00	Structues and Improvements	$ 45,514,273	60.0	R3	-12%	1.87%	$851,117	$91,029	30.5		-1%	3.31%	$1,506,522
311.00	Structues and Improvements-Hawthorn 5 Rebuild	$ 4,512,825	60.0	R3	-12%	1.87%	$84,386	$9,025				0.82%	$37,004
312.00	Boiler lant Eq. (including trains)	$ 304,286,464	45.0	R2	-6%	2.35%	$7,150,732	$405,715	28.6		-4%	3.63%	$11,045,599
312.00	Boiler lant Eq.-Hawthorn 5 Rebuild	$ 119,194,508	45.0	R2	-6%	2.35%	$2,801,071	$158,926				0.90%	$1,072,751
314.00	Turbogenerator Units	$ 120,289,821	45.0	R2.5	-7%	2.38%	$2,862,898	$187,117	32.3		-1%	3.13%	$3,765,071
315.00	Accesory Electric Eq.	$ 46,923,978	45.0	L1	-2%	2.26%	$1,060,482	$20,855	31.3		-1%	3.23%	$1,515,644
315.00	Accesory Electric Equipment-Hawthorn 5 Rebuild	$ 20,020,518	45.0	L1	-2%	2.26%	$452,464	$8,898				0.80%	$160,164
315.00	Accesory Electric Eq.-(like 391)	$ 7,655	45.0	L1	-2%	2.26%	$173	$3	18.4		1%	5.40%	$413
316.00	Miscellneous Power Plant Eq.	$ 13,063,793	36.0	R3	2%	2.80%	$365,786	($7,256)	28.0		2%	3.50%	$457,233
316.00	Miscellneous Power Plant Eq.-Hawthorn 5 Rebuild	$ 1,165,814	36.0	R3	2%	2.80%	$32,643	($648)				0.87%	$10,143
	Total Steam Production Plant:	$ 674,979,449					$ 15,661,751	$873,664					$ 19,570,544
	NUCLEAR PRODUCTION PLANT												
321.00	Nuc Stuctures & Improvements	$ 232,471,905	59.5	SQ	-4%	1.75%	$4,068,258	$156,284				1.55%	$3,603,315
322.00	Nuc Rector Plant Eq.	$ 388,939,912	59.5	SQ	-5%	1.76%	$6,845,342	$326,840				1.73%	$6,728,660
323.00	Nuc Trbogenerator Units	$ 94,539,560	59.5	SQ	-1%	1.70%	$1,607,173	$15,889				1.96%	$1,852,975
324.00	Nuc Acessory Electric Eq.	$ 77,415,819	59.5	SQ	0%	1.68%	$1,300,586	$0				1.73%	$1,339,294
325.00	Nuc Micellaneous Power Plant Eq.	$ 38,150,311	59.5	SQ	2%	1.65%	$629,480	($12,624)				2.36%	$900,347
328.00	Nuc Plnt Write-Off	$ (144,993,259)	59.5	SQ	0%	1.68%	($2,435,887)	$0				1.73%	($2,508,383)
	Total Nuclear Production Plant:	$ 686,524,248					$ 12,014,952	486,189					$ 11,916,208
	OTHER PRODUCTION PLANT												
341.00	Structres and improvements	$ 2,398,024	60.0	R2.5	0%	1.74%	$41,726	$0	24.3		0%	4.12%	$98,799
342.00	Fuel Hlders, Producers and Access.	$ 5,755,918	35.0	S6	0%	2.86%	$164,619	$0	24.3		0%	4.12%	$237,144
344.00	Generators	$ 139,643,739	35.0	R2.5	-3%	2.94%	$4,105,526	$119,695	24.3		0%	4.12%	$5,753,322
345.00	Accesory Electric Equipment	$ 7,453,976	35.0	R4	0%	2.86%	$213,184	$0	24.3		0%	4.12%	$307,104
	Total Other Production Plant:	$ 155,251,657					$ 4,525,055	$119,695					$ 6,396,368
	OTHER PRODUCTION PLANT-WIND												
341.00	Structres and improvements	$0	20.0	SQ	0%	5.00%	$0		20.0			5.00%	$0
343.10	Wind Turbines	$0	20.0	SQ	0%	5.00%	$0		20.0			5.00%	$0
345.00	Accesory Electric Equipment	$0	20.0	SQ	0%	5.00%	$0		20.0			5.00%	$0
	Total Other Production-Wind Plant:	$0					$0						$0

