

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE						10.56%	
1-010		RETAIL SALES	TSFR 2-014	926,791,547	(39,419,987)	887,371,560	400,357,208	42,270,000	442,627,208
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	14,246,869	(1,170,013)	13,076,856	5,720,761	0	5,720,761
1-012		BULK POWER SALES	TSFR 2-039	206,050,184	(28,954,395)	177,095,789	83,526,683	0	83,526,683
1-013		SALES FOR RESALE	TSFR 2-044	4,412,274	34,576	4,446,850	42,471	0	42,471
1-014		TOTAL OPERATING REVENUE		1,151,500,873	(68,509,819)	1,081,991,054	489,647,123	42,270,000	531,917,123
1-015									
1-016		OPERATING EXPENSES							
1-017	401	FUEL	TSFR 4-388	212,369,529	4,501,137	216,870,666	91,312,375	0	91,312,375
1-018	401	PURCHASED POWER	TSFR 4-390	66,486,893	642,538	67,129,431	28,485,142	0	28,485,142
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-392	352,077,237	46,336,848	398,414,085	181,416,287	124,866	181,541,153
1-020	403	DEPRECIATION EXPENSE	TSFR 5-156	143,689,791	(518,666)	143,171,124	65,706,709	0	65,706,709
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-179	8,650,929	(544,408)	8,106,521	3,686,273	0	3,686,273
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	483,950	483,950	0	0	0
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	74,815	74,815	74,815	0	74,815
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	105,096,094	(33,786,145)	71,309,948	32,500,139	0	32,500,139
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-101	61,691,937	(23,834,413)	37,857,525	20,413,441	16,777,674	37,191,115
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		950,062,410	(6,644,345)	943,418,065	423,595,182	16,902,539	440,497,721
1-028									
1-029		NET ELECTRIC OPERATING INCOME		201,438,463	(62,865,474)	138,572,989	66,051,941	25,367,461	91,419,402

**KANSAS CITY POWER & LIGHT COMPANY  
KANSAS REVENUE REQUIREMENT  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
SCHEDULE OF ADJUSTMENTS - Test Year/Proforma Income Statements**

**Section 3 (ii)  
Non-Proprietary**

**Total Company  
Adjustments  
Incr (Decr)**

**JURISDICTIONAL COST OF SERVICE**

**OPERATING REVENUE**

**Retail Sales - Section 3 (i) (Schedule 1) line 1-010**

Adj-1	Remove Gross Receipts Tax from revenues	(38,387,719)
Adj-49a	Normalize Revenues for weather and other	(13,754,936)
Adj-49b	Annualize Revenues for customer growth and other	12,237,058
Adj-49c	Eliminate impact of Peak Load Curtailment Credits	485,610
		<u>(39,419,987)</u>

**Miscellaneous Revenue - Section 3 (i) (Schedule 1) line 1-011**

Adj-48	Remove non-recurring revenues related to LaCygne-Stillwell transmission line upgrade	(1,170,013)
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**Bulk Power Sales - Section 3 (i) (Schedule 1) line 1-012**

Adj-39	Normalize Bulk Power Sales	(28,954,395)
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**Sales for Resale - Section 3 (i) (Schedule 1) line 1-013**

Adj-49a	Normalize Sales for Resale Revenues for weather	34,576
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Operating Revenue - Section 3 (i) (Sch 1) line 1-014 (69,509,819)

**OPERATING EXPENSES**

**Fuel - Section 3 (i) (Schedule 1) line 1-017**

Adj-20	Annualize payroll costs for changes in staffing levels and base pay rates	5,548,499
Adj-20a	Reverse actual payroll costs incurred for actual staffing levels at base pay rates	(5,220,470)
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth	309,365
Adj-42	Adjust Wolf Creek Refueling Outage accrual.	356,000
Adj-58	Adjust Fuel Handling Expense to include the costs the 2006 freight rate complaint before the Surface Transportation Board	3,500,000
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006	7,743
	Fuel - Section 3 (i) (Sch 1) line 1-017	<u>4,501,137</u>

**Purchased Power - Section 3 (i) (Schedule 1) line 1-018**

Adj-40	Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth	<u>642,538</u>
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**KANSAS CITY POWER & LIGHT COMPANY  
KANSAS REVENUE REQUIREMENT  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
SCHEDULE OF ADJUSTMENTS - Test Year/Proforma Income Statements**

**Section 3 (ii)  
Non-Proprietary**

		<b>Total Company Adjustments Incr (Decr)</b>
<b>Other Operations &amp; Maintenance Expenses - Section 3 (i) (Sch 1) line 1-019</b>		
Adj-2	Adjust amortization of ice storm costs as if 0% had been deferred for jurisdictional books	(4,562,002)
Adj-4	Transfer Bad Debt Expense from below the line to A/C 904	777,853
Adj-16	** _____	_____ **
Adj-20	Annualize payroll costs for changes in staffing levels and base pay rates	158,186,833
Adj-20a	Reverse actual payroll costs incurred for actual staffing levels at base pay rates	(148,834,011)
Adj-26	Normalize Production Maintenance expense	3,291,366
Adj-27	Adjust pension expense per 2005 Stipulation & Agreement, including amortization of pension regulatory asset and adjustment of FAS 88 costs	23,569,008
Adj-30	** _____	_____ **
Adj-31	Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs.	694,128
Adj-32	Reflect amortization of regulatory asset related to deferred incremental rate case expenses	1,510,105
Adj-41	Normalize Bad Debt expense	810,030
Adj-42	Adjust Wolf Creek Refueling Outage accrual	224,000
Adj-44	Adjust Nuclear Decommissioning Expense	148,559
Adj-45	Adjust Benefit expense for Other Post Employment Benefits and for benefits relating to active employees	2,050,240
Adj-49a	Adjust Bad Debt expense related to normalization of revenues for weather and other	(55,543)
Adj-49b	Adjust Bad Debt expense related to annualization of revenues for customer growth and other	45,501

**KANSAS CITY POWER & LIGHT COMPANY**  
**KANSAS REVENUE REQUIREMENT**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**  
**SCHEDULE OF ADJUSTMENTS - Test Year/Proforma Income Statements**

**Section 3 (ii)**  
**Non-Proprietary**

		<b>Total Company Adjustments Incr (Decr)</b>
Adj-52	Adjust O&M for expenses related to new Wind generation	2,017,406
Adj-54	Annualize fees related to Accounts Receivable Sale	3,931,861
Adj-56	Adjust Customer Accounts expense for costs associated with accepting credit card payments	500,000
	Other Oper & Mtce Expenses - Section 3 (i) Sch 1, line 1-019	<u>46,336,848</u>
<b>Depreciation Expense - Section 3 (i) (Schedule 1) line 1-020</b>		
Adj-12	Adjust book depreciation expense to jurisdictional rates	(16,406,616)
Adj-97	Reverse all previous depreciation adjustments, including adjustment to fuel expense	16,406,616
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2006	<u>(518,666)</u>
	Depreciation Expense - Section 3 (i) (Sch 1) line 1-020	<u>(518,666)</u>
<b>Amortization Expense Section 3 (i) (Schedule 1) line 1-021</b>		
Adj-12	Adjust book amortization expense to jurisdictional basis	(344,695)
Adj-97	Reverse all previous amortization adjustments, including adjustment to fuel expense	344,695
Adj-98	Annualize amortization expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006	<u>(544,408)</u>
	Amortization Expense - Sch1, line 1-021	<u>(544,408)</u>
<b>Interest on Customer Deposits - Missouri - Section 3 (i) (Sch 1) line 1-022</b>		
Adj-10	Transfer interest on customer deposits above the line	<u>483,950</u>
<b>Interest on Customer Deposits - Kansas - Section 3 (i) (Sch 1) line 1-023</b>		
Adj-10	Transfer interest on customer deposits above the line and adjust amount to 2006 interest rate	<u>74,815</u>
<b>Taxes Other than Income - Section 3 (i) (Schedule 1) line 1-024</b>		
Adj-1	Remove Gross Receipts Tax	(38,923,327)
Adj-20	Adjust FICA Payroll Taxes consistent with annualized payroll	495,221
Adj-33b	Adjust property taxes for increased assessed values and levy rates	5,143,767
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	(501,806)

**KANSAS CITY POWER & LIGHT COMPANY  
 KANSAS REVENUE REQUIREMENT  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
 SCHEDULE OF ADJUSTMENTS - Test Year/Proforma Income Statements**

**Section 3 (ii)  
 Non-Proprietary**

		<b>Total Company Adjustments Incr (Decr)</b>
	Taxes Other than Income - Section 3 (i) (Sch 1) line 1-024	<u>(33,786,145)</u>
<b>Federal and State Income Taxes - Section 3 (i) (Schedule 1) line 025</b>		
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(23,834,413)
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	
	Fed and State Income Taxes - Section 3 (i) (Sch 1) line 1-025	<u>(23,834,413)</u>
	<b>Total Electric Operating Exp - Section 3 (i) (Sch 1) line 1-027</b>	<u>(6,644,345)</u>
	<b>Net Electric Operating Income - Section 3 (i) (Sch 1) line 1-029</b>	<u>(62,865,474)</u>

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 2 - ALLOCATION OF REVENUES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
2-009		ELECTRIC - RETAIL SALES							
2-010		MISSOURI (EXCLUDING GRT)	100 MO	488,615,827	(1,601,276)	487,014,551	0	0	0
2-011		GRT IN MO REVENUE	100 MO	38,387,719	(38,387,719)	0	0	0	0
2-012		TOTAL MISSOURI		527,003,546	(39,988,995)	487,014,551	0	0	0
2-013		KANSAS	100 KS	399,788,200	569,008	400,357,208	400,357,208	42,270,000	442,627,208
2-014		TOTAL RETAIL SALES		926,791,547	(39,419,987)	887,371,560	400,357,208	42,270,000	442,627,208
2-015									
2-016		MISCELLANEOUS REVENUE							
2-017	450	FORFEITED DISCOUNTS - MO	100 MO	1,344,861	0	1,344,861	0	0	0
2-018		FORFEITED DISCOUNTS - KS	100 KS	902,565	0	902,565	902,565	0	902,565
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	1,122,107	0	1,122,107	0	0	0
2-020		MISCELLANEOUS SERVICES - KS	100 KS	746,806	0	746,806	746,806	0	746,806
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	(396,727)	0	(396,727)	(184,647)	0	(184,647)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	208,223	0	208,223	0	0	0
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	168,821	0	168,821	168,821	0	168,821
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	21,732	0	21,732	0	0	9,891
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	5,248	0	5,248	2,389	0	2,389
2-026		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	1,789,876	0	1,789,876	833,056	0	833,056
2-027	456	TRANS FOR OTHERS	D3	7,915,037	(1,170,013)	6,745,024	3,089,877	0	3,089,877
2-028		OTHER ELEC REVENUES - MO	100 MO	88,479	0	88,479	0	0	0
2-029		OTHER ELEC REVENUES - KS	100 KS	34,408	0	34,408	34,408	0	34,408
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	295,633	0	295,633	137,595	0	137,595
2-031		TOTAL MISCELLANEOUS REVENUE		14,246,869	(1,170,013)	13,076,856	5,720,761	0	5,720,761
2-032									
2-033		BULK POWER SALES							
2-034	447	DEMAND (CAPACITY)	D1	12,680,456	(602,460)	12,077,996	5,497,084	0	5,497,084
2-035		ENERGY - PROFIT ON SALES	UE1	85,666,224	(9,196,178)	76,468,046	40,524,639	0	40,524,639
2-036		ENERGY - COST OF SALES	E1	101,434,151	(19,153,757)	82,280,394	34,651,577	0	34,651,577
2-037		SUBTOTAL BULK POWER SALES		199,780,831	(28,954,395)	170,826,436	80,673,299	0	80,673,299
2-038		REV ON TRANS. FOR KCPL	D3	6,269,353	0	6,269,353	2,853,384	0	2,853,384
2-039		TOTAL BULK POWER SALES		206,050,184	(28,954,395)	177,095,789	83,526,683	0	83,526,683
2-040									
2-041		SALES FOR RESALE							
2-042	447	WHOLESALE FIRM POWER	100 WS	4,318,959	34,576	4,353,535	0	0	0
2-043	447	TRANSMISSION FOR WHSLE FIRM POWER	D3	93,315	0	93,315	42,471	0	42,471
2-044		TOTAL SALES FOR RESALE		4,412,274	34,576	4,446,850	42,471	0	42,471
2-045									
2-046		TOTAL ELECTRIC OPERATING REVENUE		1,151,500,873	(69,509,819)	1,081,991,054	489,647,123	42,270,000	531,917,123

# Non-Proprietary

KANSAS CITY POWER & LIGHT CO.  
KANSAS REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES							
4-010									
4-011		STEAM POWER GENERATION							
4-012		OPERATION							
4-013	500	SUPERVISION AND ENGINEERING							
4-014		LABOR	D1	4,617,260	285,601	4,902,861	2,231,449	0	2,231,449
4-015		OTHER	D2	1,128,994	0	1,128,994	513,841	0	513,841
4-016		TOTAL ACCOUNT 500		5,746,254	285,601	6,031,855	2,745,291	0	2,745,291
4-017	501	FUEL							
4-018		LABOR	E1	5,211,040	322,293	5,533,333	2,330,309	0	2,330,309
4-019		OTHER							
4-020		COAL & FREIGHT	E1	144,172,644	0	144,172,644	60,716,887	0	60,716,887
4-021		SO2 PREMIUMS - KS	100 KS	(327,000)	0	(327,000)	(327,000)	0	(327,000)
4-022		SO2 PREMIUMS - MO	100 MO	(400,000)	0	(400,000)	0	0	0
4-023		OIL	E1	4,028,875	0	4,028,875	1,696,637	0	1,696,637
4-024		GAS	E1	934,346	0	934,346	393,491	0	393,491
4-025		FUEL HAND, LIMESTONE & OTHER	E1	3,955,331	3,500,000	7,455,331	3,139,739	0	3,139,739
4-026		OTHER FUEL AMORTIZATIONS	E1	0	0	0	0	0	0
4-027		REP. POWER OUTAGE ACCRUAL	E1	3,244,000	356,000	3,600,000	1,516,105	0	1,516,105
4-028		REP. POWER OUTAGE REVERSAL	E1	(3,800,000)	0	(3,800,000)	(1,600,333)	0	(1,600,333)
4-029		UNIT TRAIN - DEPRECIATION	E1	0	7,743	7,743	3,524	0	3,524
4-030		FUEL ADJ FOR NORMALIZATIONS	TSFR 5-017	0	0	0	0	0	0
4-031		SUBTOTAL OTHER	E1	151,807,997	4,173,108	155,981,104	66,669,336	0	66,669,336
4-032		TOTAL ACCOUNT 501		157,019,037	4,495,401	161,514,437	67,999,645	0	67,999,645
4-033	502	STEAM EXPENSES							
4-034		LABOR	D1	7,089,253	439,160	7,538,413	3,430,974	0	3,430,974
4-035		OTHER	D2	5,289,513	0	5,289,513	2,407,427	0	2,407,427
4-036		TOTAL ACCOUNT 502		12,368,766	439,160	12,827,926	5,838,401	0	5,838,401
4-037	503	STEAM FROM OTHER SOURCES							
4-038		LABOR	E1	0	0	0	0	0	0
4-039		OTHER	E1	0	0	0	0	0	0
4-040		TOTAL ACCOUNT 503		0	0	0	0	0	0
4-041	505	ELECTRIC EXPENSES TURBOGEN							
4-042		LABOR	D1	6,100,032	377,322	6,477,354	2,948,052	0	2,948,052
4-043		OTHER	D2	1,291,613	0	1,291,613	587,854	0	587,854
4-044		TOTAL ACCOUNT 505		7,391,645	377,322	7,768,967	3,535,906	0	3,535,906
4-045	506	MISC STEAM POWER EXPENSES							
4-046		LABOR	D1	4,263,824	263,824	4,527,648	2,060,678	0	2,060,678
4-047		OTHER	D2	3,646,383	0	3,646,383	1,659,586	0	1,659,586
4-048		TOTAL ACCOUNT 506		7,910,208	263,824	8,174,032	3,720,264	0	3,720,264
4-049	507	RENTS							
4-050		LABOR	D1	0	0	0	0	0	0
4-051		OTHER	D2	362,618	0	362,618	165,039	0	165,039
4-052		TOTAL ACCOUNT 507		362,618	0	362,618	165,039	0	165,039
4-053		TOTAL OPERATION		190,818,527	5,861,308	196,679,835	84,004,546	0	84,004,546
4-054									
4-055		MAINTENANCE							
4-056	510	SUPERVISION AND ENGINEERING							
4-057		LABOR	D1	2,304,314	142,625	2,446,939	1,113,680	0	1,113,680
4-058		OTHER	D2	256,284	150,599	406,883	185,185	0	185,185
4-059		TOTAL ACCOUNT 510		2,560,598	293,224	2,853,822	1,298,866	0	1,298,866
4-060	511	MAINTENANCE OF STRUCTURES							

# Non-Proprietary

**KANSAS CITY POWER & LIGHT CO.**  
**KANSAS REVENUE REQUIREMENT**  
**SCHEDULE A - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-061		LABOR	D1	1,084,163	67,106	1,151,269	523,979	0	523,979
4-062		OTHER	D2	2,094,305	49,770	2,144,075	975,837	0	975,837
4-063		TOTAL ACCOUNT 511		3,178,468	116,876	3,295,344	1,499,817	0	1,499,817
4-064	512	MAINTENANCE OF BOILER PLANT							
4-065		LABOR	D1	9,233,460	571,202	9,804,662	4,462,416	0	4,462,416
4-066		OTHER	D2	15,439,568	3,141,275	18,580,843	8,456,738	0	8,456,738
4-067		TOTAL ACCOUNT 512		24,673,028	3,712,477	28,385,505	12,919,155	0	12,919,155
4-068	513	MAINTENANCE OF ELECTRIC PLANT							
4-069		LABOR	D1	2,231,700	137,984	2,369,684	1,078,524	0	1,078,524
4-070		OTHER	D2	5,061,347	(445,737)	4,615,610	2,100,712	0	2,100,712
4-071		TOTAL ACCOUNT 513		7,293,047	(307,743)	6,985,304	3,179,236	0	3,179,236
4-072	514	MAINTENANCE MISCELLANEOUS							
4-073		LABOR	D1	70,159	4,288	74,447	33,883	0	33,883
4-074		OTHER	D2	149,843	(27,442)	122,401	55,709	0	55,709
4-075		TOTAL ACCOUNT 514		220,002	(23,154)	196,848	89,592	0	89,592
4-076		TOTAL MAINTENANCE		37,925,143	3,791,680	41,716,823	18,986,665	0	18,986,665
4-077									
4-078		TOTAL STEAM POWER EXPENSES		228,743,670	9,652,988	238,396,658	102,991,211	0	102,991,211
4-079									
4-080		NUCLEAR POWER GENERATION							
4-081		OPERATION							
4-082	517	SUPERVISION AND ENGINEERING							
4-083		LABOR	D1	4,659,548	292,793	4,952,341	2,253,989	0	2,253,989
4-084		OTHER	D2	827,808	0	827,808	376,762	0	376,762
4-085		TOTAL ACCOUNT 517		5,487,356	292,793	5,780,149	2,630,731	0	2,630,731
4-086	518	FUEL							
4-087		LABOR	E1	0	0	0	0	0	0
4-088		OTHER							
4-089		NUCLEAR FUEL-NET AMORTIZATION	E1	13,763,860	0	13,763,860	5,796,514	0	5,796,514
4-090		DOE DECONTAM. & DECOM.	E1	1,742,395	0	1,742,395	733,793	0	733,793
4-091		NUCLEAR FUEL-DISPOSAL	E1	2,880,924	0	2,880,924	1,213,273	0	1,213,273
4-092		COST OF OIL	E1	165,154	0	165,154	69,553	0	69,553
4-093		TOTAL OTHER		18,552,334	0	18,552,334	7,813,133	0	7,813,133
4-094		TOTAL ACCOUNT 518		18,552,334	0	18,552,334	7,813,133	0	7,813,133
4-095	519	COOLANTS AND WATER							
4-096		LABOR	D1	1,274,087	80,004	1,354,091	616,290	0	616,290
4-097		OTHER	D2	984,812	0	984,812	448,219	0	448,219
4-098		TOTAL ACCOUNT 519		2,258,899	80,004	2,338,903	1,064,510	0	1,064,510
4-099	520	STEAM EXPENSES							
4-100		LABOR	D1	6,835,427	429,510	7,264,937	3,306,506	0	3,306,506
4-101		OTHER	D2	2,968,431	0	2,968,431	1,351,028	0	1,351,028
4-102		TOTAL ACCOUNT 520		9,803,857	429,510	10,233,367	4,657,534	0	4,657,534
4-103	523	ELECTRIC EXPENSES							
4-104		LABOR	D1	789,495	49,649	839,144	381,921	0	381,921
4-105		OTHER	D2	(12,324)	0	(12,324)	(5,609)	0	(5,609)
4-106		TOTAL ACCOUNT 523		777,171	49,649	826,820	376,312	0	376,312
4-107	524	MISCELLANEOUS							
4-108		LABOR	D1	9,622,479	604,757	10,227,236	4,654,743	0	4,654,743
4-109		WOLF CREEK DECOMMISSIONING - MO	100 MO	2,303,856	(1,022,592)	1,281,264	0	0	0
4-110		WOLF CREEK DECOMMISSIONING - KS	100 KS	1,248,732	1,143,728	2,392,460	2,392,460	0	2,392,460
4-111		WOLF CREEK DECOMMISSIONING - FERC	100 WS	26,732	27,423	54,155	0	0	0
4-112		WOLF CREEK OUTAGE ACCRUAL	D2	3,096,066	(60,000)	3,016,066	1,372,708	0	1,372,708



