



March 11, 2011

Ms. Susan Duffy  
Executive Director  
Kansas Corporation Commission  
1500 S. W. Arrowhead Rd.  
Topeka, KS 66604-4027

2011.03.14 16:45:23  
Kansas Corporation Commission  
/S/ Susan K. Duffy

RE: Docket No. 11-KCPE-533-CPL - CAM Filing

Dear Ms. Duffy:

In accordance to 11-KCPE-533-CPL, Kansas City Power & Light Company is providing annually a Cost Allocation Manual (CAM).

Pursuant to that agreement, enclosed with this letter is the company's CAM information.

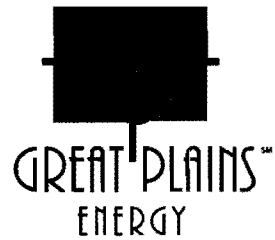
Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

  
John P. Weisensee  
Regulatory Affairs Manager

Enclosures

CC: Jeff McClanahan (w/enclosures)



**Great Plains Energy**

**Cost Allocation Manual**

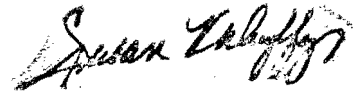
**December 2010**

**GREAT PLAINS ENERGY**

STATE CORPORATION COMMISSION

**TABLE OF CONTENTS**

MAR 14 2011



<b>INTRODUCTION</b>	.....	<b>TAB A</b>
<b>OVERVIEW OF COSTS</b>	.....	<b>TAB B</b>
<b>COST ASSIGNMENT METHODS</b>		
<b>BILLINGS BETWEEN         BUSINESS UNITS</b>	.....	<b>TAB C</b>
<b>CLEARINGS &amp; LOADINGS</b>	.....	<b>TAB D</b>
<b>SPECIFIC ASSIGNMENT</b>	.....	<b>TAB E</b>
<b>CODE BLOCK</b>	.....	<b>TAB F</b>
<b>DEPARTMENT ID</b>	.....	<b>TAB G</b>
<b>ACCOUNTS</b>	.....	<b>TAB H</b>
<b>PROJECTS</b>	.....	<b>TAB I</b>
<b>GLOSSARY OF TERMS</b>	.....	<b>TAB J</b>

**GREAT PLAINS ENERGY**

**INTRODUCTION**

Great Plains Energy (GPE) is a registered public utility holding company with four direct subsidiaries—Kansas City Power & Light Company (KCP&L), KCP&L Greater Missouri Operations Company (KCP&L GMO), KLT Inc. and Great Plains Energy Services Incorporated (GPES or Service Company). Attached is an organizational chart depicting GPE's direct subsidiaries along with the applicable state regulatory jurisdictions.

KCP&L is a regulated electric utility serving approximately 509,000 customers in western Missouri and eastern Kansas and owns Kansas City Power & Light Receivables Company (KCREC), a wholly-owned subsidiary to whom all its retail electric accounts receivables are sold. KCP&L is regulated by the Public Service Commission of the State of Missouri (MPSC) and The State Corporation Commission of the State of Kansas (KCC) with respect to retail rates, certain accounting matters, standards of service and, in certain cases, the issuance of securities, certification of facilities and service territories. KCP&L is classified as a public utility under the Federal Power Act and is subject to regulation by the Federal Energy Regulatory Commission (FERC).

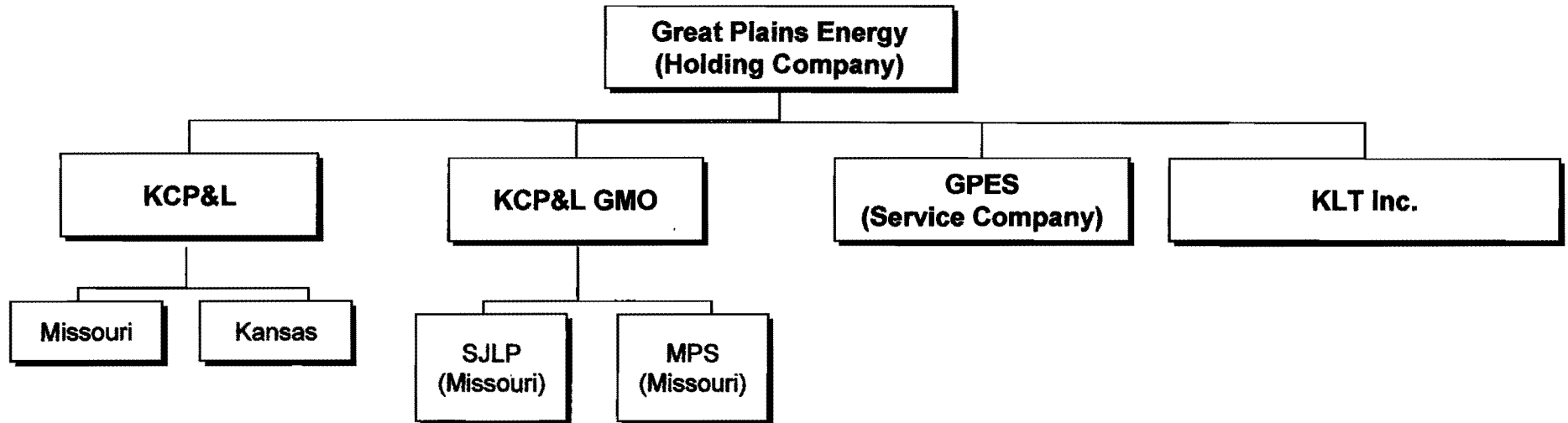
KCP&L GMO was acquired by GPE in July 2008 and consists of two Missouri-based electric divisions—Missouri Public Service (MPS) and St. Joseph Light and Power (SJLP). KCP&L GMO also has GMO Receivables Company (GREC), an unregulated merchant service operation and several unregulated subsidiaries that no longer have active operations. GMO serves approximately 313,000 customers and is regulated by the MPSC and FERC. In addition to providing electrical services, SJLP also provides industrial steam to a limited number of customers in the St. Joseph service area.

KLT Inc. is an intermediate holding company that primarily holds investments in affordable housing limited partnerships. KLT Inc. also wholly owns various unregulated companies which have no active operations.

GPES employees were transferred to KCP&L, effective December 16, 2008. GPES no longer provides services to affiliates but may obtain certain goods and third-party services for affiliates at cost.

The Cost Allocation Manual (CAM) identifies how balance sheet and income statement items are assigned or allocated to the various companies. It documents the Company's cost assignment methods, allocation policies and related procedures that serve as guidelines in producing separate company financial statements. The cost assignment methods and allocation policies are designed to meet the rules and regulations of the FERC, the Securities and Exchange Commission and the applicable state regulatory commissions.

# Great Plains Energy Incorporated



***Organizational structure with regulated jurisdictions as of December 2010.***

## GREAT PLAINS ENERGY

### OVERVIEW OF COSTS

Costs are collected and assigned directly to a business unit when applicable, with business unit referring to a legal or regulatory division within GPE. Costs are assigned to the companies on a fully allocated basis. The assignment of costs is designed to reflect benefits received as closely as practical and to prevent subsidization of any business unit and ensure equitable cost distributions among GPE and its affiliates.

KCP&L provides service to GPE and its subsidiaries. The cost of these services is billed out at cost and ultimately assigned to the other business units at cost. Costs specifically related to one business unit are billed directly to that unit while costs related to more than one business unit are allocated or assigned. MPS and SJLP may provide services on a limited basis to other affiliates with any costs incurred billed to the benefiting unit.

All direct and allocated costs between business units are traceable on the books and records of the Company.

