Exhibit No.:
Issue: Depreciation
Witness: John J. Spanos
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2012-0174
Date Testimony Prepared: October 8, 2012

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2012-0174**

# SURREBUTTAL TESTIMONY

**OF**

**JOHN J. SPANOS**

**ON BEHALF OF**

**KANSAS CITY POWER & LIGHT COMPANY**

**Kansas City, Missouri**
**October 2010**

**SURREBUTTAL TESTIMONY**
**OF**

**JOHN J. SPANOS**

**Case No. ER-2012-0174**

**Q. Please state your name and business address.**

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

**Q. On whose behalf are you testifying?**

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

**Q. Are you the same John J. Spanos who pre-filed Rebuttal Testimony in this matter?**

A. Yes, I am.

**Q. What is the purpose of your Surrebuttal Testimony?**

A. The purpose of this surrebuttal testimony is to address the rebuttal testimony of Arthur W. Rice of the Regulatory Review Division Utility Services of the Missouri Public Service Commission on final issues related to the approved implementation of general plant amortization.

**Q. What are the key differences between your position and Mr. Rice's?**

A. Generally, the main issue is the continuation of approved general plant amortization accounting practice which will drastically simplify the record keeping of a few accounts that have a small asset value. However, this one issue has three components which need to be addressed. These components are as follows:

- The appropriate unrecovered reserve amount which will be recovered separately from standard rates.
- The many possible reasons why a reserve imbalance could occur.

- The methodology utilized for KCPL is commonly used by other utilities across the United States.

**Q. Has Mr. Rice in his rebuttal testimony properly identified all the possible reasons that regulatory depreciation reserves may become deficient?**

A. No. Mr. Rice has only identified the following three reasons as the only possible reasons for reserve deficiency:

- The Company failing to properly record depreciation of plant still in service.
- The depreciation analyses or record of retirement history used for projections was in some way defective.
- Unexpected events occurred resulting in retirements earlier than forecast.

**Q. What other reasons are appropriate or even more common than those identified by Mr. Rice?**

A. Mr. Rice identified three reasons as the only possible reasons; however, there are actually several other reasons which are more common. Some of the other primary reasons are as follows:

- The life characteristics of the assets have changed.
- The types of assets within an account are different. Thus, an asset class is not perfectly homogeneous.
- The changes in cost of removal or gross salvage as a percentage of the associated retirement.
- Each asset within an account has a unique service life yet there is only one life for all assets. Thus there is dispersion.

**Q. Please explain how non-homogeneous asset classes result in the same life characteristics but produce a reserve imbalance.**

A. I will use an account with 10 units. There are eight of the units with a value of $1,000 and two of the units with a value of $4,000. In Scenario 1, each asset survives for 10 years so the average life is clearly 10 years with a rate of 10%. In Scenario 2, the eight units with a value of $1,000 have an eight year life and the two units with a value of $4,000 have a 16-year life. The dollar weighted average life in Scenario 2 is also 10 years with a 10% rate. In Scenario 1, the reserve after 10 years is perfectly aligned with the recovery, as after 10 years the reserve and plant are equal and no reserve imbalance exists. In Scenario 2, after year 10 the eight units with an eight year life were under recovered by 20% when retired. The remaining two units which will last 16 years or an additional 6 years from year 10 have already been fully recovered but will continue to accrue at 10% for the next six years. The chart below shows the recovery pattern of both scenarios which illustrates how assets with the same average life can produce different recovery patterns.

| | Scenario 1 | | | Scenario 2 | | |
|---|---|---|---|---|---|---|
| Year | Original Cost | Annual Accrual | Book Reserve | Original Cost | Annual Accrual | Book Reserve |
| 1 | 16,000 | 1,600 | 1,600 | 16,000 | 1,600 | 1,600 |
| 2 | 16,000 | 1,600 | 3,200 | 16,000 | 1,600 | 3,200 |
| 3 | 16,000 | 1,600 | 4,800 | 16,000 | 1,600 | 4,800 |
| 4 | 16,000 | 1,600 | 6,400 | 16,000 | 1,600 | 6,400 |
| 5 | 16,000 | 1,600 | 8,000 | 16,000 | 1,600 | 8,000 |
| 6 | 16,000 | 1,600 | 9,600 | 16,000 | 1,600 | 9,600 |
| 7 | 16,000 | 1,600 | 11,200 | 16,000 | 1,600 | 11,200 |
| 8 | 16,000 | 1,600 | 12,800 | 16,000 | 1,600 | 12,800 |
| 9 | 16,000 | 1,600 | 14,400 | 8,000 | 800 | 5,600* |
| 10 | 16,000 | 1,600 | 16,000 | 8,000 | 800 | 6,400 |
| 11 | | | | 8,000 | 800 | 7,200 |
| 12 | | | | 8,000 | 800 | 8,000 |
| 13 | | | | 8,000 | 800 | 8,800 |
| 14 | | | | 8,000 | 800 | 9,600 |
| 15 | | | | 8,000 | 800 | 10,400 |
| 16 | | | | 8,000 | 800 | 11,200 |

* Reflects $8,000 retirement at beginning of year 9.

**Q. How can cost of removal or gross salvage produce a reserve imbalance?**

A. Cost of removal and gross salvage are components of the reserve. Cost of removal and gross salvage components combined are referred to as net salvage. If the net salvage estimate for the account is 10%, then any asset when retired does not achieve a 10% net salvage percent of the asset retired, then there is a reserve imbalance. The net salvage percent is an estimate, so almost every retirement will produce an imbalance in the reserve.

**Q. Do many asset classes have retirement dispersion and variable net salvage costs per retirement?**

A. Absolutely. This is the basis of group depreciation and the imperfect recovery of estimates.

**Q. Can you illustrate how the life characteristics of an account can change?**

A. Yes. I will illustrate the life characteristic changes that have occurred within Account 397.00, Communication Equipment. The assets in this account have evolved from telephone equipment, microwave equipment, cables, radios, batteries, towers, etc. to the more technologically advanced assets such as SCADA, cellular phones, microprocessors, etc. Therefore the majority of the dollars in this account are replaced over a 10-15 year period of time and the most dominant force of retirement is technological change or obsolescence.

**Q. Do any of these issues exist when general plant amortization is utilized?**

A. No. Once the reserve is aligned with the new accounting practice, there is no reason a reserve imbalance will occur nor will any of the issues Mr. Rice addresses exist.

**Q. Is there any reason to conduct physical inventories if general plant amortization is utilized?**

A. No. Physical inventories are extremely time consuming and costly for the Company with very little benefit. The amount of time and cost expended to conduct the physical inventory would not be justified when general plant amortization eliminates the need for these activities and insures a full and constant recovery pattern.

**Q. Do you agree with Mr. Rice's Unrecovered Reserve for General Plant of $12 million?**

A. No. The $12 million does not properly establish the reserve for the assets still in service based on the theoretical reserve.

**Q. Can you discuss reasons why Mr. Rice's $12M unrecovered reserve amount is inaccurate?**

A. Yes. There are two primary flaws in Mr. Rice's calculation that established the $12M unrecovered reserve amount. First, Mr. Rice establishes his theoretical reserve amount for each vintage based on general plant amortization which sets all vintages older than the amortization period to be equal to the original cost. Second, Mr. Rice assumes all assets within a vintage are placed in service at the beginning of the year which overstates the theoretical reserve as well. Therefore, both of these calculation assumptions overstate the theoretical reserve and in turn increase his unrecovered reserve amount to $12M.

**Q. Have you conducted a calculation that more appropriately establishes the unrecovered reserve amount as of December 31, 2011?**

A. Yes. The calculation as of December 31, 2011 sets forth an unrecovered reserve amount for general plant amortized accounts to be $10,863,678. This amount is based on the approved life estimates in the most recent Case No. ER-2010-0355. The summarized results and detailed calculations are set forth in Appendix A of this testimony. Based on the agreed upon amortization periods from Case No. ER-2010-0355, the assets are segregated into two groups per account.

The first group are assets that are older than the amortization period which are categorized as fully accrued. These assets will be retired at year's end so the book reserve should be set equal to the original cost of the asset to insure full recovery, no more, no less.

The second group are assets that are within the amortization period which need to be recovered equally for each year the asset is in service. This requires the book reserve

to be set at the level which insures full recovery of each vintage while still on the books. Thus, an asset that is 10 years old should be 50% recovered if the amortization period is 20 years.

**Q. How should the unrecovered reserve be treated?**

A. Once the book reserve for the two groups within an account have been established to insure a constant recovery based on the amortization period, the remaining reserve or reserve deficiency that has been recorded historically in the accumulated reserve account for the asset class is then separately recovered over a reasonable period of time. In Appendix A, I have established 10 years for the unrecovered reserve as that is a reasonable and common representation of time to recover this change of accounting practice. As shown in Appendix A the total unrecovered amount of $ 10,863,678 would be recovered at an annual amount of $ 1,086,368 over a ten year period.

**Q. Has the methodology been utilized and adopted by other utilities in other jurisdictions?**

A. Yes. General Plant amortization has been utilized for 20 years by some utilities and the unrecovered reserve amount for amortized accounts has been implemented over the last 5-7 years. The added implementation of the separate reserve adjustment was included to insure full recovery and a depreciation rate by account that is consistent with the amortization period.

**Q. While Appendix A is the preferred methodology, is there another alternative which is an improvement over Mr. Rice's methodology?**

A. There is another widely used practice by many utilities which includes general plant amortization but does not require an unrecovered reserve adjustment. This calculation is

set forth in Appendix B. This methodology segregates the assets into two groups. The first group are the assets which are older than the amortization period and have a reserve equal to the original cost since these assets are scheduled to be retired at year's end. The second group are all remaining assets which have an age within the amortization period. The remaining reserve for the account is allocated to the asset level based on age. Based on these factors, the remaining life depreciation rate is calculated based on the plant to reserve rates in order to achieve full recovery, no more, no less.

**Q. Why have you not utilized this methodology as your primary recommendation for general plant amortization?**

A. Although this methodology eliminates the need for a special unrecovered reserve amortization it does require a more frequent depreciation update because the rates are not consistent with the amortization period.

**Q. Is the alternative methodology still a major improvement over Mr. Rice's methodology?**

A. Absolutely. The methodology utilized in Appendix B is designed to rationally and systematically recover all of the remaining investment over the remaining life. Mr. Rice's methodology is a random reserve adjustment that will require additional adjustments over time.

**Q. Are there any other significant differences between your two methods and the method proposed by Mr. Rice?**

A. Yes. The most significant difference is that my methods are designed to correct the reserve deficiency once, without the need to readdress this issue again. In Mr. Rice's approach, a review of the reserve imbalance will need to be conducted during each case.

This would create a lot of unnecessary effort especially when Mr. Rice's method does not uniformly improve the reserve deficiency over time.

**Q. Is Mr. Rice accurate in his assessment of making two separate reserve adjustments that total $6,483,406?**

A. No. First, there is no justification for transferring $1,639,402 of reserve from transmission plant to general plant. There was no plant transferred from transmission to general plant. This is only being recommended by Staff because the whole life depreciation methodology has no checks and balances to realign the reserve to the appropriate level through proper recovery techniques of the related assets. The remaining life methodology does realign over time and it is done based on the recovery pattern of the assets in the proper function.

The remaining reserve adjustment amount of $4,844,004, Mr. Rice attributed to the former Aquila consolidations and relocations. First of all, sales or consolidations such as what has occurred for KCPL over the years is a force of retirement that needs to be considered in establishing the proper life characteristic for general plant. Second, this supports the fact that the depreciation rates for each account were too low for the respective account and the remaining life method was not in utilized to recover over time. Finally, this would not be an issue in the recovery practices if amortization accounting was in place.

**Q. Are there additional reasons why Mr. Rice's methodology is incorrect and should not be accepted?**

A. Yes. Mr. Rice's proposal associated the Aquila consolidations and relocations offers the Company no ability to recover the costs he has identified. Company witness Mr. Ives

provided in his rebuttal testimony reasons why Mr. Rice's proposed methodology should not be accepted.

**Q. Does that conclude your testimony?**

A. Yes, it does.

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

| | | |
|---|---|---|
| In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service | ) ) ) | Case No. ER-2012-0174 |

**AFFIDAVIT OF JOHN J. SPANOS**

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

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

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

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Kansas City Power & Light Company consisting of ten (10) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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

John J. Spanos

Subscribed and sworn before me this 25th day of September, 2012.