ER-2006-0314
KCPL
SCHEDULE 2 Depeciation Rate Recommendation

Account Number	Description	Adjusted Jurisdictional Plant Balance 6/30/2006	Staff Proposed ASL (Years)	Staff Proposed Iowa Curve	Staff Proposed Average Net Salvage	Staff Proposed Depreciation Rate	Staff Proposed Annual Accrual	Staff Proposed Annual Accrual Net Cost of Removal	Existing Ordered ASL (Years)	Existing Ordered Iowa Curve	Existing Ordered Average Net Salvage	Existing Ordered Depreciation Rate	Existing Ordered Annual Accrual
	TRANSMISSION PLANT												
352.00	Structues and Improvements	$ 2,367,556	60.0	S1.5	-1%	1.69%	$40,012	$395	73.5		0%	1.36%	$32,199
353.00	StatiorEq.	$ 67,304,577	55.0	R1.5	-8%	1.97%	$1,325,900	$97,898	42.0		6%	2.24%	$1,507,623
353.00	StatiorEq.-Communication Eq. (like 397)	$ 3,290,197	55.0	R1.5	-8%	1.97%	$64,817	$4,786	36.8		3%	2.50%	$82,255
354.00	Towerand Fixtures	$ 2,154,273	55.0	L4	0%	1.82%	$39,208	$0	50.0		0%	2.00%	$43,085
355.00	Poles nd Fixtures	$ 51,674,525	55.0	SQ	-26%	2.29%	$1,183,347	$244,280	39.0		-40%	3.59%	$1,855,115
356.00	Overhed Conductors and Devices	$ 41,685,986	55.0	R2	55%	0.82%	$341,825	($416,660)	48.0		-49%	3.10%	$1,292,266
357.00	Undergound Conduit	$ 1,646,721	60.0	R5	0%	1.67%	$27,500	$0	75.5		0%	1.32%	$21,737
358.00	Undergound Conductors and Devices	$ 1,509,025	60.0	L4	0%	1.67%	$25,201	$0	39.2		0%	2.55%	$38,480
	Total Transmission Plant:	$ 171,832,860					$ 3,047,809	($69,502)					$ 4,872,760
	DISTRIBUTION PLANT												
361.00	Structres and Improvements	$ 5,109,875	60.0	L0.5	-2%	1.70%	$86,864	$1,703	33.8		0%	2.96%	$151,246
362.00	StatiorEq.	$ 80,086,584	55.0	R1	-5%	1.91%	$1,529,654	$72,806	45.0		10%	2.00%	$1,601,732
362.00	StatiorEq.-Communication Eq. (like 397)	$ 1,957,923	55.0	R1	-5%	1.91%	$37,396	$1,780	38.8		3%	2.50%	$48,948
364.00	Poles,Towers and Fixtures	$ 114,992,975	55.0	L1.5	-20%	2.18%	$2,506,847	$418,156	32.0		-31%	4.09%	$4,703,213
365.00	Overhed Conductors and Devices	$ 88,905,798	55.0	L0	2%	1.78%	$1,582,523	($32,329)	41.0		17%	2.02%	$1,795,897
366.00	Underround Conduit	$ 74,505,280	60.0	S0.5	-17%	1.95%	$1,452,853	$211,098	75.3		0%	1.33%	$990,920
367.00	Underround Conductors and Devices	$ 154,828,560	60.0	S0	4%	1.60%	$2,477,257	($103,219)	65.0		20%	1.23%	$1,904,391
368.00	Line Tansformers	$ 120,066,514	35.0	R2	-55%	3.00%	$3,601,995	$1,886,760	30.0		7%	3.10%	$3,722,062
369.00	Overhad Services	$ 39,802,369	55.0	R1.5	-116%	3.93%	$1,564,233	$839,468	33.8		-6%	3.14%	$1,249,794
370.00	Meters	$ 46,462,809	55.0	R0.5	3%	1.77%	$822,392	($25,343)	23.6		-2%	4.31%	$2,002,547
371.00	Installations on Customers' Premises	$ 6,863,264	25.0	L0.5	-7%	4.28%	$293,748	$19,217	10.9		-4%	9.51%	$652,698
373.00	StreetLighting and Signal Systems	$ 6,928,608	20.0	L0	0%	5.00%	$346,430	$0	24.4		10%	3.69%	$255,666