There are three basic types of cost assignments:

**1) Billing between Business Units (TAB C)** – Applies to balance sheet and income statement costs between GPE affiliates. The billing of costs between business units is based on the project field in the account code. The project field identifies what business unit is benefiting from the cost and is required on all capital and expense items. For billing purposes, costs are grouped into two basic groups: (a) direct billed projects and (b) indirect billed projects. Direct billed projects are assigned directly to a business unit based on the project, while the indirect billed projects are allocated based on relevant cost allocation factors.

**2) Clearings and Loadings (TAB D)** – Applies to types of cost that “attach” to other costs. In some applications, costs are distributed, or “cleared” over a related base of costs, such as fleet clearings. In other applications, costs are distributed, or “loaded” onto a related cost, such as paid absence loaded to payroll.

**3) Specific Assignment (TAB E)** – Applies to costs that can be assigned to the benefiting business unit based on a statistical analysis or association with the underlying asset or liability. For instance, depreciation expense is assigned based on the related plant asset. Generally, the Accounting department or the group responsible for control of the costs determines the specific assignments.

**GREAT PLAINS ENERGY****BILLINGS BETWEEN BUSINESS UNITS**

While KCP&L and KCP&L GMO will operate as one regional utility, costs must be tracked and recorded by business unit. To facilitate operations, a business unit may provide service to another entity within GPE. When services are performed for the benefit of another entity, the costs are accumulated and billed to the benefiting business unit on a monthly basis. All employees are employed by KCP&L requiring KCP&L to bill out labor charges and related loadings incurred for the benefit of other business units. Below is a description of the various billings between business units.

**Income Statement Billings** – Income and expenses are classified into the following two groups for billings purposes—direct projects and indirect projects. Costs are accumulated at the project level of the account code with the project indicating the allocation group where the cost belongs. Refer to Tab I for a list of projects and their respective allocation factors.

- 1. Direct Billings**-These are costs incurred by a business unit to provide a specific service to a specific business unit. There is a direct relationship between the cost and the business unit receiving the benefit of the cost. These costs are billed to the business unit based on the owner of the project charged.
- 2. Indirect Billings**-These are costs incurred by a business unit to provide services for the benefit of multiple business units but where a specific entity cannot be practicably identified. These costs are billed to the business units based on predefined allocation factors. The allocation factors are determined based on a cost causative relationship or if general in nature on the Massachusetts Formula, a general allocator. Attached is a list of allocation factors and how the factors are calculated.

**Balance Sheet Billings** -- All costs incurred by a business unit for the benefit of another business unit that are charged to a construction, undistributed stores expense or clearing account are billed to the benefiting business unit based on the project. These costs are primarily direct billings from one business unit to another, however, there may be charges to undistributed stores expense or clearing accounts that are billed out based on an allocation factor.

**Common Use Plant** -- In the course of business, assets belonging to KCP&L and KCP&L GMO may be used by another entity. This property, referred to as common use plant, is primarily service facilities, telecommunications equipment, network systems and software. In order to ensure the regulated entities do not subsidize other GPE companies or jurisdictions, KCP&L and KCP&L GMO will charge for the use of their respective common use assets. Monthly billings are based on the depreciation and/or amortization expense of the underlying asset and a rate of return applied to the net

plant. The total cost is then allocated on an applicable factor to the business unit benefiting from the asset.

**Compensation for the Use of Capital** -- Transactions between legal entities results in the creation of intercompany receivables or payables with settlement due in the following month. In addition to the above charges, the regulated divisions will add a charge for the use of capital based on the outstanding intercompany receivable balance and the following rate:

- If external funding is used, the rate will be based on the daily weighted average outstanding cost for such funds.
- If surplus cash is used, the rate will be based on the daily Commercial Paper Rate published by the Board of Governors of the Federal Reserve System for A2/P2 non-financial issuers.
- If a mix of external funds and surplus cash is used, the rate will be prorated based on the source of the funds.



**Great Plains Energy  
December 2010**

<b>Allocation Factor</b>	<b>Description</b>
Corp. Massachusetts Formula	Company/business unit average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant/investments.
Customers/TransMiles	Company/business unit average of jurisdictional retail customers and transmission pole miles as a percent of total.
KWH	The 12 month ended KWH by company/business unit as a percent of total 12 month ended KWH.
Non-Labor & Non-Fuel O&M	The non-labor and non-fuel O&M by company/business unit as a percent of total non-labor and non-fuel O&M.
Number of Customers	Jurisdictional retail customers as a percent of total retail customers.
Plant Capacity Factor	Jurisdictional plant capacity as a percent of total plant capacity.
Transmission Miles	Jurisdictional transmission pole miles as a percent of total pole miles.
Utility Massachusetts Formula	Utility companies (KCP&L, MPS & SJLP) average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant.

(1) Factors are updated annually or as necessary if allocation basis changes significantly.

## GREAT PLAINS ENERGY

## CLEARINGS &amp; LOADINGS

**Paid Absence Loadings** --The Company follows the FERC Uniform System of Accounts that dictates that the various paid absence costs be allocated over the "at work" activities. Monthly, costs charged to the various paid absence accounts are allocated to capital and expense accounts based on each account's respective straight-time payroll activity for the month.

**Payroll Tax Loadings** -- Payroll taxes are loaded to labor charged to expense, work orders and clearing accounts based on a projected rate applied to direct labor charged to these accounts. This process allows for payroll taxes to follow the original labor distribution and to be included in construction costs.

**Pensions and Other Benefits Loadings** -- Pension, post-retirement, employee insurance and other benefits are applied to labor costs to ensure that an appropriate portion of benefits is capitalized and to provide management with costs per project. Loadings are based on a projected rate applied to direct labor.

**Material and Tool Loading** --The FERC Uniform System of Accounts requires the use of undistributed stores expense accounts (163 accounts) to accumulate purchasing and store keeping costs of inventory materials. In addition the cost of small tools is accumulated in accounts 184740-184743. These costs are cleared based on historical loading rates. The rates are applied to certain capital materials received and to materials issued to O&M and capital projects.

**Administrative and General (A&G) Loading** -- The purpose of this loading is to capitalize a portion of the various A&G costs that are incurred in support of capital activities. Monthly, amounts in account 107800 are allocated over all open construction projects, with the exception of Iatan II projects, based on actual labor dollars charged to those projects.

**Delivery Division Overheads** -- The purpose of this loading is to capitalize a portion of the delivery division service costs that are related to construction and removal activity but impractical to charge directly. The overhead costs are charged into account 184780 and cleared from Account 184788 based on a historical loading rate. The rate is applied to the actual labor dollars charged to delivery construction projects.

**Generation Division Clearing** -- The purpose of this clearing is to capitalize a portion of the generation service costs that are related to construction and removal activity but impractical to charge directly. The overhead costs are charged into account 184781 and cleared from Account 184787 based on current month generation labor charges.

**Operations and Construction Support Services Reclass** – The purpose of this allocation is to distribute general costs in department 451, Construction Services, and department 493, Operations Programs, to the appropriate power plants. This allocation reclasses the monthly activity of general projects to power plant specific projects based on labor hours charged by KCP&L employees.

**Flyash Clearings** – The purpose of this clearing is to distribute general costs in account 502010, Steam Operations Solid By-Products, to the appropriate coal fired plants. Current month activity in this account is cleared to expense plant projects based on a twelve months ended MMBTU's factor.

**Unit Train Maintenance Clearing** – The purpose of this clearing is to distribute general unit train maintenance charges to coal fired plants. Labor and non-labor in account 151601, Unit Train Maintenance, with a general expense project, are spread to specific coal fired plant expense projects based on train cars assigned to each plant.