# Non-Proprietary

**KANSAS CITY POWER & LIGHT CO.**  
**KANSAS REVENUE REQUIREMENT**  
**SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-113		WOLF CREEK OUTAGE REVERSAL	D2	(3,896,141)	0	(3,896,141)	(1,773,259)	0	(1,773,259)
4-115		OTHER	D2	9,423,084	453,966	9,877,050	4,495,367	0	4,495,367
4-116		TOTAL ACCOUNT 524		21,824,818	1,537,176	23,361,994	11,551,914	0	11,551,914
4-117	525	RENTS							
4-118		LABOR	D1	0	0	0	0	0	0
4-119		OTHER	D2	0	0	0	0	0	0
4-120		TOTAL ACCOUNT 525		0	0	0	0	0	0
4-121		TOTAL OPERATION		58,704,435	2,389,132	61,093,567	28,084,134	0	28,084,134
4-122									
4-123		MAINTENANCE							
4-124		SUPERVISION AND ENGINEERING							
4-125		LABOR	D1	2,409,501	151,483	2,560,984	1,165,586	0	1,165,586
4-126		OTHER	D2	2,613,871	0	2,613,871	1,189,657	0	1,189,657
4-127		TOTAL ACCOUNT 528		5,023,372	151,483	5,174,855	2,355,243	0	2,355,243
4-128		MAINTENANCE OF STRUCTURES							
4-129		LABOR	D1	1,629,300	102,365	1,731,665	788,136	0	788,136
4-130		OTHER	D2	207,376	0	207,376	94,383	0	94,383
4-131		TOTAL ACCOUNT 529		1,836,676	102,365	1,939,041	882,520	0	882,520
4-132		MAINTENANCE OF REACTOR PLANT							
4-133		LABOR	D1	1,738,129	108,297	1,846,426	840,823	0	840,823
4-134		WOLF CREEK OUTAGE ACCRUAL	D2	6,812,390	304,000	7,116,390	3,238,898	0	3,238,898
4-135		WOLF CREEK OUTAGE REVERSAL	D2	(10,167,352)	0	(10,167,352)	(4,627,488)	0	(4,627,488)
4-136		OTHER	D2	7,406,522	0	7,406,522	3,370,946	0	3,370,946
4-137		TOTAL ACCOUNT 530		5,789,690	413,297	6,202,987	2,823,178	0	2,823,178
4-138		MAINTENANCE OF ELECTRIC PLANT							
4-139		LABOR	D1	1,652,668	103,885	1,756,553	799,464	0	799,464
4-140		OTHER	D2	2,160,444	0	2,160,444	983,287	0	983,287
4-141		TOTAL ACCOUNT 531		3,813,113	103,885	3,916,998	1,782,751	0	1,782,751
4-142		MAINTENANCE OF MISC NUCLEAR PLANT							
4-143		LABOR	D1	981,823	61,662	1,043,485	474,923	0	474,923
4-144		OTHER	D2	916,388	0	916,388	417,078	0	417,078
4-145		TOTAL ACCOUNT 532		1,898,211	61,662	1,959,873	892,001	0	892,001
4-146		TOTAL MAINTENANCE		18,381,061	832,692	19,193,753	8,735,693	0	8,735,693
4-147									
4-148		TOTAL NUCLEAR POWER EXPENSES		77,085,496	3,221,824	80,287,320	36,829,827	0	36,829,827
4-149									
4-150		OTHER POWER GENERATION EXPENSE							
4-151		OPERATION							
4-152		SUPERVISION AND ENGINEERING							
4-153		LABOR	D1	659,877	40,891	700,768	318,942	0	318,942
4-154		OTHER	D2	844,049	0	844,049	384,154	0	384,154
4-155		TOTAL ACCOUNT 546		1,503,926	40,891	1,544,817	703,096	0	703,096
4-156		FUEL							
4-157		OIL	E1	256,379	0	256,379	107,972	0	107,972
4-158		GAS	E1	36,388,459	0	36,388,459	15,316,218	0	15,316,218
4-159		FUEL HANDLING & OTHER							
4-160		LABOR	E1	92,142	5,736	97,878	41,220	0	41,220
4-161		OTHER	E1	81,178	0	81,178	34,187	0	34,187
4-162		TOTAL ACCOUNT 547		36,798,158	5,736	36,803,894	15,499,597	0	15,499,597
4-163		GENERATION EXPENSES							
4-164		LABOR	D1	313,757	19,428	333,185	151,643	0	151,643

# Non-Proprietary

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-165		OTHER	D2	51,018	0	51,018	23,220	0	23,220
4-166		TOTAL ACCOUNT 548		364,775	19,428	384,203	174,863	0	174,863
4-167	549	MISC OTHER PWR GEN EXP							
4-168		LABOR	D1	85,888	5,345	91,233	41,523	0	41,523
4-169		OTHER	D2	17,537	0	17,537	7,981	0	7,981
4-170		TOTAL ACCOUNT 549		103,424	5,345	108,769	49,504	0	49,504
4-171	550	RENTS							
4-172		LABOR	D1	0	0	0	0	0	0
4-173		OTHER	D2	0	0	0	0	0	0
4-174		TOTAL ACCOUNT 550		0	0	0	0	0	0
4-175		TOTAL OPERATION		38,770,283	71,400	38,841,683	16,427,060	0	16,427,060
4-176									
4-177		MAINTENANCE							
4-178	551	SUPERVISION AND ENGINEERING							
4-179		LABOR	D1	11,800	664	12,464	5,673	0	5,673
4-180		OTHER	D2	(111)	664	553	252	0	252
4-181		TOTAL ACCOUNT 551		11,689	1,328	13,017	5,924	0	5,924
4-182	552	MAINTENANCE OF STRUCTURES							
4-183		LABOR	D1	20,722	1,215	21,937	9,984	0	9,984
4-184		OTHER	D2	25,786	30,095	55,881	25,433	0	25,433
4-185		TOTAL ACCOUNT 552		46,507	31,310	77,817	35,417	0	35,417
4-186	553	GENERATING AND ELECTRIC EQUIP							
4-187		LABOR	D1	167,194	10,279	177,473	80,774	0	80,774
4-188		OTHER	D2	414,259	2,406,175	2,820,434	1,283,670	0	1,283,670
4-189		TOTAL ACCOUNT 553		581,453	2,416,454	2,997,907	1,364,443	0	1,364,443
4-190	554	MTC OF MISC OTHER PWR GEN PLT							
4-191		LABOR	D1	10,932	700	11,632	5,294	0	5,294
4-192		OTHER	D2	11,981	3,373	15,354	6,979	0	6,979
4-193		TOTAL ACCOUNT 554		22,913	4,073	26,986	12,273	0	12,273
4-194		TOTAL MAINTENANCE		662,542	2,453,185	3,115,707	1,419,058	0	1,419,058
4-195									
4-196		TOTAL OTHER POWER GENERATION EXPENSES		39,432,825	2,524,565	41,957,390	17,845,118	0	17,845,118
4-197									
4-198		OTHER POWER SUPPLY EXPENSES							
4-199	555	PURCHASED POWER							
4-200		DEMAND(CAPACITY)	D1	11,507,688	(5,204,887)	6,302,801	2,868,607	0	2,868,607
4-201		ENERGY	E1	54,979,204	5,847,425	60,826,629	25,616,535	0	25,616,535
4-202		TOTAL ACCOUNT 555		66,486,893	642,538	67,129,431	28,485,142	0	28,485,142
4-203	556	SYSTEM CONTROL & LOAD DISPATCH							
4-204		LABOR	D1	2,151,384	133,045	2,284,429	1,039,717	0	1,039,717
4-205		OTHER	D1	690,938	0	690,938	314,468	0	314,468
4-206		TOTAL ACCOUNT 556		2,842,322	133,045	2,975,367	1,354,185	0	1,354,185
4-207	557	OTHER EXPENSES							
4-208		LABOR	PROD PLANT	5,110,029	316,030	5,426,059	2,410,920	0	2,410,920
4-209		OTHER	PROD PLANT	46,843	0	46,843	20,814	0	20,814
4-210		TOTAL ACCOUNT 557		5,156,872	316,030	5,472,902	2,431,733	0	2,431,733
4-211									
4-212		TOTAL OTHER POWER SUPPLY EXPENSES		74,486,087	1,081,613	75,577,700	32,271,061	0	32,271,061
4-213									
4-214		TOTAL PRODUCTION OPERATIONS		362,779,332	9,413,453	372,192,785	160,786,801	0	160,786,801
4-215									
4-216		TOTAL PRODUCTION MAINTENANCE		56,948,745	7,077,537	64,026,282	29,140,416	0	29,140,416

# Non-Proprietary

**KANSAS CITY POWER & LIGHT CO.  
KANSAS REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-30-08**

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-217		<b>TOTAL POWER PRODUCTION EXPENSES</b>		419,728,077	16,490,990	436,219,067	189,837,218	0	189,837,218
4-218		<b>TRANSMISSION EXPENSES</b>							
4-219		OPERATION		5,737,108	108,671	5,845,779	2,742,556	0	2,742,556
4-220		LOAD DISPATCHING	TRAN PLANT	683,980	42,033	726,013	340,610	0	340,610
4-221		STATION EXPENSES	353	172,413	6,412	178,825	80,529	0	80,529
4-222		OVERHEAD LINE EXPENSES	D3	170,598	2,110	172,708	78,605	0	78,605
4-223		UG LINE EXPENSES	D3	1,264	(57)	1,207	549	0	549
4-224		TRANSMISSION OF ELEC. BY OTHERS	D3	3,048,445	696	3,049,141	1,387,762	0	1,387,762
4-225		MISC. TRANSMISSION EXPENSES	TRAN PLANT	1,509,370	56,401	1,565,771	735,522	0	735,522
4-226		RENTS	D3	2,759,567	0	2,759,567	1,255,968	0	1,255,968
4-227		<b>TOTAL OPERATION</b>		14,082,746	218,286	14,301,012	6,622,101	0	6,622,101
4-228		<b>MAINTENANCE</b>							
4-229		MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	315	0	315	148	0	148
4-230		STRUCTURES	352	10,416	0	10,416	4,710	0	4,710
4-231		STATION EQUIPMENT	353	728,732	23,919	752,651	338,935	0	338,935
4-232		OVERHEAD LINES	D3	863,837	2,862	866,699	394,462	0	394,462
4-233		UNDERGROUND LINES	D3	13,565	172	13,737	6,252	0	6,252
4-234		<b>TOTAL MAINTENANCE</b>		1,616,865	28,953	1,643,818	744,508	0	744,508
4-235		<b>TOTAL TRANSMISSION EXPENSES</b>		15,699,611	245,219	15,944,830	7,366,608	0	7,366,608
4-236		<b>DISTRIBUTION EXPENSES</b>							
4-237		OPERATION		1,044,678	45,911	1,090,589	507,589	0	507,589
4-238		LOAD DISPATCHING	DIST PLANT	33,789	1,936	35,725	15,103	0	15,103
4-239		STATION EXPENSES	365	2,889,769	107,672	2,997,441	1,339,732	0	1,339,732
4-240		OVERHEAD LINE EXPENSES	367	3,151,717	60,241	3,211,958	1,589,330	0	1,589,330
4-241		UNDERGROUND LINE EXPENSES	373	109,408	5,557	114,965	92,019	0	92,019
4-242		STREET LIGHTING & SIGNAL SYSTEMS	370	1,285,665	61,510	1,347,175	606,171	0	606,171
4-243		METER EXPENSES	371	638,505	24,626	663,131	175,430	0	175,430
4-244		CUSTOMER INSTALLATIONS	DIST PLANT	1,003,677	0	1,003,677	467,138	0	467,138
4-245		RENTS		10,157,208	307,453	10,464,661	4,792,513	0	4,792,513
4-246		<b>SUBTOTAL OPERATIONS</b>		2,024,992	120,336	2,145,328	982,498	0	982,498
4-247		OPERATION SUPERVISION & ENGRG.	DIST OPS	11,499,307	518,539	12,017,846	5,503,626	0	5,503,626
4-248		MISC. DISTRIBUTION EXPENSE	DIST OPS	23,681,507	946,328	24,627,835	11,278,837	0	11,278,837
4-249		<b>TOTAL DISTRIBUTION EXPENSES</b>		24,627,835	946,328	25,574,163	12,471,875	0	12,471,875
4-250		<b>MAINTENANCE</b>							
4-251		STRUCTURES	361	426,506	2,006	428,512	212,156	0	212,156
4-252		STATION EQUIPMENT	362	1,005,185	36,926	1,042,111	440,563	0	440,563
4-253		OVERHEAD LINES	365	20,971,070	(4,376,720)	16,594,350	7,416,984	0	7,416,984
4-254		UNDERGROUND LINES	367	1,765,849	64,271	1,830,120	915,470	0	915,470
4-255		LINE TRANSFORMERS	368	1,478,322	66,376	1,544,698	648,865	0	648,865
4-256		STREET LIGHTING & SIGNAL SYSTEM	373	1,313,892	12,456	1,326,348	1,061,620	0	1,061,620
4-257		METERS	370	574,137	29,092	603,229	271,427	0	271,427
4-258		<b>SUBTOTAL MAINTENANCE</b>		27,554,961	(4,165,593)	23,389,368	10,967,086	0	10,967,086
4-259		MISC. DISTRIBUTION PLANT	DIST MTC	153,629	6,844	160,473	75,245	0	75,245
4-260		MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	110,388	14,926	125,314	58,759	0	58,759
4-261		<b>TOTAL MAINTENANCE</b>		27,818,977	(4,143,823)	23,675,154	11,101,089	0	11,101,089

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KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 801	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 803	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 805	PROFORMA JURISDICTION COL. 606
4-269		<b>TOTAL DISTRIBUTION EXPENSES</b>		51,500,485	(3,197,495)	48,302,990	22,379,928	0	22,379,928
4-270		<b>CUSTOMER ACCOUNTS EXPENSES</b>							
4-271		SUPERVISION		680,617	23,215	703,832	326,809	0	326,809
4-272	901	METER READING EXPENSES	C2	7,123,404	52,914	7,176,318	3,332,162	0	3,332,162
4-273	902	CUST RECORDS & COLLECTION EXP	C2	11,609,142	911,703	12,520,845	5,613,772	0	5,613,772
4-274	903	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	1,686,994	2,792,932	4,479,926	0	0	0
4-275	904	UNCOLLECTIBLE ACCOUNTS - KS	100 KS	710,326	471,902	1,182,228	1,182,228	0	1,307,094
4-276		TOTAL ACCOUNT 904		2,397,320	1,577,841	3,975,161	1,182,228	0	1,307,094
4-277		MISCELLANEOUS OPERATING EXP.		10,761	3,932,172	3,942,933	1,830,612	0	1,830,612
4-278	905	TOTAL CUST. ACCT. EXPENSES	C2	21,821,245	6,497,845	28,319,089	12,485,783	124,866	12,610,648
4-279		<b>CUSTOMER SERVICES &amp; INFO. EXP</b>							
4-280		CUSTOMER SVC SUPERVISION EXPENSE		186	(21)	165	77	0	77
4-281	907	CUSTOMER ASSISTANCE EXPENSE	C2	1,435,161	59,844	1,495,005	694,172	0	694,172
4-282	908	PUBLIC INFORMATION	C2	0	0	0	0	0	0
4-283	909	INFORM & INSTRUCT ADVERTISING	C1	0	0	0	0	0	0
4-284	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	649	(5)	644	298	0	298
4-285		AMORT OF DEFERRED DSM PROGRAMS - MO	100 MO	0	348,668	348,668	0	0	0
4-286		AMORT OF DEFERRED DSM PROGRAMS - KS	100 KS	0	345,460	345,460	345,460	0	345,460
4-287		TOTAL CUST SERVICES & INFO EXP		1,435,996	753,946	2,189,942	1,040,007	0	1,040,007
4-288		<b>SALES EXPENSES</b>							
4-289		DEMONSTRATION & SELLING EXP. - RETAIL	C1	0	1,349	1,349	626	0	626
4-290	912	DEMONSTRATION & SELLING EXP. - WHOLESale	100 WS	0	510	510	0	0	0
4-291		DEMONSTRATION & SELLING EXP. - GENERAL	C2	742,494	8,248	750,742	348,590	0	348,590
4-292	913	ADVERTISING	C1	99	66	165	77	0	77
4-293	916	MISC. SALES EXPENSE - RETAIL	C1	567,185	23,008	590,193	274,049	0	274,049
4-294	916	MISC. SALES EXPENSE - WHOLESale	100 WS	0	1,596	1,596	0	0	0
4-295		TOTAL SALES EXPENSE		1,309,778	34,777	1,344,555	623,342	0	623,342
4-296		<b>TOTAL CUST ACCTS, CUST SERV, &amp; SALES</b>		24,567,019	7,266,568	31,833,586	14,146,132	124,866	14,273,998
4-297		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
4-298	920	SALARIES	SAL & WAGES	36,744,973	2,047,714	38,792,687	17,635,875	0	17,635,875
4-299	921	OFFICE EXPENSE	E2	2,422,217	614,787	3,037,004	1,275,080	0	1,275,080
4-300	922	ADMIN EXP TRANS - CR	E2	(4,563,794)	0	(4,563,794)	(1,916,100)	0	(1,916,100)
4-301	923	OUTSIDE SERVICES	E2	11,549,046	183	11,549,229	4,846,922	0	4,846,922
4-302	924	PROPERTY INSURANCE	TOTAL PLANT	3,146,879	0	3,146,879	1,424,018	0	1,424,018
4-303	925	INJURIES & DAMAGES	SAL & WAGES	10,006,757	10,482	10,017,239	4,554,023	0	4,554,023
4-304	926	EMPLOYEE BENEFITS							
4-305	926	EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	16,234,803	23,568,008	39,802,811	18,095,551	0	18,095,551
4-306	926	EMPLOYEE BENEFITS - OPEB	SAL & WAGES	3,837,793	385,285	4,223,078	1,919,890	0	1,919,890
4-307	926	EMPLOYEE BENEFITS - OTHER	SAL & WAGES	18,351,784	1,661,287	20,013,071	9,096,313	0	9,096,313
4-308	926	TOTAL EMPLOYEE BENEFITS		38,424,380	25,615,580	64,039,960	29,113,754	0	29,113,754
4-309	928	REGULATORY EXPENSES							
4-310	928	COMMISSION ASSESSMENTS - MO	100 MO	603,979	0	603,979	0	0	0
4-311	928	COMMISSION ASSESSMENTS - KS	100 KS	412,702	0	412,702	412,702	0	412,702
4-312	928	COMMISSION ASSESSMENTS - FERC	100 WS	529,363	0	529,363	0	0	0