	Total Distribution Plant:	$ 740,510,359					$ 16,302,193	$3,290,097					$ 19,079,113
	GENERAL PLANT												
390.00	Structres and Improvements	$ 29,668,966	60.0	L0	-2%	1.70%	$504,372	$9,890	39.4		0%	2.54%	$753,592
391.00	OfficeFurniture and Eq.	$ 6,967,949	20.0	R2	31%	3.45%	$240,394	($108,003)	18.4		1%	5.40%	$376,269
392.00	Transportation Eq.	$ 15,288,503	10.0	R1.5	22%	7.75%	$1,184,859	($336,347)	13.3		28%	5.43%	$830,166
393.00	StoresEq.	$ 361,039	30.0	R2.5	0%	3.33%	$12,023	$0	27.1		3%	3.58%	$12,925
394.00	Tools,Shop and Garage Eq.	$ 1,730,833	40.0	R2.5	2%	2.45%	$42,405	($865)	37.5		2%	2.61%	$45,175
395.00	Laboratory Eq.	$ 2,561,898	30.0	R2.5	2%	3.26%	$83,518	($1,708)	29.4		1%	3.37%	$86,336
396.00	PowerOperated Eq.	$ 5,855,501	15.0	R1.5	9%	6.03%	$353,087	($35,133)	16.2		10%	5.55%	$324,980
397.00	Communications Eq.	$ 40,305,253	30.0	S0	0%	3.33%	$1,342,165	$0	38.8		3%	2.50%	$1,007,631
398.00	Misceaneous Eq.	$ 111,674	20.0	L0	10%	4.50%	$5,025	($558)	31.3		1%	3.16%	$3,529
	Total General Plant:	$ 102,851,616					$ 3,767,848	($472,725)					$ 3,440,603
	Total Plant:	$ 2,531,750,189					$55,319,809	$4,227,417					$65,275,596

ER-2006-0314
KCPL
SCHEDULE 2 Depeciation Rate Recommendation

			Staff Proposed						Existing Ordered				
Account Number	Description	Adjusted Jurisdictional Plant Balance 6/30/2006	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Annual Accrual Net Cost of Removal	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)=[(3)*([-(6)]/(4))]	(10)	(11)	(12)	(13)	(14)=[(3)*(13)]
	STEAM PRODUCTION PLANT												
311.00	Structues and Improvements	$ 45,514,273	60.0	R3	-12%	1.87%	$851,117	$91,029	30.5		-1%	3.31%	$1,508,522
311.00	Structues and Improvements-Hawthorn 5 Rebuild	$ 4,512,625	60.0	R3	-12%	1.87%	$84,386	$9,025				0.82%	$37,004
312.00	Boiler Plant Eq. (including trains)	$ 304,286,464	45.0	R2	-6%	2.35%	$7,150,732	$405,715	28.6		-4%	3.63%	$11,045,599
312.00	Boiler Plant Eq.-Hawthorn 5 Rebuild	$ 119,194,508	45.0	R2	-6%	2.35%	$2,801,071	$158,926				0.90%	$1,072,751
314.00	Turbogenerator Units	$ 120,289,821	45.0	R2.5	-7%	2.38%	$2,862,898	$187,117	32.3		-1%	3.13%	$3,765,071
315.00	Accesory Electric Eq.	$ 46,923,978	45.0	L1	-2%	2.26%	$1,060,482	$20,855	31.3		-1%	3.23%	$1,515,644
315.00	Accesory Electric Equipment-Hawthorn 5 Rebuild	$ 20,020,518	45.0	L1	-2%	2.26%	$452,464	$8,898				0.80%	$160,164
315.00	Accesory Electric Eq.-(like 391)	$ 7,655	45.0	L1	-2%	2.26%	$173	$3	18.4		1%	5.40%	$413
316.00	Miscellneous Power Plant Eq.	$ 13,063,793	36.0	R3	2%	2.80%	$365,786	($7,258)	28.0		2%	3.50%	$457,233
316.00	Miscellneous Power Plant Eq.-Hawthorn 5 Rebuild	$ 1,165,814	36.0	R3	2%	2.80%	$32,643	($648)				0.87%	$10,143
	Total Steam Production Plant:	$ 674,979,449					$ 15,661,751	$873,664					$ 19,570,544