**Combustion Turbine (CT) Fuel Clearing** – The purpose of this clearing is to distribute general charges in accounts 547100-554002, fuel expense and CT expenses, to the appropriate combustion turbines. This allocation reclasses the monthly activity of general projects in these accounts to specific CT projects based on the twelve months ended MMBTU's factor.

**Fuel Clearing** – The purpose of this clearing is to distribute general charges in accounts 500000 and 501500-514002, fuel expense and steam operations, to the appropriate coal fired plants. This allocation reclasses the monthly activity of general projects in these accounts to specific coal fired plant projects based on the twelve months ended MMBTU's factor.

**Fleet Clearings** -- Account 184004, Transportation, is used to accumulate the operations and maintenance expenses on general transportation equipment. Monthly, any business unit specific charges for other business units are transferred to the applicable business unit based on the project and any charges to general fleet projects are allocated among the business units based on actual fleet usage from the fleet system. The remaining 184004 balances for each business unit are then cleared to O&M and construction accounts based on actual fleet usage charges for each respective business unit.

**TAB E**

**GREAT PLAINS ENERGY**

**SPECIFIC ASSIGNMENT METHOD**

Specific assignment of costs among business units is used when a statistical analysis of the underlying cost indicates the benefiting business unit or when the cost can be assigned based on the ownership of the related assets or liabilities. Examples include property insurance premiums allocated to the business units based on an analysis of the value of insurable property or depreciation expense following the ownership of the related assets.

## GREAT PLAINS ENERGY

## CODE BLOCK

BUS UNIT	DEPT	ACCOUNT	PRODUCT	PROJECT	ACTIVITY	CATEGORY
----------	------	---------	---------	---------	----------	----------

---

**Business Unit** – used to indicate the legal or regulatory entity within GPE to which the transaction is recorded. The business unit is not coded on the transaction but automatically added in the PeopleSoft system based on the Department.

**Department** – used to identify who is responsible within the business unit for the transaction. Departments are business unit specific.

**Account** – used to group amounts into the proper classification for financial reporting purposes. The numbering is based upon the FERC Uniform System of Accounts.

**Product** – used to group costs into related services or goods. The use of products is independent of the account used and allows each business unit to analyze and determine what it costs to provide a certain product or service.

**Project** – used to identify the service being provided and/or who it is being provided to. The project identifies how the cost will be billed to the other business units.

**Activity** – used to identify the actions or tasks that occur within a project.

**Category** – also known as resource category, the category is used to provide an additional level of detail to transactions by identifying the type of cost.

**GREAT PLAINS ENERGY  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2010**

009	Chairman & CEO	KCPL
012	President & COO	KCPL
013	EDE-Iatan Station	KCPL
014	KCPL Iatan Station - MO	KCPL
015	GMO-Iatan Station	KCPL
016	KGE-LaCygne	KCPL
018	KEPCO - Iatan Station	KCPL
019	MJMEUC-Iatan Station	KCPL
020	KCPL General Services	KCPL
021	General DISCO	KCPL
022	KCPL General Use Supply	KCPL
023	SJLP General Use Supply	SJLP
024	MPS General Use Supply	MOPUB
025	General SUPPT	SUPPT
026	General TRNCO	KCPL
027	General WCNOG	KCPL
031	Merchant Services	AMS
033	Aquila Gas Pipeline - General	AQP
034	APCP - General Use	APCP
036	Utilco Group Inc - General	UCG
037	Golden Bear Hydro Inc-Gen Use	GBH
038	Energia Inc - General Use	ENI
040	Great Plains Energy Inc.	HLDCO
056	General Far Gas	FGAS
060	General KLT, Inc	KLT
061	General KLT Investments	KLTIV
064	General KLT Gas	GAS
077	AQCHI - General Use	AQCHI
078	ANCC - General Use	ANCC
079	ACC - General Use	ACC
080	Aquila - General Use	PARNT
081	SJLP - General Use	SJLP
082	MPS - General Use	MOPUB
083	ECORP-Delivery General Use	ECORP
084	General NREG	NREG
090	MZ Partners Omaha-General Use	UTLFC
091	MZPNE - General Use	MZPNE
092	EAMZP - General Use	EAMZP
093	Utility Eliminations	ELELM
095	Everest Holdings - General Use	EVHII
096	TRNSU - General Use	TRNSU
098	SJINV - General Use	SJINV
110	Support Operations	KCPL
115	Merchant Eliminations	AMS
116	Security Assurance	KCPL
121	KCPL Corporate Budgets	KCPL
136	Fleet Services -(Credits)	KCPL
137	Fleet Svcs-MOPUB (Credits)	MOPUB
138	Fleet Svcs-SJLP (Credits)	SJLP
140	Fleet Services-Operations	KCPL
141	Fleet Svcs - MOPUB	MOPUB
142	Fleet Svcs-SJLP	SJLP
150	Shop & Technical Services	KCPL
164	KCPL Document Process & Print	KCPL
165	KCPL Facilities Maint & Mgmt	KCPL
167	HQ Facilities	KCPL
168	KCPL Records Management	KCPL
171	Customer Relations	KCPL
181	Transmission Cnstr & Mtce	KCPL
183	ECORP-Supply General Use	ECORP
191	Substations Const & Maint	KCPL
200	Regulatory Credits	KCPL
204	Smart Grid	KCPL
205	KCPL HR Administration	KCPL

**GREAT PLAINS ENERGY  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2010**

210	Measurement Technology	KCPL
214	Delivery Management	KCPL
215	Operations & Restoration	KCPL
216	Distribution Safety	KCPL
218	Delivery District Mgmt	KCPL
219	EVP Utility Operations	KCPL
220	Technical Training	KCPL
230	Delivery Planning Performance	KCPL
231	Resource Planning	KCPL
232	Field Design	KCPL
241	Distr. Ops. - Dodson	KCPL
251	Dispatching	KCPL
252	Contract Management	KCPL
253	Strategic Applications Dept	KCPL
270	Trenton Ops/KCPL	KCPL
271	Distr. Ops. - F&M	KCPL
272	Liberty/Platte/East MO	MOPUB
273	Henrietta MOPUB	MOPUB
274	StJoe KCPL	KCPL
275	F & M Underground	KCPL
276	Warrensbg MOPUB	MOPUB
277	Maryville/MoundCty/KCPL	KCPL
278	Belton	MOPUB
279	Metro South - Belton (KCPL)	KCPL
280	Clinton KCPL	KCPL
281	Distr. Ops. - Jo Co	KCPL
282	BlueSprings/LeeSummit/MOPUB	MOPUB
284	StJoe SJLP	SJLP
285	Distr. Ops. - Southland	KCPL
286	Warrensbg KCPL	KCPL
287	Nevada KCPL	KCPL
288	Nevada MOPUB	MOPUB
289	Clinton MOPUB	MOPUB
290	Sedalia MOPUB	MOPUB
291	Distr. Ops. - Northland	KCPL
292	BlueSprings/LeeSummit/KCPL	KCPL
301	Marshall KCPL	KCPL
302	Henrietta KCPL	KCPL
303	Sedalia KCPL	KCPL
321	Distr. Ops. - So District	KCPL
331	C&M Promotion	KCPL
360	Engineering & Asset Management	KCPL
361	Distr. Ops.-Spec Projct	KCPL
390	KCPL Environmental Services	KCPL
401	Supply Safety	KCPL
406	Corp Compliance-Transmission	KCPL
407	Real-Time Systems	KCPL
408	Transmission Compliance Progrm	KCPL
409	Transmission Policy	KCPL
410	Transmission Business Services	KCPL
411	Material Services	KCPL
412	Transmission Planning	KCPL
413	Relay/Sys Protection - KCPL	KCPL
414	Supply Resources	KCPL
415	Bulk Power - KCPL	KCPL
416	Margin- PSS	KCPL
449	Production Appretice/Training	KCPL
450	Central Machine Facility	KCPL
451	Construction Services	KCPL
452	Energy Resource Management	KCPL
454	Production Engineering Service	KCPL
456	Production Business Ops	KCPL
457	Production Administration	KCPL
458	Transmission & Substatns	KCPL