# Non-Proprietary

**KANSAS CITY POWER & LIGHT CO.**  
**KANSAS REVENUE REQUIREMENT**  
**SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-321		RATE CASE EXPENSE - MO	100 MO	573,342	767,259	1,340,601	0	0	0
4-322		RATE CASE EXPENSE - KS	100 KS	555,831	763,020	1,318,851	1,318,851	0	1,318,851
4-323		RATE CASE EXPENSE - FERC	100 WS	249,532	4,006	253,538	0	0	0
4-324		RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0
4-325		RATE DESIGN EXPENSE - KS	100 KS	0	0	0	0	0	0
4-326		RATE DESIGN EXPENSE - FERC	100 WS	0	0	0	0	0	0
4-327		MISC. REGULATORY FILINGS	D2	142,599	6,916	149,515	68,049	0	68,049
4-328		LOAD RESEARCH PROGRAM	100 MO	9,618	304	9,922	0	0	0
4-329		TOTAL REGULATORY EXPENSES		3,076,986	1,541,505	4,618,491	1,799,602	0	1,799,602
4-330									
4-331		SUBTOTAL A & G EXPENSES		100,807,444	30,384,293	131,191,737	59,289,215	0	59,289,215
4-332									
4-333	929	LESS DUPLICATE CHARGES (CR)		1	0	1	0	0	0
4-334	930.1	GENERAL ADVERTISING	TOTAL PLANT C1	1,693,112	13,527	1,706,639	792,457	0	792,457
4-335	930.2	MISCELLANEOUS EXPENSE							
4-336		EET DUES	E2	298,317	0	298,317	125,248	0	125,248
4-337		EPRI RESEARCH SUBSCRIPTION	E2	2,607,061	0	2,607,061	1,094,569	0	1,094,569
4-338		OTHER MISCELLANEOUS EXPENSE	E2	4,576,580	40,110	4,616,690	1,938,308	0	1,938,308
4-339		TOTAL MISCELLANEOUS EXPENSE		7,481,958	40,110	7,522,068	3,158,126	0	3,158,126
4-340	931	RENTS	E2	7,712,351	51	7,712,402	3,238,037	0	3,238,037
4-341	933	FLEET UNIT/EQUIPMENT EXPENSE	392	(191,210)	194,313	13,103	6,108	0	6,108
4-342	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	1,924,811	22,947	1,947,758	896,978	0	896,978
4-343									
4-344		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		119,438,467	30,655,241	150,093,708	67,380,921	0	67,380,921
4-345									
4-346									
4-347		TOTAL ELECTRIC OPER & MAINT EXPENSES		630,933,659	51,480,522	682,414,181	301,213,805	124,866	301,338,670
4-348									
4-349									
4-350									
4-351									
4-352									
4-353									
4-354		RECAPS FOR CASH WORKING CAPITAL		630,933,659	51,480,522	682,414,181	301,213,805	124,866	301,338,670
4-355		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-347	0	0	0	0	0	0
4-356		LESS: OTHER FUEL AMORT	TSFR 4-026	0	0	0	0	0	0
4-357		TOTAL O&M EXCL. O&M AMORTIZATIONS		630,933,659	51,480,522	682,414,181	301,213,805	124,866	301,338,670
4-358									
4-359		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-148	77,065,496	3,221,824	80,287,320	36,829,827	0	36,829,827
4-360		LESS: NUCLEAR PROD PAYROLL							
4-361		ACCT 517	TSFR 4-083	4,659,548	292,793	4,952,341	2,253,969	0	2,253,969
4-362		ACCT 518	TSFR 4-087	0	0	0	0	0	0
4-363		ACCT 519	TSFR 4-096	1,274,087	80,004	1,354,091	616,290	0	616,290
4-364		ACCT 520	TSFR 4-100	6,835,427	429,510	7,264,937	3,306,506	0	3,306,506
4-365		ACCT 523	TSFR 4-104	789,495	49,649	839,144	381,921	0	381,921
4-366		ACCT 524	TSFR 4-108	9,622,479	604,757	10,227,236	4,654,743	0	4,654,743
4-367		ACCT 525	TSFR 4-118	0	0	0	0	0	0
4-368		ACCT 528	TSFR 4-125	2,409,501	151,483	2,560,984	1,165,586	0	1,165,586
4-369		ACCT 529	TSFR 4-129	1,629,300	102,365	1,731,665	788,136	0	788,136
4-370		ACCT 530	TSFR 4-133	1,738,129	109,297	1,847,426	840,823	0	840,823
4-371		ACCT 531	TSFR 4-139	1,652,668	103,885	1,756,553	799,464	0	799,464
4-372		ACCT 532	TSFR 4-143	981,823	61,662	1,043,485	474,923	0	474,923
4-373		TOTAL NUCLEAR PROD PAYROLL		31,592,457	1,985,405	33,577,862	15,282,363	0	15,282,363

# Non-Proprietary

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-373		LESS: NUCLEAR FUEL EXP -OTHER	TSFR 4-093	18,552,334	0	18,552,334	7,813,133	0	7,813,133
4-374		NUCLEAR PROD O&M EXCL FUEL & PAYROLL		26,920,705	1,236,419	28,157,124	13,734,332	0	13,734,332
4-375									
4-376		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-093	18,552,334	0	18,552,334	7,813,133	0	7,813,133
4-377		LESS: OIL	TSFR 4-092	165,154	0	165,154	69,553	0	69,553
4-378		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		18,387,180	0	18,387,180	7,743,579	0	7,743,579
4-379									
4-380									
4-381									
4-382		RECAPS FOR SCHEDULE 1	TSFR 4-347	630,933,659	51,460,522	682,414,181	301,213,805	124,866	301,338,670
4-383		TOTAL ELECTRICITY & M EXPENSE							
4-384		FUEL							
4-385		ACCOUNT 501	TSFR 4-032	157,019,037	4,495,401	161,514,437	67,999,645	0	67,999,645
4-386		ACCOUNT 518	TSFR 4-094	18,552,334	0	18,552,334	7,813,133	0	7,813,133
4-387		ACCOUNT 547	TSFR 4-162	36,798,158	5,736	36,803,894	15,499,597	0	15,499,597
4-388		TOTAL FUEL		212,369,529	4,501,137	216,870,666	91,312,375	0	91,312,375
4-389									
4-390		PURCHASED POWER	TSFR 4-202	66,486,893	642,538	67,129,431	28,485,142	0	28,485,142
4-391									
4-392		O&M EXCL FUEL & PURCHASED POWER		352,077,237	46,336,848	398,414,085	181,416,287	124,866	181,541,153

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 6-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES							
5-010		PRODUCTION							
5-011		STEAM PRODUCTION							
5-012	311	STRUCTURES & IMPROVEMENTS	D1	2,847,275	92,841	2,940,115	1,338,141	0	1,338,141
5-013		STRUCTURES & IMPROVEMENTS - H5	D1	29,786	46,062	75,848	34,521	0	34,521
5-014		TOTAL ACCOUNT 311		2,877,061	138,902	3,015,963	1,372,662	0	1,372,662
5-015									
5-016	312	BOILER PLANT EQUIPMENT	D1	20,315,987	1,915,940	22,231,927	10,118,464	0	10,118,464
5-017		UNIT TRAINS	D2	0	7,743	7,743	3,524	0	3,524
5-018		ACC EQUIPMENT	D1	2,179,121	1,113,312	3,292,433	1,498,492	0	1,498,492
5-019		BOILER PLANT EQUIPMENT - H5	D1	2,768,861	(373,871)	2,394,990	1,090,037	0	1,090,037
5-020		TOTAL ACCOUNT 312		25,263,969	2,663,124	27,927,092	12,710,516	0	12,710,516
5-021									
5-022	314	TURBOGENERATOR UNITS	D1	6,024,051	(781,748)	5,242,304	2,385,941	0	2,385,941
5-023		TOTAL ACCOUNT 314		6,024,051	(781,748)	5,242,304	2,385,941	0	2,385,941
5-024									
5-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	2,605,610	(157,324)	2,448,285	1,114,293	0	1,114,293
5-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	431,926	(154,757)	277,169	126,148	0	126,148
5-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	469	(137)	332	151	0	151
5-028		TOTAL ACCOUNT 315		3,038,004	(312,219)	2,725,785	1,240,592	0	1,240,592
5-029									
5-030	316	MISC POWER PLANT EQUIPMENT	D1	896,147	93,730	989,876	450,525	0	450,525
5-031		MISC POWER PLANT EQUIPMENT - H5	D1	26,914	(3,263)	23,652	10,765	0	10,765
5-032		TOTAL ACCOUNT 316		923,061	90,467	1,013,528	461,289	0	461,289
5-033									
5-034									
5-035									
5-036		TOTAL STEAM PRODUCTION		38,126,146	1,798,527	39,924,673	18,171,000	0	18,171,000
5-037									
5-038	321	NUCLEAR PRODUCTION	D1	12,276,004	(6,091,487)	6,184,517	2,814,772	0	2,814,772
5-039		STRUCTURES & IMPROVEMENTS	100 MO	590,440	(590,440)	0	0	0	0
5-040		MISSOURI GROSS AFDC		12,866,443	(6,861,926)	6,184,517	2,814,772	0	2,814,772
5-041		TOTAL ACCOUNT 321							
5-042	322	REACTOR PLANT EQUIPMENT	D1	19,627,891	(8,538,396)	11,089,495	5,047,185	0	5,047,185
5-043		MISSOURI GROSS AFDC	100 MO	1,525,729	(1,525,729)	0	0	0	0
5-044		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0
5-045		TOTAL ACCOUNT 322		21,153,621	(10,064,126)	11,089,495	5,047,185	0	5,047,185
5-046									
5-047	323	TURBOGENERATOR UNITS	D1	5,158,267	(1,855,034)	3,303,233	1,503,407	0	1,503,407
5-048		MISSOURI GROSS AFDC	100 MO	181,986	(181,986)	0	0	0	0
5-049		TOTAL ACCOUNT 323		5,340,253	(2,037,020)	3,303,233	1,503,407	0	1,503,407
5-050									
5-051	324	ACCESSORY ELECTRIC EQUIPMENT	D1	3,992,857	(1,719,120)	2,273,737	1,034,851	0	1,034,851
5-052		MISSOURI GROSS AFDC	100 MO	199,006	(199,006)	0	0	0	0
5-053		TOTAL ACCOUNT 324		4,191,863	(1,918,126)	2,273,737	1,034,851	0	1,034,851
5-054									
5-055	325	MISCELLANEOUS POWER PLANT EQUIP	D1	2,108,843	(502,436)	1,606,407	731,127	0	731,127
5-056		MISSOURI GROSS AFDC	100 MO	35,888	(35,888)	0	0	0	0
5-057		TOTAL ACCOUNT 325		2,144,732	(538,325)	1,606,407	731,127	0	731,127
5-058									
5-059	328	REGULATORY DISALLOWANCES	D1	(3,934,198)	1,800,552	(2,133,646)	(971,091)	0	(971,091)
5-060		MISSOURI GROSS AFDC	100 MO	(257,114)	257,114	0	0	0	0
5-061		TOTAL ACCOUNT 328		(4,191,312)	2,057,665	(2,133,646)	(971,091)	0	(971,091)

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 801	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-062		TOTAL NUCLEAR PRODUCTION		41,505,589	(19,181,857)	22,323,742	10,160,252	0	10,160,252
5-063									
5-064		OTHER PRODUCTION - CT							
5-065	341	STRUCTURES - CT	D1	37,340	(682)	36,658	16,684	0	16,684
5-066	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	234,226	(673)	233,553	106,206	0	106,206
5-067	344	GENERATORS - CT	D1	8,897,839	2,097,278	10,995,117	5,004,231	0	5,004,231
5-068	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	350,159	(6,197)	343,962	155,638	0	155,638
5-069		TOTAL OTHER PRODUCTION - CT		9,519,564	2,087,526	11,607,090	5,282,759	0	5,282,759
5-070									
5-071		OTHER PRODUCTION - WIND							
5-072	341	STRUCTURES - WIND	D1	0	0	0	0	0	0
5-073	344	GENERATORS - WIND	D1	0	8,575,200	8,575,200	3,902,849	0	3,902,849
5-074	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	0	0	0	0	0	0
5-075		TOTAL OTHER PRODUCTION - WIND		0	8,575,200	8,575,200	3,902,849	0	3,902,849
5-076									
5-077		TOTAL PRODUCTION PLANT DEPRECIATION		89,151,309	(6,720,604)	82,430,705	37,516,860	0	37,516,860
5-078									
5-079		TRANSMISSION							
5-080	352	STRUCTURES AND IMPROVEMENTS	352 SUB	78,396	23,172	101,568	46,094	0	46,094
5-081		MISSOURI GROSS AFDC	100 MO	213	152	366	0	0	0
5-082		TOTAL ACCOUNT 352		78,609	23,325	101,934	46,094	0	46,094
5-083									
5-084	353	STATION EQUIPMENT	353 SUB	3,222,514	816,142	4,038,656	1,825,926	0	1,825,926
5-085		MISSOURI GROSS AFDC	100 MO	12,517	5,570	18,087	0	0	0
5-086		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	172,042	41,525	213,566	97,201	0	97,201
5-087		TOTAL ACCOUNT 353		3,407,072	863,237	4,270,309	1,923,127	0	1,923,127
5-088									
5-089	354	TOWERS AND FIXTURES	354	96,310	12,664	108,974	49,598	0	49,598
5-090		TOTAL ACCOUNT 354		96,310	12,664	108,974	49,598	0	49,598
5-091									
5-092	355	POLES AND FIXTURES	355 SUB	3,217,625	432,962	3,650,586	1,773,835	0	1,773,835
5-093		MISSOURI GROSS AFDC	100 MO	126	11	136	0	0	0
5-094		TOTAL ACCOUNT 355		3,217,751	432,972	3,650,723	1,773,835	0	1,773,835
5-095									
5-096	356	OVERHEAD COND. & DEVICES	356 SUB	2,230,070	279,264	2,509,334	1,218,660	0	1,218,660
5-097		MISSOURI GROSS AFDC	100 MO	79	1	80	0	0	0
5-098		TOTAL ACCOUNT 356		2,230,149	279,265	2,509,415	1,218,660	0	1,218,660
5-099									
5-100	357	UNDERGROUND CONDUIT	357	53,289	10,977	64,266	29,250	0	29,250
5-101		TOTAL ACCOUNT 357		53,289	10,977	64,266	29,250	0	29,250
5-102									
5-103	358	UNDERGROUND COND. & DEVICES	358	60,971	(12,700)	48,271	21,970	0	21,970
5-104		TOTAL ACCOUNT 358		60,971	(12,700)	48,271	21,970	0	21,970
5-105									
5-106		TOTAL TRANSMISSION PLANT DEPREC.		9,144,150	1,608,741	10,752,891	5,062,532	0	5,062,532
5-107									
5-108		DISTRIBUTION							
5-109	361	STRUCTURES & IMPROVEMENTS	361	261,332	(33,592)	227,740	112,754	0	112,754
5-110									
5-111	362	STATION EQUIPMENT	362 SUB	3,071,810	570,756	3,642,566	1,535,020	0	1,535,020
5-112		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	101,730	18,970	120,700	58,171	0	58,171
5-113		TOTAL ACCOUNT 362		3,173,540	589,726	3,763,266	1,593,191	0	1,593,191
5-114									



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-115	364	POLES, TOWERS & FIXTURES	364	7,820,940	(201,260)	7,619,680	3,537,689	0	3,537,689
5-116	365	OVERHEAD COND. & DEVICES	365	3,964,546	970,383	4,934,929	2,205,708	0	2,205,708
5-117	366	UNDERGROUND CONDUIT	366	2,201,230	713,778	2,915,008	1,355,206	0	1,355,206
5-118	367	UNDERGROUND COND. & DEVICES	367	6,287,139	3,223,518	9,510,657	4,706,031	0	4,706,031
5-119	368	LINE TRANSFORMERS	368	6,537,421	667,813	7,205,233	3,026,627	0	3,026,627
5-120	369	SERVICES	369	2,324,948	(101,485)	2,223,463	1,096,982	0	1,096,982
5-121	370	METERS	370	2,688,926	(383,325)	2,305,600	1,037,421	0	1,037,421
5-122	371	INSTALLATION ON CUST. PREMISES	371	873,134	166,714	1,039,847	275,090	0	275,090
5-123	373	STREET LIGHTING & SIGNAL SYSTEMS	373	1,080,101	2,022	1,082,123	866,140	0	866,140
5-125		<b>TOTAL DISTRIBUTION PLANT DEPREC.</b>		<b>37,213,256</b>	<b>5,614,290</b>	<b>42,827,546</b>	<b>19,812,839</b>	<b>0</b>	<b>19,812,839</b>
5-126		<b>GENERAL PLANT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5-127	389	LAND AND LAND RIGHTS	0000	1,132,514	(183,529)	948,985	429,089	0	429,089
5-128	390	STRUCTURES & IMPROVEMENTS	PTD	533,403	(147,730)	385,673	174,384	0	174,384
5-129	391	OFFICE FURNITURE & EQUIPMENT	PTD	1,524,565	726,454	2,251,020	1,049,335	0	1,049,335
5-130	392	TRANSPORTATION EQUIPMENT	T&D	21,947	(1,904)	20,043	9,063	0	9,063
5-131	393	STORES EQUIPMENT	PTD	91,928	32,308	124,235	56,174	0	56,174
5-132	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	143,739	(13,001)	130,739	59,114	0	59,114
5-133	395	LABORATORY EQUIPMENT	PTD	547,810	(33,237)	514,572	239,873	0	239,873
5-134	396	POWER OPERATED EQUIPMENT	T&D	2,200,847	560,467	2,761,314	1,296,537	0	1,296,537
5-135	397	COMMUNICATIONS EQUIPMENT	T&D	232	107	339	0	0	0
5-136	398	MISSOURI GROSS AFDC	100 MO	2,201,079	580,574	2,781,653	1,296,537	0	1,296,537
5-137	399	TOTAL ACCOUNT 387							
5-138	398	MISCELLANEOUS EQUIPMENT	PTD	8,434	1,372	9,805	4,434	0	4,434
5-139	399	OTHER TANGIBLE PROPERTY	100 MO	3,500,000	(3,500,000)	0	0	0	0
5-140		<b>TOTAL GENERAL PLANT DEPREC.</b>		<b>9,705,419</b>	<b>(2,538,694)</b>	<b>7,166,725</b>	<b>3,318,002</b>	<b>0</b>	<b>3,318,002</b>
5-141		<b>TOTAL DEPRECIATION EXPENSES</b>		<b>145,214,134</b>	<b>(2,035,287)</b>	<b>143,178,867</b>	<b>65,710,233</b>	<b>0</b>	<b>65,710,233</b>
5-142		<b>LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT</b>							
5-143		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017	0	7,743	7,743	3,524	0	3,524
5-144		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0
5-145		VEHICLES (392) CHARGED TO CONST.	392	1,524,344	(1,524,344)	0	0	0	0
5-146		<b>TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS</b>		<b>1,524,344</b>	<b>(1,516,601)</b>	<b>7,743</b>	<b>3,524</b>	<b>0</b>	<b>3,524</b>
5-147		<b>TOTAL DEPR NET OF CLEARING</b>		<b>143,689,791</b>	<b>(518,666)</b>	<b>143,171,124</b>	<b>65,706,709</b>	<b>0</b>	<b>65,706,709</b>
5-148		<b>AMORTIZATIONS</b>							
5-149		<b>LIMITED TERM PLANT</b>							
5-150	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	28,321	0	28,321	12,890	0	12,890
5-151		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	328,658	(0)	328,658	148,605	0	148,605
5-152		<b>TOTAL LIMITED TERM PLANT</b>		<b>356,979</b>	<b>(0)</b>	<b>356,979</b>	<b>161,495</b>	<b>0</b>	<b>161,495</b>
5-153		<b>OTHER ELECTRIC PLANT</b>							
5-154	405	MISC INTANGIBLE PLANT	303	7,749,542	0	7,749,542	3,524,779	0	3,524,779
5-155	405	OTHER PRODUCTION LAND RIGHTS	D1	625	(625)	0	0	0	0
5-156	405	TRANSMISSION LAND RIGHTS	350 LR	162,245	(162,245)	0	0	0	0