Notary Public

My commission expires: February 20, 2015

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2015
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

# APPENDIX A

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2011

| | ACCOUNT | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2011 | BOOK RESERVE | FUTURE ACCRUALS | CALCULATED ANNUAL ACCRUAL AMOUNT | CALCULATED ANNUAL ACCRUAL RATE | COMPOSITE REMAINING LIFE |
|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8)=(7)/(4) | (9)=(6)/(7) |
| | **GENERAL PLANT** | | | | | | | | |
| 390.00 | STRUCTURES AND IMPROVEMENTS | 45-R1 | (15) | 38,468,328.28 | 11,985,721 | 32,252,857 | 896,315 | 2.33 | 36.0 |
| 391.00 | OFFICE FURNITURE & EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 1,886,973.75 | 1,886,974 | 0 | 0 | - | - |
| | AMORTIZED | 20-SQ * | 0 | 5,093,080.71 | 1,965,000 | 3,128,081 | 254,849 | 5.00 | 12.3 |
| | TOTAL OFFICE FURNITURE & EQUIPMENT | | | 6,980,054.46 | 3,851,974 | 3,128,081 | 254,849 | | |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK | 20-SQ * | 0 | 2,123,644.28 | 843,000 | 1,280,644 | 106,190 | 5.00 | 12.1 |
| 391.02 | COMPUTER EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 161,401.92 | 161,402 | 0 | 0 | - | - |
| | AMORTIZED | 8-SQ * | 0 | 2,182,514.50 | 412,000 | 1,770,514 | 272,864 | 12.50 | 6.5 |
| | TOTAL COMPUTER EQUIPMENT | | | 2,343,916.42 | 573,402 | 1,770,514 | 272,864 | | |
| 392.00 | TRANSPORTATION EQUIPMENT | | | | | | | | |
| | AUTOS | 7-R2 | 25 | 922,665.75 | 244,754 | 447,245 | 73,857 | 8.00 | 6.1 |
| | LIGHT TRUCKS | 8-R0.5 | 25 | 4,670,498.48 | 872,550 | 2,630,324 | 511,628 | 10.95 | 5.1 |
| | HEAVY TRUCKS | 10-S1.5 | 25 | 16,741,921.17 | 2,426,546 | 10,129,895 | 1,664,996 | 9.95 | 6.1 |
| | TRACTORS | 12-S0 | 25 | 368,413.49 | 136,097 | 140,213 | 19,267 | 5.23 | 7.3 |
| | TRAILERS | 20-S1.5 | 25 | 987,681.20 | 409,305 | 331,456 | 21,213 | 2.15 | 15.6 |
| | TOTAL TRANSPORTATION EQUIPMENT | | | 23,691,180.09 | 4,089,252 | 13,679,133 | 2,290,961 | 9.67 | 6.0 |
| 393.00 | STORES EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 98,183.65 | 98,184 | 0 | 0 | - | - |
| | AMORTIZED | 25-SQ * | 0 | 448,259.56 | 185,100 | 263,160 | 17,938 | 4.00 | 14.7 |
| | TOTAL STORES EQUIPMENT | | | 546,443.21 | 283,284 | 263,160 | 17,938 | | |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 420,141.25 | 420,141 | 0 | 0 | - | - |
| | AMORTIZED | 30-SQ * | 0 | 2,396,433.44 | 812,000 | 1,584,433 | 79,833 | 3.33 | 19.8 |
| | TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT | | | 2,816,574.69 | 1,232,141 | 1,584,433 | 79,833 | | |
| 395.00 | LABORATORY EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 172,985.16 | 172,985 | 0 | 0 | - | - |
| | AMORTIZED | 30-SQ * | 0 | 3,231,139.90 | 1,394,000 | 1,837,140 | 107,530 | 3.33 | 17.1 |
| | TOTAL LABORATORY EQUIPMENT | | | 3,404,125.06 | 1,566,985 | 1,837,140 | 107,530 | | |
| 396.00 | POWER OPERATED EQUIPMENT | 13-L2 | 15 | 13,072,978.27 | 2,544,388 | 8,567,644 | 926,049 | 7.08 | 9.3 |
| 397.00 | COMMUNICATION EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 558,368.25 | 558,368 | 0 | 0 | - | - |
| | AMORTIZED | 35-SQ * | 0 | 55,563,264.62 | 16,350,000 | 39,213,265 | 1,589,975 | 2.86 | 24.7 |
| | TOTAL COMMUNICATION EQUIPMENT | | | 56,121,632.87 | 16,908,368 | 39,213,265 | 1,589,975 | | |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2011

| | ACCOUNT | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2011 | BOOK RESERVE | FUTURE ACCRUALS | CALCULATED ANNUAL ACCRUAL AMOUNT | CALCULATED ANNUAL ACCRUAL RATE | COMPOSITE REMAINING LIFE |
|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8)=(7)/(4) | (9)=(6)/(7) |
| 398.00 | MISCELLANEOUS EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 20,184.38 | 20,184 | 0 | 0 | - | - |
| | AMORTIZED | 30-SQ * | 0 | 244,921.90 | 71,800 | 173,122 | 8,151 | 3.33 | 21.2 |
| | TOTAL MISCELLANEOUS EQUIPMENT | | | 265,106.28 | 91,984 | 173,122 | 8,151 | | |
| **TOTAL DEPRECIABLE PLANT** | | | | **149,833,983.91** | **43,970,499** | **103,749,993** | **6,550,655** | **4.37** | **15.8** |
| **UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS** | | | | | | | | | |
| 391.00 | OFFICE FURNITURE AND EQUIPMENT | | | | (221,054) | | 22,105 ** | | |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK | | | | 64,739 | | (6,474) ** | | |
| 391.02 | COMPUTER EQUIPMENT | | | | (304,897) | | 30,490 ** | | |
| 393.00 | STORES EQUIPMENT | | | | 37,578 | | (3,758) ** | | |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | | | | (15,422) | | 1,542 ** | | |
| 395.00 | LABORATORY EQUIPMENT | | | | 155,429 | | (15,543) ** | | |
| 397.00 | COMMUNICATION EQUIPMENT | | | | (10,547,544) | | 1,054,754 ** | | |
| 398.00 | MISCELLANEOUS EQUIPMENT | | | | (32,507) | | 3,251 ** | | |
| **TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS** | | | | | **(10,863,678)** | | **1,086,368** | | |
| **TOTAL GENERAL PLANT** | | | | **149,833,983.91** | **33,106,821** | **103,749,993** | **7,637,023** | | |

* ACCOUNTS USING AMORTIZATION ACCOUNTING
** 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1923 | 156.75 | 178 | 180 | | | |
| 1928 | 16.29 | 18 | 19 | | | |
| 1931 | 48.08 | 51 | 55 | | | |
| 1934 | 18.91 | 20 | 22 | | | |
| 1937 | 284.43 | 290 | 327 | | | |
| 1948 | 108.18 | 100 | 121 | 3 | 8.72 | |
| 1954 | 115.76 | 101 | 122 | 11 | 11.01 | 1 |
| 1956 | 326,752.47 | 277,063 | 334,356 | 41,409 | 11.82 | 3,503 |
| 1957 | 2,165.77 | 1,813 | 2,188 | 303 | 12.24 | 25 |
| 1959 | 2,456,985.37 | 2,003,614 | 2,417,933 | 407,600 | 13.09 | 31,138 |
| 1961 | 3,506.63 | 2,782 | 3,357 | 676 | 13.96 | 48 |
| 1962 | 886.92 | 693 | 836 | 184 | 14.41 | 13 |
| 1963 | 18,170.04 | 13,991 | 16,884 | 4,012 | 14.87 | 270 |
| 1964 | 155,573.91 | 117,961 | 142,354 | 36,556 | 15.33 | 2,385 |
| 1965 | 3,581.92 | 2,672 | 3,225 | 894 | 15.81 | 57 |
| 1968 | 5,706.78 | 4,046 | 4,883 | 1,680 | 17.26 | 97 |
| 1969 | 17,914.41 | 12,466 | 15,044 | 5,558 | 17.77 | 313 |
| 1970 | 4,189.53 | 2,862 | 3,454 | 1,364 | 18.27 | 75 |
| 1971 | 22,596.24 | 15,135 | 18,265 | 7,721 | 18.79 | 411 |
| 1972 | 9,447.43 | 6,200 | 7,482 | 3,383 | 19.32 | 175 |
| 1973 | 18,838.95 | 12,108 | 14,612 | 7,053 | 19.85 | 355 |
| 1974 | 7,985.58 | 5,022 | 6,060 | 3,123 | 20.39 | 153 |
| 1975 | 221,180.31 | 136,053 | 164,187 | 90,170 | 20.93 | 4,308 |
| 1976 | 20,661.44 | 12,414 | 14,981 | 8,780 | 21.49 | 409 |
| 1977 | 29,446.05 | 17,270 | 20,841 | 13,022 | 22.05 | 591 |
| 1979 | 13,212.42 | 7,361 | 8,883 | 6,311 | 23.20 | 272 |
| 1980 | 43,675.37 | 23,673 | 28,568 | 21,659 | 23.79 | 910 |
| 1981 | 134,586.85 | 70,921 | 85,586 | 69,189 | 24.38 | 2,838 |
| 1982 | 461,450.00 | 236,089 | 284,909 | 245,758 | 24.98 | 9,838 |
| 1984 | 17,522.81 | 8,419 | 10,160 | 9,991 | 26.20 | 381 |
| 1985 | 61,071.90 | 28,374 | 34,241 | 35,992 | 26.82 | 1,342 |
| 1986 | 63,210.35 | 28,350 | 34,212 | 38,480 | 27.45 | 1,402 |
| 1987 | 20,189.47 | 8,725 | 10,529 | 12,689 | 28.09 | 452 |
| 1988 | 110,377.96 | 45,894 | 55,384 | 71,551 | 28.73 | 2,490 |
| 1989 | 254,954.22 | 101,836 | 122,894 | 170,303 | 29.37 | 5,799 |
| 1990 | 473,137.63 | 181,128 | 218,583 | 325,525 | 30.02 | 10,844 |
| 1991 | 240,863.96 | 88,145 | 106,372 | 170,622 | 30.68 | 5,561 |
| 1992 | 6,744,627.96 | 2,354,509 | 2,841,388 | 4,914,934 | 31.34 | 156,826 |
| 1993 | 3,245,414.98 | 1,078,203 | 1,301,160 | 2,431,067 | 32.00 | 75,971 |
| 1994 | 4,066,519.10 | 1,281,360 | 1,546,328 | 3,130,169 | 32.67 | 95,812 |
| 1995 | 126,047.75 | 37,527 | 45,287 | 99,668 | 33.35 | 2,989 |
| 1996 | 722,406.54 | 202,707 | 244,624 | 586,144 | 34.02 | 17,229 |
| 1997 | 217,168.72 | 57,164 | 68,985 | 180,759 | 34.70 | 5,209 |
| 1998 | 5,189.12 | 1,274 | 1,537 | 4,430 | 35.39 | 125 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1999 | 12,222.24 | 2,789 | 3,366 | 10,690 | 36.07 | 296 |
| 2000 | 195,412.20 | 41,149 | 49,658 | 175,066 | 36.76 | 4,762 |
| 2001 | 44,696.20 | 8,613 | 10,394 | 41,007 | 37.46 | 1,095 |
| 2002 | 352,289.08 | 61,669 | 74,421 | 330,711 | 38.15 | 8,669 |
| 2003 | 23,594.06 | 3,702 | 4,468 | 22,665 | 38.86 | 583 |
| 2004 | 5,123,795.38 | 712,328 | 859,627 | 5,032,738 | 39.56 | 127,218 |
| 2005 | 168,946.75 | 20,422 | 24,645 | 169,644 | 40.27 | 4,213 |
| 2006 | 575,926.15 | 59,019 | 71,223 | 591,092 | 40.99 | 14,420 |
| 2007 | 1,907,621.95 | 160,386 | 193,552 | 2,000,213 | 41.71 | 47,955 |
| 2008 | 3,652,481.36 | 239,882 | 289,486 | 3,910,868 | 42.43 | 92,172 |
| 2009 | 629,192.58 | 29,587 | 35,705 | 687,866 | 43.16 | 15,938 |
| 2010 | 2,880,776.68 | 81,729 | 98,630 | 3,214,263 | 43.89 | 73,235 |
| 2011 | 2,553,408.39 | 24,137 | 29,128 | 2,907,292 | 44.63 | 65,142 |
| | 38,468,328.28 | 9,931,994 | 11,985,721 | 32,252,857 | | 896,315 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 2.33

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1976 | 12,356.76 | 12,357 | 12,357 | | | |
| 1977 | 2,452.33 | 2,452 | 2,452 | | | |
| 1978 | 3,016.74 | 3,017 | 3,017 | | | |
| 1979 | 11,656.14 | 11,656 | 11,656 | | | |
| 1980 | 24,508.00 | 24,508 | 24,508 | | | |
| 1981 | 3,766.87 | 3,767 | 3,767 | | | |
| 1982 | 20,389.78 | 20,390 | 20,390 | | | |
| 1983 | 22,635.68 | 22,636 | 22,636 | | | |
| 1984 | 124,480.76 | 124,481 | 124,481 | | | |
| 1985 | 80,493.71 | 80,494 | 80,494 | | | |
| 1986 | 60,814.84 | 60,815 | 60,815 | | | |
| 1987 | 6,176.71 | 6,177 | 6,177 | | | |
| 1988 | 13,452.53 | 13,453 | 13,453 | | | |
| 1989 | 96,291.75 | 96,292 | 96,292 | | | |
| 1990 | 20,815.10 | 20,815 | 20,815 | | | |
| 1991 | 1,383,666.05 | 1,383,666 | 1,383,666 | | | |
| | 1,886,973.75 | 1,886,976 | 1,886,974 | | | |
| AMORTIZED<br>SURVIVOR CURVE.. 20-SQUARE<br>NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 727,245.80 | 709,065 | 695,116 | 32,130 | 0.50 | 32,130 |
| 1993 | 97,580.09 | 90,262 | 88,486 | 9,094 | 1.50 | 6,063 |
| 1994 | 157,706.47 | 137,993 | 135,278 | 22,428 | 2.50 | 8,971 |
| 1995 | 67,803.14 | 55,938 | 54,838 | 12,966 | 3.50 | 3,705 |
| 1996 | 53,109.68 | 41,160 | 40,350 | 12,759 | 4.50 | 2,835 |
| 1999 | 26,885.92 | 16,804 | 16,473 | 10,412 | 7.50 | 1,388 |
| 2000 | 511,863.69 | 294,322 | 288,532 | 223,332 | 8.50 | 26,274 |
| 2001 | 105,427.49 | 55,349 | 54,260 | 51,167 | 9.50 | 5,386 |
| 2002 | 299,687.60 | 142,352 | 139,552 | 160,136 | 10.50 | 15,251 |
| 2003 | 11,735.89 | 4,988 | 4,890 | 6,846 | 11.50 | 595 |
| 2004 | 5,152.27 | 1,932 | 1,894 | 3,258 | 12.50 | 261 |
| 2005 | 118,769.21 | 38,600 | 37,841 | 80,929 | 13.50 | 5,995 |
| 2006 | 244,371.90 | 67,202 | 65,880 | 178,492 | 14.50 | 12,310 |
| 2007 | 47,780.98 | 10,751 | 10,540 | 37,241 | 15.50 | 2,403 |
| 2008 | 351,525.06 | 61,517 | 60,307 | 291,218 | 16.50 | 17,650 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2009 | 2,135,081.55 | 266,885 | 261,635 | 1,873,447 | 17.50 | 107,054 |
| 2010 | 120,559.45 | 9,042 | 8,864 | 111,695 | 18.50 | 6,038 |
| 2011 | 10,794.52 | 270 | 265 | 10,530 | 19.50 | 540 |
| | 5,093,080.71 | 2,004,432 | 1,965,000 | 3,128,081 | | 254,849 |
| | 6,980,054.46 | 3,891,408 | 3,851,974 | 3,128,081 | | 254,849 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 3.65