**GREAT PLAINS ENERGY  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2010**

462	CT Maintenance	KCPL
463	Hawthorn	KCPL
464	Montrose	KCPL
465	LaCygne	KCPL
466	Iatan	KCPL
469	Wolf Creek-WCNOC Incurred	KCPL
472	CT Fuel	KCPL
473	Fuel-Hawthorn	KCPL
474	Fuel-Montrose	KCPL
475	Fuel-LaCygne	KCPL
476	Fuel-Iatan	KCPL
477	Fuel-Wolf Creek	KCPL
481	MPS Jeffrey Wind	MOPUB
482	MPS Jeffrey Generation	MOPUB
483	MPS Iatan	MOPUB
484	Iatan SJLP	SJLP
485	Lake Road	SJLP
486	Sibley	MOPUB
487	MPS-CT	MOPUB
488	SJLP CT Maintenance	SJLP
489	Lake Road Industrial Steam	SJLP
490	Construction Management	KCPL
491	Wind Turb Generation	KCPL
493	Operation & Maint Programs	KCPL
494	Plant Engineering Services	KCPL
495	Lake Road Fuel-Fossil	SJLP
496	Sibley Fuel	MOPUB
497	CT Fuel - MOPUB	MOPUB
498	CT Fuel-Lake Rd Stat (SJLP BU)	SJLP
499	Landfill Gas Plant	SJLP
503	Customer Communication CE	KCPL
505	General Company Dues	KCPL
510	KCPL Corporate Communications	KCPL
511	Government Affairs	KCPL
512	Community Relations	KCPL
523	Corporate Contributions	KCPL
530	Marketing Communications	KCPL
540	Quality Assurance	KCPL
545	Training and Workforce	KCPL
551	Transmission Dispatching	KCPL
560	Elec Trans Business Ops-Genl	KCPL
562	Economic Development	KCPL
563	Elec Trans Business Ops-MPS	MOPUB
564	External Communications	KCPL
566	Elec Trans Business Ops-SJLP	SJLP
570	Marketing Strategy & Planning	KCPL
571	eServices	KCPL
572	Marketing Intelligence	KCPL
573	Demand Response	KCPL
574	Energy Efficiency	KCPL
575	Market Competitiveness	KCPL
576	Customer Solutions	KCPL
577	Commercial & residential Sales	KCPL
578	Energy Efficiency Advocacy	KCPL
594	Billing Services ECORP	ECORP
608	Property Taxes ECorp	ECORP
619	Regulatory Reporting	KCPL
624	Remittance Processing (KCPL)	KCPL
629	Corporate Accounting	KCPL
630	KCPL Property Accounting	KCPL
631	KCPL General Accounting	KCPL
632	KCPL Tax Accounting	KCPL
633	KCPL Taxes	KCPL
634	KCPL AFUDC	KCPL



**GREAT PLAINS ENERGY  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2010**

635	KCPL Interest & Debt Amort	KCPL
638	KCPL Property Taxes	KCPL
639	KCPL Accounting Sys & Support	KCPL
640	KCPL Energy Accounting	KCPL
641	KCPL Audit Accrual	KCPL
642	Audit Accrual ECorp	ECORP
656	SJLP Benefits	SJLP
657	Energy Solutions Support	KCPL
661	Regulatory Affairs	KCPL
662	KCPL Strategic Initiative Impl	KCPL
664	Financial Planning & Analysis	KCPL
673	Mass Markets	KCPL
674	Demand Side Mgmt	KCPL
678	C&I Markets	KCPL
686	Financing Costs	KCPL
687	Investor Relations Dept.	KCPL
692	Credit & Collection	KCPL
693	Uncollectable Accounts	KCPL
694	Billing Services	KCPL
695	Meter Reading & Field Service	KCPL
696	Revenue Management	KCPL
699	Controller	KCPL
705	KCPL Corporate Secretary	KCPL
710	Measurement Technology - MPS	MOPUB
713	Relay/Sys Protection - MPS	MOPUB
714	MPS-Iatan 2 Station Deferral	MOPUB
715	Bulk Power - MPS	MOPUB
724	Remittance Processing (MPS)	MOPUB
729	MPS General Services	MOPUB
731	Resource Planning MPS	MOPUB
732	Field Design - MPS	MOPUB
733	Taxes MPS	MOPUB
734	MPS Mapping and Drafting	MOPUB
738	Property Taxes MPS	MOPUB
742	Fuel Additives/CCP Management	KCPL
743	Fuel Additives/CCP Mgmt-SJLP	SJLP
744	Fuel Additives/CCP Mgmt-MPS	MOPUB
745	Administrative Services	KCPL
752	Contract Management (MPS)	MOPUB
754	Freight	KCPL
755	KCPL Purchasing Department	KCPL
756	MPS Benefits	MOPUB
760	Materials	KCPL
762	Materials - MPS	MOPUB
763	Materials - SJLP	SJLP
768	Facilities- MPS	MOPUB
774	Regulatory Comm Asmt&Fees	KCPL
777	KCPL Insurance	KCPL
778	KCPL Legal Spend	KCPL
779	Insurance MPS	MOPUB
780	Real Estate	KCPL
781	Transmission C&M MPS	MOPUB
786	Sibley Station-KCPL (KCPL BU)	KCPL
787	CT Labor-MPS (KCPL BU)	KCPL
791	Substation C&M MPS	MOPUB
792	Credit & Collections MPS	MOPUB
793	MPS Legal Spend	MOPUB
794	Billing Services MPS	MOPUB
795	Meter Read & Field Svc-MPS	MOPUB
812	Black Hills Transitional	KCPL
815	Bulk Power - SJLP	SJLP
820	Audit Services	KCPL
829	ECORP General Services	ECORP
832	Field Design - SJLP	SJLP