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-168	405	DISTRIBUTION LAND RIGHTS	360 LR	187,453	(187,453)	0	0	0	0
5-169		TOTAL OTHER ELECTRIC PLANT		8,099,865	(350,323)	7,749,542	3,524,779	0	3,524,779
5-170									
5-171	407	PLANT ACQUISITION ADJUSTMENTS							
5-172		IATAN NON-PLANT	100 MO	194,085	(194,085)	0	0	0	0
5-173			100 KS	0	0	0	0	0	0
5-174			100 MO	0	0	0	0	0	0
5-175		TOTAL PLANT ACQUISITION ADJUST.		194,085	(194,085)	0	0	0	0
5-176									
5-177		AMORTIZATION OF (GAIN)SALE - EMISSION CR	E1	0	0	0	0	0	0
5-178									
5-179		CREDIT RATIO AMORTIZATIONS							
5-180		CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	0	0	0
5-181		CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	0	0	0
5-182		TOTAL CREDIT RATIO AMORTIZATIONS		0	0	0	0	0	0
5-178									
5-179		TOTAL AMORTIZATIONS		8,650,929	(544,408)	8,106,521	3,666,273	0	3,666,273
5-180									
5-181		TOTAL DEPRECIATION & AMORTIZATIONS		152,340,720	(1,063,075)	151,277,646	69,392,982	0	69,392,982

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-009		<b>PRODUCTION PLANT</b>					
D-010		<b>STEAM</b>					
D-011	310	LAND & LAND RIGHTS	ASSIGN				0.00%
D-012		TOTAL ACCOUNT 310					
D-013							
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN				3.44%
D-015		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				11.55%
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				0.85%
D-017		TOTAL ACCOUNT 311					
D-018							
D-019	312	BOILER PLANT EQUIPMENT	ASSIGN				4.12%
D-020		UNIT TRAINS	ASSIGN				6.00%
D-021		AGC EQUIPMENT	ASSIGN				10.00%
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN				1.02%
D-023		TOTAL ACCOUNT 312					
D-024							
D-025	314	TURBOGENERATOR UNITS	ASSIGN				2.36%
D-026		TOTAL ACCOUNT 314					
D-027							
D-028							
D-029	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				2.82%
D-030		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				0.70%
D-031		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN				3.07%
D-032		TOTAL ACCOUNT 315					
D-033							
D-034	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				4.16%
D-035		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				1.03%
D-036		TOTAL ACCOUNT 316					
D-037							
D-038		<b>TOTAL STEAM PLANT</b>					
D-039							
D-040	320	<b>NUCLEAR</b>					
D-041		LAND & LAND RIGHTS	ASSIGN				0.00%
D-042		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-043		TOTAL LAND & LAND RIGHTS					
D-044	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.55%
D-045		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-046		TOTAL STRUCTURES & IMPROVEMENTS					
D-047							
D-048	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.73%
D-049		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-050		TOTAL REACTOR PLANT EQUIPMENT					
D-051							
D-052	323	TURBOGENERATOR UNITS	ASSIGN				1.96%
D-053		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-054		TOTAL TURBOGENERATOR UNITS					
D-055							
D-056	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				1.73%
D-057		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-058		TOTAL ACCESSORY ELEC. EQUIPMENT					
D-059							
D-060	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.36%

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 801	ADJUSTMENTS COL. 802	ADJUSTED TOTAL COL. 803	KANSAS JURISDICTION COL. 804
D-061		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-062		TOTAL MISC POWER PLANT EQUIPMENT					
D-063							
D-064	328	REGULATORY DISALLOWANCES	ASSIGN				1.73%
D-065		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-066		TOTAL REGULATORY DISALLOWANCES					
D-067							
D-068		<b>TOTAL NUCLEAR PRODUCTION PLANT</b>					
D-069							
D-070							
D-071	340	<b>OTHER PRODUCTION PLANT - CT</b>	ASSIGN				0.00%
D-072		LAND - CT	ASSIGN				0.00%
D-073	341	LAND RIGHTS - CT	ASSIGN				4.00%
D-074	342	STRUCTURES & IMPROVEMENTS - CT	ASSIGN				4.00%
D-075	344	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				4.00%
D-076	345	GENERATORS - CT	ASSIGN				4.00%
D-077		ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				4.00%
D-078		<b>TOTAL OTHER PRODUCTION PLANT - CT</b>					
D-079							
D-080		<b>OTHER PRODUCTION PLANT - WIND</b>	ASSIGN				0.00%
D-081	340	LAND - WIND	ASSIGN				0.00%
D-082	341	LAND RIGHTS - WIND	ASSIGN				5.00%
D-083	344	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				5.00%
D-084	345	GENERATORS - WIND	ASSIGN				5.00%
D-085		ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				5.00%
D-086		<b>TOTAL OTHER PRODUCTION PLANT - WIND</b>					
D-087							
D-088		<b>TOTAL PRODUCTION PLANT</b>					
D-089							
D-090		<b>TRANSMISSION PLANT</b>					
D-091	350	LAND AND LAND RIGHTS					
D-092		LAND					
D-093		DISTRIBUTION RELATED - MO	ASSIGN				0.00%
D-094		DISTRIBUTION RELATED - KS	ASSIGN				0.00%
D-095		STEP-UP EQUIPMENT	ASSIGN				0.00%
D-096		SUBSTATION EQUIPMENT	ASSIGN				0.00%
D-097		OVERHEAD LINES	ASSIGN				0.00%
D-098		TOTAL LAND					
D-099		LAND RIGHTS					
D-100		SUBSTATIONS	ASSIGN				0.00%
D-101		OVERHEAD LINES					
D-102		DISTRIBUTION RELATED - MO	ASSIGN				0.00%
D-103		DISTRIBUTION RELATED - KS	ASSIGN				0.00%
D-104		ALLOCATED	ASSIGN				0.00%
D-105		TOTAL LAND RIGHTS					
D-106		TOTAL ACCT 350					
D-107							
D-108	352	<b>STRUCTURES AND IMPROVEMENTS</b>	ASSIGN				2.33%
D-109		DISTRIBUTION RELATED - MO	ASSIGN				2.33%
D-110		DISTRIBUTION RELATED - KS	ASSIGN				2.33%
D-111		STEP-UP EQUIPMENT	ASSIGN				2.33%
D-112		TRANSMISSION EQUIPMENT	ASSIGN				2.33%

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-113		SUBTOTAL					
D-114		MO GROSS AFDC	ASSIGN				2.33%
D-115		TOTAL ACCT 352					
D-116							
D-117	353	STATION EQUIPMENT					
D-118		DISTRIBUTION RELATED - MO	ASSIGN				3.24%
D-119		DISTRIBUTION RELATED - KS	ASSIGN				3.24%
D-120		STEP-UP EQUIPMENT	ASSIGN				3.24%
D-121		TRANSMISSION EQUIPMENT	ASSIGN				3.24%
D-122		SUBTOTAL					
D-123		MO GROSS AFDC	ASSIGN				3.24%
D-124		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN				3.65%
D-125		TOTAL ACCT 353					
D-126							
D-127	354	TOWERS AND FIXTURES					
D-128		MISSOURI	ASSIGN				2.75%
D-129		ALLOCATED TRANSMISSION	ASSIGN				2.75%
D-130		TOTAL ACCT 354					
D-131							
D-132	355	POLES AND FIXTURES					
D-133		DISTRIBUTION RELATED - MO	ASSIGN				3.89%
D-134		DISTRIBUTION RELATED - KS	ASSIGN				3.89%
D-135		TRANSMISSION EQUIPMENT	ASSIGN				3.89%
D-136		SUBTOTAL					
D-137		MO GROSS AFDC	ASSIGN				3.89%
D-138		TOTAL ACCT 355					
D-139							
D-140	356	OVERHEAD CONDUCTORS AND DEVICES					
D-141		DISTRIBUTION RELATED - MO	ASSIGN				3.15%
D-142		DISTRIBUTION RELATED - KS	ASSIGN				3.15%
D-143		TRANSMISSION EQUIPMENT	ASSIGN				3.15%
D-144		SUBTOTAL					
D-145		MO GROSS AFDC	ASSIGN				3.15%
D-146		TOTAL ACCT 356					
D-147							
D-148	357	UNDERGROUND CONDUIT	ASSIGN				2.10%
D-149							
D-150	358	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN				1.80%
D-151							
D-152		TOTAL TRANSMISSION PLANT					
D-153							
D-154	360	DISTRIBUTION PLANT					
D-155		LAND & LAND RIGHTS					
D-156		LAND (NON-DEPRECIABLE)					
D-157		MISSOURI					
D-158		SUBSTATIONS ASSIGNED	ASSIGN				0.00%
D-159		SUBSTATION - STEP-UP	ASSIGN				0.00%
D-160		SUBS ALLOC. TRANSMISSION	ASSIGN				0.00%
D-161		TOTAL MISSOURI LAND					
D-162		KANSAS					
D-163		SUBSTATIONS ASSIGNED	ASSIGN				0.00%
D-164		SUBS ALLOC. TRANSMISSION	ASSIGN				0.00%

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-185		TOTAL KANSAS LAND					
D-166		LAND RIGHTS					
D-167		MISSOURI (DEPRECIABLE)					
D-168		SUBSTATIONS	ASSIGN				0.00%
D-169		OVERHEAD LINES	ASSIGN				0.00%
D-170		TOTAL MO LAND RIGHTS					
D-171		KANSAS (NON-DEPRECIABLE)					
D-172		SUBSTATIONS	ASSIGN				0.00%
D-173		OVERHEAD LINES	ASSIGN				0.00%
D-174		ASSIGNED	ASSIGN				0.00%
D-175		WHOLESALE	ASSIGN				0.00%
D-176		TOTAL KS LAND RIGHTS					
D-177		TOTAL LAND RIGHTS					
D-178		TOTAL ACCT 360					
D-179		STRUCTURES & IMPROVEMENTS					
D-180		MISSOURI					
D-181		ASSIGNED	ASSIGN				2.33%
D-182		STEP-UP EQUIPMENT	ASSIGN				2.33%
D-183	361	TRANSMISSION EQUIPMENT	ASSIGN				2.33%
D-184		TOTAL MO STRUCT & IMPROVEMENTS					
D-185		KANSAS					
D-186		ASSIGNED	ASSIGN				2.33%
D-187		TRANSMISSION EQUIPMENT	ASSIGN				2.33%
D-188		TOTAL KS STRUCT & IMPROVEMENTS					
D-189		TOTAL ACCOUNT 361					
D-190		STATION EQUIPMENT					
D-191		MISSOURI					
D-192		ASSIGNED	ASSIGN				2.51%
D-193		STEP-UP EQUIPMENT	ASSIGN				2.51%
D-194		TRANSMISSION EQUIPMENT	ASSIGN				2.51%
D-195		TOTAL MO STATION EQUIPMENT					
D-196		KANSAS					
D-197		ASSIGNED	ASSIGN				2.51%
D-198		STEP-UP EQUIPMENT	ASSIGN				2.51%
D-199		TRANSMISSION EQUIPMENT	ASSIGN				2.51%
D-200		TOTAL KS STATION EQUIPMENT					
D-201		TOTAL ACCOUNT 362					
D-202		STATION EQUIPMENT					
D-203	362	MISSOURI					
D-204		ASSIGNED	ASSIGN				2.51%
D-205		STEP-UP EQUIPMENT	ASSIGN				2.51%
D-206		TRANSMISSION EQUIPMENT	ASSIGN				2.51%
D-207		TOTAL MO STATION EQUIPMENT					
D-208		KANSAS					
D-209		ASSIGNED	ASSIGN				2.51%
D-210		STEP-UP EQUIPMENT	ASSIGN				2.51%
D-211		TRANSMISSION EQUIPMENT	ASSIGN				2.51%
D-212		TOTAL KS STATION EQUIPMENT					
D-213		SUBTOTAL ACCOUNT 362					
D-214		STATION EQUIP - COMMUN EQUIP (LIKE 397)					
D-215		MISSOURI					
D-216		KANSAS	ASSIGN				3.65%
D-217		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN				3.65%
D-218		TOTAL ACCOUNT 362					

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-217							
D-218	364	POLES, TOWERS, & FIXTURES					
D-219		MISSOURI	ASSIGN				3.53%
D-220		KANSAS					
D-221		WHOLESALE	ASSIGN				3.53%
D-222		RETAIL	ASSIGN				3.53%
D-223		TOTAL KS POLES, TOWERS & FIX					
D-224		TOTAL ACCOUNT 364					
D-225							
D-226	365	OVERHEAD CONDUCTORS & DEVICES					
D-227		MISSOURI	ASSIGN				2.78%
D-228		KANSAS					
D-229		WHOLESALE	ASSIGN				2.78%
D-230		RETAIL	ASSIGN				2.78%
D-231		TOTAL KS OVERHEAD LINES					
D-232		TOTAL ACCOUNT 365					
D-233							
D-234	366	UNDERGROUND CONDUIT					
D-235		MISSOURI	ASSIGN				2.10%
D-236		KANSAS	ASSIGN				2.10%
D-237		TOTAL ACCOUNT 366					
D-238							
D-239	367	UNDERGROUND CONDUCTORS & DEV.					
D-240		MISSOURI	ASSIGN				3.20%
D-241		KANSAS	ASSIGN				3.20%
D-242		TOTAL ACCOUNT 367					
D-243							
D-244	368	LINE TRANSFORMERS					
D-245		MISSOURI	ASSIGN				3.60%
D-246		RECORDED IN MISSOURI	ASSIGN				3.60%
D-247		ALLOCATED TO MISSOURI	ASSIGN				
D-248		TOTAL MISSOURI					
D-249							
D-250		KANSAS					
D-251		RECORDED IN KANSAS	ASSIGN				3.60%
D-252		ALLOCATED TO KANSAS	ASSIGN				3.60%
D-253		TOTAL KANSAS					
D-254							
D-255		WHOLESALE	ASSIGN				3.60%
D-256							
D-257		TOTAL ACCOUNT 368					
D-258							
D-259	369	SERVICES					
D-260		MISSOURI	ASSIGN				2.88%
D-261		KANSAS	ASSIGN				2.88%
D-262		TOTAL ACCOUNT 369					
D-263							
D-264	370	METERS					
D-265		MISSOURI	ASSIGN				3.39%
D-266		RECORDED IN MISSOURI	ASSIGN				3.39%
D-267		ALLOCATED TO MISSOURI	ASSIGN				
D-268		TOTAL MO METERS					

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
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 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-269							
D-270		KANSAS					
D-271		RECORDED IN KANSAS	ASSIGN				3.39%
D-272		ALLOCATED TO KANSAS	ASSIGN				3.39%
D-273		TOTAL KS METERS					
D-274							
D-275		WHOLESALE	ASSIGN				3.39%
D-276							
D-277		TOTAL ACCOUNT 370					
D-278							
D-279	371	INSTALLATION ON CUST. PREMISES					
D-280		MISSOURI	ASSIGN				11.53%
D-281		KANSAS	ASSIGN				11.53%
D-282		TOTAL ACCOUNT 371					
D-283							
D-284	373	STREET LIGHTS & SIGNAL SYSTEMS					
D-285		MISSOURI	ASSIGN				3.28%
D-286		KANSAS	ASSIGN				3.28%
D-287		TOTAL ACCOUNT 373					
D-288							
D-289		TOTAL DISTRIBUTION PLANT					
D-290							
D-291		TOTAL TRANS & DIST. PLANT					
D-292							
D-293		TOTAL PROD. TRANS & DIST PLANT					
D-294							
D-295							
D-296		GENERAL PLANT					
D-297	389	LAND AND LAND RIGHTS	ASSIGN				0.00%
D-298	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				1.90%
D-299		LEASEHOLD IMPROVEMENTS	ASSIGN				9.61%
D-300		TOTAL ACCT 390					
D-301	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				3.07%
D-302	392	TRANSPORTATION EQUIPMENT	ASSIGN				7.73%
D-303	393	STORES EQUIPMENT	ASSIGN				3.17%
D-304	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				3.52%
D-305	395	LABORATORY EQUIPMENT	ASSIGN				2.88%
D-306	396	POWER OPERATED EQUIPMENT	ASSIGN				5.33%
D-307	397	COMMUNICATIONS EQUIPMENT	ASSIGN				
D-308		ALLOCATED	ASSIGN				3.65%
D-309		MO GROSS AFDC	ASSIGN				3.65%
D-310		TOTAL ACCT 397					
D-311	398	MISCELLANEOUS EQUIPMENT	ASSIGN				5.59%
D-312	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%
D-313							
D-314		TOTAL GENERAL PLANT					
D-315							
D-316		INTANGIBLE PLANT					
D-317	301	ORGANIZATION	ASSIGN				0.00%
D-318	302	FRANCHISES & CONSENTS	ASSIGN				0.00%
D-319		MISSOURI	ASSIGN				0.00%
D-320		OTHER	ASSIGN				0.00%



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-321		TOTAL ACCOUNT 302					0.00%
D-322		MISC. INTANGIBLE PLANT					
D-323	303	5-YR SOFTWARE					
D-324		CUSTOMER RELATED	ASSIGN				20.00%
D-325		ENERGY RELATED	ASSIGN				20.00%
D-326		DEMAND RELATED	ASSIGN				20.00%
D-327		CORPORATE SOFTWARE	ASSIGN				20.00%
D-328		TRANSMISSION RELATED	ASSIGN				20.00%
D-329		TOTAL 5-YR SOFTWARE					
D-330		10-YR SOFTWARE					
D-331		CUSTOMER RELATED	ASSIGN				10.00%
D-332		ENERGY RELATED	ASSIGN				10.00%
D-333		TOTAL 10-YR SOFTWARE					
D-334		INTANGIBLE ACC EQUIP (LIKE 345)					4.00%
D-335		INTANGIBLE SUBSTATION EQUIP (LIKE 353)					3.24%
D-336		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)					3.65%
D-337		TOTAL MISC. INTANGIBLE PLANT					
D-338		TOTAL INTANGIBLE PLANT					
D-339		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%
D-340		TOTAL ELECTRIC PLANT IN SERVICE					
D-341							
D-342							
D-343							
D-344							
D-345							
D-346							
D-347							

**KANSAS CITY POWER & LIGHT COMPANY  
KANSAS REVENUE REQUIREMENT  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
SCHEDULE OF ADJUSTMENTS - Depreciation and Amortization**

**Section 10 (iii)**

		<b>Total Company Adjustments Increase (Decrease)</b>
<b>JURISDICTIONAL COST OF SERVICE</b>		
<b>Depreciation Expense</b>		
Adj-12	Adjust book depreciation expense to jurisdictional rates	(16,406,616)
Adj-97	Reverse all previous depreciation adjustments, including adjustment to fuel expense	16,406,616
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictions Plant in Service at 9-2006	(518,666)
	Depreciation Expense - Sch1, line1-020	<u>(518,666)</u>
<b>Amortization Expense</b>		
Adj-12	Adjust book amortization expense to jurisdictional basis	(344,695)
Adj-97	Reverse all previous amortization adjustments, including adjustment to fuel expense	344,695
Adj-98	Annualize amortization expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006	(544,408)
	Amortization Expense - Sch1, line1-020	<u>(544,408)</u>
	Total Depreciation and Amortization	<u><u>(1,063,075)</u></u>