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 102,619.39 | 79,530 | 79,523 | 23,096 | 4.50 | 5,132 |
| 1997 | 254,246.71 | 184,329 | 184,313 | 69,934 | 5.50 | 12,715 |
| 1998 | 113,034.45 | 76,298 | 76,291 | 36,743 | 6.50 | 5,653 |
| 1999 | 18,106.83 | 11,317 | 11,316 | 6,791 | 7.50 | 905 |
| 2000 | 199,994.18 | 114,997 | 114,987 | 85,007 | 8.50 | 10,001 |
| 2001 | 116,175.64 | 60,992 | 60,987 | 55,189 | 9.50 | 5,809 |
| 2002 | 126,150.67 | 59,922 | 59,917 | 66,234 | 10.50 | 6,308 |
| 2003 | 140,640.27 | 59,772 | 59,767 | 80,873 | 11.50 | 7,032 |
| 2004 | 137,972.71 | 51,740 | 51,735 | 86,238 | 12.50 | 6,899 |
| 2005 | 163,220.13 | 53,047 | 53,042 | 110,178 | 13.50 | 8,161 |
| 2006 | 21,377.63 | 5,879 | 5,878 | 15,500 | 14.50 | 1,069 |
| 2007 | 98,156.83 | 22,085 | 22,083 | 76,074 | 15.50 | 4,908 |
| 2008 | 201,158.03 | 35,203 | 35,200 | 165,958 | 16.50 | 10,058 |
| 2009 | 102,350.37 | 12,794 | 12,793 | 89,557 | 17.50 | 5,118 |
| 2010 | 139,154.09 | 10,437 | 10,436 | 128,718 | 18.50 | 6,958 |
| 2011 | 189,286.35 | 4,732 | 4,732 | 184,554 | 19.50 | 9,464 |
| | 2,123,644.28 | 843,074 | 843,000 | 1,280,644 | | 106,190 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 2000 | 136,087.97 | 136,088 | 136,088 | | | |
| 2003 | 25,313.95 | 25,314 | 25,314 | | | |
| | 161,401.92 | 161,402 | 161,402 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 8-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 4,117.97 | 3,861 | 3,844 | 274 | 0.50 | 274 |
| 2007 | 7,977.43 | 4,487 | 4,467 | 3,511 | 3.50 | 1,003 |
| 2009 | 129,247.83 | 40,390 | 40,209 | 89,039 | 5.50 | 16,189 |
| 2010 | 1,900,365.89 | 356,319 | 354,720 | 1,545,646 | 6.50 | 237,792 |
| 2011 | 140,805.38 | 8,800 | 8,761 | 132,045 | 7.50 | 17,606 |
| | 2,182,514.50 | 413,857 | 412,000 | 1,770,514 | | 272,864 |
| | 2,343,916.42 | 575,259 | 573,402 | 1,770,514 | | 272,864 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 11.64

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 7-R2 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 101,431.95 | 57,490 | 76,074 | | | |
| 2005 | 135,189.76 | 69,816 | 93,027 | 8,365 | 2.18 | 3,837 |
| 2006 | 9,604.71 | 4,384 | 5,841 | 1,363 | 2.74 | 497 |
| 2009 | 31,240.59 | 7,163 | 9,544 | 13,886 | 4.86 | 2,857 |
| 2010 | 151,484.75 | 21,424 | 28,547 | 85,067 | 5.68 | 14,977 |
| 2011 | 493,713.99 | 23,806 | 31,721 | 338,564 | 6.55 | 51,689 |
| | 922,665.75 | 184,083 | 244,754 | 447,245 | | 73,857 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 8.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 8-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 831,387.07 | 335,153 | 243,609 | 379,931 | 3.70 | 102,684 |
| 2005 | 909,792.61 | 323,261 | 234,965 | 447,379 | 4.21 | 106,266 |
| 2006 | 882,674.23 | 269,767 | 196,083 | 465,923 | 4.74 | 98,296 |
| 2007 | 467,108.46 | 118,237 | 85,942 | 264,389 | 5.30 | 49,885 |
| 2008 | 287,642.17 | 57,169 | 41,554 | 174,178 | 5.88 | 29,622 |
| 2009 | 110,761.11 | 15,783 | 11,472 | 71,599 | 6.48 | 11,049 |
| 2010 | 817,341.13 | 70,496 | 51,240 | 561,766 | 7.08 | 79,345 |
| 2011 | 363,791.70 | 10,573 | 7,685 | 265,159 | 7.69 | 34,481 |
| | 4,670,498.48 | 1,200,439 | 872,550 | 2,630,324 | | 511,628 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 10.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 10-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 1987 | 82,341.44 | 61,756 | 61,756 | | | |
| 2004 | 5,067,828.05 | 2,272,921 | 1,225,411 | 2,575,460 | 4.02 | 640,662 |
| 2005 | 279,261.61 | 113,520 | 61,203 | 148,243 | 4.58 | 32,367 |
| 2006 | 1,954,605.77 | 700,726 | 377,785 | 1,088,169 | 5.22 | 208,461 |
| 2007 | 332,145.06 | 101,387 | 54,661 | 194,448 | 5.93 | 32,791 |
| 2008 | 2,183,001.83 | 537,018 | 289,525 | 1,347,726 | 6.72 | 200,554 |
| 2009 | 1,498,929.76 | 270,932 | 146,069 | 978,128 | 7.59 | 128,871 |
| 2010 | 2,576,483.80 | 285,990 | 154,187 | 1,778,176 | 8.52 | 208,706 |
| 2011 | 2,767,323.85 | 103,775 | 55,949 | 2,019,544 | 9.50 | 212,584 |
| | 16,741,921.17 | 4,448,025 | 2,426,546 | 10,129,895 | | 1,664,996 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 9.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 12-S0 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 259,708.82 | 82,134 | 102,453 | 92,329 | 6.94 | 13,304 |
| 2006 | 108,704.67 | 26,972 | 33,644 | 47,885 | 8.03 | 5,963 |
| | 368,413.49 | 109,106 | 136,097 | 140,213 | | 19,267 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.23

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 20-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 1934 | 25.58 | 19 | 19 | | | |
| 1947 | 1,072.20 | 804 | 804 | | | |
| 1951 | 352.34 | 264 | 264 | | | |
| 1963 | 609.31 | 457 | 457 | | | |
| 1964 | 995.97 | 747 | 747 | | | |
| 1969 | 7,001.43 | 5,251 | 5,251 | | | |
| 1970 | 335.68 | 252 | 252 | | | |
| 1973 | 1,398.07 | 1,028 | 1,049 | | | |
| 1976 | 251.15 | 177 | 188 | | | |
| 1978 | 806.54 | 554 | 605 | | | |
| 1984 | 58,603.09 | 36,810 | 43,952 | | | |
| 1986 | 2,119.60 | 1,284 | 1,590 | | | |
| 1987 | 5,959.15 | 3,542 | 4,469 | | | |
| 1988 | 2,519.19 | 1,467 | 1,889 | | | |
| 1990 | 9,843.29 | 5,474 | 7,382 | | | |
| 1991 | 15,069.25 | 8,166 | 11,302 | | | |
| 1992 | 16,123.74 | 8,495 | 12,093 | | | |
| 1993 | 9,754.29 | 4,986 | 7,316 | | | |
| 1994 | 3,495.18 | 1,729 | 2,621 | | | |
| 2003 | 11,099.25 | 3,226 | 6,150 | 2,174 | 12.25 | 177 |
| 2004 | 445,174.59 | 116,191 | 221,514 | 112,367 | 13.04 | 8,617 |
| 2005 | 48,011.70 | 11,037 | 21,042 | 14,967 | 13.87 | 1,079 |
| 2006 | 41,244.02 | 8,135 | 15,509 | 15,424 | 14.74 | 1,046 |
| 2007 | 28,361.51 | 4,637 | 8,840 | 12,431 | 15.64 | 795 |
| 2008 | 42,977.12 | 5,528 | 10,539 | 21,694 | 16.57 | 1,309 |
| 2009 | 6,566.28 | 608 | 1,159 | 3,766 | 17.53 | 215 |
| 2010 | 199,982.17 | 11,174 | 21,303 | 128,684 | 18.51 | 6,952 |
| 2011 | 27,929.51 | 524 | 999 | 19,948 | 19.50 | 1,023 |
| | 987,681.20 | 242,566 | 409,305 | 331,456 | | 21,213 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.15

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1967 | 3,866.74 | 3,867 | 3,867 | | | |
| 1969 | 2,042.00 | 2,042 | 2,042 | | | |
| 1970 | 1,313.49 | 1,313 | 1,313 | | | |
| 1971 | 2,371.22 | 2,371 | 2,371 | | | |
| 1972 | 3,702.05 | 3,702 | 3,702 | | | |
| 1973 | 424.44 | 424 | 424 | | | |
| 1974 | 1,550.76 | 1,551 | 1,551 | | | |
| 1975 | 3,659.11 | 3,659 | 3,659 | | | |
| 1976 | 1,638.33 | 1,638 | 1,638 | | | |
| 1977 | 9,109.14 | 9,109 | 9,109 | | | |
| 1978 | 12,753.75 | 12,754 | 12,754 | | | |
| 1979 | 562.73 | 563 | 563 | | | |
| 1980 | 2,212.79 | 2,213 | 2,213 | | | |
| 1981 | 3,254.30 | 3,254 | 3,254 | | | |
| 1982 | 16,795.21 | 16,795 | 16,795 | | | |
| 1983 | 20,788.88 | 20,789 | 20,789 | | | |
| 1984 | 3,903.47 | 3,903 | 3,903 | | | |
| 1985 | 6,864.05 | 6,864 | 6,864 | | | |
| 1986 | 1,371.19 | 1,371 | 1,372 | | | |
| | 98,183.65 | 98,182 | 98,184 | | | |
| AMORTIZED<br>SURVIVOR CURVE.. 25-SQUARE<br>NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 4,688.90 | 4,595 | 4,581 | 108 | 0.50 | 108 |
| 1988 | 1,651.90 | 1,553 | 1,548 | 104 | 1.50 | 69 |
| 1989 | 20,100.12 | 18,090 | 18,036 | 2,064 | 2.50 | 826 |
| 1990 | 6,729.86 | 5,788 | 5,771 | 959 | 3.50 | 274 |
| 1991 | 13,422.45 | 11,006 | 10,973 | 2,449 | 4.50 | 544 |
| 1992 | 9,207.78 | 7,182 | 7,161 | 2,047 | 5.50 | 372 |
| 1993 | 60,653.97 | 44,884 | 44,751 | 15,903 | 6.50 | 2,447 |
| 1994 | 47,011.00 | 32,908 | 32,811 | 14,200 | 7.50 | 1,893 |
| 1995 | 2,332.29 | 1,539 | 1,534 | 798 | 8.50 | 94 |
| 1996 | 1,253.82 | 777 | 775 | 479 | 9.50 | 50 |
| 1997 | 7,536.01 | 4,371 | 4,358 | 3,178 | 10.50 | 303 |
| 1998 | 4,928.94 | 2,662 | 2,654 | 2,275 | 11.50 | 198 |
| 1999 | 15,420.82 | 7,710 | 7,687 | 7,734 | 12.50 | 619 |
| 2000 | 15,323.27 | 7,049 | 7,028 | 8,295 | 13.50 | 614 |
| 2001 | 1,261.34 | 530 | 528 | 733 | 14.50 | 51 |
| 2002 | 10,653.15 | 4,048 | 4,036 | 6,617 | 15.50 | 427 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 8,285.09 | 2,817 | 2,809 | 5,476 | 16.50 | 332 |
| 2004 | 4,013.56 | 1,204 | 1,200 | 2,813 | 17.50 | 161 |
| 2005 | 2,366.69 | 615 | 613 | 1,754 | 18.50 | 95 |
| 2006 | 8,640.39 | 1,901 | 1,895 | 6,745 | 19.50 | 346 |
| 2008 | 169,716.54 | 23,760 | 23,690 | 146,027 | 21.50 | 6,792 |
| 2011 | 33,061.67 | 661 | 659 | 32,403 | 24.50 | 1,323 |
| | 448,259.56 | 185,650 | 185,100 | 263,160 | | 17,938 |
| | 546,443.21 | 283,832 | 283,284 | 263,160 | | 17,938 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 3.28