**GREAT PLAINS ENERGY  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2010**

833	Taxes ECorp	ECORP
846	Organizational Development	KCPL
850	HR Executive	KCPL
851	Comp & Benefits Admin	KCPL
853	Safety & Medical	KCPL
854	Corporate Safety	KCPL
855	KCPL HR Operations	KCPL
856	KCPL Employee Benefits	KCPL
857	Freight- MOPUB	MOPUB
859	KCPL Worker's Compensation	KCPL
861	Law Dept. Overhead	KCPL
862	Support Services	KCPL
863	KCPL Security	KCPL
864	KCPL Information Security Dept	KCPL
865	MPS Security	MOPUB
866	SJLP Security	SJLP
867	Regulatory - MPS	MOPUB
868	Facilities- SJLP	SJLP
869	Regulatory - SJLP	SJLP
870	IT Strategy & Management	KCPL
871	KCPL IT Infrastructure & Archi	KCPL
872	Customer Systems Support	KCPL
873	Enterprise Systems Support	KCPL
874	Desktop & Client Services	KCPL
875	KCPL Radio Operations	KCPL
876	Telecommunications	KCPL
877	WAN Services	KCPL
878	Technical Services	KCPL
879	Print Operations	KCPL
889	KCPL Risk Management	KCPL
890	Revenue Assurance	KCPL
891	KCPL Corporate Treasury	KCPL
893	Sr VP & CFO	KCPL
894	KCPL Corporate Finance	KCPL
895	Meter Read & Field Svc - SJLP	SJLP
901	Home Svc Solutions Admin	HSS
905	KCPL Receivables CO	KCREC
906	KCREC Elimination Company	KCREC
907	KCREC - Bad Debt	KCREC
910	Measurement Technology - SJLP	SJLP
913	Relay/Sys Protection - SJLP	SJLP
914	SJLP-Iatan Common Deferral	SJLP
917	GMO Receivables Co	GREC
918	GREC Elimination	GREC
919	GREC Reserve Future Use	GREC
929	SJLP General Services	SJLP
931	Resource Planning SJLP	SJLP
933	Taxes SJLP	SJLP
938	Property Taxes SJLP	SJLP
952	Contract Management (SJ)	SJLP
954	Freight - SJLP	SJLP
961	SJLP Legal Spend	SJLP
972	Insurance SJLP	SJLP
973	DSM MPS Program	MOPUB
974	Energy Efficiency MPS	MOPUB
975	Energy Efficiency SJLP	SJLP
976	IT-ECORP	ECORP
977	Maryville/Mound City/SJLP	SJLP
981	Transmission C&M SJLP	SJLP
984	Trenton Operations	MOPUB
985	Lake Rd Stat-KCPL (KCPL BU)	KCPL
986	IT-MPS	MOPUB
988	CT Labor-SJLP (KCPL BU)	KCPL
991	Substation C&M SJLP	SJLP

**GREAT PLAINS ENERGY  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2010**

992	Credit & Collections SJ	SJLP
996	IT-SJLP	SJLP
999	Suspense (don't inactivate)	KCPL
A05	KCREC Bill from GPES	KCREC
A20	KCPL Billing from GPES	KCPL
A25	GPES Costs Billed	SUPPT
A40	GPE, Inc. Billing from GPES	HLDCO
A60	KLT & Subs Billing from GPES	KLT
A80	Aquila Billing from GPES	PARNT
A81	SJLP Billing from GPES	SJLP
A82	MOPUB Billing from GPES	MOPUB
A83	ECORP Billing from GPES	ECORP
A84	NREG84 Billing from GPES	NREG
B20	KCPL Svcs Payroll Loadings	KCPL
B40	HLDCO Payroll Loadings	HLDCO
B81	SJLP Payroll Loadings	SJLP
B82	MOPUB Payroll Loadings	MOPUB
B83	ECORP Payroll Loadings	ECORP
C05	KCREC BILLING FROM KCPL	KCREC
C20	KCPL Costs Billed	KCPL
C25	GPES BILLING FROM KCPL	SUPPT
C2K	KCPL BILLING FROM KCPL	KCPL
C31	AMS BILLING FROM KCPL	AMS
C40	GPE Billings from KCPL	HLDCO
C60	KLT & Subs Billing from KCPL	KLT
C78	ANCC BILLING FROM KCPL	ANCC
C80	PARNT BILLING FROM KCPL	PARNT
C81	SJLP BILLING FROM KCPL	SJLP
C82	MOPUB BILLING FROM KCPL	MOPUB
C83	ECORP BILLING FROM KCPL	ECORP
C84	NREG84 BILLING FROM KCPL	NREG
C90	UTLFC BILLING FROM KCPL	UTLFC
D13	EDE JO Allocations - Delivery	KCPL
D15	SJLP JO Allocations - Delivery	KCPL
D16	KGE JO Allocations - Delivery	KCPL
D18	KEPCO - JO Allocations - DISCO	KCPL
D19	MJMEUC JO Allocations - Disco	KCPL
E20	KCPL BILLING FROM ECORP	KCPL
E40	GPE Billings from ECORP	HLDCO
E80	PARNT BILLING FROM ECORP	PARNT
E81	SJLP BILLING FROM ECORP	SJLP
E82	MPS BILLING FROM ECORP	MOPUB
E83	ECORP COSTS BILLED	ECORP
K13	EDE JO Allocations - KCPL	KCPL
K15	SJLP JO Allocations - KCPL	KCPL
K16	KGE JO Allocations - KCPL	KCPL
K18	KEPCO - JO Allocations - KCPL	KCPL
K19	MJMEUC JO Allocations - KCPL	KCPL
M20	KCPL BILLING FROM MOPUB	KCPL
M40	GPE Billings from MOPUB	HLDCO
M81	SJLP BILLING FROM MOPUB	SJLP
M82	MOPUB COSTS BILLED	MOPUB
M83	ECORP BILLING FROM MOPUB	ECORP
S20	KCPL BILLING FROM SJLP	KCPL
S40	GPE Billings from SJLP	HLDCO
S81	SJLP COSTS BILLED	SJLP
S82	MOPUB BILLING FROM SJLP	MOPUB
S83	ECORP BILLING FROM SJLP	ECORP
T13	EDE JO Allocations - Trans	KCPL
T15	SJLP JO Allocations - Trans	KCPL
T16	KGE JO Allocations - Trans	KCPL
T18	KEPCO - JO Allocations - TRNCO	KCPL
T19	MJMEUC JO Allocations - TRNCO	KCPL

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

101000	Plant In-Service	A
101100	Property Under Capital Leases	A
101301	Intan Plt-Organiz-EI In S	A
101302	Intan Plt-Franchs-EI In S	A
101303	Misc Intangible Plant	A
101310	Stm Pr-Land&Rghts-EI In S	A
101311	Stm Pr-Struc&Impr-EI In S	A
101312	Stm Pr-Boil PI Eq-EI In S	A
101314	Stm Pr-Turbogener-EI In S	A
101315	Stm Pr-Accs EI Eq-EI In S	A
101316	Stm Pr-Misc Pw Eq-EI In S	A
101317	Stm Pr-Asset Ret Cost	A
101320	Nucl Prod-Land & Rts-EI/Ser	A
101321	Nucl Prod-Struc&Impr-EI/Ser	A
101322	Nucl Prod-Reactor -EI/Ser	A
101323	Nucl Prod-Turb/Gen -EI/Ser	A
101324	Nucl Prod-Acc Elec -EI/Ser	A
101325	Nucl Prod-Mis Pwr -EI/Ser	A
101326	Nucl Prod-Asset Ret Cost	A
101328	Nucl Prod-Disallwd-Fasb 90	A
101340	Oth Pro-Land&Rts-EI In S	A
101341	Other Prod-Structures & Improv	A
101342	Oth Pro-Fuel Hldr-EI In S	A
101344	Oth Pro-Generatrs-EI In S	A
101345	Oth Pro-Acc EI Eq-EI In S	A
101346	Oth Pro-Misc Pw Eq-EI In Ser	A
101347	Oth Pro-Wind ARC	A
101350	Trsm Plt-Land&Rts-EI In S	A
101352	Trsm Plt-Struc&Im-EI In S	A
101353	Trsm Plt-Statn Eq-EI In S	A
101354	Trsm Plt-Twrs&Fix-EI In S	A
101355	Trsm Plt-Pole&Fix-EI In S	A
101356	Trsm Plt-O'hd Con-EI In S	A
101357	Trsm Plt-U'g Cndt-EI In S	A
101358	Trsm Plt-U'g Cndc-EI In S	A
101360	Dis Plt-Land&Rght-EI In S	A
101361	Dis Plt-Struc&Imp-EI In S	A
101362	Dis Plt-Sta Equip-EI In S	A
101364	Dis Plt-Pole, Twr&-EI In S	A
101365	Dis Plt-O'hd Cond-EI In S	A
101366	Dis Plt-U'g Cndui-EI In S	A
101367	Dis Plt-U'g Cnduc-EI In S	A
101368	Dis Plt-Line Trfm-EI In S	A
101369	Dis Plt-Services -EI In S	A
101370	Dis Plt-Meters -EI In S	A
101371	Dis Plt-Cust Inst-EI In S	A
101373	Dis Plt-St Ltg&Sn-EI In S	A
101382	Computer Hardware-RTO/MO	A
101383	Software-RTO/MO	A
101389	Gen Plt-Land&Rght-EI In S	A
101390	Gen Plt-Struc&Imp-EI In S	A
101391	Gen Plt-Office Eq-EI In S	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