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
<b>TAXES OTHER THAN INCOME TAXES-ELEC</b>									
6-009		PROPERTY TAX							
6-010		ELECTRIC							
6-011	408	ELECTRIC - WOLF CREEK	ELEC W/O W.C. D1	41,438,831	5,143,767	46,582,598	21,450,055	0	21,450,055
6-012		TOTAL PROPERTY TAX		12,972,301	0	12,972,301	5,904,111	0	5,904,111
6-013				54,411,132	5,143,767	59,554,899	27,354,166	0	27,354,166
6-014									
6-015									
6-016	408	PAYROLL TAX							
6-017		STATE UNEMPLOYMENT	SAL & WAGES	23,416	0	23,416	10,646	0	10,646
6-018		FEDERAL UNEMPLOYMENT	SAL & WAGES	111,623	0	111,623	50,746	0	50,746
6-019		FICA	SAL & WAGES	10,209,174	495,221	10,704,395	4,866,417	0	4,866,417
6-020		WOLF CREEK	D1	2,563,725	0	2,563,725	1,166,833	0	1,166,833
6-021		PAYROLL TAX CONTRA	SAL & WAGES	(2,346,688)	0	(2,346,688)	(1,066,848)	0	(1,066,848)
6-022		TOTAL PAYROLL TAX		10,361,251	495,221	11,056,472	5,027,794	0	5,027,794
6-023									
6-024		MISC. TAX							
6-025	408	GROSS RECEIPTS TAX - RETAIL	100 MO	38,923,328	(38,923,327)	1	0	0	0
6-026		STATE CAPITAL STOCK	TOTAL PLANT	261,160	0	261,160	118,180	0	118,180
6-027		ENVIRONMENTAL TAX	TSFR 7-049	0	0	0	0	0	0
6-028		OTHER MISC	100 MO	434	0	434	0	0	0
6-029		TOTAL MISC TAX		39,184,922	(38,923,327)	261,595	118,180	0	118,180
6-030									
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX		104,157,305	(33,284,339)	70,872,966	32,500,139	0	32,500,139
6-032									
6-033		RECAP FOR INCOME TAXES							
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	104,157,305	(33,284,339)	70,872,966	32,500,139	0	32,500,139
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027	0	0	0	0	0	0
6-036		OTHER TAX W/O EARN. & ENVIR.		104,157,305	(33,284,339)	70,872,966	32,500,139	0	32,500,139
6-037									
6-038		RECAP OTHER TAXES							
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	104,157,305	(33,284,339)	70,872,966	32,500,139	0	32,500,139
6-040		KCMO EARNINGS TAX	TSFR 7-048	936,788	(501,806)	436,982	0	0	0
6-041		TOTAL TAXES OTHER THAN INCOME TAX		105,098,094	(33,786,145)	71,309,948	32,500,139	0	32,500,139
6-042									
6-043									
6-044									
6-045									
6-046									
6-047									
6-048									
6-049									
6-050									
6-051		STATE UNEMP. PAYROLL TAX	TSFR 6-017	23,416	0	23,416	10,646	0	10,646
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018	111,623	0	111,623	50,746	0	50,746
6-053		FICA	TSFR 6-019	10,209,174	495,221	10,704,395	4,866,417	0	4,866,417
6-054		PAYROLL TAX CONTRA	TSFR 6-021	(2,346,688)	0	(2,346,688)	(1,066,848)	0	(1,066,848)
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026	261,160	0	261,160	118,180	0	118,180
6-056		OTHER MISC TAXES	TSFR 6-028	434	0	434	0	0	0
6-057									
6-058		TOTAL PAYROLL(EX. WOLF CREEK) STATE		8,258,121	495,221	8,754,342	3,979,140	0	3,979,140
6-059		CAPITAL STOCK & OTHER MISC TAXES							

**KANSAS CITY POWER & LIGHT CO.**  
**KANSAS REVENUE REQUIREMENT**  
**SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES**  
**2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06**

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
<b>INCOME SUBJECT TO TAXATION</b>									
7-009		REVENUES	TSFR 2-046	1,151,500,873	(69,509,819)	1,081,991,054	489,647,123	42,270,000	531,917,123
7-010		DEDUCTIONS:							
7-011		OPER & MAINT EXPENSES	TSFR 4-347	630,933,659	51,480,522	682,414,181	301,213,805	124,866	301,338,670
7-012		LESS: DEPR CHG THRU CLEARING-OP	TSFR 5-154	1,524,344	(1,516,601)	7,743	3,524	0	3,524
7-013		LESS: NUCLEAR FUEL - AMORT	TSFR 4-089	13,763,860	0	13,763,860	5,796,514	0	5,796,514
7-014		NET OPER & MAINT EXPENSES		615,645,456	52,967,123	668,642,579	295,413,767	124,866	295,638,632
7-015		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036	104,157,305	(33,284,339)	70,872,966	32,500,139	0	32,500,139
7-016		DEPRECIATION & AMORTIZATION							
7-017		NUCLEAR FUEL TAX AMORTIZATION	E1	8,857,621	0	8,857,621	3,730,300	0	3,730,300
7-018		STRAIGHT LINE TAX DEPRECIATION	TOTAL PLANT	112,324,528	19,057,050	131,381,578	59,452,483	0	59,452,483
7-019		MO ADDITIONAL DEPRECIATION	TSFR 5-142	3,500,000	(3,500,000)	0	0	0	0
7-020		ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE	TSFR 5-043	0	0	0	0	0	0
7-021		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-177	0	0	0	0	0	0
7-022		CREDIT RATIO AMORTIZATIONS	TSFR 5-182	4,853,546	0	4,853,546	2,262,527	0	2,262,527
7-023		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	(3,229,117)	2,425,447	(603,670)	(374,639)	0	(374,639)
7-024		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D	126,306,578	17,982,497	144,289,075	65,070,672	0	65,070,672
7-025		TOTAL DEPRECIATION & AMORTIZATION							
7-026		PERMANENT TAX ITEMS							
7-027		MANUFACTURERS DEDUCTION	D1	3,935,000	(1,404,000)	2,531,000	1,151,939	0	1,151,939
7-028		MEALS & ENT 50% DISALLOWED	SAL & WAGES	(466,500)	0	(466,500)	(212,080)	0	(212,080)
7-029		TOTAL PERMANENT ITEMS		3,468,500	(1,404,000)	2,064,500	939,860	0	939,860
7-030		INTEREST & OTHER DEDUCTIONS							
7-031		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022	0	483,950	483,950	0	0	0
7-032		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-023	0	74,815	74,815	74,815	0	74,815
7-033		OTHER BOOK DEDUCTIONS	TOTAL PLANT	(44,050,045)	44,050,045	0	0	0	0
7-034		INTEREST EXPENSE	%-037 * 1-057	60,395,629	2,238,496	62,634,126	27,940,511	(33,670)	27,906,841
7-035		TOTAL INTEREST & OTHER DEDUCTIONS		16,345,584	46,847,306	63,192,891	28,015,326	(33,670)	27,981,656
7-036		TOTAL DEDUCTIONS		865,923,424	83,139,587	949,062,911	421,939,763	91,186	422,030,959
7-037		INCOME SUBJECT TO TAXATION		285,577,450	(152,648,406)	132,929,043	67,707,360	42,178,804	109,886,164
7-038	408	KCMO EARNINGS TAX	100 MO	938,788	(501,806)	436,982	0	0	0
7-039		ENVIRONMENTAL TAX	%-015 * 7-046	0	0	0	0	0	0
7-040		FEDERAL TAX CALCULATION							
7-041		NET TAXABLE INCOME	TSFR 7-046	285,577,450	(152,648,406)	132,929,043	67,707,360	42,178,804	109,886,164
7-042		DEDUCT: STATE INCOME TAX	TSFR 7-065	20,989,943	(11,219,656)	9,770,285	4,976,491	3,100,142	8,076,633
7-043		DEDUCT: CITY EARNINGS TAX	TSFR 7-048	938,788	(501,806)	436,982	0	0	0
7-044		FEDERAL TAXABLE INCOME		263,648,719	(140,926,942)	122,721,777	62,730,869	39,078,662	101,809,531
7-045		FEDERAL TAX @ 35%	%-010 * 7-055	92,277,052	(49,324,430)	42,952,622	21,955,804	13,677,532	35,633,336
7-046		DEDUCT: WIND PRODUCTION TAX CREDIT	E1	0	7,610,868	7,610,868	3,205,242	0	3,205,242
7-047		NET FEDERAL INCOME TAX		92,277,052	(56,935,296)	35,341,754	18,750,562	13,677,532	32,428,094
7-048		STATE TAX CALCULATION							
7-049		NET TAXABLE INCOME	TSFR 7-046	285,577,450	(152,648,406)	132,929,043	67,707,360	42,178,804	109,886,164

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
 2005 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 801	ADJUSTMENTS COL. 802	ADJUSTED TOTAL COL. 803	KANSAS JURISDICTION COL. 804	PROFORMA ADJUSTMENTS COL. 805	PROFORMA JURISDICTION COL. 806
7-062		DEDUCT: FEDERAL INCOME TAX @ 0%	%-012 * 7-068	0	0	0	0	0	0
7-063		DEDUCT: CITY EARNINGS TAX @ 0%	%-013 * 7-048	0	0	0	0	0	0
7-064		STATE TAXABLE INCOME		285,577,450	(152,646,406)	132,929,043	67,707,360	42,178,804	109,866,164
7-065		STATE TAX @ 7.35%	%-011 * 7-064	20,989,943	(11,219,658)	9,770,285	4,976,491	3,100,142	8,076,633
7-066		TOTAL FEDERAL & STATE TAX		113,266,994	(66,154,956)	45,112,039	23,727,053	16,777,674	40,504,727
7-068		TOTAL CURRENTLY PAYABLE TAXES		114,205,783	(66,656,762)	45,549,021	23,727,053	16,777,674	40,504,727
7-070		<u>DEFERRED INCOME TAXES</u>							
7-071	410 - 411	BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	(47,810,192)	47,810,192	0	0	0	0
7-072		TURNAROUND OF DIT ON BASIS DIFFERENCES							
7-074		MO GROSS AFUDC	100 MO	0	0	0	0	0	0
7-075		AFDC DEBT/CAP INT W/0 FUEL & WC CONSTR	ELEC W/0 W.C.	0	(233,373)	(233,373)	(107,462)	0	(107,462)
7-076		AFDC DEBT/CAP INT - NUCL FUEL	E1	0	(60,243)	(60,243)	0	0	(25,371)
7-077		CIAC	T&D	0	525,511	525,511	244,972	0	244,972
7-078		REPAIR ALLOWANCE	T&D	0	(1,626,786)	(1,626,786)	(756,342)	0	(756,342)
7-079		REPAIR EXPENSE - WC	W.C. PLANT	0	(102,273)	(102,273)	(44,023)	0	(44,023)
7-080		REPAIR EXPENSE - PRODUCTION	PROD W/0 W.C.	0	(1,140,401)	(1,140,401)	(519,033)	0	(519,033)
7-081		CAPITALIZED BENEFITS - ALLOCATED	T&D	0	(115,027)	(115,027)	(53,621)	0	(53,621)
7-082		CAPITALIZED BENEFITS - MISSOURI ONLY	100 KS	0	(45,183)	(45,183)	(45,183)	0	(45,183)
7-083		PROP. TAX CAP. - ASSIGNED - WC	100 KS	0	0	0	0	0	0
7-084		PROP. TAX CAPITALIZED - ASSIGNED	100 KS	0	(944)	(944)	(944)	0	(944)
7-085		PROP. TAX CAPITALIZED - ALLOC. - WC	W.C. PLANT	0	0	0	0	0	0
7-086		PROP. TAX CAPITALIZED - ALLOCATED	PROD W/0 W.C.	0	(3,263)	(3,263)	(1,485)	0	(1,485)
7-087		OTHER A/C 282 ITEMS	TOTAL PLANT	0	(1,573,101)	(1,573,101)	(711,856)	0	(711,856)
7-088		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	0	(1,382,339)	(1,382,339)	(625,533)	0	(625,533)
7-089		3% ITC - KANSAS ONLY	100 KS	0	0	0	0	0	0
7-090		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES		0	(5,757,422)	(5,757,422)	(2,647,861)	0	(2,647,861)
7-091		DEFERRED INVESTMENT TAX CR AMORT							
7-092	411	BOOK DEFERRED ITC AMORT	TOTAL PLANT	(3,764,865)	3,764,865	0	0	0	0
7-093		AMORTIZATION OF ITC	ELEC W/0 W.C.	0	(709,860)	(709,860)	(326,872)	0	(326,872)
7-094		AMORTIZATION OF WC ITC	W.C. PLANT	0	(787,232)	(787,232)	(338,860)	0	(338,860)
7-095		NET DEFERRED INVESTMENT TAX CR AMORT		(3,764,865)	2,267,773	(1,497,092)	(665,731)	0	(665,731)
7-096		TOTAL DEFERRED TAXES		(51,573,057)	44,320,543	(7,252,514)	(3,313,612)	0	(3,313,612)
7-097		TOTAL INCOME TAXES LESS EARNING & ENVIRON		61,691,937	(23,834,413)	37,857,525	20,413,441	16,777,674	37,191,115
7-098									
7-099									
7-100									
7-101									

**Kansas City Power & Light Company**  
**Section 11 - Deferred Investment Tax Credits - Total Company & Kansas Jurisdictional**  
**Source - FERC Form 1 page 266-267**

Debits (Credits)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>3% ITC</b>												
Charges		41,874	35,592	31,196	34,044	32,601	22,609	19,164	12,252	3,319	3,120	0
Credits		0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(236,080)	(194,206)	(158,614)	(127,418)	(93,374)	(60,773)	(38,164)	(19,000)	(6,748)	(3,429)	(309)	(309)
<b>4% ITC</b>												
Charges		214,596	210,648	206,700	246,660	246,672	81,572	77,856	32,140	3,213	1,476	0
Credits		0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(1,323,249)	(1,108,653)	(898,005)	(691,305)	(444,645)	(197,973)	(116,401)	(38,545)	(6,405)	(3,192)	(1,716)	(1,716)
<b>10% ITC</b>												
Charges		11,229,284	3,833,412	3,528,967	4,091,506	4,074,322	4,092,445	4,092,384	4,039,198	3,888,152	3,880,296	0
Credits		0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(79,297,103)	(68,067,819)	(64,234,407)	(60,705,440)	(56,613,934)	(52,539,612)	(48,447,167)	(44,354,783)	(40,315,585)	(36,427,433)	(32,547,137)	(32,547,137)

<b>Total ITC</b>												
Charges	0	11,485,754	4,079,652	3,766,863	4,372,210	4,353,595	4,196,626	4,189,404	4,083,590	3,894,684	3,884,892	0
Credits	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(80,856,432)	(69,370,678)	(65,291,026)	(61,524,163)	(57,151,953)	(52,798,358)	(48,601,732)	(44,412,328)	(40,328,738)	(36,434,054)	(32,549,162)	(32,549,162)

<b>Kansas Jurisdictional ITC</b>	2004 Total Company	2004 Kansas Basis	2004 Kansas Juris	2005 Total Company	2005 Adj	2005 Kansas Basis	2005 Kansas Juris
<b>3% ITC</b>							
Beginning Bal	(3,429)	3,429	0	(309)	309	0	0
Charges	3,120	(3,120)	0	309	(309)	0	0
Credits	0	0	0	0	0	0	0
Ending Balance	(309)	309	0	0	0	0	0
<b>4% ITC</b>							
Beginning Bal	(3,192)	3,192	0	(1,716)	1,716	0	0
Charges	1,476	(1,476)	0	1,392	(1,392)	0	0
Credits	0	0	0	0	0	0	0
Ending Balance	(1,716)	1,716	0	(324)	324	0	0
<b>10% ITC</b>							
Beginning Bal	(36,427,432)	3,896,806	(32,530,626)	(32,547,136)	2,587,790	(29,959,346)	665,732
Charges	3,880,296	(1,309,016)	2,571,280	3,787,929	(2,290,837)	1,497,092	0
Credits	0	0	1,106,366	(28,759,207)	296,953	(28,462,254)	0
Ending Balance	(32,547,136)	2,587,790	(29,959,346)	(32,549,161)	2,589,815	(29,959,346)	665,732
<b>Total ITC</b>							
Beginning Bal	(36,434,053)	3,903,427	(32,530,626)	(32,549,161)	2,589,815	(29,959,346)	665,732
Charges	3,884,892	(1,313,612)	2,571,280	3,789,630	(1,495,391)	1,497,092	0
Credits	0	0	1,106,366	0	0	0	0
Ending Balance	(32,549,161)	2,589,815	(29,959,346)	(32,549,161)	2,589,815	(29,959,346)	665,732

# Non-Proprietary

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-009	180	ACCT 180 ACCUM DEFERRED TAX		0	0	0	0	0	0
8-010		WESTINGHOUSE ANTI TRUST SETTLEMENT	E1	(3,003,439)	(174,136)	(3,177,575)	(1,446,216)	0	(1,446,216)
8-011		NUCLEAR REFUELING OUTAGE ACCRUAL	D2	(4,230,122)	(245,257)	(4,475,379)	(2,034,590)	0	(2,034,590)
8-012		VACATION ACCRUAL	SAL & WAGES	(567,116)	(32,880)	(599,996)	(178,441)	0	(178,441)
8-013		BAD DEBT RESERVE	904	(7,600,677)	(452,273)	(8,052,950)	(3,659,248)	0	(3,659,248)
8-014		TOTAL ACCT 180							
8-015		ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0
8-016	281								
8-017		LIBERALIZED DEPRECIATION							
8-018	282	METHOD/LIFE DEPRECIATION - NON WOLF CREEK	PTD W/O W.C.	286,824,084	(17,008,119)	269,815,965	124,286,002	0	124,286,002
8-019		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	159,384,315	24,266,488	180,650,803	82,219,979	0	82,219,979
8-020		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 KS	8,698,406	(9,698,406)	0	0	0	0
8-021		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	1,613,668	(1,613,668)	0	0	0	0
8-022		NUCLEAR FUEL	E1	957,486	32,165	989,651	416,782	0	416,782
8-023		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	(12,473,699)	12,473,699	0	0	0	0
8-024		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	(1,613,668)	1,613,668	0	0	0	0
8-025		TOTAL LIBERALIZED DEPRECIATION		440,390,582	11,065,827	451,456,419	206,922,763	0	206,922,763
8-026		ACCT DIT ON BASIS DIFFERENCES							
8-027		GROSS AFDC - WOLF CREEK CONTRUCTION	100 MO	26,006,046	(26,006,046)	0	0	0	0
8-028		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	4,473,462	(484,439)	3,989,023	1,636,840	0	1,636,840
8-029		AFDC DEBT - NUCLEAR FUEL	E1	217,841	8,087	225,928	95,147	0	95,147
8-030		CIAC	T&D	(14,886,225)	(252,213)	(15,138,438)	(7,056,929)	0	(7,056,929)
8-031		REPAIR ALLOWANCE	T&D	39,192,075	(25,349)	39,166,726	18,257,948	0	18,257,948
8-032		REPAIR EXPENSE - WC	W.C. PLANT	8,619,581	826,579	9,446,160	4,066,047	0	4,066,047
8-033		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	27,107,859	1,298,507	28,406,366	12,928,649	0	12,928,649
8-034		PENSIONS CAPITALIZED-ASSIGNED	100 KS	887,381	(639,506)	247,875	247,875	0	247,875
8-035		PAYROLL TAX CAPITALIZED-ALLOATED	T&D	0	469,884	469,884	219,041	0	219,041
8-036		PAYROLL TAX CAPITALIZED-ASSIGNED	100 KS	697,639	(527,952)	169,687	169,687	0	169,687
8-037		PROP TAX CAPITALIZED-ALLOATED	T&D	0	402,505	402,505	187,632	0	187,632
8-038		PROP TAX CAPITALIZED-ASSIGNED	100 KS	0	0	0	0	0	0
8-039		PROP TAX CAPITALIZED-ALLOATED - WC	W.C. PLANT	3,103,246	(3,103,246)	0	10,815	0	10,815
8-040		PROP TAX CAPITALIZED-ASSIGNED - WC	PROD W/O W.C.	66,494	(29,153)	39,341	17,905	0	17,905
8-041		HEALTH & WELFARE CAPITALIZED	T&D	404,875	(56,847)	348,028	162,237	0	162,237
8-042		OTHER MISCELLANEOUS	T&D	19,152,445	(36,338)	18,114,107	8,196,953	0	8,196,953
8-043		TOTAL ACCT DIT ON BASIS DIFFERENCES	TOTAL PLANT	114,044,719	(28,146,712)	85,898,007	39,339,847	0	39,339,847
8-044		TOTAL ACCT 282		554,435,311	(17,080,885)	537,354,426	246,262,610	0	246,262,610
8-045		3% INVESTMENT TAX CREDIT	100 KS	0	0	0	0	0	0
8-046	255								
8-047	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)							
8-048		P & M / AMAX SETTLEMENT	E1	0	0	0	0	0	0
8-049		REG ASSET - DSM PROGRAMS - MO	100 MO	153,899	(153,899)	0	0	0	0
8-050		REG ASSET - DSM PROGRAMS - KS	100 KS	154,996	1,219,243	1,374,239	1,374,239	0	1,374,239
8-051		REG ASSET - REGULATORY EXP - MO	100 MO	144,819	(144,819)	0	0	0	0
8-052		REG ASSET - REGULATORY EXP - KS	100 KS	144,780	455,919	600,699	600,699	0	600,699
8-053		JANUARY 2002 ICE STORM	100 MO	1,858,255	(3,219,331)	(1,361,076)	0	0	0
8-054		CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	0	0	0

# Non-Proprietary

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-062		CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	0	0	0
8-063		TOTAL ACCT 283 (RATEBASE ITEMS)		(24,782,847)	(44,370,048)	(69,152,895)	(26,278,323)	0	(26,278,323)
8-064									
8-065		TOTAL ACCUMULATED DEFERRED TAXES		521,851,787	(61,903,206)	459,948,581	216,325,039	0	216,325,039



**Kansas City Power & Light Company**  
**Section 11 - Analysis of Deferred Income Taxes - Total Company**  
**Source - FERC Form 1 page 234 and 272-277**