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1901 | 2,448.66 | 2,449 | 2,449 | | | |
| 1956 | 18,047.79 | 18,048 | 18,048 | | | |
| 1957 | 3,777.45 | 3,777 | 3,777 | | | |
| 1958 | 951.80 | 952 | 952 | | | |
| 1959 | 78,341.41 | 78,341 | 78,341 | | | |
| 1960 | 7,317.83 | 7,318 | 7,318 | | | |
| 1961 | 4,072.76 | 4,073 | 4,073 | | | |
| 1962 | 4,429.31 | 4,429 | 4,429 | | | |
| 1963 | 23,687.18 | 23,687 | 23,687 | | | |
| 1964 | 6,187.68 | 6,188 | 6,188 | | | |
| 1965 | 36,993.93 | 36,994 | 36,994 | | | |
| 1966 | 11,535.79 | 11,536 | 11,536 | | | |
| 1967 | 6,027.24 | 6,027 | 6,027 | | | |
| 1968 | 6,868.87 | 6,869 | 6,869 | | | |
| 1969 | 20,840.66 | 20,841 | 20,841 | | | |
| 1970 | 37,836.37 | 37,836 | 37,836 | | | |
| 1971 | 20,685.70 | 20,686 | 20,686 | | | |
| 1972 | 13,188.02 | 13,188 | 13,188 | | | |
| 1973 | 11,677.67 | 11,678 | 11,678 | | | |
| 1974 | 6,220.85 | 6,221 | 6,221 | | | |
| 1975 | 3,420.59 | 3,421 | 3,421 | | | |
| 1976 | 16,898.75 | 16,899 | 16,899 | | | |
| 1977 | 13,909.12 | 13,909 | 13,909 | | | |
| 1978 | 11,328.68 | 11,329 | 11,329 | | | |
| 1979 | 19,777.64 | 19,778 | 19,778 | | | |
| 1980 | 15,285.15 | 15,285 | 15,285 | | | |
| 1981 | 18,384.35 | 18,384 | 18,384 | | | |
| | 420,141.25 | 420,143 | 420,141 | | | |
| AMORTIZED<br>SURVIVOR CURVE.. 30-SQUARE<br>NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 23,053.90 | 22,670 | 22,609 | 445 | 0.50 | 445 |
| 1983 | 15,617.52 | 14,837 | 14,797 | 820 | 1.50 | 547 |
| 1984 | 59,317.45 | 54,375 | 54,229 | 5,088 | 2.50 | 2,035 |
| 1985 | 34,567.12 | 30,534 | 30,452 | 4,115 | 3.50 | 1,176 |
| 1986 | 23,476.10 | 19,955 | 19,901 | 3,575 | 4.50 | 794 |
| 1987 | 30,916.05 | 25,248 | 25,180 | 5,736 | 5.50 | 1,043 |
| 1988 | 57,759.13 | 45,244 | 45,123 | 12,637 | 6.50 | 1,944 |
| 1989 | 54,562.52 | 40,922 | 40,812 | 13,750 | 7.50 | 1,833 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 67,487.54 | 48,366 | 48,236 | 19,251 | 8.50 | 2,265 |
| 1991 | 53,841.32 | 36,791 | 36,692 | 17,149 | 9.50 | 1,805 |
| 1992 | 47,162.95 | 30,656 | 30,574 | 16,589 | 10.50 | 1,580 |
| 1993 | 160,903.74 | 99,225 | 98,959 | 61,945 | 11.50 | 5,387 |
| 1994 | 134,891.39 | 78,686 | 78,475 | 56,417 | 12.50 | 4,513 |
| 1995 | 60,925.19 | 33,509 | 33,419 | 27,506 | 13.50 | 2,037 |
| 1996 | 29,409.05 | 15,195 | 15,154 | 14,255 | 14.50 | 983 |
| 1997 | 28,036.61 | 13,551 | 13,515 | 14,522 | 15.50 | 937 |
| 1998 | 39,268.65 | 17,671 | 17,624 | 21,645 | 16.50 | 1,312 |
| 1999 | 20,602.18 | 8,584 | 8,561 | 12,041 | 17.50 | 688 |
| 2000 | 64,800.87 | 24,840 | 24,773 | 40,028 | 18.50 | 2,164 |
| 2001 | 36,022.30 | 12,608 | 12,574 | 23,448 | 19.50 | 1,202 |
| 2002 | 46,817.68 | 14,826 | 14,786 | 32,031 | 20.50 | 1,562 |
| 2003 | 33,093.51 | 9,376 | 9,351 | 23,743 | 21.50 | 1,104 |
| 2004 | 50,330.69 | 12,583 | 12,549 | 37,781 | 22.50 | 1,679 |
| 2005 | 86,270.43 | 18,692 | 18,642 | 67,629 | 23.50 | 2,878 |
| 2006 | 132,747.95 | 24,337 | 24,272 | 108,476 | 24.50 | 4,428 |
| 2007 | 88,810.94 | 13,322 | 13,286 | 75,525 | 25.50 | 2,962 |
| 2008 | 133,234.67 | 15,544 | 15,502 | 117,732 | 26.50 | 4,443 |
| 2009 | 225,297.28 | 18,774 | 18,724 | 206,574 | 27.50 | 7,512 |
| 2010 | 119,281.13 | 5,964 | 5,948 | 113,333 | 28.50 | 3,977 |
| 2011 | 437,927.58 | 7,300 | 7,280 | 430,647 | 29.50 | 14,598 |
| | 2,396,433.44 | 814,185 | 812,000 | 1,584,433 | | 79,833 |
| | 2,816,574.69 | 1,234,328 | 1,232,141 | 1,584,433 | | 79,833 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 2.83

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1965 | 2,476.73 | 2,477 | 2,477 | | | |
| 1966 | 7,552.40 | 7,552 | 7,552 | | | |
| 1967 | 5,274.79 | 5,275 | 5,275 | | | |
| 1968 | 2,870.32 | 2,870 | 2,870 | | | |
| 1969 | 8,111.34 | 8,111 | 8,111 | | | |
| 1970 | 10,557.06 | 10,557 | 10,557 | | | |
| 1971 | 9,452.54 | 9,453 | 9,453 | | | |
| 1972 | 6,541.47 | 6,541 | 6,541 | | | |
| 1973 | 24,881.09 | 24,881 | 24,881 | | | |
| 1974 | 2,320.25 | 2,320 | 2,320 | | | |
| 1975 | 8,755.54 | 8,756 | 8,756 | | | |
| 1976 | 21,693.89 | 21,694 | 21,694 | | | |
| 1977 | 36,844.29 | 36,844 | 36,844 | | | |
| 1978 | 3,050.95 | 3,051 | 3,051 | | | |
| 1979 | 5,186.50 | 5,186 | 5,187 | | | |
| 1980 | 4,816.44 | 4,816 | 4,816 | | | |
| 1981 | 12,599.56 | 12,600 | 12,599 | | | |
| | 172,985.16 | 172,984 | 172,985 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 25,225.43 | 24,805 | 24,776 | 450 | 0.50 | 450 |
| 1983 | 73,676.93 | 69,993 | 69,910 | 3,767 | 1.50 | 2,511 |
| 1984 | 53,606.09 | 49,139 | 49,081 | 4,525 | 2.50 | 1,810 |
| 1985 | 39,448.17 | 34,846 | 34,805 | 4,644 | 3.50 | 1,327 |
| 1986 | 41,045.34 | 34,889 | 34,848 | 6,198 | 4.50 | 1,377 |
| 1987 | 29,126.99 | 23,787 | 23,759 | 5,368 | 5.50 | 976 |
| 1988 | 31,859.39 | 24,956 | 24,926 | 6,933 | 6.50 | 1,067 |
| 1989 | 82,410.98 | 61,808 | 61,735 | 20,676 | 7.50 | 2,757 |
| 1990 | 109,278.89 | 78,317 | 78,224 | 31,055 | 8.50 | 3,654 |
| 1991 | 142,636.05 | 97,467 | 97,351 | 45,285 | 9.50 | 4,767 |
| 1992 | 253,875.84 | 165,019 | 164,823 | 89,053 | 10.50 | 8,481 |
| 1993 | 267,804.03 | 165,147 | 164,951 | 102,853 | 11.50 | 8,944 |
| 1994 | 85,272.91 | 49,742 | 49,683 | 35,590 | 12.50 | 2,847 |
| 1995 | 122,311.35 | 67,271 | 67,191 | 55,120 | 13.50 | 4,083 |
| 1996 | 117,434.14 | 60,675 | 60,603 | 56,831 | 14.50 | 3,919 |
| 1997 | 83,838.72 | 40,522 | 40,474 | 43,365 | 15.50 | 2,798 |
| 1998 | 172,140.69 | 77,463 | 77,371 | 94,770 | 16.50 | 5,744 |
| 1999 | 45,337.87 | 18,891 | 18,869 | 26,469 | 17.50 | 1,513 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 122,829.46 | 47,084 | 47,028 | 75,801 | 18.50 | 4,097 |
| 2001 | 86,218.82 | 30,177 | 30,141 | 56,078 | 19.50 | 2,876 |
| 2002 | 25,347.01 | 8,027 | 8,017 | 17,330 | 20.50 | 845 |
| 2003 | 127,568.46 | 36,144 | 36,101 | 91,467 | 21.50 | 4,254 |
| 2004 | 129,460.48 | 32,365 | 32,327 | 97,134 | 22.50 | 4,317 |
| 2005 | 43,738.02 | 9,477 | 9,466 | 34,272 | 23.50 | 1,458 |
| 2006 | 132,792.85 | 24,345 | 24,316 | 108,477 | 24.50 | 4,428 |
| 2007 | 46,921.81 | 7,038 | 7,030 | 39,892 | 25.50 | 1,564 |
| 2008 | 223,778.15 | 26,108 | 26,077 | 197,701 | 26.50 | 7,460 |
| 2009 | 259,362.75 | 21,613 | 21,587 | 237,775 | 27.50 | 8,646 |
| 2010 | 127,827.05 | 6,391 | 6,383 | 121,444 | 28.50 | 4,261 |
| 2011 | 128,965.23 | 2,150 | 2,147 | 126,818 | 29.50 | 4,299 |
| | 3,231,139.90 | 1,395,656 | 1,394,000 | 1,837,140 | | 107,530 |
| | 3,404,125.06 | 1,568,640 | 1,566,985 | 1,837,140 | | 107,530 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.16

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 13-L2 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 1953 | 6,696.10 | 5,692 | 5,692 | | | |
| 1963 | 9,709.56 | 8,253 | 8,253 | | | |
| 1964 | 1,018.79 | 866 | 866 | | | |
| 1965 | 4,787.12 | 4,069 | 4,069 | | | |
| 1966 | 4,316.22 | 3,669 | 3,669 | | | |
| 1967 | 1,619.46 | 1,377 | 1,377 | | | |
| 1970 | 1,651.77 | 1,404 | 1,404 | | | |
| 1973 | 4,874.55 | 4,143 | 4,143 | | | |
| 1974 | 758.43 | 645 | 645 | | | |
| 1976 | 3,338.94 | 2,770 | 2,264 | 574 | 0.31 | 574 |
| 1978 | 4,026.34 | 3,257 | 2,662 | 760 | 0.63 | 760 |
| 1979 | 1,410.95 | 1,125 | 919 | 280 | 0.81 | 280 |
| 1980 | 2,202.37 | 1,731 | 1,415 | 457 | 0.98 | 457 |
| 1981 | 233.24 | 181 | 148 | 50 | 1.16 | 43 |
| 1982 | 2,945.16 | 2,245 | 1,835 | 668 | 1.34 | 499 |
| 1983 | 3,138.11 | 2,353 | 1,923 | 744 | 1.53 | 486 |
| 1984 | 1,809.60 | 1,335 | 1,091 | 447 | 1.72 | 260 |
| 1988 | 2,272.81 | 1,556 | 1,272 | 660 | 2.53 | 261 |
| 1990 | 4,026.26 | 2,638 | 2,156 | 1,266 | 2.98 | 425 |
| 1993 | 4,162.45 | 2,531 | 2,069 | 1,469 | 3.70 | 397 |
| 1994 | 16,167.59 | 9,567 | 7,819 | 5,923 | 3.95 | 1,499 |
| 1995 | 411.14 | 237 | 194 | 155 | 4.20 | 37 |
| 1996 | 1,657.87 | 927 | 758 | 651 | 4.45 | 146 |
| 1998 | 1,482.90 | 781 | 638 | 622 | 4.94 | 126 |
| 2002 | 1,795.79 | 821 | 671 | 855 | 6.01 | 142 |
| 2004 | 3,793,857.57 | 1,528,061 | 1,248,838 | 1,975,941 | 6.84 | 288,880 |
| 2005 | 562,964.96 | 206,132 | 168,465 | 310,055 | 7.40 | 41,899 |
| 2006 | 857,122.38 | 275,729 | 225,345 | 503,209 | 8.08 | 62,278 |
| 2007 | 1,151,124.74 | 312,353 | 255,277 | 723,179 | 8.85 | 81,715 |
| 2008 | 357,002.33 | 77,265 | 63,146 | 240,306 | 9.69 | 24,799 |
| 2009 | 1,473,532.18 | 233,153 | 190,549 | 1,061,953 | 10.58 | 100,374 |
| 2010 | 3,949,017.25 | 382,156 | 312,324 | 3,044,341 | 11.52 | 264,266 |
| 2011 | 841,843.34 | 27,521 | 22,492 | 693,075 | 12.50 | 55,446 |
| | 13,072,978.27 | 3,106,543 | 2,544,388 | 8,567,644 | | 926,049 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 7.08