101392	Gen Plt-Transp Eq-EI In S	A
101393	Gen Plt-Stores Eq-EI In S	A
101394	Gen Plt-Tools Etc-EI In S	A
101395	Gen Plt-Lab Equip-EI In S	A
101396	Gen Plt-Pwr Op Eq-EI In S	A
101397	Gen Plt-Commun Eq-EI In S	A
101398	Gen Plt-Misc Eq -EI In S	A
101555	Prop-Capitl Lease Poles & Fixt	A
101556	Prop-Capitl Lease-OH Conductor	A
101730	Ind Steam- EI in Ser	A
102000	Plant Purchased or Sold	A
105000	Plant Held for Future-Use	A
105310	Stm Pr-Land&Rghts-EI Fut	A
105311	Stm Pr-Struc&Impr-EI Fut	A
105312	Stm Pr-Boil PI Eq-EI Fut	A
105350	Trsm Plt-Land&Rts-EI Fut	A
105360	Dis Plt-Land&Rght-EI Fut	A
106100	Complete Not Classified in CPR	A
107000	CWIP-Elec-CWIP	A
107004	CWIP Credit-Transmission Reim	A
107010	CWIP-Elec Temp Adjustments	A
107730	CWIP-Ind Steam	A
107800	A&G Exp Cap Und-Adminstrat	A
108000	Retirement W O	A
108010	Elec RWIP-Temp Adjustments	A
108011	Depr-EI-Orig	A
108311	Depr-EI-Steam Prod-Struc	A
108312	Depr-EI-Steam Prod-Boiler	A
108314	Depr-EI-St Prod-Turbogen	A
108315	Depr-EI-St Prod-Acc EI Eq	A
108316	Depr-EI-St Pro-Misc Equip	A
108317	Depr-EI-St Prod-ARC	A
108321	Depr-EI-Nucl Prod-Struct	A
108322	Depr-EI-Nucl Prod-Reactor	A
108323	Depr-EI-Nucl Prod-Turbogen	A
108324	Depr-EI-Nucl Prod-Acc Elec	A
108325	Depr-EI-Nucl Prod-Mis Pwr	A
108326	Depr-EI-Nucl Prod-ARC	A
108328	Depr-EI-Nucl Disalwd-Fasb90	A
108341	Depr-EI-Other Prod	A
108342	Depr-EI-Other Prod-F Hold	A
108344	Depr-EI-Other Prod-Genrts	A
108345	Depr-EI-Other Prod-Acc Eq	A
108346	Depr-EI-Other Prod-Misc Equip	A
108347	Depr-EI-Other Prod-Wind ARC	A
108352	Depr-EI Trans Plant-Struc	A
108353	Depr-EI Trans Plant-Struc	A
108354	Depr-EI Trans Plant-Towrs	A
108355	Depr-EI Trans Plant-Poles	A
108356	Depr-EI Trans Plant-Oh Cd	A
108357	Depr-EI Trans Plant-Ug Cn	A
108358	Depr-EI Trans Plant-Ug Cd	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

108361	Depr-EI Dist Plt-Struc	A
108362	Depr-EI Dist Plt-Stat Eq	A
108364	Depr-EI Dist Plt-Poles	A
108365	Depr-EI Dist Plt-Oh Cond	A
108366	Depr-EI Dist Plt-Ug Cndt	A
108367	Depr-EI Dist Plt-Ug Cond	A
108368	Depr-EI Dist Plt-Line Trf	A
108369	Depr-EI Dist Plt-Services	A
108370	Depr-EI Dist Plt-Meters	A
108371	Depr-EI Dist Plt-Instlatn	A
108373	Depr-EI Dist Plt-St Ltg	A
108382	Depr -Computer Hardware RTO/MO	A
108390	Depr-EI Gen Plt-Struc	A
108391	Depr-EI Gen Plt-Off Furn	A
108392	Depr-Gen Plt-Tran Eqpt	A
108393	Depr-EI Gen Plt-Stores Eq	A
108394	Depr-EI Gen Plt-Tools	A
108395	Depr-EI Gen Plt-Lab Eqpt	A
108396	Depr-EI Gen Plt-Pwr Eqpt	A
108397	Depr-EI Gen Plt-Comm Eqpt	A
108398	Depr-EI Gen Plt-Misc Eqpt	A
108399	Depr-Elec-Gen Plt-Othr Prop	A
108400	COR Trsferred to Reg Asset	A
108730	Plt in Serv-Acc Depr Ind Steam	A
111007	Accum Amort Capital Lease	A
111011	Accm Ltd Term Amrt Adj-Ele	A
111200	Plt Futre Use-Acm Amort-Orig C	A
111303	Amtz -Misc Intangible Plant	A
111311	Amort-Leasehold Improvements	A
111340	Amort-Othr Prod Land Rights	A
111350	Amort-Trsm Land Rights	A
111360	Amort-Dist Land Rights	A
111383	Amtz -Software-RTO/MO	A
111390	Amtz-Elec Plt in Svc-Genral	A
114000	Plant Acquisition Adjustments	A
114002	PlantAcquisitionAdjustGoodwill	A
115000	Accum Amort Acquisition Adj	A
115002	AccumAmortAcquisAdjGoodwill	A
118002	Common Utility Plant In Serv	A
119003	Common Util Plt-Acc Depr-Orig	A
119100	Plt In Serv-Accum Amort-Common	A
119300	Common Util-Acc-Depr-Corp	A
120100	Nucl Fuel In Process	A
120101	Nucl Fuel Costs-AFDC Accr	A
120102	Nucl Fuel Clearing of AFDC	A
120220	Nucl Fuel Stock-Mat & Assem	A
120330	Nucl Fuel In Reactor	A
120440	Nucl Fuel Spent Fuel	A
120561	Nucl Fuel Amortz Provision	A
121000	Non-Util Prop-Land & Rights	A
121003	Non-Util Prop-Other than Land	A
121005	Non-Utility Computer Software	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