Debits (Credits)	12 Mo Ended Pr. to Test Year and										2005 See Sec 8-C	
	1994	1995	1996 (a)	1997	1998	1999	2000	2001	2002	2003 (b)		2004
<b>Account 190 - Current (a)</b>												
Charges	4,740,063	63,112,490	6,223,749	5,567,466	436,514	1,758,309	7,044,344	20,238,594	43,065,275	11,041,158		
Credits	(236,694)	(7,938,918)	(5,844,023)	(928,826)	(4,360,624)	(3,122,726)	(2,828,808)	(1,827,814)	(22,514,523)	(7,971,040)		
Ending Balance	1,301,853	5,805,022	60,978,594	61,358,320	65,996,960	62,072,850	60,708,433	64,923,969	83,334,749	103,885,501	106,955,619	
<b>A/C 282 - Other Property</b>												
Charges	13,573,603	14,197,741	15,959,072	9,410,219	31,789,592	5,437,584	6,105,080	4,907,552	10,386,629	25,585,510		
Credits	(15,289,565)	(22,997,009)	(19,306,397)	(14,855,739)	(11,320,974)	(11,491,670)	(23,206,674)	(9,021,034)	(109,110,664)	(32,858,630)		
Ending Balance	(520,415,508)	(522,131,470)	(530,930,738)	(534,278,063)	(539,723,583)	(519,254,965)	(542,410,645)	(546,524,127)	(645,248,162)	(652,521,282)		
<b>A/C 283 - Other</b>												
Charges	22,391,819	24,256,154	24,453,085	34,068,116	7,668,627	3,214,406	7,453,804	29,408,005	57,197,203	8,601,372		
Credits	(22,344,269)	(61,802,635)	(21,511,479)	(18,549,744)	(202,720)	(29,096,193)	(2,727,381)	(29,752,119)	697,733	(5,843,150)		
Ending Balance	(124,137,891)	(124,090,341)	(161,636,822)	(158,695,216)	(143,176,844)	(135,710,937)	(161,592,724)	(156,866,301)	(157,210,415)	(99,315,479)	(96,557,257)	
<b>Total Electric Deferred Income Tax</b>												
Charges	0	40,705,485	101,566,385	46,635,906	49,045,801	39,894,733	10,410,299	20,603,228	54,554,151	110,649,107	45,228,040	
Credits	0	(37,870,528)	(92,738,562)	(46,661,899)	(34,334,309)	(15,884,318)	(43,710,589)	(28,762,863)	(40,600,967)	(130,927,454)	(46,672,820)	
Ending Balance	(643,251,746)	(640,416,789)	(631,588,966)	(631,614,959)	(616,903,467)	(592,893,052)	(626,193,342)	(634,352,977)	(620,399,793)	(640,678,140)	(642,122,920)	

**Kansas Jurisdictional Deferred Income Taxes**

	2004 Total Company	Adj	2004 Kansas Basis	2004 Kansas Juris	2005 Total Company	Adj	2005 Kansas Basis	2005 Kansas Juris
<b>A/C 190</b>								
Beginning Bal	103,885,501			0				
Charges	11,041,158							
Credits	(7,971,040)							
Ending Balance	106,955,619	(97,443,157)	9,512,462	4,137,079				
<b>A/C 282</b>								
Beginning Bal	(645,248,162)			0				
Charges	25,585,510							
Credits	(32,858,630)							
Ending Balance	(652,521,282)	145,137,194	(507,384,088)	(233,765,690)				
<b>A/C 283</b>								
Beginning Bal	(99,315,479)							
Charges	8,601,372							
Credits	(5,843,150)							
Ending Balance	(96,557,257)	96,557,257	0	0				
<b>Total DIT</b>								
Beginning Bal	(640,678,140)							
Charges	45,228,040							
Credits	(46,672,820)							
Ending Balance	(642,122,920)	144,251,294	(497,871,626)	(229,628,611)				

See Section 8 (vi) 1 for 2005 amounts

Notes: Accumulated Deferred Income Taxes, as recorded, include amounts relating to FAS 109.

Balances for deferred income tax reserve accounts shown above include reclassifications between reserve accounts for FERC Form 1 presentation only in compliance with FERC Order F96-19-000. Such reclassifications are not recorded on the financial books.

**KANSAS CITY POWER & LIGHT COMPANY  
KANSAS REVENUE REQUIREMENT  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06  
SCHEDULE OF ADJUSTMENTS - Taxes**

**Section 11 (vii)  
Non-Proprietary**

		<b>Total Company Adjustments Incr (Decr)</b>
<b>Taxes Other than Income - Section 3 (i) (Schedule 1) line 1-024</b>		
Adj-1	Remove Gross Receipts Tax	(38,923,327)
Adj-20	Adjust FICA Payroll Taxes consistent with annualized payroll	495,221
Adj-33b	Adjust property taxes for increased assessed values and levy rates	5,143,767
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	(501,806)
	Taxes Other than Income - Section 3 (i) (Sch 1) line 1-024	<u>(33,786,145)</u>
<b>Federal and State Income Taxes - Section 3 (i) (Schedule 1) line 025</b>		
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(23,834,413)
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	
	Fed and State Income Taxes - Section 3 (i) (Sch 1) line 1-025	<u>(23,834,413)</u>
	Taxes - Section 3 (i) (Sch 1) line 1-024 and 1-025	<u>(57,620,558)</u>
<b>Accumulated Deferred Income Taxes - Section 3 (i) (Sch 1) line1-048</b>		
Adj-14	Adjust Deferred Income Tax Reserves to 100% jurisdictional basis	** _____ **
Adj-33a	Adjust Deferred Income Tax Reserves for proforma impact of additional straight line tax depreciation on 2006 plant additions and adjustments to deferred Regulatory assets and liabilities	** _____ **
Adj-57	** _____	
	_____	
	_____	**
	Accumulated Deferred Income Taxes - Section 3 (i) (Sch 1) line1-048	<u>(61,903,206)</u>

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
<b>INPUT ALLOCATORS</b>								
100 KS	100% KANSAS		100.00000%		100.00000%	100.00000%		
100 MO	100% MISSOURI		100.00000%		100.00000%	0.00000%		
100 WS	100% WHOLESALE		100.00000%		100.00000%	0.00000%		
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.00000%		498,790	231,607		
					100.00000%	46.4338%		
C2	CUSTOMERS - WS AND RETAIL		100.00000%		498,801	231,607		
					100.00000%	46.4327%		
D1	PRODUCTION DEMAND		100.00000%		2,633.1	1,198.4		
					100.00000%	45.5132%		
D2	PRODUCTION DEMAND		100.00000%		2,633.1	1,198.4		
					100.00000%	45.5132%		
D3	TRANSMISSION DEMAND		100.00000%		2,633.1	1,198.4		
					100.00000%	45.5132%		
E1	ENERGY WITH LOSSES		100.00000%		15,860,547	6,679,513		
					100.00000%	42.1140%		
E2	ENERGY WITHOUT LOSSES		100.00000%		15,024,049	6,307,818		
					100.00000%	41.9848%		
UE1	UNUSED ENERGY WITH LOSSES		100.00000%		7,205,409	3,818,544		
					100.00000%	52.9955%		
<b>CALCULATED ALLOCATORS</b>								
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-341	95,139,627	2,766,000	97,905,627	44,531,103	0	44,531,103
			100.00000%		100.00000%	45.4837%		
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	93,966,902	670,000	94,636,902	43,072,292	0	43,072,292
			100.00000%		100.00000%	45.5132%		
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	533,830,877	5,779,000	539,609,877	245,593,776	0	245,593,776
			100.00000%		100.00000%	45.5132%		
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	129,045	0	129,045	58,733	0	58,733
			100.00000%		100.00000%	45.5132%		
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	219,922,514	2,209,000	222,131,514	101,099,183	0	101,099,183
			100.00000%		100.00000%	45.5132%		
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	126,269,932	155,000	126,424,932	57,540,045	0	57,540,045
			100.00000%		100.00000%	45.5132%		

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	25,864,394 100.00000%	227,000	26,091,394 100.00000%	11,875,031 45.5132%	0	11,875,031
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-046	418,802,200 100.00000%	369,000	418,171,200 100.00000%	181,598,202 43.4266%	0	181,598,202
322	REACTOR PLANT EQUIP TOTAL ALLOCATOR	TSFR 11-050	685,691,575 100.00000%	4,646,000	690,337,575 100.00000%	291,744,809 42.2612%	0	291,744,809
323	NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR	TSFR 11-054	172,169,818 100.00000%	2,214,000	174,383,818 100.00000%	76,704,450 43.9860%	0	76,704,450
324	ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR	TSFR 11-058	138,240,999 100.00000%	(246,000)	137,994,999 100.00000%	59,817,957 43.3479%	0	59,817,957
325	MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR	TSFR 11-062	69,810,853 100.00000%	(578,000)	69,232,853 100.00000%	30,979,972 44.7475%	0	30,979,972
328	REGULATORY DISALLOWANCES TOTAL ALLOCATOR	TSFR 11-066	(137,972,757) 100.00000%	6,441,436	(131,531,321) 100.00000%	(56,132,426) 42.6761%	0	(56,132,426)
350 LR	TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-105	22,275,898 100.00000%	0	22,275,898 100.00000%	10,264,682 46.0798%	0	10,264,682
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-115	4,401,837 100.00000%	(27,000)	4,374,837 100.00000%	1,978,282 45.2196%	0	1,978,282
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-113	4,386,143 100.00000%	(27,000)	4,359,143 100.00000%	1,978,282 45.3824%	0	1,978,282
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-125	125,672,246 100.00000%	5,387,000	131,059,246 100.00000%	59,018,770 45.0321%	0	59,018,770
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-122	119,282,860 100.00000%	5,387,000	124,649,860 100.00000%	56,355,730 45.2112%	0	56,355,730
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-130	3,980,692 100.00000%	(18,000)	3,962,692 100.00000%	1,803,548 45.5132%	0	1,803,548
355	TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR	TSFR 11-136	88,682,910 100.00000%	5,166,000	93,848,910 100.00000%	45,599,867 48.5886%	0	45,599,867
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-136	88,679,404 100.00000%	5,166,000	93,845,404 100.00000%	45,599,867 48.5904%	0	45,599,867
356	TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR	TSFR 11-146	74,024,956 100.00000%	5,639,000	79,663,956 100.00000%	38,687,620 48.5635%	0	38,687,620
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-144	74,022,404 100.00000%	5,639,000	79,661,404 100.00000%	38,687,620 48.5651%	0	38,687,620
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-148	3,076,287 100.00000%	(18,000)	3,060,287 100.00000%	1,392,835 45.5132%	0	1,392,835

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-150	2,798,718 100.0000%	(117,000)	2,681,718 100.0000%	1,220,536 45.5132%	0	1,220,536
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-179	14,783,636 100.0000%	0	14,783,636 100.0000%	5,994,925 40.5511%	0	5,994,925
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-195	9,864,229 100.0000%	(90,000)	9,774,229 100.0000%	4,839,215 49.5099%	0	4,839,215
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-209	142,331,147 100.0000%	2,791,000	145,122,147 100.0000%	61,156,161 42.1412%	0	61,156,161
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-214	3,306,846 100.0000%	0	3,306,846 100.0000%	1,593,735 48.1950%	0	1,593,735
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-216	145,637,993 100.0000%	2,791,000	148,428,993 100.0000%	62,749,896 42.2760%	0	62,749,896
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-224	207,555,959 100.0000%	8,299,000	215,854,959 100.0000%	100,217,830 46.4283%	0	100,217,830
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-232	170,192,438 100.0000%	7,323,000	177,515,438 100.0000%	79,342,021 44.6958%	0	79,342,021
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-237	133,022,912 100.0000%	5,787,000	138,809,912 100.0000%	64,533,604 46.4906%	0	64,533,604
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-242	290,059,017 100.0000%	7,149,000	297,208,017 100.0000%	147,063,462 49.4817%	0	147,063,462
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-257	199,002,369 100.0000%	1,143,000	200,145,369 100.0000%	84,072,960 42.0059%	0	84,072,960
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-262	77,401,575 100.0000%	(198,000)	77,203,575 100.0000%	38,089,640 49.3366%	0	38,089,640
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-277	68,875,813 100.0000%	(864,000)	68,011,813 100.0000%	30,602,397 44.9957%	0	30,602,397
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-282	8,901,625 100.0000%	117,000	9,018,625 100.0000%	2,385,866 26.4549%	0	2,385,866
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-287	33,225,556 100.0000%	(234,000)	32,991,556 100.0000%	26,406,711 80.0408%	0	26,406,711
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-302	24,539,563 100.0000%	4,581,000	29,120,563 100.0000%	13,574,832 46.6160%	0	13,574,832
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-306	10,212,261 100.0000%	(558,000)	9,654,261 100.0000%	4,500,427 46.6160%	0	4,500,427
	GEN PLANT COMMUNICATIONS EQUIP TOTAL	TSFR 11-310	74,475,676	1,734,000	76,209,676	35,521,552	0	35,521,552

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
397	ALLOCATOR		100.0000%		100.0000%	46.6103%		
904	UNCOLLECTIBLE ACCOUNTS ALLOCATOR	TSFR 4-278	2,397,320 100.0000%	1,577,841	3,975,161 100.0000%	1,182,228 29.7404%	124,866	1,307,094
ACC DEF TX	ACCUM. DEFERRED TAXES ALLOCATOR	TSFR 8-058	521,851,787 100.0000%	(61,903,206)	459,948,581 100.0000%	216,325,039 47.0324%	0	216,325,039
CUS AC EXP	TOTAL CUST. ACCT. EXPENSE ALLOCATOR	TSFR 4-280	21,821,245 1.000000	6,497,845	28,319,089 1.000000	12,485,783 0.440896	124,866	12,610,648
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	#REF!	#REF! 100.0000%	#REF!	#REF! 100.0000%	#REF! #REF!	#REF!	#REF!
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-290	1,435,996 100.0000%	753,946	2,189,942 100.0000%	1,040,007 47.4902%	0	1,040,007
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-270	51,500,485 100.0000%	(3,197,495)	48,302,990 100.0000%	22,379,926 46.3324%	0	22,379,926
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-265	27,554,961 100.0000%	(4,165,593)	23,389,368 100.0000%	10,967,086 46.8692%	0	10,967,086
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-252	10,157,208 100.0000%	307,453	10,464,661 100.0000%	4,792,513 45.7971%	0	4,792,513
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-289	1,366,476,674 100.0000%	31,205,000	1,397,681,674 100.0000%	650,518,312 46.5427%	0	650,518,312
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-135	489,261,788 100.0000%	66,923,118	566,184,906 100.0000%	258,444,425 45.6466%	0	258,444,425
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-360	3,543,657,213 100.0000%	235,124,000	3,778,781,213 100.0000%	1,740,028,873 46.0474%	0	1,740,028,873
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-314	186,097,812 100.0000%	5,947,000	192,044,812 100.0000%	88,440,112 46.0518%	0	88,440,112
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-160	73,996,530 100.0000%	(31,451,036)	42,545,494 100.0000%	19,536,312 45.9186%	0	19,536,312
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-368	2,599,685,120 100.0000%	184,421,135	2,784,106,255 100.0000%	1,249,934,689 44.8954%	0	1,249,934,689
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-087	2,918,564,550 100.0000%	192,040,436	3,110,604,986 100.0000%	1,382,111,623 44.4322%	0	1,382,111,623
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-079	1,514,143,109 100.0000%	2,714,882	1,516,857,991 100.0000%	690,370,763 45.5132%	0	690,370,763
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-356	1,589,410,277 100.0000%	179,194,000	1,748,604,277 100.0000%	795,845,937 45.5132%	0	795,845,937

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KANSAS CITY POWER & LIGHT CO.  
KANSAS REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-088	1,349,154,273 100.00000%	12,846,436	1,362,000,709 100.00000%	586,265,685 43.04444%	0	586,265,685
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-293	4,611,478,924 100.00000%	239,257,436	4,850,736,360 100.00000%	2,193,290,704 45.21566%	0	2,193,290,704
PTD W/O W.C.	PROD. TRANS. DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-364	3,262,324,651 100.00000%	226,411,000	3,488,735,651 100.00000%	1,607,025,018 46.06322%	0	1,607,025,018
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	118,152,452 100.00000%	6,797,906	124,960,358 100.00000%	56,809,296 45.46199%	0	56,809,296
SALES EXP	TOTAL SALES EXPENSE ALLOCATOR	TSFR 4-300	1,309,778 100.00000%	34,777	1,344,555 100.00000%	623,342 46.36055%	0	623,342
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-291	1,692,914,374 100.00000%	47,217,000	1,740,131,374 100.00000%	811,179,081 46.61609%	0	811,179,081
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-347	4,892,811,466 100.00000%	247,970,436	5,140,781,922 100.00000%	2,326,294,558 45.25189%	0	2,326,294,558
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-240	15,699,611 100.00000%	245,219	15,944,830 100.00000%	7,366,608 46.20066%	0	7,366,608
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-152	328,437,700 100.00000%	16,012,000	342,449,700 100.00000%	160,660,769 46.91515%	0	160,660,769
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-113	148,805,818 100.00000%	21,910,276	170,716,094 100.00000%	80,574,509 47.19809%	0	80,574,509
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-372	31,592,457 100.00000%	1,985,405	33,577,862 100.00000%	15,282,363 45.51322%	0	15,282,363

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE  
TEST YEAR 2005  
WEATHER NORMALIZED  
ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS**

<u>Factor</u>	<u>Factor Description</u>
100 KS	100% Kansas
100 MO	100% Missouri
100 WS	100% Wholesale
C1	Customers – Electric (Retail Only)
C2	Customers – WS and Retail
D1	Production Demand
D2	Production Demand (Same as D1)
D3	Transmission Demand
E1	Energy with Losses
E2	Energy without Losses
UE1	Unused Energy with Losses



**KANSAS CITY POWER & LIGHT COMPANY  
 ALLOCATORS SCHEDULE  
 TEST YEAR 2005  
 WEATHER NORMALIZED  
 ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATOR "C1"  
 Average Number of Retail Customers**

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	267,183	53.5662%
Kansas – Retail	231,607	46.4338%
Wholesale	0	0.0000%
<b>TOTAL COMPANY</b>	<u>498,790</u>	<u>100.0000%</u>

**JURISDICTIONAL ALLOCATOR "C2"  
 Average Number of Retail and Wholesale Customers**

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	267,183	53.5651%
Kansas – Retail	231,607	46.4327%
Wholesale	11	0.0022%
<b>TOTAL COMPANY</b>	<u>498,801</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY  
 ALLOCATORS SCHEDULE  
 TEST YEAR 2005  
 WEATHER NORMALIZED  
 ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATORS "D1" and "D2"  
 Production Demand - Based on 12 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Missouri – Retail	16,937.4	53.6041%
Kansas – Retail	14,380.9	45.5132%
Wholesale	278.9	0.8827%
<b>TOTAL COMPANY</b>	<u>31,597.2</u>	<u>100.0000%</u>

**JURISDICTIONAL ALLOCATOR "D3"  
 Transmission Demand – Based on 12 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Missouri – Retail	16,937.4	53.6041%
Kansas – Retail	14,380.9	45.5132%
Wholesale	278.9	0.8827%
<b>TOTAL COMPANY</b>	<u>31,597.2</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY  
 ALLOCATORS SCHEDULE  
 TEST YEAR 2005  
 WEATHER NORMALIZED  
 ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATOR "E1"**

**Energy Sales with Losses**

	<b>MWH w/ Losses</b>	<b>% of Total</b>
Missouri – Retail	9,036,747	56.9763%
Kansas – Retail	6,679,513	42.1140%
Wholesale	144,287	0.9097%
<b>TOTAL COMPANY</b>	<b>15,860,547</b>	<b>100.0000%</b>

**JURISDICTIONAL ALLOCATOR "E2"**

**Energy Sales Without Losses**

	<b>MWH w/o Losses</b>	<b>% of Total</b>
Missouri – Retail	8,578,342	57.0974%
Kansas – Retail	6,307,818	41.9848%
Wholesale	137,889	0.9178%
<b>TOTAL COMPANY</b>	<b>15,024,049</b>	<b>100.0000%</b>

**JURISDICTIONAL ALLOCATOR "UE1"**

**Unused Energy with Losses**

	<b>MWH w/ Losses</b>	<b>% of Total</b>
Missouri – Retail	3,327,555	46.1814%
Kansas – Retail	3,818,544	52.9955%
Wholesale	59,310	0.8231%
<b>TOTAL COMPANY</b>	<b>7,205,409</b>	<b>100.0000%</b>