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1923 | 484.89 | 485 | 485 | | | |
| 1924 | 305.33 | 305 | 305 | | | |
| 1927 | 794.66 | 795 | 795 | | | |
| 1929 | 859.10 | 859 | 859 | | | |
| 1945 | 1,093.87 | 1,094 | 1,094 | | | |
| 1955 | 9,032.82 | 9,033 | 9,033 | | | |
| 1956 | 1,660.41 | 1,660 | 1,660 | | | |
| 1957 | 110.03 | 110 | 110 | | | |
| 1958 | 855.08 | 855 | 855 | | | |
| 1959 | 39,412.18 | 39,412 | 39,412 | | | |
| 1961 | 831.25 | 831 | 831 | | | |
| 1962 | 840.46 | 840 | 840 | | | |
| 1963 | 13,039.09 | 13,039 | 13,039 | | | |
| 1964 | 43,237.79 | 43,238 | 43,238 | | | |
| 1965 | 27,637.82 | 27,638 | 27,638 | | | |
| 1966 | 5,916.33 | 5,916 | 5,916 | | | |
| 1967 | 12,263.11 | 12,263 | 12,263 | | | |
| 1968 | 19,485.82 | 19,486 | 19,486 | | | |
| 1969 | 5,347.53 | 5,348 | 5,348 | | | |
| 1970 | 21,230.61 | 21,231 | 21,231 | | | |
| 1971 | 3,549.85 | 3,550 | 3,550 | | | |
| 1972 | 8,261.40 | 8,261 | 8,261 | | | |
| 1973 | 306,655.45 | 306,655 | 306,655 | | | |
| 1974 | 1,609.61 | 1,610 | 1,610 | | | |
| 1975 | 12,373.85 | 12,374 | 12,374 | | | |
| 1976 | 21,479.91 | 21,480 | 21,480 | | | |
| | 558,368.25 | 558,368 | 558,368 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 35-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1977 | 259,393.70 | 255,687 | 254,421 | 4,973 | 0.50 | 4,973 |
| 1978 | 132,410.36 | 126,735 | 126,108 | 6,303 | 1.50 | 4,202 |
| 1979 | 176,396.07 | 163,796 | 162,985 | 13,411 | 2.50 | 5,364 |
| 1980 | 51,642.10 | 46,478 | 46,248 | 5,394 | 3.50 | 1,541 |
| 1981 | 13,039.24 | 11,363 | 11,307 | 1,732 | 4.50 | 385 |
| 1982 | 7,283.08 | 6,139 | 6,109 | 1,174 | 5.50 | 213 |
| 1983 | 91,887.64 | 74,823 | 74,453 | 17,435 | 6.50 | 2,682 |
| 1984 | 30,324.76 | 23,826 | 23,708 | 6,617 | 7.50 | 882 |
| 1985 | 451,759.46 | 342,045 | 340,352 | 111,408 | 8.50 | 13,107 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 35-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1986 | 56,732.40 | 41,334 | 41,129 | 15,603 | 9.50 | 1,642 |
| 1987 | 278,229.91 | 194,761 | 193,797 | 84,433 | 10.50 | 8,041 |
| 1988 | 117,876.97 | 79,146 | 78,754 | 39,123 | 11.50 | 3,402 |
| 1989 | 74,340.76 | 47,791 | 47,554 | 26,786 | 12.50 | 2,143 |
| 1990 | 451,045.28 | 277,073 | 275,701 | 175,344 | 13.50 | 12,988 |
| 1991 | 561,717.59 | 329,004 | 327,375 | 234,342 | 14.50 | 16,162 |
| 1992 | 894,698.91 | 498,473 | 496,005 | 398,694 | 15.50 | 25,722 |
| 1993 | 5,887,238.03 | 3,111,817 | 3,096,411 | 2,790,828 | 16.50 | 169,141 |
| 1994 | 2,549,745.82 | 1,274,873 | 1,268,561 | 1,281,185 | 17.50 | 73,211 |
| 1995 | 1,126,885.48 | 531,248 | 528,618 | 598,268 | 18.50 | 32,339 |
| 1996 | 874,482.59 | 387,273 | 385,356 | 489,127 | 19.50 | 25,083 |
| 1997 | 1,589,136.36 | 658,363 | 655,103 | 934,033 | 20.50 | 45,563 |
| 1998 | 502,281.64 | 193,735 | 192,776 | 309,506 | 21.50 | 14,396 |
| 1999 | 5,551,239.71 | 1,982,570 | 1,972,754 | 3,578,485 | 22.50 | 159,044 |
| 2000 | 7,084,223.99 | 2,327,663 | 2,316,139 | 4,768,085 | 23.50 | 202,897 |
| 2001 | 619,116.67 | 185,735 | 184,815 | 434,301 | 24.50 | 17,727 |
| 2002 | 934,572.77 | 253,671 | 252,415 | 682,158 | 25.50 | 26,751 |
| 2003 | 1,059,698.34 | 257,358 | 256,084 | 803,615 | 26.50 | 30,325 |
| 2004 | 2,093,675.66 | 448,654 | 446,433 | 1,647,243 | 27.50 | 59,900 |
| 2005 | 1,420,429.98 | 263,788 | 262,482 | 1,157,948 | 28.50 | 40,630 |
| 2006 | 4,713,579.55 | 740,692 | 737,025 | 3,976,555 | 29.50 | 134,798 |
| 2007 | 2,017,967.84 | 259,450 | 258,165 | 1,759,802 | 30.50 | 57,698 |
| 2008 | 6,144,435.27 | 614,444 | 611,402 | 5,533,033 | 31.50 | 175,652 |
| 2009 | 4,500,398.55 | 321,463 | 319,871 | 4,180,527 | 32.50 | 128,632 |
| 2010 | 1,879,690.03 | 80,564 | 80,165 | 1,799,525 | 33.50 | 53,717 |
| 2011 | 1,365,688.11 | 19,516 | 19,419 | 1,346,269 | 34.50 | 39,022 |
| | 55,563,264.62 | 16,431,351 | 16,350,000 | 39,213,265 | | 1,589,975 |
| | 56,121,632.87 | 16,989,719 | 16,908,368 | 39,213,265 | | 1,589,975 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 2.83

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1963 | 2,910.34 | 2,910 | 2,910 | | | |
| 1968 | 541.94 | 542 | 542 | | | |
| 1969 | 165.22 | 165 | 165 | | | |
| 1970 | 2,298.89 | 2,299 | 2,299 | | | |
| 1971 | 110.56 | 111 | 111 | | | |
| 1973 | 146.87 | 147 | 147 | | | |
| 1974 | 334.42 | 334 | 334 | | | |
| 1975 | 1,526.33 | 1,526 | 1,526 | | | |
| 1976 | 2,666.20 | 2,666 | 2,666 | | | |
| 1977 | 1,837.27 | 1,837 | 1,837 | | | |
| 1979 | 3,772.72 | 3,773 | 3,773 | | | |
| 1980 | 1,398.17 | 1,398 | 1,398 | | | |
| 1981 | 2,475.45 | 2,475 | 2,475 | | | |
| | 20,184.38 | 20,183 | 20,184 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 1,752.56 | 1,723 | 1,720 | 32 | 0.50 | 32 |
| 1983 | 1,469.88 | 1,396 | 1,394 | 76 | 1.50 | 51 |
| 1984 | 7,654.36 | 7,017 | 7,006 | 648 | 2.50 | 259 |
| 1985 | 1,977.05 | 1,746 | 1,743 | 234 | 3.50 | 67 |
| 1988 | 1,071.51 | 839 | 838 | 234 | 6.50 | 36 |
| 1989 | 9,542.84 | 7,157 | 7,146 | 2,397 | 7.50 | 320 |
| 1990 | 8,182.82 | 5,864 | 5,855 | 2,328 | 8.50 | 274 |
| 1991 | 12,597.97 | 8,609 | 8,596 | 4,002 | 9.50 | 421 |
| 1992 | 2,854.99 | 1,856 | 1,853 | 1,002 | 10.50 | 95 |
| 1993 | 14,528.74 | 8,959 | 8,945 | 5,583 | 11.50 | 485 |
| 1994 | 3,120.80 | 1,820 | 1,817 | 1,304 | 12.50 | 104 |
| 1995 | 438.38 | 241 | 241 | 198 | 13.50 | 15 |
| 1997 | 981.38 | 474 | 473 | 508 | 15.50 | 33 |
| 2000 | 5,737.23 | 2,199 | 2,196 | 3,542 | 18.50 | 191 |
| 2001 | 2,626.12 | 919 | 918 | 1,709 | 19.50 | 88 |
| 2003 | 1,928.92 | 547 | 546 | 1,383 | 21.50 | 64 |
| 2005 | 4,863.24 | 1,054 | 1,052 | 3,811 | 23.50 | 162 |
| 2006 | 12,893.98 | 2,364 | 2,360 | 10,534 | 24.50 | 430 |
| 2007 | 28,575.46 | 4,286 | 4,280 | 24,296 | 25.50 | 953 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 94,026.99 | 10,970 | 10,953 | 83,074 | 26.50 | 3,135 |
| 2009 | 13,931.81 | 1,161 | 1,159 | 12,773 | 27.50 | 464 |
| 2010 | 14,164.87 | 708 | 707 | 13,458 | 28.50 | 472 |
| | 244,921.90 | 71,909 | 71,800 | 173,122 | | 8,151 |
| | 265,106.28 | 92,092 | 91,984 | 173,122 | | 8,151 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.2 3.07

APPENDIX B

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2011

| | ACCOUNT | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2011 | BOOK RESERVE | FUTURE ACCRUALS | CALCULATED ANNUAL ACCRUAL AMOUNT | CALCULATED ANNUAL ACCRUAL RATE | COMPOSITE REMAINING LIFE |
|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8)=(7)/(4) | (9)=(6)/(7) |
| | **GENERAL PLANT** | | | | | | | | |
| 390.00 | STRUCTURES AND IMPROVEMENTS | 45-R1 | (15) | 38,468,328.28 | 11,985,721 | 32,252,857 | 896,315 | 2.33 | 36.0 |
| 391.00 | OFFICE FURNITURE & EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 1,886,973.75 | 1,886,974 | 0 | 0 | - | - |
| | AMORTIZED | 20-SQ * | 0 | 5,093,080.71 | 1,743,946 | 3,349,135 | 357,860 | 7.03 | 9.4 |
| | TOTAL OFFICE FURNITURE & EQUIPMENT | | | 6,980,054.46 | 3,630,920 | 3,349,135 | 357,860 | | |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK | 20-SQ * | 0 | 2,123,644.28 | 907,739 | 1,215,905 | 97,832 | 4.61 | 12.4 |
| 391.02 | COMPUTER EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 161,401.92 | 161,402 | 0 | 0 | - | - |
| | AMORTIZED | 8-SQ * | 0 | 2,182,514.50 | 107,103 | 2,075,412 | 323,312 | 14.81 | 6.4 |
| | TOTAL COMPUTER EQUIPMENT | | | 2,343,916.42 | 268,505 | 2,075,412 | 323,312 | | |
| 392.00 | TRANSPORTATION EQUIPMENT | | | | | | | | |
| | AUTOS | 7-R2 | 25 | 922,665.75 | 244,754 | 447,245 | 73,857 | 8.00 | 6.1 |
| | LIGHT TRUCKS | 8-R0.5 | 25 | 4,670,498.48 | 872,550 | 2,630,324 | 511,628 | 10.95 | 5.1 |
| | HEAVY TRUCKS | 10-S1.5 | 25 | 16,741,921.17 | 2,426,546 | 10,129,895 | 1,664,996 | 9.95 | 6.1 |
| | TRACTORS | 12-S0 | 25 | 368,413.49 | 136,097 | 140,213 | 19,267 | 5.23 | 7.3 |
| | TRAILERS | 20-S1.5 | 25 | 987,681.20 | 409,305 | 331,456 | 21,213 | 2.15 | 15.6 |
| | TOTAL TRANSPORTATION EQUIPMENT | | | 23,691,180.09 | 4,089,252 | 13,679,133 | 2,290,961 | 9.67 | 6.0 |
| 393.00 | STORES EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 98,183.65 | 98,184 | 0 | 0 | - | - |
| | AMORTIZED | 25-SQ * | 0 | 448,259.56 | 222,678 | 225,582 | 12,489 | 2.79 | 18.1 |
| | TOTAL STORES EQUIPMENT | | | 546,443.21 | 320,862 | 225,582 | 12,489 | | |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 420,141.25 | 420,141 | 0 | 0 | - | - |
| | AMORTIZED | 30-SQ * | 0 | 2,396,433.44 | 796,578 | 1,599,855 | 82,214 | 3.43 | 19.5 |
| | TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT | | | 2,816,574.69 | 1,216,719 | 1,599,855 | 82,214 | | |
| 395.00 | LABORATORY EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 172,985.16 | 172,985 | 0 | 0 | - | - |
| | AMORTIZED | 30-SQ * | 0 | 3,231,139.90 | 1,549,429 | 1,681,711 | 89,099 | 2.76 | 18.9 |
| | TOTAL LABORATORY EQUIPMENT | | | 3,404,125.06 | 1,722,414 | 1,681,711 | 89,099 | | |
| 396.00 | POWER OPERATED EQUIPMENT | 13-L2 | 15 | 13,072,978.27 | 2,544,388 | 8,567,644 | 926,049 | 7.08 | 9.3 |
| 397.00 | COMMUNICATION EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 558,368.25 | 558,368 | 0 | 0 | - | - |
| | AMORTIZED | 35-SQ * | 0 | 55,563,264.62 | 5,802,456 | 49,760,809 | 2,388,280 | 4.30 | 20.8 |
| | TOTAL COMMUNICATION EQUIPMENT | | | 56,121,632.87 | 6,360,824 | 49,760,809 | 2,388,280 | | |
| 398.00 | MISCELLANEOUS EQUIPMENT | | | | | | | | |
| | FULLY ACCRUED | FULLY ACCRUED | | 20,184.38 | 20,184 | 0 | 0 | - | - |
| | AMORTIZED | 30-SQ * | 0 | 244,921.90 | 39,293 | 205,629 | 13,021 | 5.32 | 15.8 |
| | TOTAL MISCELLANEOUS EQUIPMENT | | | 265,106.28 | 59,477 | 205,629 | 13,021 | | |
| | **TOTAL GENERAL PLANT** | | | **149,833,983.91** | **33,106,821** | **114,613,672** | **7,477,432** | **4.99** | **15.3** |