	NUCLEAR PRODUCTION PLANT												
321.00	Nuc Stuctures & Improvements	$ 232,471,905	59.5	SQ	-4%	1.75%	$4,068,258	$158,284				1.55%	$3,603,315
322.00	Nuc Rector Plant Eq.	$ 388,939,912	59.5	SQ	-5%	1.76%	$6,845,342	$326,840				1.73%	$6,728,660
323.00	Nuc Trbogenerator Units	$ 94,539,560	59.5	SQ	-1%	1.70%	$1,607,173	$15,889				1.96%	$1,852,975
324.00	Nuc Acessory Electric Eq.	$ 77,415,819	59.5	SQ	0%	1.68%	$1,300,586	$0				1.73%	$1,339,294
325.00	Nuc Mscellaneous Power Plant Eq.	$ 38,150,311	59.5	SQ	2%	1.65%	$629,480	($12,624)				2.36%	$900,347
328.00	Nuc Plnt Write-Off	$ (144,993,259)	59.5	SQ	0%	1.68%	($2,435,887)	$0				1.73%	($2,508,383)
	Total Nuclear Production Plant:	$ 686,524,248					$ 12,014,952	486,189					$ 11,916,208
	OTHER PRODUCTION PLANT												
341.00	Structres and Improvements	$ 2,398,024	60.0	R2.5	0%	1.74%	$41,726	$0	24.3		0%	4.12%	$98,799
342.00	Fuel Hlders, Producers and Access.	$ 5,755,918	35.0	S6	0%	2.86%	$164,619	$0	24.3		0%	4.12%	$237,144
344.00	Genentors	$ 139,643,739	35.0	R2.5	-3%	2.94%	$4,105,526	$119,695	24.3		0%	4.12%	$5,753,322
345.00	Accesory Electric Equipment	$ 7,453,976	35.0	R4	0%	2.86%	$213,184	$0	24.3		0%	4.12%	$307,104
	Total Other Production Plant:	$ 155,251,657					$ 4,525,055	$119,695					$ 6,396,368
	OTHER PRODUCTION PLANT-WIND												
341.00	Structres and Improvements	$0	20.0	SQ	0%	5.00%	$0		20.0			5.00%	$0
343.10	Wind Turbines	$0	20.0	SQ	0%	5.00%	$0		20.0			5.00%	$0
345.00	Accesory Electric Equipment	$0	20.0	SQ	0%	5.00%	$0		20.0			5.00%	$0
	Total Other Production-Wind Plant:	$0					$0						$0

ER-2006-0314
KCPL
SCHEDULE 2 Depnciation Rate Recommendation

Account Number	Description	Adjusted Jurisdictional Plant Balance 6/30/2006	Staff Proposed ASL (Years)	Staff Proposed Iowa Curve	Staff Proposed Average Net Salvage	Staff Proposed Depreciation Rate	Staff Proposed Annual Accrual	Staff Proposed Annual Accrual Net Cost of Removal	Existing Ordered ASL (Years)	Existing Ordered Iowa Curve	Existing Ordered Average Net Salvage	Existing Ordered Depreciation Rate	Existing Ordered Annual Accrual
	TRANSMISSION PLANT												
352.00	Structues and Improvements	$ 2,367,556	60.0	S1.5	-1%	1.69%	$40,012	$395	73.5		0%	1.36%	$32,199
353.00	Station Eq.	$ 67,304,577	55.0	R1.5	-8%	1.97%	$1,325,900	$97,898	42.0		6%	2.24%	$1,507,623
353.00	Station Eq.-Communication Eq. (like 397)	$ 3,290,197	55.0	R1.5	-8%	1.97%	$64,817	$4,786	38.8		3%	2.50%	$82,255
354.00	Towersand Fixtures	$ 2,154,273	55.0	L4	0%	1.82%	$39,208	$0	50.0		0%	2.00%	$43,085
355.00	Poles ad Fixtures	$ 51,674,525	55.0	SQ	-26%	2.29%	$1,183,347	$244,280	39.0		-40%	3.59%	$1,855,115
356.00	Overhad Conductors and Devices	$ 41,685,986	55.0	R2	55%	0.82%	$341,825	($416,860)	48.0		-49%	3.10%	$1,292,266