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
<b>SALARIES AND WAGES</b>									
18-009		ELECTRIC OPERATION AND MAINTENANCE							
18-010		PRODUCTION - DEMAND RELATED	D1	77,128,202	4,807,860	81,936,062	37,291,732	0	37,291,732
18-011		TRANSMISSION	E1	5,303,182	322,293	5,625,475	2,369,113	0	2,369,113
18-013		DISTRIBUTION	TRAN EXP	3,932,267	245,219	4,177,486	1,930,024	0	1,930,024
18-014		SUBTOTAL P T D	DIST EXP	22,500,661	839,796	23,340,458	10,814,190	0	10,814,190
18-016		CUSTOMER ACCOUNTING		108,864,313	6,215,168	115,079,481	52,405,060	0	52,405,060
18-017		CUSTOMER SERVICES	CUS AC EXP	7,791,783	488,143	8,279,926	3,650,589	0	3,650,589
18-018		SALES	CUS SV EXP	952,791	59,818	1,012,609	480,890	0	480,890
18-019		SUBTOTAL CA, CS & SALES	SALES EXP	553,565	34,777	588,342	272,758	0	272,758
18-020		ADMINISTRATIVE & GENERAL		9,298,139	582,738	9,880,877	4,404,237	0	4,404,237
18-021		TOTAL SALARIES AND WAGES		118,162,452	6,797,906	124,960,358	56,809,296	0	56,809,296
18-022			SAL & WAGES	39,027,793	0	39,027,793	17,742,759	0	17,742,759
18-023									
18-024				197,190,245	6,797,906	163,988,151	74,552,055	0	74,552,055
18-025									
18-026									
18-027									
18-028									
18-029									
18-030									
18-031				157,190,245	6,797,906	163,988,151	74,552,055	0	74,552,055
18-032		RECAPS FOR CASH WORKING CAPITAL	TSFR 18-024						
18-033		LESS: WOLF CREEK PRODUCT. PAYROLL	D1	31,573,999	1,985,241	33,559,240	15,273,888	0	15,273,888
18-034		LESS: WCNOC A & G PAYROLL	D1	3,920,413	0	3,920,413	1,784,306	0	1,784,306
18-035		NET SALARIES & WAGES W/O WOLF CK		121,695,832	4,812,665	126,508,498	57,493,862	0	57,493,862
18-036		LESS: FED. STATE. & CITY INC TAX WITHHOLDING	CWC-050 * 18-034	26,457,468	1,046,305	27,503,773	12,499,541	0	12,499,541
18-037		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-051 * 18-034	9,534,571	377,061	9,911,632	4,504,504	0	4,504,504
18-038		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-052 * 18-034	22,345,098	883,674	23,228,772	10,556,697	0	10,556,697
18-039		LESS: ACCRUED VACATION - O&M	TSFR 18-053	11,151,730	-	11,220,065	5,102,602	-	5,102,602
18-040		NET OTHER PAYROLL		52,206,964	2,505,626	54,644,256	24,830,518	-	24,830,518
18-041		PERCENT OF PAYROLL EXPENSED							
18-042		TOTAL PAYROLL CHARGED TO O&M	TSFR 18-024	157,190,245	6,797,906	163,988,151	74,552,055	0	74,552,055
18-043		TOTAL PAYROLL INCL WIP	SAL & WAGES	184,261,916	6,797,906	191,059,822	86,859,339	0	86,859,339
18-044		% OF PAYROLL TO O&M	18-042 / 18-043	85.31%	100.00%	85.83%	85.83%	100.00%	85.83%
18-045		ACCRUED VACATION							
18-046		LESS: JOINT PARTNER SHARE	SAL & WAGES	9,757,111	0	9,757,111	4,435,763	0	4,435,763
18-047		KCPPL (242900 THRU 242909)	SAL & WAGES	661,532	0	661,532	300,745	0	300,745
18-048		KCPPL NET OF PARTNER SHARE		9,095,579	0	9,095,579	4,135,019	0	4,135,019
18-050		WCNOC (242009)	WC PROD PAY	3,976,729	0	3,976,729	1,809,937	0	1,809,937
18-051		TOTAL ACCRUED VACATION		13,072,308	0	13,072,308	5,944,956	0	5,944,956
18-052		% TO O&M	TSFR 18-044	85.31%	100.00%	85.83%	85.83%	100.00%	85.83%
18-053		ACCRUED VACATION - O&M	18-051 * 18-052	11,151,730	0	11,220,065	5,102,602	0	5,102,602

KANSAS CITY POWER & LIGHT CO  
 KANSAS REVENUE REQUIREMENT  
 MISCELLANEOUS PERCENTS  
 2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
%-009	<u>INCOME TAXES</u>							
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE TAX RATE	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-014	CALCULATED KCMO EARNINGS TAX	7-048 / 7-046	#REF!	#REF!	0.33%	0.00%	0.00%	0.00%
%-015	AVERAGE ENVIRONMENTAL TAX RATE	ASSIGN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-016								
%-017	<u>CALCULATED REVENUE TAXES FOR CWC ADJ</u>							
%-018	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-098 / 2-010	4.90%	4.90%	4.90%	4.90%	4.90%	4.90%
%-019	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-101 / 2-010	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
%-020	CALCULATED OTHER MO GRT ON MO BASE REV	16-104 / 2-010	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
%-021	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-107 / 2-013	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
%-022	CALCULATED MO SALES TAX ON MO BASE REV	16-110 / 2-010	3.04%	3.04%	3.04%	3.04%	3.04%	3.04%
%-023	CALCULATED KS SALES TAX ON KS BASE REV	16-113 / 2-013	3.78%	3.78%	3.78%	3.78%	3.78%	3.78%
%-024								
%-025	<u>CAPITAL STRUCTURE</u>							
%-026	LONG-TERM DEBT	1,145,140	44.67%	44.67%	44.67%	44.67%	44.67%	44.67%
%-027	PREFERRED STOCK	39,000	1.52%	1.52%	1.52%	1.52%	1.52%	1.52%
%-028	COMMON EQUITY	1,379,673	53.81%	53.81%	53.81%	53.81%	53.81%	53.81%
%-029	TOTAL	2,563,813	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-030								
%-031	<u>CAPITAL COST</u>							
%-032	LONG-TERM DEBT	ASSIGN	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%
%-033	PREFERRED STOCK	ASSIGN	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-034	COMMON EQUITY	ASSIGN	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
%-035								
%-036	<u>WTD COST OF CAPITAL</u>							
%-037	LONG-TERM DEBT	%-026 * %-032	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
%-038	PREFERRED STOCK	%-027 * %-033	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%
%-039	COMMON EQUITY	%-028 * %-034	6.19%	6.19%	6.19%	6.19%	6.19%	6.19%
%-040	TOTAL		9.01%	9.01%	9.01%	9.01%	9.01%	9.01%

**Kansas City Power & Light Company**  
**Section 12 – Allocation Ratios**  
**Narrative Description of Allocators**

**OVERVIEW**

It is necessary for KCPL to allocate revenues, expenses and rate base to the jurisdictions because KCPL does not have separate operating systems for its Missouri, Kansas, and firm wholesale jurisdictions. Instead, it operates a single production and transmission system that is used to provide service to the retail customers in Missouri and Kansas as well as the full-requirements firm wholesale customers.

The allocators that were utilized to allocate revenues, expenses and rate base can be classified as “input” allocators or “calculated” allocators. The input allocators are based on the weather-normalized demand, energy, and customer information.. The calculated allocators are, at their root, based on the Demand, Energy, and Customer allocators. The calculated allocators are, however, calculated within the Revenue Requirement Model. They are often calculated as combinations of amounts that have previously been allocated using one or more of the input allocators.

The method of allocation is critical first to ensure that the rates charged to each jurisdiction of customers reflect the full cost of serving those customers but not the cost of serving customers in other jurisdictions. Secondly, the method of allocation must allow the Company the opportunity to recover fully its prudent costs of serving those customers. If the sum of the allocation factors allowed in each jurisdiction do not equal 100%, then the Company is unable to recover its prudent cost of service and return on rate base.

Allocations described below are applied consistently to the Missouri, Kansas, and FERC jurisdictions.

**DESCRIPTION OF INPUT ALLOCATORS**

The Demand allocator is a 12-month average of the coincident peak demands for the Missouri and Kansas retail jurisdictional customers and the firm wholesale FERC jurisdictional customers.

The Energy allocator is based on the total annual kilowatt-hour usage by the Missouri and Kansas retail customers and the firm wholesale FERC jurisdictional customers. The kilowatt-hours that are sold to other utilities on a non-firm basis, often referred to as bulk power sales or off-system sales, are not part of the calculation of the Energy allocator. The Company's generation and transmission system was built to serve the requirements of the retail and firm wholesale customers. Thus, it is proper to allocate the full costs of the system to the retail and firm wholesale customers. However, because the full costs of the system are being allocated to the retail and firm wholesale customers, the net operating revenue from the off-system sales is being allocated to the retail and firm wholesale customers and serves as an offset to the revenue requirement for those customers.

The Customer allocator is based on the number of customers in the Missouri, Kansas, and firm wholesale FERC jurisdictions.

## **APPLICATION OF ALLOCATORS**

### **NET ELECTRIC OPERATING INCOME**

#### **Revenues**

Retail revenues are the revenues received from the retail customers in Missouri and Kansas.

Retail revenues are not allocated. Rather, they are recorded by jurisdiction.

Miscellaneous revenues include forfeited discounts, miscellaneous services, rent from electric property, transmission service for others, and other electric revenues. These miscellaneous revenues are subdivided and, where possible, assigned directly to the jurisdiction where they were recorded. The miscellaneous revenues that are not directly assignable to a jurisdiction are grouped by functional categories and allocated on a basis appropriate for that functional category. Production and transmission-related miscellaneous revenues are allocated using the

Demand allocator. Distribution-related miscellaneous revenues are allocated based on the distribution plant in each jurisdiction.

The bulk power, or off-system, sales revenues are for the capacity and non-firm energy sold to other utilities. The revenues from off-system sales are subdivided into four components for allocation purposes. These components are: (1) the capacity sales revenues; (2) the transmission revenues associated with and included in the off-system sales revenues; (3) the cost of sales (*e.g.*, fuel costs) associated with and included in the off-system sales revenues; and (4) the margin or profit included in the off-system sales revenues. The capacity and transmission components are allocated using the Demand allocator. The cost of sales component was allocated using the Energy allocator. The margin component is allocated on the basis of “unused energy.” The Unused Energy allocator is derived from the Demand and Energy allocators. It is calculated by subtracting the actual energy usage from the “available energy”. The available energy is defined as the average of the 12 coincident peak demands multiplied by the total hours in the test period. The allocation for all of these off-system sales revenue components is consistent with the allocation of the costs associated with these sales.

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The sales for resale revenues are the revenues from the full-requirements firm wholesale customers under FERC jurisdiction. These revenues were allocated totally to the FERC jurisdiction with the exception of the transmission revenues associated with and included in these revenues. The transmission component was allocated using the Demand allocator.

### **Fuel and Purchased Power Costs**

The fuel costs are allocated using the Energy allocator. The fuel costs being allocated include the fuel used to generate off-system sales. The revenues from off-system sales that cover the cost of those sales are also allocated using the Energy allocator so the revenues and the costs associated with those revenues are allocated on a consistent basis.

The purchased power costs were allocated using the Energy allocator. The purchased power costs being allocated include the purchased power for resale. The revenues from off-system



sales that cover the cost of those sales are also allocated using the Energy allocator so the revenues and the costs associated with those revenues are allocated on a consistent basis.

**Other Operating and Maintenance (“O&M”) Costs.**

The variable production O&M costs are allocated using the Energy allocator. The variable production O&M costs are primarily those non-fuel costs that are related to fuel. The rest of the production O&M costs are considered to be fixed and are allocated using the Demand allocator.

The transmission O&M costs are allocated based on the allocation of the transmission plant. The transmission plant is primarily allocated using the Demand allocator.

The distribution O&M costs are allocated based on the allocation of the distribution plant. Distribution plant is primarily allocated based on its physical location.

The customer accounts expenses are primarily allocated using the Customer allocator. The exception is that the uncollectible accounts expenses are directly assigned the jurisdiction of their origin.

The customer services and information expenses are primarily allocated using the Customer allocator. The exception is that the amortizations of deferred demand-side management (“DSM”) programs are directly assigned to the jurisdiction of their origin.

The sales expenses related to firm wholesale sales are directly assigned to the FERC jurisdiction. The rest of the sales expenses are allocated using the Customer allocator.

The A&G expenses are allocated using a number of methods depending on the cause of the costs. The salaries, employee benefit, and injuries and damages expenses are allocated based on the ratio of the allocated sum of the labor portion of the production, transmission, distribution, customer, and sales expenses described previously. The regulatory expenses are directly assigned to the jurisdiction of their origin. The property insurance expenses are allocated based on the allocation of total plant. General plant maintenance and fleet expenses are allocated based on the allocation of the plant with which they are associated. General advertising expenses are

allocated using the Customer allocator, and the remainder of the A&G expenses is allocated using the Energy allocator.

### **Depreciation and Amortization Expenses**

Depreciation and amortization expenses are adjusted to reflect the appropriate jurisdictionally approved depreciation rates. The adjusted depreciation and amortization expenses are then allocated based on the allocation of the plant with which they are associated.

### **Interest on Customer Deposits**

The interest on customer deposits is directly assigned to the jurisdiction of its origin.

### **Taxes**

Property taxes related to Wolf Creek are allocated based on the allocation of Wolf Creek plant. Property taxes not related to Wolf Creek are allocated based on the allocation of total plant excluding Wolf Creek. Payroll taxes related to Wolf Creek payroll are allocated using the Demand allocator. Payroll taxes related to non-Wolf Creek payroll are allocated based on the allocation of the non-Wolf Creek payroll. Gross receipts taxes are assigned directly to the jurisdiction of their origin and then eliminated through an adjustment. Capital stock taxes are allocated based on the allocation of total plant. Kansas City, Missouri earnings taxes are first calculated based on the earnings in the Revenue Requirement Model and then allocated 100% to Missouri.

Currently payable income taxes are not allocated. Instead, the currently payable income taxes are calculated in the Revenue Requirement Model using the statutory tax rates for the appropriate jurisdiction and are then applied to the taxable income calculated in the Revenue Requirement Model. The deferred taxes are primarily allocated based on the allocation of the plant with which they are associated.

### **RATE BASE**

#### **Plant-in-Service and Reserve for Depreciation**

Production plant costs are primarily allocated using the Demand allocator. The exception is for plant items that have been afforded different jurisdictional accounting treatment through past commission orders. An example is the Missouri gross-up accounting treatment of allowance for funds used during construction (“Missouri Gross AFDC”). These items are directly assigned to their jurisdiction of their origin.

Transmission plant costs are primarily allocated using the Demand allocator. Missouri Gross AFDC amounts in the transmission plant amounts are allocated directly to Missouri. In addition, there are some costs included in the transmission plant amounts that are more appropriately classified, by function, as distribution plant costs. These amounts are allocated based on their physical location.

Distribution plant costs are primarily allocated based on their physical location. There are, however, some plant costs included in the distribution plant amounts that are more appropriately classified, by function, as transmission plant costs. These amounts are allocated using the Demand allocator.

General plant costs are allocated based on their relationship to other production, transmission, and distribution plant costs.

Intangible plant is primarily capitalized software. These capitalized software costs are allocated based on an allocation appropriate for the function of the software.

The reserves for accumulated depreciation and amortization are first adjusted to reflect the appropriate jurisdictionally-approved historical depreciation and amortization rates. Then the adjusted amounts are allocated based on the allocation of the plant with which they are associated.

### **Working Capital**

Cash working capital (“CWC”) is not allocated. Instead, the CWC amounts are calculated in the Revenue Requirement Model by taking the CWC factors developed in the 2005 lead/lag study.

and applying them to other allocated amounts in the Revenue Requirement Model. Fuel inventory is allocated using the Energy allocator except for the Missouri Gross AFDC amounts in fuel inventory that are assigned directly to Missouri. Materials and supplies (“M&S”) and prepayments are grouped by function and allocated based on allocations appropriate for the function of the M&S and prepayments.

**Regulatory assets**

The regulatory assets are assigned directly to the jurisdiction of their origin.

**Accumulated Reserve for Deferred Taxes**

The accumulated reserve for deferred taxes is first adjusted to reflect the appropriate jurisdictionally-approved historical depreciation rates and the appropriate statutory tax rates. The accumulated reserve for deferred taxes is then primarily allocated based on the allocation of plant with which it is associated. However, deferred tax reserve amounts that are associated with regulatory assets and liabilities are assigned directly to their jurisdiction of origin.

**Customer Advances for Construction and the Customer Deposits**

The customer advances for construction and the customer deposits are assigned directly to the jurisdiction of their origin.

**Kansas City Power & Light Company**  
**Section 16 - Audited Financial Statements**

**Section 16**

Please refer to Item 8, Consolidated Financial Statements, of Form 10-K, contained in Section 13, for the latest audited financial statements and accompanying notes to the financial statements.

**Kansas City Power & Light Co  
Retail Revenue Summary - Kansas**

**Section 17 Summary**

Line No.	Classification	Average Number of Customers	(iii)	(iv)	(v) and (vii)	(viii)	(ix)	(x)	(xi)	(xii)	Proposed Average Monthly Increase per Customer	Proposed Increase per kWh	Average Monthly Usage per Customer
			Base MWH	Base Revenue	Average Price per kWh	Proposed Revenue	Proposed Price per kWh	Proposed Revenue Increase	Proposed Percent Increase				
<b>2005 Test Year Including Known &amp; Measurable Changes to September 30, 2006</b>													
1	Residential	204,974	2,777,394	\$ 191,186,322	\$ 0.06884	\$ 211,580,957	\$ 0.07618	\$ 20,394,634	10.67%	\$ 8.29	\$ 0.00734	1,129	
2	Small General Service	20,540	325,631	\$ 28,583,321	\$ 0.08778	\$ 31,601,543	\$ 0.09705	\$ 3,018,222	10.56%	\$ 12.25	\$ 0.00927	1,321	
3	Medium General Service	3,737	707,422	\$ 48,993,233	\$ 0.06926	\$ 54,114,877	\$ 0.07650	\$ 5,121,845	10.45%	\$ 114.20	\$ 0.00724	15,773	
4	Large General Service	996	1,724,035	\$ 92,308,552	\$ 0.05354	\$ 101,949,785	\$ 0.05913	\$ 9,641,234	10.44%	\$ 806.40	\$ 0.00559	144,199	
5	Large Power Service	53	709,364	\$ 32,384,695	\$ 0.04565	\$ 35,751,693	\$ 0.05040	\$ 3,366,997	10.40%	\$ 5,340.28	\$ 0.00475	1,125,099	
6	Other (Lighting and Traffic Signals)	4,200	53,491	\$ 6,564,604	\$ 0.12272	\$ 7,257,700	\$ 0.13568	\$ 693,096	10.56%	\$ 13.75	\$ 0.01296	1,061	
7	EDR Credits			\$ (318,502)		\$ (352,136)		\$ (33,634)					
8	<b>Subtotal Retail (Billed)</b>	<b>234,501</b>	<b>6,297,338</b>	<b>\$ 399,702,225</b>	<b>\$ 0.06347</b>	<b>\$ 441,904,419</b>	<b>\$ 0.07017</b>	<b>\$ 42,202,194</b>	<b>10.56%</b>	<b>\$ 15.00</b>	<b>\$ 0.00670</b>	<b>2,238</b>	
9	Unbilled and Adjustments	(2,920)	(1)	\$ 654,982		\$ 722,788		\$ 67,806					
10	<b>Total Retail (Accrued)</b>	<b>231,581</b>	<b>6,297,338</b>	<b>\$ 400,357,207</b>		<b>\$ 442,627,207</b>		<b>\$ 42,270,000</b>					

(1) Area Lights not included in total customer count.