* ACCOUNTS USING AMORTIZATION ACCOUNTING

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1923 | 156.75 | 178 | 180 | | | |
| 1928 | 16.29 | 18 | 19 | | | |
| 1931 | 48.08 | 51 | 55 | | | |
| 1934 | 18.91 | 20 | 22 | | | |
| 1937 | 284.43 | 290 | 327 | | | |
| 1948 | 108.18 | 100 | 121 | 3 | 8.72 | |
| 1954 | 115.76 | 101 | 122 | 11 | 11.01 | 1 |
| 1956 | 326,752.47 | 277,063 | 334,356 | 41,409 | 11.82 | 3,503 |
| 1957 | 2,165.77 | 1,813 | 2,188 | 303 | 12.24 | 25 |
| 1959 | 2,456,985.37 | 2,003,614 | 2,417,933 | 407,600 | 13.09 | 31,138 |
| 1961 | 3,506.63 | 2,782 | 3,357 | 676 | 13.96 | 48 |
| 1962 | 886.92 | 693 | 836 | 184 | 14.41 | 13 |
| 1963 | 18,170.04 | 13,991 | 16,884 | 4,012 | 14.87 | 270 |
| 1964 | 155,573.91 | 117,961 | 142,354 | 36,556 | 15.33 | 2,385 |
| 1965 | 3,581.92 | 2,672 | 3,225 | 894 | 15.81 | 57 |
| 1968 | 5,706.78 | 4,046 | 4,883 | 1,680 | 17.26 | 97 |
| 1969 | 17,914.41 | 12,466 | 15,044 | 5,558 | 17.77 | 313 |
| 1970 | 4,189.53 | 2,862 | 3,454 | 1,364 | 18.27 | 75 |
| 1971 | 22,596.24 | 15,135 | 18,265 | 7,721 | 18.79 | 411 |
| 1972 | 9,447.43 | 6,200 | 7,482 | 3,383 | 19.32 | 175 |
| 1973 | 18,838.95 | 12,108 | 14,612 | 7,053 | 19.85 | 355 |
| 1974 | 7,985.58 | 5,022 | 6,060 | 3,123 | 20.39 | 153 |
| 1975 | 221,180.31 | 136,053 | 164,187 | 90,170 | 20.93 | 4,308 |
| 1976 | 20,661.44 | 12,414 | 14,981 | 8,780 | 21.49 | 409 |
| 1977 | 29,446.05 | 17,270 | 20,841 | 13,022 | 22.05 | 591 |
| 1979 | 13,212.42 | 7,361 | 8,883 | 6,311 | 23.20 | 272 |
| 1980 | 43,675.37 | 23,673 | 28,568 | 21,659 | 23.79 | 910 |
| 1981 | 134,586.85 | 70,921 | 85,586 | 69,189 | 24.38 | 2,838 |
| 1982 | 461,450.00 | 236,089 | 284,909 | 245,758 | 24.98 | 9,838 |
| 1984 | 17,522.81 | 8,419 | 10,160 | 9,991 | 26.20 | 381 |
| 1985 | 61,071.90 | 28,374 | 34,241 | 35,992 | 26.82 | 1,342 |
| 1986 | 63,210.35 | 28,350 | 34,212 | 38,480 | 27.45 | 1,402 |
| 1987 | 20,189.47 | 8,725 | 10,529 | 12,689 | 28.09 | 452 |
| 1988 | 110,377.96 | 45,894 | 55,384 | 71,551 | 28.73 | 2,490 |
| 1989 | 254,954.22 | 101,836 | 122,894 | 170,303 | 29.37 | 5,799 |
| 1990 | 473,137.63 | 181,128 | 218,583 | 325,525 | 30.02 | 10,844 |
| 1991 | 240,863.96 | 88,145 | 106,372 | 170,622 | 30.68 | 5,561 |
| 1992 | 6,744,627.96 | 2,354,509 | 2,841,388 | 4,914,934 | 31.34 | 156,826 |
| 1993 | 3,245,414.98 | 1,078,203 | 1,301,160 | 2,431,067 | 32.00 | 75,971 |
| 1994 | 4,066,519.10 | 1,281,360 | 1,546,328 | 3,130,169 | 32.67 | 95,812 |
| 1995 | 126,047.75 | 37,527 | 45,287 | 99,668 | 33.35 | 2,989 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1996 | 722,406.54 | 202,707 | 244,624 | 586,144 | 34.02 | 17,229 |
| 1997 | 217,168.72 | 57,164 | 68,985 | 180,759 | 34.70 | 5,209 |
| 1998 | 5,189.12 | 1,274 | 1,537 | 4,430 | 35.39 | 125 |
| 1999 | 12,222.24 | 2,789 | 3,366 | 10,690 | 36.07 | 296 |
| 2000 | 195,412.20 | 41,149 | 49,658 | 175,066 | 36.76 | 4,762 |
| 2001 | 44,696.20 | 8,613 | 10,394 | 41,007 | 37.46 | 1,095 |
| 2002 | 352,289.08 | 61,669 | 74,421 | 330,711 | 38.15 | 8,669 |
| 2003 | 23,594.06 | 3,702 | 4,468 | 22,665 | 38.86 | 583 |
| 2004 | 5,123,795.38 | 712,328 | 859,627 | 5,032,738 | 39.56 | 127,218 |
| 2005 | 168,946.75 | 20,422 | 24,645 | 169,644 | 40.27 | 4,213 |
| 2006 | 575,926.15 | 59,019 | 71,223 | 591,092 | 40.99 | 14,420 |
| 2007 | 1,907,621.95 | 160,386 | 193,552 | 2,000,213 | 41.71 | 47,955 |
| 2008 | 3,652,481.36 | 239,882 | 289,486 | 3,910,868 | 42.43 | 92,172 |
| 2009 | 629,192.58 | 29,587 | 35,705 | 687,866 | 43.16 | 15,938 |
| 2010 | 2,880,776.68 | 81,729 | 98,630 | 3,214,263 | 43.89 | 73,235 |
| 2011 | 2,553,408.39 | 24,137 | 29,128 | 2,907,292 | 44.63 | 65,142 |
| | 38,468,328.28 | 9,931,994 | 11,985,721 | 32,252,857 | | 896,315 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 2.33

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| FULLY ACCRUED | | | | | | |
| 1976 | 12,356.76 | 12,357 | 12,357 | | | |
| 1977 | 2,452.33 | 2,452 | 2,452 | | | |
| 1978 | 3,016.74 | 3,017 | 3,017 | | | |
| 1979 | 11,656.14 | 11,656 | 11,656 | | | |
| 1980 | 24,508.00 | 24,508 | 24,508 | | | |
| 1981 | 3,766.87 | 3,767 | 3,767 | | | |
| 1982 | 20,389.78 | 20,390 | 20,390 | | | |
| 1983 | 22,635.68 | 22,636 | 22,636 | | | |
| 1984 | 124,480.76 | 124,481 | 124,481 | | | |
| 1985 | 80,493.71 | 80,494 | 80,494 | | | |
| 1986 | 60,814.84 | 60,815 | 60,815 | | | |
| 1987 | 6,176.71 | 6,177 | 6,177 | | | |
| 1988 | 13,452.53 | 13,453 | 13,453 | | | |
| 1989 | 96,291.75 | 96,292 | 96,292 | | | |
| 1990 | 20,815.10 | 20,815 | 20,815 | | | |
| 1991 | 1,383,666.05 | 1,383,666 | 1,383,666 | | | |
| | 1,886,973.75 | 1,886,976 | 1,886,974 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 727,245.80 | 709,065 | 616,918 | 110,327 | 0.50 | 110,327 |
| 1993 | 97,580.09 | 90,262 | 78,532 | 19,048 | 1.50 | 12,699 |
| 1994 | 157,706.47 | 137,993 | 120,060 | 37,646 | 2.50 | 15,058 |
| 1995 | 67,803.14 | 55,938 | 48,669 | 19,135 | 3.50 | 5,467 |
| 1996 | 53,109.68 | 41,160 | 35,811 | 17,299 | 4.50 | 3,844 |
| 1999 | 26,885.92 | 16,804 | 14,620 | 12,266 | 7.50 | 1,635 |
| 2000 | 511,863.69 | 294,322 | 256,073 | 255,790 | 8.50 | 30,093 |
| 2001 | 105,427.49 | 55,349 | 48,156 | 57,271 | 9.50 | 6,029 |
| 2002 | 299,687.60 | 142,352 | 123,853 | 175,835 | 10.50 | 16,746 |
| 2003 | 11,735.89 | 4,988 | 4,340 | 7,396 | 11.50 | 643 |
| 2004 | 5,152.27 | 1,932 | 1,681 | 3,471 | 12.50 | 278 |
| 2005 | 118,769.21 | 38,600 | 33,584 | 85,185 | 13.50 | 6,310 |
| 2006 | 244,371.90 | 67,202 | 58,469 | 185,903 | 14.50 | 12,821 |
| 2007 | 47,780.98 | 10,751 | 9,354 | 38,427 | 15.50 | 2,479 |
| 2008 | 351,525.06 | 61,517 | 53,523 | 298,003 | 16.50 | 18,061 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2009 | 2,135,081.55 | 266,885 | 232,202 | 1,902,880 | 17.50 | 108,736 |
| 2010 | 120,559.45 | 9,042 | 7,867 | 112,693 | 18.50 | 6,092 |
| 2011 | 10,794.52 | 270 | 235 | 10,560 | 19.50 | 542 |
| | 5,093,080.71 | 2,004,432 | 1,743,946 | 3,349,135 | | 357,860 |
| | 6,980,054.46 | 3,891,408 | 3,630,920 | 3,349,135 | | 357,860 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.13

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 102,619.39 | 79,530 | 85,630 | 16,989 | 4.50 | 3,775 |
| 1997 | 254,246.71 | 184,329 | 198,467 | 55,780 | 5.50 | 10,142 |
| 1998 | 113,034.45 | 76,298 | 82,150 | 30,884 | 6.50 | 4,751 |
| 1999 | 18,106.83 | 11,317 | 12,185 | 5,922 | 7.50 | 790 |
| 2000 | 199,994.18 | 114,997 | 123,818 | 76,176 | 8.50 | 8,962 |
| 2001 | 116,175.64 | 60,992 | 65,670 | 50,506 | 9.50 | 5,316 |
| 2002 | 126,150.67 | 59,922 | 64,518 | 61,633 | 10.50 | 5,870 |
| 2003 | 140,640.27 | 59,772 | 64,357 | 76,283 | 11.50 | 6,633 |
| 2004 | 137,972.71 | 51,740 | 55,709 | 82,264 | 12.50 | 6,581 |
| 2005 | 163,220.13 | 53,047 | 57,116 | 106,104 | 13.50 | 7,860 |
| 2006 | 21,377.63 | 5,879 | 6,330 | 15,048 | 14.50 | 1,038 |
| 2007 | 98,156.83 | 22,085 | 23,779 | 74,378 | 15.50 | 4,799 |
| 2008 | 201,158.03 | 35,203 | 37,903 | 163,255 | 16.50 | 9,894 |
| 2009 | 102,350.37 | 12,794 | 13,775 | 88,575 | 17.50 | 5,061 |
| 2010 | 139,154.09 | 10,437 | 11,237 | 127,917 | 18.50 | 6,914 |
| 2011 | 189,286.35 | 4,732 | 5,095 | 184,191 | 19.50 | 9,446 |
| | 2,123,644.28 | 843,074 | 907,739 | 1,215,905 | | 97,832 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 4.61

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| FULLY ACCRUED | | | | | | |
| 2000 | 136,087.97 | 136,088 | 136,088 | | | |
| 2003 | 25,313.95 | 25,314 | 25,314 | | | |
| | 161,401.92 | 161,402 | 161,402 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 8-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 4,117.97 | 3,861 | 999 | 3,119 | 0.50 | 3,119 |
| 2007 | 7,977.43 | 4,487 | 1,161 | 6,816 | 3.50 | 1,947 |
| 2009 | 129,247.83 | 40,390 | 10,453 | 118,795 | 5.50 | 21,599 |
| 2010 | 1,900,365.89 | 356,319 | 92,213 | 1,808,153 | 6.50 | 278,177 |
| 2011 | 140,805.38 | 8,800 | 2,277 | 138,528 | 7.50 | 18,470 |
| | 2,182,514.50 | 413,857 | 107,103 | 2,075,412 | | 323,312 |
| | 2,343,916.42 | 575,259 | 268,505 | 2,075,412 | | 323,312 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 13.79

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 7-R2 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 101,431.95 | 57,490 | 76,074 | | | |
| 2005 | 135,189.76 | 69,816 | 93,027 | 8,365 | 2.18 | 3,837 |
| 2006 | 9,604.71 | 4,384 | 5,841 | 1,363 | 2.74 | 497 |
| 2009 | 31,240.59 | 7,163 | 9,544 | 13,886 | 4.86 | 2,857 |
| 2010 | 151,484.75 | 21,424 | 28,547 | 85,067 | 5.68 | 14,977 |
| 2011 | 493,713.99 | 23,806 | 31,721 | 338,564 | 6.55 | 51,689 |
| | 922,665.75 | 184,083 | 244,754 | 447,245 | | 73,857 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 8.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 8-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 831,387.07 | 335,153 | 243,609 | 379,931 | 3.70 | 102,684 |
| 2005 | 909,792.61 | 323,261 | 234,965 | 447,379 | 4.21 | 106,266 |
| 2006 | 882,674.23 | 269,767 | 196,083 | 465,923 | 4.74 | 98,296 |
| 2007 | 467,108.46 | 118,237 | 85,942 | 264,389 | 5.30 | 49,885 |
| 2008 | 287,642.17 | 57,169 | 41,554 | 174,178 | 5.88 | 29,622 |
| 2009 | 110,761.11 | 15,783 | 11,472 | 71,599 | 6.48 | 11,049 |
| 2010 | 817,341.13 | 70,496 | 51,240 | 561,766 | 7.08 | 79,345 |
| 2011 | 363,791.70 | 10,573 | 7,685 | 265,159 | 7.69 | 34,481 |
| | 4,670,498.48 | 1,200,439 | 872,550 | 2,630,324 | | 511,628 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 10.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 10-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 1987 | 82,341.44 | 61,756 | 61,756 | | | |
| 2004 | 5,067,828.05 | 2,272,921 | 1,225,411 | 2,575,460 | 4.02 | 640,662 |
| 2005 | 279,261.61 | 113,520 | 61,203 | 148,243 | 4.58 | 32,367 |
| 2006 | 1,954,605.77 | 700,726 | 377,785 | 1,088,169 | 5.22 | 208,461 |
| 2007 | 332,145.06 | 101,387 | 54,661 | 194,448 | 5.93 | 32,791 |
| 2008 | 2,183,001.83 | 537,018 | 289,525 | 1,347,726 | 6.72 | 200,554 |
| 2009 | 1,498,929.76 | 270,932 | 146,069 | 978,128 | 7.59 | 128,871 |
| 2010 | 2,576,483.80 | 285,990 | 154,187 | 1,778,176 | 8.52 | 208,706 |
| 2011 | 2,767,323.85 | 103,775 | 55,949 | 2,019,544 | 9.50 | 212,584 |
| | 16,741,921.17 | 4,448,025 | 2,426,546 | 10,129,895 | | 1,664,996 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 9.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| SURVIVOR CURVE.. IOWA 12-S0 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 2004 | 259,708.82 | 82,134 | 102,453 | 92,329 | 6.94 | 13,304 |
| 2006 | 108,704.67 | 26,972 | 33,644 | 47,885 | 8.03 | 5,963 |
| | 368,413.49 | 109,106 | 136,097 | 140,213 | | 19,267 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.23