357.00	Undergound Conduit	$ 1,646,721	60.0	R5	0%	1.67%	$27,500	$0	75.5		0%	1.32%	$21,737
358.00	Undergound Conductors and Devices	$ 1,509,025	60.0	L4	0%	1.67%	$25,201	$0	39.2		0%	2.55%	$38,480
	Total Transmission Plant:	$ 171,632,860					$ 3,047,809	($69,502)					$ 4,872,760
	DISTRIBUTION PLANT												
361.00	Structues and Improvements	$ 5,109,675	60.0	L0.5	-2%	1.70%	$86,864	$1,703	33.8		0%	2.96%	$151,246
362.00	Station Eq.	$ 80,086,584	55.0	R1	-5%	1.91%	$1,529,654	$72,806	45.0		10%	2.00%	$1,601,732
362.00	Station Eq.-Communication Eq. (like 397)	$ 1,957,923	55.0	R1	-5%	1.91%	$37,396	$1,780	38.8		3%	2.50%	$48,948
364.00	Poles, owers and Fixtures	$ 114,992,975	55.0	L1.5	-20%	2.18%	$2,506,847	$418,156	32.0		-31%	4.09%	$4,703,213
365.00	Overhad Conductors and Devices	$ 88,905,798	55.0	L0	2%	1.78%	$1,582,523	($32,329)	41.0		17%	2.02%	$1,795,897
366.00	Undergound Conduit	$ 74,505,280	60.0	S0.5	-17%	1.95%	$1,452,853	$211,098	75.3		0%	1.33%	$990,920
367.00	Undergound Conductors and Devices	$ 154,828,560	60.0	S0	4%	1.60%	$2,477,257	($103,219)	65.0		20%	1.23%	$1,904,391
368.00	Line Transformers	$ 120,066,514	35.0	R2	-55%	3.00%	$3,601,995	$1,886,760	30.0		7%	3.10%	$3,722,062
369.00	Overhad Services	$ 39,802,369	55.0	R1.5	-116%	3.93%	$1,564,233	$839,468	33.8		-6%	3.14%	$1,249,794
370.00	Meters	$ 46,462,809	55.0	R0.5	3%	1.77%	$822,392	($25,343)	23.6		-2%	4.31%	$2,002,547
371.00	Installations on Customers' Premises	$ 6,863,264	25.0	L0.5	-7%	4.28%	$293,748	$19,217	10.9		-4%	9.51%	$652,696
373.00	Street ighting and Signal Systems	$ 6,928,608	20.0	L0	0%	5.00%	$346,430	$0	24.4		10%	3.69%	$255,666
	Total Distribution Plant:	$ 740,510,359					$ 16,302,193	$3,290,097					$ 19,079,113
	GENEIAL PLANT												
390.00	Structues and Improvements	$ 29,668,966	60.0	L0	-2%	1.70%	$504,372	$9,890	39.4		0%	2.54%	$753,592
391.00	Office urniture and Eq.	$ 6,967,949	20.0	R2	31%	3.45%	$240,394	($108,003)	18.4		1%	5.40%	$376,269
392.00	Transprtation Eq.	$ 15,288,503	10.0	R1.5	22%	7.75%	$1,184,859	($336,347)	13.3		28%	5.43%	$830,166
393.00	Stores Eq.	$ 361,039	30.0	R2.5	0%	3.33%	$12,023	$0	27.1		3%	3.58%	$12,925
394.00	Tools, hop and Garage Eq.	$ 1,730,833	40.0	R2.5	2%	2.45%	$42,405	($665)	37.5		2%	2.61%	$45,175
395.00	Laborary Eq.	$ 2,561,898	30.0	R2.5	2%	3.26%	$83,518	($1,708)	29.4		1%	3.37%	$86,336
396.00	Power Operated Eq.	$ 5,855,501	15.0	R1.5	9%	6.03%	$353,087	($35,133)	16.2		10%	5.55%	$324,980
397.00	Commnications Eq.	$ 40,305,253	30.0	S0	0%	3.33%	$1,342,165	$0	38.8		3%	2.50%	$1,007,631
398.00	Miscellneous Eq.	$ 111,674	20.0	L0	10%	4.50%	$5,025	($558)	31.3		1%	3.16%	$3,529
	Total General Plant:	$ 102,851,616					$ 3,767,848	($472,725)					$ 3,440,603
	Total Plant:	$ 2,531,750,189					$55,319,609	$4,227,417					$65,275,596