121021	Non-Util-Prop-Res.MtrSurgeProt	A
121100	NonUtility Property	A
122700	Depr & Amor-Non-Util Prop	A
122702	Non-Util Amort-Computer Softwa	A
123040	Investment in TRNSU	A
123120	Investment in KLT Inc	A
123121	Income/(Loss) From KLT Inc	A
123122	Other Comp Inc from KLT	A
123130	Invest Home Service Solutions	A
123131	Income/(Loss) From Home Serv S	A
123151	Investment in KCPL	A
123152	Income/(Loss) from KCPL	A
123153	Other Comp Inc from KCPL	A
123154	Invest-Innovative Energy Consu	A
123155	Inc/Loss-Innovative Energy Con	A
123157	Other Comp Inc from IEC	A
123159	Investment in GPES	A
123161	Investment in KCREC	A
123162	Income/(Loss) from KCREC	A
123163	Investment in GREC	A
123164	Income/(Loss) From GREC	A
123220	Investment in PARNT	A
123225	Investment in AMS	A
123226	Investment in BHC	A
123227	Investment in AQP	A
123228	Investment in APCP	A
123229	Investment in UCG	A
123230	Investment in GBH	A
123231	Investment in ENI	A
123232	Investment in AQCHI	A
123233	Investment in ANCC	A
123234	Investment in ACCUS	A
123235	Investment in UTLFC	A
123236	Investment in MZPNE	A
123238	Investment in EVOPC	A
123239	Investment in EVHII	A
123241	Investment in NEWZE	A
123242	Investment in SJINV	A
123243	Investment in ACLLC	A
123244	Investment in BRE	A
123300	Investment in KLT Investments	A
123301	Earnings of KLT Investments	A
123306	Investment in KLT Energy Svcs	A
123307	Earnings of Energy Services	A
123308	Investment in KLT Gas	A
123309	Earnings of KLT Gas	A
123310	Investment in KLT Telecom	A
123311	Earnings of KLT Telecom	A
123316	Investment in Far Gas	A
123365	Inc/Loss from SEL	A
123366	Investment in SEL	A
123367	Equity in earnings of SEL	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

123368	Investment in Custom Energy Ho	A
123369	Equity in earnings of CEH, L.L	A
123420	Other Comp Inc from GMOP	A
123425	Other Comp Inc from AMS	A
123440	Other Comp Inc from TRNSU	A
124001	Invest-Misc Stks & Bonds	A
124002	Invest-Club Member & Misc Stk	A
124003	Investment- Emission Allowance	A
124010	Invest-Concordia Ind Dev	A
124018	Invest Housing MO 1994 & 1996	A
124022	Investment In Housing MO 1997	A
124040	Commercial Services Notes Rec	A
124041	Writedown Union Station	A
124100	Notes Receivable Non Current	A
124101	Unamortized Discount on NR -nc	A
124110	Invest-WCNOC Common Stock	A
124120	Other Investments-WCNOC	A
124121	Other Invst-WCNOC Ins Loans	A
124550	National Equity Fund 1992	A
124552	Boston Capital	A
124554	Nationwide Housing Group	A
124556	Related Capital Fund I	A
124558	Gateway	A
124559	Napico	A
124560	Boston Financial	A
124561	East Coast Capital I	A
124563	Earnings of East Coast Capital	A
124564	McDonald	A
124565	Richman	A
124566	Arcand	A
124567	Earnings of Arcand	A
124568	Housing MO Equity Fund	A
124569	Earnings of Hsing MO Eqty Fund	A
124570	Nht Iii	A
124571	Earnings of NHT III	A
124572	Banc One	A
124573	Earnings of Banc One	A
124574	MO Affordable Housing Fund V	A
124575	MO Affordable Housing Fund VI	A
124576	Wnc	A
124577	Earnings of WNC	A
124578	Mahf VII	A
124579	Boston Financial MO tax credit	A
124580	Aurora Family Apartments	A
124582	Mahf IX	A
124591	Writedown of Affordable Hsing	A
124600	Amortization of NEF	A
124601	Amortization of MAHF 5	A
124602	Amortization of MAHF 6	A
124603	Amortization of MAHF 7	A
124607	Amortization of AFA	A
124608	Amortization of BF MO tax cred	A



**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

124609	Amortization of MAHF IX	A
124659	Investments LLP	A
128000	Other Special Funds Insurance	A
128001	Decorn Trust Fund-Mo	A
128002	Decorn Trust Fund-Ks	A
128100	Rabbi Trust - Northern Trust	A
128110	Rabbi Trust - Gold Trust	A
128120	COLI Mass Mutual	A
131000	Cash From CIS	A
131002	Cash - Reclassified To A/P	A
131003	Bank of America	A
131005	UMB-St Joseph AP Disbursement	A
131006	UMB-St Joseph CR Disbursement	A
131010	UMB-GMOP Retail Lockbox	A
131011	UMB - GMOP Wholesale Lockbox	A
131016	Cash Bnk of Holden-Warrensburg	A
131030	UMB-General Fund	A
131035	UMB KCPL's Disbursement Acct	A
131036	Commerce Bank-KC	A
131037	UMB-KCPL's Cust. Ref Bank Acct	A
131056	Cash Commerce Bank Of KC 1	A
131058	Cash - Commerce Bank Payroll	A
131088	Cash Citibank Of New York	A
131115	Citizens State Bank	A
131126	Cash Nations Bank - Wichita	A
131138	Cash Rocky Ford Bank	A
131148	Cash National Bank Comm Lincol	A
131156	UMB-GPES Disbursement Acct	A
131158	UMB-Account Link Advantage	A
131160	UMB - Electronic Lockbox	A
131161	UMB - RPPS Concentration	A
131165	UMB - AR Concentration	A
131172	Cash Bank of Burlington	A
131175	Cash UMB of Colorado	A
131185	Cash 1st Am Bank Webster City	A
131220	Cash CIS+ UMB Lockbox	A
131222	Cash CIS+ Depository	A
131232	Cash Bank of Montreal (CND \$)	A
131233	Cash Bank of Montreal (US \$)	A
131300	Cash-Main Accounts	A
131301	Cash-Controlled Disbursement	A
131400	Wachovia - Concentration Acct	A
131401	Wachovia - AP Controlled Disb	A
131402	Wachovia - CR Controlled Disb	A
131403	Wachovia - Payroll Contr Disb	A
131404	Wachovia-Intergrated Recv	A
131406	UMB-Misc A/R	A
131407	Wachovia- Customer Payments	A
131500	Citi Margin Dep&Disb Wire/ACH	A
131502	Citi AP Outgoing Wire/ACH	A
131503	Citi AP Checks	A
131505	Citi Customer Refund Checks	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

131507	Citi Depository Account	A
131508	Citi CIS+ Depository Wire/ACH	A
131509	Citi CIS+ Lockbox Receipts	A
131510	Citi Payroll Tax (ADP)	A
131511	Cash Other	A
131512	Citi Hewitt flex	A
134005	BNP Paribas Fund	A
134012	Margin Deposits OTC	A
134201	Margin Dep-NYMEX Hedge	A
134501	Rest Cash-Commerce	A
135001	Wrkg Fnd-Cashiers Fund	A
135009	Wrkg Funds - Petty Cash	A
135020	Wrkg Fnd-WCNOC-Wolf Creek	A
135021	Working Funds	A
136001	Temp Cash Inv-Cash Equivnt	A
136005	Money market account	A
141003	Notes receivable - current	A
141004	Unamortized Discount on Notes	A
142001	Cust A/R-Elec Accts Etc	A
142002	A/R Clearing Account	A
142004	CIS Unposted Payments	A
142007	Cust A/R-Street Lights	A
142009	Cust A/R-Nsf Checks	A
142011	Accounts Receivable Sale	A
142012	CIS Line Extension Clearing Ac	A
142013	Accounts Receivable Discount	A
142015	Kansas Loan Receivable	A
143001	Other A/R-Freight	A
143006	Other A/R-Railrd Claims	A
143012	Other A/R-Other PR W/H	A
143013	A/R EDE-Iatan Constr-Billed	A
143015	A/R KEPCO-Iatan Constr-Billed	A
143016	A/R SJLP-Iatn Constr-Billed	A
143017	A/R MJMEUC-Iatan Constr-Billed	A
143018	Educational Assistance	A
143019	Employee Vacation Bought	A
143023	A/R Material Returned	A
143024	A/R Material Loaned	A
143025	A/R Material Sold	A
143028	A/R Dfd Mdse-PR Deduct	A
143029	A/R Dfd Mdse Sale-Other	A
143040	A/R - CITIFEATS	A
143041	A/R - CITIFPILOT	A
143100	A/R Miscellaneous	A
143101	A/R Wholesale Power Sales-Bill	A
143102	A/R Wholesale Power Sales-Unbi	A
143103	A/R-Municipals-Unbilled	A
143105	A/R-Municipalities-Billed	A
143106	Damage Claims Billed	A
143107	A/R - GERS	A
143200	A/R KGE-LaCygne Operation	A
143201	A/R KGE-LaC Oper-Unbill Item	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