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| SURVIVOR CURVE.. IOWA 20-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. +25 | | | | | | |
| 1934 | 25.58 | 19 | 19 | | | |
| 1947 | 1,072.20 | 804 | 804 | | | |
| 1951 | 352.34 | 264 | 264 | | | |
| 1963 | 609.31 | 457 | 457 | | | |
| 1964 | 995.97 | 747 | 747 | | | |
| 1969 | 7,001.43 | 5,251 | 5,251 | | | |
| 1970 | 335.68 | 252 | 252 | | | |
| 1973 | 1,398.07 | 1,028 | 1,049 | | | |
| 1976 | 251.15 | 177 | 188 | | | |
| 1978 | 806.54 | 554 | 605 | | | |
| 1984 | 58,603.09 | 36,810 | 43,952 | | | |
| 1986 | 2,119.60 | 1,284 | 1,590 | | | |
| 1987 | 5,959.15 | 3,542 | 4,469 | | | |
| 1988 | 2,519.19 | 1,467 | 1,889 | | | |
| 1990 | 9,843.29 | 5,474 | 7,382 | | | |
| 1991 | 15,069.25 | 8,166 | 11,302 | | | |
| 1992 | 16,123.74 | 8,495 | 12,093 | | | |
| 1993 | 9,754.29 | 4,986 | 7,316 | | | |
| 1994 | 3,495.18 | 1,729 | 2,621 | | | |
| 2003 | 11,099.25 | 3,226 | 6,150 | 2,174 | 12.25 | 177 |
| 2004 | 445,174.59 | 116,191 | 221,514 | 112,367 | 13.04 | 8,617 |
| 2005 | 48,011.70 | 11,037 | 21,042 | 14,967 | 13.87 | 1,079 |
| 2006 | 41,244.02 | 8,135 | 15,509 | 15,424 | 14.74 | 1,046 |
| 2007 | 28,361.51 | 4,637 | 8,840 | 12,431 | 15.64 | 795 |
| 2008 | 42,977.12 | 5,528 | 10,539 | 21,694 | 16.57 | 1,309 |
| 2009 | 6,566.28 | 608 | 1,159 | 3,766 | 17.53 | 215 |
| 2010 | 199,982.17 | 11,174 | 21,303 | 128,684 | 18.51 | 6,952 |
| 2011 | 27,929.51 | 524 | 999 | 19,948 | 19.50 | 1,023 |
| | 987,681.20 | 242,566 | 409,305 | 331,456 | | 21,213 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.15

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1967 | 3,866.74 | 3,867 | 3,867 | | | |
| 1969 | 2,042.00 | 2,042 | 2,042 | | | |
| 1970 | 1,313.49 | 1,313 | 1,313 | | | |
| 1971 | 2,371.22 | 2,371 | 2,371 | | | |
| 1972 | 3,702.05 | 3,702 | 3,702 | | | |
| 1973 | 424.44 | 424 | 424 | | | |
| 1974 | 1,550.76 | 1,551 | 1,551 | | | |
| 1975 | 3,659.11 | 3,659 | 3,659 | | | |
| 1976 | 1,638.33 | 1,638 | 1,638 | | | |
| 1977 | 9,109.14 | 9,109 | 9,109 | | | |
| 1978 | 12,753.75 | 12,754 | 12,754 | | | |
| 1979 | 562.73 | 563 | 563 | | | |
| 1980 | 2,212.79 | 2,213 | 2,213 | | | |
| 1981 | 3,254.30 | 3,254 | 3,254 | | | |
| 1982 | 16,795.21 | 16,795 | 16,795 | | | |
| 1983 | 20,788.88 | 20,789 | 20,789 | | | |
| 1984 | 3,903.47 | 3,903 | 3,903 | | | |
| 1985 | 6,864.05 | 6,864 | 6,864 | | | |
| 1986 | 1,371.19 | 1,371 | 1,372 | | | |
| | 98,183.65 | 98,182 | 98,184 | | | |
| AMORTIZED<br>SURVIVOR CURVE.. 25-SQUARE<br>NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 4,688.90 | 4,595 | 4,689 | | | |
| 1988 | 1,651.90 | 1,553 | 1,652 | | | |
| 1989 | 20,100.12 | 18,090 | 20,100 | | | |
| 1990 | 6,729.86 | 5,788 | 6,730 | | | |
| 1991 | 13,422.45 | 11,006 | 13,402 | 20 | 4.50 | 4 |
| 1992 | 9,207.78 | 7,182 | 8,746 | 462 | 5.50 | 84 |
| 1993 | 60,653.97 | 44,884 | 54,656 | 5,998 | 6.50 | 923 |
| 1994 | 47,011.00 | 32,908 | 40,073 | 6,938 | 7.50 | 925 |
| 1995 | 2,332.29 | 1,539 | 1,874 | 458 | 8.50 | 54 |
| 1996 | 1,253.82 | 777 | 946 | 308 | 9.50 | 32 |
| 1997 | 7,536.01 | 4,371 | 5,323 | 2,213 | 10.50 | 211 |
| 1998 | 4,928.94 | 2,662 | 3,242 | 1,687 | 11.50 | 147 |
| 1999 | 15,420.82 | 7,710 | 9,389 | 6,032 | 12.50 | 483 |
| 2000 | 15,323.27 | 7,049 | 8,584 | 6,740 | 13.50 | 499 |
| 2001 | 1,261.34 | 530 | 645 | 616 | 14.50 | 42 |
| 2002 | 10,653.15 | 4,048 | 4,929 | 5,724 | 15.50 | 369 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 8,285.09 | 2,817 | 3,430 | 4,855 | 16.50 | 294 |
| 2004 | 4,013.56 | 1,204 | 1,466 | 2,547 | 17.50 | 146 |
| 2005 | 2,366.69 | 615 | 749 | 1,618 | 18.50 | 87 |
| 2006 | 8,640.39 | 1,901 | 2,315 | 6,325 | 19.50 | 324 |
| 2008 | 169,716.54 | 23,760 | 28,933 | 140,783 | 21.50 | 6,548 |
| 2011 | 33,061.67 | 661 | 805 | 32,257 | 24.50 | 1,317 |
| | 448,259.56 | 185,650 | 222,678 | 225,582 | | 12,489 |
| | 546,443.21 | 283,832 | 320,862 | 225,582 | | 12,489 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 2.29

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| FULLY ACCRUED | | | | | | |
| 1901 | 2,448.66 | 2,449 | 2,449 | | | |
| 1956 | 18,047.79 | 18,048 | 18,048 | | | |
| 1957 | 3,777.45 | 3,777 | 3,777 | | | |
| 1958 | 951.80 | 952 | 952 | | | |
| 1959 | 78,341.41 | 78,341 | 78,341 | | | |
| 1960 | 7,317.83 | 7,318 | 7,318 | | | |
| 1961 | 4,072.76 | 4,073 | 4,073 | | | |
| 1962 | 4,429.31 | 4,429 | 4,429 | | | |
| 1963 | 23,687.18 | 23,687 | 23,687 | | | |
| 1964 | 6,187.68 | 6,188 | 6,188 | | | |
| 1965 | 36,993.93 | 36,994 | 36,994 | | | |
| 1966 | 11,535.79 | 11,536 | 11,536 | | | |
| 1967 | 6,027.24 | 6,027 | 6,027 | | | |
| 1968 | 6,868.87 | 6,869 | 6,869 | | | |
| 1969 | 20,840.66 | 20,841 | 20,841 | | | |
| 1970 | 37,836.37 | 37,836 | 37,836 | | | |
| 1971 | 20,685.70 | 20,686 | 20,686 | | | |
| 1972 | 13,188.02 | 13,188 | 13,188 | | | |
| 1973 | 11,677.67 | 11,678 | 11,678 | | | |
| 1974 | 6,220.85 | 6,221 | 6,221 | | | |
| 1975 | 3,420.59 | 3,421 | 3,421 | | | |
| 1976 | 16,898.75 | 16,899 | 16,899 | | | |
| 1977 | 13,909.12 | 13,909 | 13,909 | | | |
| 1978 | 11,328.68 | 11,329 | 11,329 | | | |
| 1979 | 19,777.64 | 19,778 | 19,778 | | | |
| 1980 | 15,285.15 | 15,285 | 15,285 | | | |
| 1981 | 18,384.35 | 18,384 | 18,384 | | | |
| | 420,141.25 | 420,143 | 420,141 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 23,053.90 | 22,670 | 22,180 | 874 | 0.50 | 874 |
| 1983 | 15,617.52 | 14,837 | 14,516 | 1,101 | 1.50 | 734 |
| 1984 | 59,317.45 | 54,375 | 53,199 | 6,118 | 2.50 | 2,447 |
| 1985 | 34,567.12 | 30,534 | 29,874 | 4,693 | 3.50 | 1,341 |
| 1986 | 23,476.10 | 19,955 | 19,523 | 3,953 | 4.50 | 878 |
| 1987 | 30,916.05 | 25,248 | 24,702 | 6,214 | 5.50 | 1,130 |
| 1988 | 57,759.13 | 45,244 | 44,266 | 13,494 | 6.50 | 2,076 |
| 1989 | 54,562.52 | 40,922 | 40,037 | 14,525 | 7.50 | 1,937 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 67,487.54 | 48,366 | 47,320 | 20,167 | 8.50 | 2,373 |
| 1991 | 53,841.32 | 36,791 | 35,995 | 17,846 | 9.50 | 1,879 |
| 1992 | 47,162.95 | 30,656 | 29,993 | 17,170 | 10.50 | 1,635 |
| 1993 | 160,903.74 | 99,225 | 97,079 | 63,825 | 11.50 | 5,550 |
| 1994 | 134,891.39 | 78,686 | 76,984 | 57,907 | 12.50 | 4,633 |
| 1995 | 60,925.19 | 33,509 | 32,784 | 28,141 | 13.50 | 2,085 |
| 1996 | 29,409.05 | 15,195 | 14,866 | 14,543 | 14.50 | 1,003 |
| 1997 | 28,036.61 | 13,551 | 13,258 | 14,779 | 15.50 | 953 |
| 1998 | 39,268.65 | 17,671 | 17,289 | 21,980 | 16.50 | 1,332 |
| 1999 | 20,602.18 | 8,584 | 8,398 | 12,204 | 17.50 | 697 |
| 2000 | 64,800.87 | 24,840 | 24,303 | 40,498 | 18.50 | 2,189 |
| 2001 | 36,022.30 | 12,608 | 12,335 | 23,687 | 19.50 | 1,215 |
| 2002 | 46,817.68 | 14,826 | 14,505 | 32,312 | 20.50 | 1,576 |
| 2003 | 33,093.51 | 9,376 | 9,173 | 23,920 | 21.50 | 1,113 |
| 2004 | 50,330.69 | 12,583 | 12,311 | 38,020 | 22.50 | 1,690 |
| 2005 | 86,270.43 | 18,692 | 18,288 | 67,983 | 23.50 | 2,893 |
| 2006 | 132,747.95 | 24,337 | 23,811 | 108,937 | 24.50 | 4,446 |
| 2007 | 88,810.94 | 13,322 | 13,034 | 75,777 | 25.50 | 2,972 |
| 2008 | 133,234.67 | 15,544 | 15,208 | 118,027 | 26.50 | 4,454 |
| 2009 | 225,297.28 | 18,774 | 18,368 | 206,929 | 27.50 | 7,525 |
| 2010 | 119,281.13 | 5,964 | 5,835 | 113,446 | 28.50 | 3,981 |
| 2011 | 437,927.58 | 7,300 | 7,142 | 430,785 | 29.50 | 14,603 |
| | 2,396,433.44 | 814,185 | 796,578 | 1,599,855 | | 82,214 |
| | 2,816,574.69 | 1,234,328 | 1,216,719 | 1,599,855 | | 82,214 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 2.92

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1965 | 2,476.73 | 2,477 | 2,477 | | | |
| 1966 | 7,552.40 | 7,552 | 7,552 | | | |
| 1967 | 5,274.79 | 5,275 | 5,275 | | | |
| 1968 | 2,870.32 | 2,870 | 2,870 | | | |
| 1969 | 8,111.34 | 8,111 | 8,111 | | | |
| 1970 | 10,557.06 | 10,557 | 10,557 | | | |
| 1971 | 9,452.54 | 9,453 | 9,453 | | | |
| 1972 | 6,541.47 | 6,541 | 6,541 | | | |
| 1973 | 24,881.09 | 24,881 | 24,881 | | | |
| 1974 | 2,320.25 | 2,320 | 2,320 | | | |
| 1975 | 8,755.54 | 8,756 | 8,756 | | | |
| 1976 | 21,693.89 | 21,694 | 21,694 | | | |
| 1977 | 36,844.29 | 36,844 | 36,844 | | | |
| 1978 | 3,050.95 | 3,051 | 3,051 | | | |
| 1979 | 5,186.50 | 5,186 | 5,187 | | | |
| 1980 | 4,816.44 | 4,816 | 4,816 | | | |
| 1981 | 12,599.56 | 12,600 | 12,599 | | | |
| | 172,985.16 | 172,984 | 172,985 | | | |
| AMORTIZED<br>SURVIVOR CURVE.. 30-SQUARE<br>NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 25,225.43 | 24,805 | 25,225 | | | |
| 1983 | 73,676.93 | 69,993 | 73,677 | | | |
| 1984 | 53,606.09 | 49,139 | 53,606 | | | |
| 1985 | 39,448.17 | 34,846 | 38,888 | 560 | 3.50 | 160 |
| 1986 | 41,045.34 | 34,889 | 38,936 | 2,109 | 4.50 | 469 |
| 1987 | 29,126.99 | 23,787 | 26,546 | 2,581 | 5.50 | 469 |
| 1988 | 31,859.39 | 24,956 | 27,851 | 4,008 | 6.50 | 617 |
| 1989 | 82,410.98 | 61,808 | 68,978 | 13,433 | 7.50 | 1,791 |
| 1990 | 109,278.89 | 78,317 | 87,402 | 21,877 | 8.50 | 2,574 |
| 1991 | 142,636.05 | 97,467 | 108,773 | 33,863 | 9.50 | 3,565 |
| 1992 | 253,875.84 | 165,019 | 184,161 | 69,714 | 10.50 | 6,639 |
| 1993 | 267,804.03 | 165,147 | 184,304 | 83,500 | 11.50 | 7,261 |
| 1994 | 85,272.91 | 49,742 | 55,512 | 29,761 | 12.50 | 2,381 |
| 1995 | 122,311.35 | 67,271 | 75,075 | 47,237 | 13.50 | 3,499 |
| 1996 | 117,434.14 | 60,675 | 67,713 | 49,721 | 14.50 | 3,429 |
| 1997 | 83,838.72 | 40,522 | 45,223 | 38,616 | 15.50 | 2,491 |
| 1998 | 172,140.69 | 77,463 | 86,449 | 85,692 | 16.50 | 5,193 |
| 1999 | 45,337.87 | 18,891 | 21,082 | 24,255 | 17.50 | 1,386 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 122,829.46 | 47,084 | 52,546 | 70,284 | 18.50 | 3,799 |
| 2001 | 86,218.82 | 30,177 | 33,678 | 52,541 | 19.50 | 2,694 |
| 2002 | 25,347.01 | 8,027 | 8,958 | 16,389 | 20.50 | 799 |
| 2003 | 127,568.46 | 36,144 | 40,337 | 87,232 | 21.50 | 4,057 |
| 2004 | 129,460.48 | 32,365 | 36,119 | 93,341 | 22.50 | 4,148 |
| 2005 | 43,738.02 | 9,477 | 10,576 | 33,162 | 23.50 | 1,411 |
| 2006 | 132,792.85 | 24,345 | 27,169 | 105,624 | 24.50 | 4,311 |
| 2007 | 46,921.81 | 7,038 | 7,854 | 39,067 | 25.50 | 1,532 |
| 2008 | 223,778.15 | 26,108 | 29,137 | 194,642 | 26.50 | 7,345 |
| 2009 | 259,362.75 | 21,613 | 24,120 | 235,243 | 27.50 | 8,554 |
| 2010 | 127,827.05 | 6,391 | 7,132 | 120,695 | 28.50 | 4,235 |
| 2011 | 128,965.23 | 2,150 | 2,399 | 126,566 | 29.50 | 4,290 |
| | 3,231,139.90 | 1,395,656 | 1,549,429 | 1,681,711 | | 89,099 |
| | 3,404,125.06 | 1,568,640 | 1,722,414 | 1,681,711 | | 89,099 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 2.62