**Kansas City Power & Light Co**  
**Retail Revenue - Kansas**

Section 17 Detail

Line No.	Class / Tariff	Tariff Description	2005 Test Year Including Known & Measurable Changes to September 30, 2006										Average Monthly kWh Usage per Customer
			(i)	(ii)	(iii)	(iv)	(v) and (vii)	(viii)	(ix)	(x)	(xi)	(xii)	
			Average Number of Customers	Base MWH	Base Revenue	Average Price per kWh	Proposed Revenue	Proposed Price per kWh	Proposed Revenue Increase	Proposed Percent Increase	Average Monthly Increase per Customer	Proposed Increase per kWh	
1	Residential												
2	RESA	Residential General Use	154,121	1,967,745	\$ 148,451,289	\$ 0.07443	\$ 158,603,475	\$ 0.08060	\$ 12,152,186	8.30%	\$ 6.57	\$ 0.00618	
3	RESB	Residential Water Heat - One Meter	4,042	53,688	\$ 3,443,044	\$ 0.06412	\$ 3,895,454	\$ 0.07254	\$ 452,410	13.14%	\$ 9.33	\$ 0.00843	
4	RESC	Residential Space Heat - One Meter	33,700	521,328	\$ 28,652,466	\$ 0.05496	\$ 34,242,461	\$ 0.06568	\$ 5,589,995	19.51%	\$ 13.82	\$ 0.01072	
5	RESD	Residential Space Heat - Two Meter	1,451	20,578	\$ 1,263,844	\$ 0.06142	\$ 1,429,626	\$ 0.06947	\$ 165,782	13.12%	\$ 9.52	\$ 0.00806	
6	RESE	Residential Space Heat and Water - Two Meter	11,593	213,000	\$ 11,310,231	\$ 0.05310	\$ 13,331,256	\$ 0.06259	\$ 2,021,025	17.87%	\$ 14.53	\$ 0.00949	
7	RTOD	Residential Time Of Day	67	1,045	\$ 65,449	\$ 0.06265	\$ 78,685	\$ 0.07532	\$ 13,236	20.22%	\$ 16.38	\$ 0.01267	
8	Small General Service												
9	SGSS	Small General Secondary	18,243	292,947	\$ 25,938,345	\$ 0.08854	\$ 28,648,831	\$ 0.09780	\$ 2,710,485	10.45%	\$ 12.38	\$ 0.00925	
10	SGSSA	Small General Secondary All Electric	804	17,654	\$ 1,376,385	\$ 0.07796	\$ 1,550,933	\$ 0.08785	\$ 174,548	12.68%	\$ 18.08	\$ 0.00989	
11	SGSSH	Small General Secondary Separate Heat Meter	411	12,088	\$ 981,384	\$ 0.08118	\$ 1,084,391	\$ 0.08971	\$ 103,007	10.50%	\$ 20.86	\$ 0.00852	
12	SGSSU	Small General Secondary Unmetered	1,078	2,923	\$ 285,574	\$ 0.09770	\$ 315,531	\$ 0.10795	\$ 29,957	10.49%	\$ 2.32	\$ 0.01025	
13	SGSP	Small General Primary	2	7	\$ 930	\$ 0.13628	\$ 1,017	\$ 0.14916	\$ 88	9.45%	\$ 3.58	\$ 0.01288	
14	SGSPA	Small General Primary All Electric	1	11	\$ 703	\$ 0.06233	\$ 841	\$ 0.07450	\$ 137	19.51%	\$ 11.18	\$ 0.01216	
15	SGSPH	Small General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
16	SGSPU	Small General Primary Unmetered	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
17	Medium General Service												
18	MGSS	Medium General Secondary	3,309	597,485	\$ 42,360,052	\$ 0.07090	\$ 46,742,079	\$ 0.07823	\$ 4,382,026	10.34%	\$ 110.36	\$ 0.00733	
19	MGSSA	Medium General Secondary All Electric	293	83,696	\$ 4,855,226	\$ 0.05801	\$ 5,443,425	\$ 0.06504	\$ 588,199	12.11%	\$ 167.07	\$ 0.00703	
20	MGSSH	Medium General Secondary Separate Heat Meter	132	25,293	\$ 1,709,962	\$ 0.06761	\$ 1,854,416	\$ 0.07332	\$ 144,454	8.45%	\$ 91.17	\$ 0.00571	
21	MGSP	Medium General Primary	3	948	\$ 67,992	\$ 0.07175	\$ 74,957	\$ 0.07910	\$ 6,965	10.24%	\$ 189.75	\$ 0.00735	
22	MGSPA	Medium General Primary All Electric	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
23	MGSPH	Medium General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
24	Large General Service												
25	LGSS	Large General Secondary	678	1,057,493	\$ 59,209,515	\$ 0.05599	\$ 65,051,780	\$ 0.06152	\$ 5,842,265	9.87%	\$ 718.56	\$ 0.00552	
26	LGSSA	Large General Secondary All Electric	223	504,732	\$ 24,127,073	\$ 0.04780	\$ 27,019,492	\$ 0.05353	\$ 2,892,419	11.99%	\$ 1,078.94	\$ 0.00573	
27	LGSSH	Large General Secondary Separate Heat Meter	68	102,307	\$ 5,597,854	\$ 0.05472	\$ 6,177,837	\$ 0.06039	\$ 579,983	10.36%	\$ 709.63	\$ 0.00567	
28	LGSP	Large General Primary	27	59,503	\$ 3,374,111	\$ 0.05670	\$ 3,700,677	\$ 0.06219	\$ 326,566	9.68%	\$ 997.65	\$ 0.00549	
29	LGSPA	Large General Primary All Electric	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
30	LGSPH	Large General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
31	Large Power Service												
32	LPSS	Large Power General Secondary	33	261,159	\$ 12,944,866	\$ 0.04957	\$ 14,316,850	\$ 0.05482	\$ 1,371,984	10.60%	\$ 3,513.62	\$ 0.00525	
33	LPSSH	Large Power General Secondary Separate Heat Meter	1	2,479	\$ 181,845	\$ 0.07336	\$ 202,476	\$ 0.08168	\$ 20,631	11.35%	\$ 1,650.55	\$ 0.00832	
34	LPSSS	Large Power General Service Substation	0	6,250	\$ 285,698	\$ 0.04571	\$ 313,686	\$ 0.05019	\$ 27,988	9.80%	\$ 8,977.19	\$ 0.00448	
35	LPGSTR	Large Power General Transmission	1	119,058	\$ 4,779,511	\$ 0.04014	\$ 5,242,608	\$ 0.04403	\$ 463,097	9.69%	\$ 37,049.40	\$ 0.00389	
36	LPSSP	Large Power General Primary	18	320,419	\$ 14,192,776	\$ 0.04429	\$ 15,676,073	\$ 0.04892	\$ 1,483,297	10.45%	\$ 7,000.06	\$ 0.00463	
37	LPSPH	Large Power General Primary Separate Heat	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
38	Other (Lighting and Traffic Signals)												
39	ALC	Commercial Area Lights	795	2,312	\$ 354,533	\$ 0.15336	\$ 391,965	\$ 0.16955	\$ 37,432	10.56%	\$ 3.92	\$ 0.01619	
40	ALR	Residential Area Lights	2,125	1,292	\$ 248,044	\$ 0.19194	\$ 274,233	\$ 0.21220	\$ 26,189	10.56%	\$ 1.03	\$ 0.02026	
41	CLM, CLI	Street Light Private (Incan, Mercury)	2	2	\$ 504	\$ 0.21818	\$ 557	\$ 0.24122	\$ 53	10.56%	\$ 2.22	\$ 0.02304	
42	MLM, MLI, MLC, MLLS	Street Lighting Public (Municipal Lighting Customer Owned, Incan, Mercury, Sodium)	45	17,313	\$ 3,866,803	\$ 0.22335	\$ 4,275,063	\$ 0.24693	\$ 408,260	10.56%	\$ 756.04	\$ 0.02358	
43	OPL	Off Peak Lighting	1,220	31,062	\$ 1,410,160	\$ 0.04540	\$ 1,559,046	\$ 0.05019	\$ 148,886	10.56%	\$ 10.17	\$ 0.00479	
44	TSL	MO Traffic Signal	13	1,511	\$ 684,560	\$ 0.45311	\$ 756,836	\$ 0.50095	\$ 72,276	10.56%	\$ 463.31	\$ 0.04784	
45	EDR Credits												
46	Subtotal Retail (Billed)		234,501	6,297,338	\$ 399,702,225	\$ 0.06347	\$ 441,904,419	\$ 0.07017	\$ 42,202,194	10.56%	\$ 15.00	\$ 0.00670	
47	Unbilled and Adjustments		(2,920)	(1)	\$ 654,982	\$ -	\$ 722,788	\$ -	\$ 67,806				
48	Total Retail (Accrued)		231,581	6,297,338	\$ 400,357,207	\$ -	\$ 442,627,207	\$ -	\$ 42,270,000				

(1) Area Lights not included in total customer count.

**Kansas City Power & Light Co  
Retail Revenue Summary - Kansas**

**Section 17 Summary**

Line No.	Classification	Average Number of Customers	(iii)	(iv)	(v) and (vii)	(viii)	(ix)	(x)	(xi)	(xii)	Proposed			Average Monthly kWh Usage per Customer				
											Base MWH	Base Revenue	Average Price per kWh		Proposed Revenue	Proposed Price per kWh	Proposed Revenue Increase	Proposed Percent Increase
<b>2005 Test Year Including Known &amp; Measurable Changes to September 30, 2006</b>																		
1	Residential	204,974	2,777,394	\$	191,186,322	\$	0.06884	\$	211,580,957	\$	0.07618	\$	20,394,634	\$	8.29	\$	0.00734	1,129
2	Small General Service	20,540	325,631	\$	28,583,321	\$	0.08778	\$	31,601,543	\$	0.09705	\$	3,018,222	\$	12.25	\$	0.00927	1,321
3	Medium General Service	3,737	707,422	\$	48,993,233	\$	0.06926	\$	54,114,877	\$	0.07650	\$	5,121,645	\$	114.20	\$	0.00724	15,773
4	Large General Service	996	1,724,035	\$	92,308,552	\$	0.05354	\$	101,949,785	\$	0.05913	\$	9,641,234	\$	806.40	\$	0.00559	144,199
5	Large Power Service	53	709,364	\$	32,384,695	\$	0.04565	\$	35,751,693	\$	0.05040	\$	3,366,997	\$	5,340.28	\$	0.00475	1,125,099
6	Other (Lighting and Traffic Signals)	4,200	53,491	\$	6,564,604	\$	0.12272	\$	7,257,700	\$	0.13568	\$	693,096	\$	13.75	\$	0.01296	1,061
7	EDR Credits			\$	(318,502)	\$		\$	(352,136)	\$		\$	(33,634)	\$		\$		
8	<b>Subtotal Retail (Billed)</b>	<b>234,501</b>	<b>6,297,338</b>	<b>\$</b>	<b>399,702,225</b>	<b>\$</b>	<b>0.06347</b>	<b>\$</b>	<b>441,904,419</b>	<b>\$</b>	<b>0.07017</b>	<b>\$</b>	<b>42,202,194</b>	<b>\$</b>	<b>15.00</b>	<b>\$</b>	<b>0.00670</b>	<b>2,238</b>
9	Unbilled and Adjustments	(2,920)	(1)	\$	654,982	\$		\$	722,788	\$		\$	67,806	\$		\$		
10	<b>Total Retail (Accrued)</b>	<b>231,581</b>	<b>6,297,338</b>	<b>\$</b>	<b>400,357,207</b>	<b>\$</b>		<b>\$</b>	<b>442,627,207</b>	<b>\$</b>		<b>\$</b>	<b>42,270,000</b>	<b>\$</b>		<b>\$</b>		

(1) Area Lights not included in total customer count.



Kansas City Power & Light Co  
Retail Revenue - Kansas

Section 17 Detail

Line No.	Class / Tariff	Tariff Description	2005 Test Year Including Known & Measurable Changes to September 30, 2006										
			(i)	(ii)	(iii)	(iv)	(v) and (vii)	(viii)	(ix)	(x)	(xi)	(xii)	
			Average Number of Customers	Base MWh	Base Revenue	Average Price per kWh	Proposed Revenue	Proposed Price per kWh	Proposed Revenue Increase	Proposed Percent Increase	Average Monthly Increase per Customer	Proposed Increase per kWh	Average Monthly kWh Usage per Customer
1	Residential												
2	RESA	Residential General Use	154,121	1,967,745	\$ 146,451,289	\$ 0.07443	\$ 158,603,475	\$ 0.08060	\$ 12,152,186	8.30%	\$ 6.57	\$ 0.00618	1,064
3	REB	Residential Water Heat - One Meter	4,042	53,698	\$ 3,443,044	\$ 0.06412	\$ 3,895,454	\$ 0.07254	\$ 452,410	13.14%	\$ 9.33	\$ 0.00843	1,107
4	RESC	Residential Space Heat - One Meter	33,700	521,328	\$ 28,652,466	\$ 0.05496	\$ 34,242,461	\$ 0.06568	\$ 5,589,995	19.51%	\$ 13.82	\$ 0.01072	1,289
5	RESD	Residential Space Heat - Two Meter	1,451	20,578	\$ 1,263,844	\$ 0.06142	\$ 1,429,626	\$ 0.06947	\$ 165,782	13.12%	\$ 9.52	\$ 0.00806	1,182
6	RESE	Residential Space Heat and Water - Two Meter	11,593	213,000	\$ 11,310,231	\$ 0.05310	\$ 13,331,256	\$ 0.06259	\$ 2,021,025	17.87%	\$ 14.53	\$ 0.00949	1,531
7	RTOD	Residential Time Of Day	67	1,045	\$ 65,449	\$ 0.06265	\$ 78,685	\$ 0.07532	\$ 13,236	20.22%	\$ 18.38	\$ 0.01267	1,293
8	Small General Service												
9	SGSS	Small General Secondary	18,243	292,947	\$ 25,938,345	\$ 0.08854	\$ 28,648,831	\$ 0.09780	\$ 2,710,485	10.45%	\$ 12.38	\$ 0.00925	1,328
10	SGSSA	Small General Secondary All Electric	804	17,654	\$ 1,376,385	\$ 0.07796	\$ 1,550,933	\$ 0.08785	\$ 174,548	12.68%	\$ 18.08	\$ 0.00989	1,829
11	SGSSH	Small General Secondary Separate Heat Meter	411	12,088	\$ 981,384	\$ 0.08118	\$ 1,084,391	\$ 0.08971	\$ 103,007	10.50%	\$ 20.86	\$ 0.00852	2,448
12	SGSSU	Small General Secondary Unmetered	1,078	2,923	\$ 286,574	\$ 0.09770	\$ 315,531	\$ 0.10795	\$ 29,957	10.49%	\$ 2.32	\$ 0.01025	226
13	SGSP	Small General Primary	2	7	\$ 930	\$ 0.13828	\$ 1,017	\$ 0.14916	\$ 88	9.45%	\$ 3.58	\$ 0.01288	278
14	SGSPA	Small General Primary All Electric	1	11	\$ 703	\$ 0.06233	\$ 841	\$ 0.07450	\$ 137	19.51%	\$ 11.18	\$ 0.01216	919
15	SGSPH	Small General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
16	SGSPU	Small General Primary Unmetered	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
17	Medium General Service												
18	MGSS	Medium General Secondary	3,309	597,485	\$ 42,360,052	\$ 0.07090	\$ 46,742,079	\$ 0.07823	\$ 4,382,026	10.34%	\$ 110.36	\$ 0.00733	15,047
19	MGSSA	Medium General Secondary All Electric	293	83,696	\$ 4,855,226	\$ 0.05801	\$ 5,443,425	\$ 0.06504	\$ 588,199	12.11%	\$ 167.07	\$ 0.00703	23,772
20	MGSSH	Medium General Secondary Separate Heat Meter	132	25,293	\$ 1,709,962	\$ 0.06761	\$ 1,854,416	\$ 0.07332	\$ 144,454	8.45%	\$ 91.17	\$ 0.00571	15,963
21	MGSP	Medium General Primary	3	948	\$ 67,992	\$ 0.07175	\$ 74,967	\$ 0.07910	\$ 6,965	10.24%	\$ 189.75	\$ 0.00735	25,815
22	MGSPA	Medium General Primary All Electric	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
23	MGSPH	Medium General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
24	Large General Service												
25	LGSS	Large General Secondary	678	1,057,493	\$ 59,209,515	\$ 0.05599	\$ 65,051,780	\$ 0.06152	\$ 5,842,265	9.87%	\$ 718.56	\$ 0.00552	130,065
26	LGSSA	Large General Secondary All Electric	223	504,732	\$ 24,127,073	\$ 0.04780	\$ 27,019,492	\$ 0.05353	\$ 2,892,419	11.99%	\$ 1,078.94	\$ 0.00573	188,276
27	LGSSH	Large General Secondary Separate Heat Meter	68	102,307	\$ 5,997,954	\$ 0.05472	\$ 6,177,837	\$ 0.06039	\$ 579,983	10.36%	\$ 709.63	\$ 0.00587	125,177
28	LGPS	Large General Primary	27	59,503	\$ 3,374,111	\$ 0.05670	\$ 3,700,677	\$ 0.06219	\$ 326,566	9.68%	\$ 997.65	\$ 0.00549	181,780
29	LGSPA	Large General Primary All Electric	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
30	LGSPH	Large General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
31	Large Power Service												
32	LPSS	Large Power General Secondary	33	261,159	\$ 12,944,866	\$ 0.04957	\$ 14,316,850	\$ 0.05482	\$ 1,371,984	10.60%	\$ 3,513.82	\$ 0.00525	668,822
33	LPSSH	Large Power General Secondary Separate Heat Meter	1	2,479	\$ 181,945	\$ 0.07336	\$ 202,476	\$ 0.08168	\$ 20,631	11.35%	\$ 1,650.55	\$ 0.00832	186,311
34	LPSSS	Large Power General Service Substation	0	6,250	\$ 285,698	\$ 0.04571	\$ 313,686	\$ 0.05019	\$ 27,988	9.80%	\$ 8,977.19	\$ 0.00448	2,004,578
35	LPGSTR	Large Power General Transmission	1	119,058	\$ 4,779,511	\$ 0.04014	\$ 5,242,608	\$ 0.04403	\$ 463,097	9.69%	\$ 37,049.40	\$ 0.00389	9,525,054
36	LPGSP	Large Power General Primary	18	320,419	\$ 14,192,776	\$ 0.04429	\$ 15,676,073	\$ 0.04892	\$ 1,483,297	10.45%	\$ 7,000.06	\$ 0.00463	1,512,139
37	LPGSPH	Large Power General Primary Separate Heat Meter	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	-
38	Other (Lighting and Traffic Signals)												
39	ALC	Commercial Area Lights	795	2,312	\$ 354,533	\$ 0.15336	\$ 391,985	\$ 0.16955	\$ 37,432	10.56%	\$ 3.92	\$ 0.01619	242
40	ALR	Residential Area Lights	2,125	1,292	\$ 248,044	\$ 0.19194	\$ 274,233	\$ 0.21220	\$ 26,189	10.56%	\$ 1.03	\$ 0.02026	51
41	CLM, CLI	Street Lightin Private (Incan, Mercury)	2	2	\$ 504	\$ 0.21818	\$ 557	\$ 0.24122	\$ 53	10.56%	\$ 2.22	\$ 0.02304	96
42	MLC, MLI, MLM, MLS	Street Lighting Public (Municipal Lighting Customer Owned, Incan, Mercury, Sodium)	45	17,313	\$ 3,866,803	\$ 0.22335	\$ 4,275,063	\$ 0.24693	\$ 408,260	10.56%	\$ 756.04	\$ 0.02358	32,060
43	OPL	Off Peak Lighting	1,220	31,062	\$ 1,410,160	\$ 0.04540	\$ 1,559,046	\$ 0.05019	\$ 148,886	10.56%	\$ 10.17	\$ 0.00479	2,122
44	TSL	MO Traffic Signal	13	1,511	\$ 684,560	\$ 0.45311	\$ 756,836	\$ 0.50095	\$ 72,276	10.56%	\$ 463.31	\$ 0.04784	9,685
45	EDR Credits												
46	Subtotal Retail (Billed)		234,501	6,297,338	\$ 399,702,225	\$ 0.06347	\$ 441,904,419	\$ 0.07017	\$ 42,202,194	10.56%	\$ 15.00	\$ 0.00670	2,238
47	Unbilled and Adjustments		(2,920)	(1)	\$ 654,982	\$ -	\$ 722,788	\$ -	\$ 67,806				
48	Total Retail (Accrued)		231,581	6,297,338	\$ 400,357,207	\$ -	\$ 442,627,207	\$ -	\$ 42,270,000				

(1) Area Lights not included in total customer count.