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 13-L2 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 1953 | 6,696.10 | 5,692 | 5,692 | | | |
| 1963 | 9,709.56 | 8,253 | 8,253 | | | |
| 1964 | 1,018.79 | 866 | 866 | | | |
| 1965 | 4,787.12 | 4,069 | 4,069 | | | |
| 1966 | 4,316.22 | 3,669 | 3,669 | | | |
| 1967 | 1,619.46 | 1,377 | 1,377 | | | |
| 1970 | 1,651.77 | 1,404 | 1,404 | | | |
| 1973 | 4,874.55 | 4,143 | 4,143 | | | |
| 1974 | 758.43 | 645 | 645 | | | |
| 1976 | 3,338.94 | 2,770 | 2,264 | 574 | 0.31 | 574 |
| 1978 | 4,026.34 | 3,257 | 2,662 | 760 | 0.63 | 760 |
| 1979 | 1,410.95 | 1,125 | 919 | 280 | 0.81 | 280 |
| 1980 | 2,202.37 | 1,731 | 1,415 | 457 | 0.98 | 457 |
| 1981 | 233.24 | 181 | 148 | 50 | 1.16 | 43 |
| 1982 | 2,945.16 | 2,245 | 1,835 | 668 | 1.34 | 499 |
| 1983 | 3,138.11 | 2,353 | 1,923 | 744 | 1.53 | 486 |
| 1984 | 1,809.60 | 1,335 | 1,091 | 447 | 1.72 | 260 |
| 1988 | 2,272.81 | 1,556 | 1,272 | 660 | 2.53 | 261 |
| 1990 | 4,026.26 | 2,638 | 2,156 | 1,266 | 2.98 | 425 |
| 1993 | 4,162.45 | 2,531 | 2,069 | 1,469 | 3.70 | 397 |
| 1994 | 16,167.59 | 9,567 | 7,819 | 5,923 | 3.95 | 1,499 |
| 1995 | 411.14 | 237 | 194 | 155 | 4.20 | 37 |
| 1996 | 1,657.87 | 927 | 758 | 651 | 4.45 | 146 |
| 1998 | 1,482.90 | 781 | 638 | 622 | 4.94 | 126 |
| 2002 | 1,795.79 | 821 | 671 | 855 | 6.01 | 142 |
| 2004 | 3,793,857.57 | 1,528,061 | 1,248,838 | 1,975,941 | 6.84 | 288,880 |
| 2005 | 562,964.96 | 206,132 | 168,465 | 310,055 | 7.40 | 41,899 |
| 2006 | 857,122.38 | 275,729 | 225,345 | 503,209 | 8.08 | 62,278 |
| 2007 | 1,151,124.74 | 312,353 | 255,277 | 723,179 | 8.85 | 81,715 |
| 2008 | 357,002.33 | 77,265 | 63,146 | 240,306 | 9.69 | 24,799 |
| 2009 | 1,473,532.18 | 233,153 | 190,549 | 1,061,953 | 10.58 | 100,374 |
| 2010 | 3,949,017.25 | 382,156 | 312,324 | 3,044,341 | 11.52 | 264,266 |
| 2011 | 841,843.34 | 27,521 | 22,492 | 693,075 | 12.50 | 55,446 |
| | 13,072,978.27 | 3,106,543 | 2,544,388 | 8,567,644 | | 926,049 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 7.08

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| FULLY ACCRUED | | | | | | |
| 1923 | 484.89 | 485 | 485 | | | |
| 1924 | 305.33 | 305 | 305 | | | |
| 1927 | 794.66 | 795 | 795 | | | |
| 1929 | 859.10 | 859 | 859 | | | |
| 1945 | 1,093.87 | 1,094 | 1,094 | | | |
| 1955 | 9,032.82 | 9,033 | 9,033 | | | |
| 1956 | 1,660.41 | 1,660 | 1,660 | | | |
| 1957 | 110.03 | 110 | 110 | | | |
| 1958 | 855.08 | 855 | 855 | | | |
| 1959 | 39,412.18 | 39,412 | 39,412 | | | |
| 1961 | 831.25 | 831 | 831 | | | |
| 1962 | 840.46 | 840 | 840 | | | |
| 1963 | 13,039.09 | 13,039 | 13,039 | | | |
| 1964 | 43,237.79 | 43,238 | 43,238 | | | |
| 1965 | 27,637.82 | 27,638 | 27,638 | | | |
| 1966 | 5,916.33 | 5,916 | 5,916 | | | |
| 1967 | 12,263.11 | 12,263 | 12,263 | | | |
| 1968 | 19,485.82 | 19,486 | 19,486 | | | |
| 1969 | 5,347.53 | 5,348 | 5,348 | | | |
| 1970 | 21,230.61 | 21,231 | 21,231 | | | |
| 1971 | 3,549.85 | 3,550 | 3,550 | | | |
| 1972 | 8,261.40 | 8,261 | 8,261 | | | |
| 1973 | 306,655.45 | 306,655 | 306,655 | | | |
| 1974 | 1,609.61 | 1,610 | 1,610 | | | |
| 1975 | 12,373.85 | 12,374 | 12,374 | | | |
| 1976 | 21,479.91 | 21,480 | 21,480 | | | |
| | 558,368.25 | 558,368 | 558,368 | | | |
| AMORTIZED<br>SURVIVOR CURVE.. 35-SQUARE<br>NET SALVAGE PERCENT.. 0 | | | | | | |
| 1977 | 259,393.70 | 255,687 | 90,292 | 169,102 | 0.50 | 169,102 |
| 1978 | 132,410.36 | 126,735 | 44,754 | 87,656 | 1.50 | 58,437 |
| 1979 | 176,396.07 | 163,796 | 57,842 | 118,554 | 2.50 | 47,422 |
| 1980 | 51,642.10 | 46,478 | 16,413 | 35,229 | 3.50 | 10,065 |
| 1981 | 13,039.24 | 11,363 | 4,013 | 9,027 | 4.50 | 2,006 |
| 1982 | 7,283.08 | 6,139 | 2,168 | 5,115 | 5.50 | 930 |
| 1983 | 91,887.64 | 74,823 | 26,422 | 65,465 | 6.50 | 10,072 |
| 1984 | 30,324.76 | 23,826 | 8,414 | 21,911 | 7.50 | 2,921 |
| 1985 | 451,759.46 | 342,045 | 120,787 | 330,972 | 8.50 | 38,938 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 35-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1986 | 56,732.40 | 41,334 | 14,596 | 42,136 | 9.50 | 4,435 |
| 1987 | 278,229.91 | 194,761 | 68,777 | 209,453 | 10.50 | 19,948 |
| 1988 | 117,876.97 | 79,146 | 27,949 | 89,928 | 11.50 | 7,820 |
| 1989 | 74,340.76 | 47,791 | 16,877 | 57,464 | 12.50 | 4,597 |
| 1990 | 451,045.28 | 277,073 | 97,844 | 353,202 | 13.50 | 26,163 |
| 1991 | 561,717.59 | 329,004 | 116,182 | 445,535 | 14.50 | 30,727 |
| 1992 | 894,698.91 | 498,473 | 176,027 | 718,672 | 15.50 | 46,366 |
| 1993 | 5,887,238.03 | 3,111,817 | 1,098,886 | 4,788,352 | 16.50 | 290,203 |
| 1994 | 2,549,745.82 | 1,274,873 | 450,200 | 2,099,546 | 17.50 | 119,974 |
| 1995 | 1,126,885.48 | 531,248 | 187,601 | 939,284 | 18.50 | 50,772 |
| 1996 | 874,482.59 | 387,273 | 136,759 | 737,724 | 19.50 | 37,832 |
| 1997 | 1,589,136.36 | 658,363 | 232,490 | 1,356,647 | 20.50 | 66,178 |
| 1998 | 502,281.64 | 193,735 | 68,414 | 433,867 | 21.50 | 20,180 |
| 1999 | 5,551,239.71 | 1,982,570 | 700,111 | 4,851,128 | 22.50 | 215,606 |
| 2000 | 7,084,223.99 | 2,327,663 | 821,975 | 6,262,249 | 23.50 | 266,479 |
| 2001 | 619,116.67 | 185,735 | 65,589 | 553,527 | 24.50 | 22,593 |
| 2002 | 934,572.77 | 253,671 | 89,580 | 844,993 | 25.50 | 33,137 |
| 2003 | 1,059,698.34 | 257,358 | 90,882 | 968,817 | 26.50 | 36,559 |
| 2004 | 2,093,675.66 | 448,654 | 158,435 | 1,935,241 | 27.50 | 70,372 |
| 2005 | 1,420,429.98 | 263,788 | 93,152 | 1,327,278 | 28.50 | 46,571 |
| 2006 | 4,713,579.55 | 740,692 | 261,563 | 4,452,017 | 29.50 | 150,916 |
| 2007 | 2,017,967.84 | 259,450 | 91,620 | 1,926,347 | 30.50 | 63,159 |
| 2008 | 6,144,435.27 | 614,444 | 216,981 | 5,927,455 | 31.50 | 188,173 |
| 2009 | 4,500,398.55 | 321,463 | 113,519 | 4,386,879 | 32.50 | 134,981 |
| 2010 | 1,879,690.03 | 80,564 | 28,450 | 1,851,240 | 33.50 | 55,261 |
| 2011 | 1,365,688.11 | 19,516 | 6,892 | 1,358,796 | 34.50 | 39,385 |
| | 55,563,264.62 | 16,431,351 | 5,802,456 | 49,760,809 | | 2,388,280 |
| | 56,121,632.87 | 16,989,719 | 6,360,824 | 49,760,809 | | 2,388,280 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.8 4.26

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| FULLY ACCRUED | | | | | | |
| 1963 | 2,910.34 | 2,910 | 2,910 | | | |
| 1968 | 541.94 | 542 | 542 | | | |
| 1969 | 165.22 | 165 | 165 | | | |
| 1970 | 2,298.89 | 2,299 | 2,299 | | | |
| 1971 | 110.56 | 111 | 111 | | | |
| 1973 | 146.87 | 147 | 147 | | | |
| 1974 | 334.42 | 334 | 334 | | | |
| 1975 | 1,526.33 | 1,526 | 1,526 | | | |
| 1976 | 2,666.20 | 2,666 | 2,666 | | | |
| 1977 | 1,837.27 | 1,837 | 1,837 | | | |
| 1979 | 3,772.72 | 3,773 | 3,773 | | | |
| 1980 | 1,398.17 | 1,398 | 1,398 | | | |
| 1981 | 2,475.45 | 2,475 | 2,475 | | | |
| | 20,184.38 | 20,183 | 20,184 | | | |
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 1,752.56 | 1,723 | 941 | 811 | 0.50 | 811 |
| 1983 | 1,469.88 | 1,396 | 763 | 707 | 1.50 | 471 |
| 1984 | 7,654.36 | 7,017 | 3,834 | 3,820 | 2.50 | 1,528 |
| 1985 | 1,977.05 | 1,746 | 954 | 1,023 | 3.50 | 292 |
| 1988 | 1,071.51 | 839 | 458 | 613 | 6.50 | 94 |
| 1989 | 9,542.84 | 7,157 | 3,911 | 5,632 | 7.50 | 751 |
| 1990 | 8,182.82 | 5,864 | 3,204 | 4,979 | 8.50 | 586 |
| 1991 | 12,597.97 | 8,609 | 4,704 | 7,894 | 9.50 | 831 |
| 1992 | 2,854.99 | 1,856 | 1,014 | 1,841 | 10.50 | 175 |
| 1993 | 14,528.74 | 8,959 | 4,895 | 9,633 | 11.50 | 838 |
| 1994 | 3,120.80 | 1,820 | 994 | 2,126 | 12.50 | 170 |
| 1995 | 438.38 | 241 | 132 | 307 | 13.50 | 23 |
| 1997 | 981.38 | 474 | 259 | 722 | 15.50 | 47 |
| 2000 | 5,737.23 | 2,199 | 1,202 | 4,536 | 18.50 | 245 |
| 2001 | 2,626.12 | 919 | 502 | 2,124 | 19.50 | 109 |
| 2003 | 1,928.92 | 547 | 299 | 1,630 | 21.50 | 76 |
| 2005 | 4,863.24 | 1,054 | 576 | 4,287 | 23.50 | 182 |
| 2006 | 12,893.98 | 2,364 | 1,292 | 11,602 | 24.50 | 474 |
| 2007 | 28,575.46 | 4,286 | 2,342 | 26,233 | 25.50 | 1,029 |

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2011

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| AMORTIZED | | | | | | |
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 94,026.99 | 10,970 | 5,994 | 88,033 | 26.50 | 3,322 |
| 2009 | 13,931.81 | 1,161 | 634 | 13,297 | 27.50 | 484 |
| 2010 | 14,164.87 | 708 | 387 | 13,778 | 28.50 | 483 |
| | 244,921.90 | 71,909 | 39,293 | 205,629 | | 13,021 |
| | 265,106.28 | 92,092 | 59,477 | 205,629 | | 13,021 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 4.91