143203	A/R KGE-WC Oper-Billed	A
143207	A/R KGE-La C Constr-Unbilled	A
143222	KCPL'S Share Misc Wlf C Rec	A
143300	A/R SJLP-Iatan Operations	A
143301	A/R SJLP-Iatan Op-Unbilled	A
143400	A/R EDE -Iatan Operations	A
143401	A/R EDE -Iatan Op-Unbilld	A
143407	A/R EDE-Iat Constr-Unbilled	A
143450	Tax Interest Receivable	A
143492	Interest receivable	A
143495	A/R Cls Llc	A
143500	A/R KEPCO-Iatan OP-Billed	A
143501	A/R KEPCO-Iatan OP-Unbilled	A
143507	A/R KEPCO-Iatan Constr-Unbill	A
143600	A/R MJMEUC-Iatan OP-Billed	A
143601	A/R MJMEUC-Iatan OP-Unbilled	A
143607	A/R MJMEUC-Iatan Constr-Unbill	A
143826	A/R SmartGrid Dem Grant	A
144001	Accum Prov-Uncoll Acct-EI	A
144003	Worry Free Allow-Doubtful A/C	A
144004	Allowance - doubtful accounts	A
144007	Allowance Bad Debt Discount	A
145001	Money Pool Receivable - KCPL	A
145003	Money Pool Receivable - HLDCO	A
145004	Money Pool Receivable - PARNT	A
145020	Notes Receive Interunit PARNT	A
145021	Notes Receive Interunit SJLP	A
145022	Notes Receive Interunit MOPUB	A
145023	Notes Rec IU ECORP	A
145024	Notes Rec IU NREG	A
145025	Notes Rec IU AMS	A
145027	Notes Rec IU AQP	A
145028	Notes Rec Interunit APCP	A
145029	Notes Rec Interunit UCG	A
145030	Notes Rec Interunit GBH	A
145032	Notes Rec Interunit AQCHI	A
145033	Notes Rec Interunit ANCC	A
145034	Notes Rec Interunit ACCUS	A
145035	Notes Rec Interunit UTLFC	A
145036	Notes Rec Interunit MZPNE	A
145038	Notes Rec Interunit EVOPC	A
145039	Notes Rec Interunit EVHII	A
145040	Notes Rec Interunit TRNSU	A
145041	Notes Rec Interunit NEWZE	A
145042	Notes Rec Interunit SJINV	A
145109	Notes Rec IU KCPL	A
145201	Affiliated Note Rec from KLT	A
145303	Affiliated Note Rec from HSS	A
145306	Affiliated Note Rec from HLDCO	A
145309	Aff note rec from AR sale	A
146001	A/R from HSS	A
146020	Acct Rec Interunit PARNT	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

146021	Acct Rec Interunit SJLP	A
146022	Acct Rec Interunit MOPUB	A
146023	Acct Rec IU ECORP	A
146024	Acct Rec IU NREG	A
146025	Acct Rec IU AMS	A
146026	Acct Rec Interunit BHC	A
146027	Acct Rec Interunit AQP	A
146028	Acct Rec Interunit APCP	A
146029	Acct Rec Interunit UCG	A
146030	Acct Rec Interunit GBH	A
146031	Acct Rec Interunit ENI	A
146032	Acct Rec Interunit AQCHI	A
146033	Acct Rec Interunit ANCC	A
146034	Acct Rec Interunit ACCUS	A
146035	Acct Rec Interunit UTLFC	A
146036	Acct Rec Interunit MZPNE	A
146038	Acct Rec Interunit EVOPC	A
146039	Acct Rec Interunit EVHII	A
146040	Acct Rec Interunit TRNSU	A
146041	Acct Rec Interunit NEWZE	A
146042	Acct Rec Interunit SJINV	A
146043	Acct Rec Interunit ACLLC	A
146044	Acct Rec Interunit BRE	A
146106	Due To/From SUPPT	A
146108	Due To/From KCREC	A
146109	Due to/from KCPL	A
146110	Due To/From GREC	A
146201	A/R KLT Inc.	A
146202	A/R KLT Investments	A
146205	A/R KLT Gas Inc.	A
146207	A/R KLT Telecom	A
146218	Due To/From Far Gas	A
146301	Due To/From Home Svc Solutions	A
146306	Due To/From HLDCO	A
146350	Money Pool Interest Receivable	A
146353	Affiliated A/C Rec-Int-HSS	A
146355	Affiliated Int Rec from GPES	A
146356	Affiliated Int Rec from KCREC	A
146400	Dividend Receivable	A
151100	Fuel-Coal	A
151101	Fuel-Coal Low Sulfur	A
151102	Fuel-Coal KGE'S Share	A
151104	Fuel-Coal SJLP'S Share	A
151105	Fuel-Coal EDE'S Share	A
151106	Fuel-Coal KEPCO's share	A
151107	Fuel-Coal MJMEUC's Share	A
151162	Fuel-Coal Depreciation	A
151163	Fuel-Coal KCPL Taxes	A
151200	Fuel Stock-Coal-Fixed	A
151300	Fuel Oil	A
151301	Fuel Oil KG&E	A
151302	Fuel Oil SJLP	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

151303	Fuel Oil EDE	A
151304	Fuel-Oil KEPCO's Share	A
151305	Fuel-Oil MJMEUC's Share	A
151400	Fuel-Coal in Transit	A
151401	Fuel-Coal/Transit-KGE SHR	A
151402	Fuel-Coal/Transit-SJLP Sh	A
151403	Fuel-Coal/Transit-EDE Shr	A
151404	Fuel-Coal/Transit KEPCO Share	A
151405	Fuel-Coal/Transit MJMEUC Share	A
151502	Fuel-Propane	A
151503	Fuel-Imbalance Pipeline	A
151504	Fuel Imb Southern Star Central	A
151505	Fuel-Imbalnce-Panhndl Eastern	A
151550	Fuel Stock-Tires	A
151601	Unit Train Maintenance	A
151602	Unit Trn Mtce-Foreign Car Repa	A
151603	Depr-Company Train	A
151604	Prop Taxes-Company Train	A
151607	Leased Unit Train- Global One	A
151608	Leased Unit Train-BNY	A
151609	Leased Unit Train-Shawmut	A
151610	Short Term Coal Car Lease	A
151611	Leased Unit Train-NewCourt	A
151612	Leased Unit Trn-Frt Leas Partn	A
151613	Leased Unit Train Cars-EFG	A
151614	Leased Unit Train-B&B	A
151615	Leased Unit Train-Dial	A
151616	Lease 600 Coal Train Cars	A
151617	Leased Unit Train - GE	A
151618	Leased Unit Train-Wilmington	A
151680	Unit Train Expense Clearing	A
151690	Balance Carried Forward	A
151800	Fuel - Biofuel	A
152001	Fuel Stock Exp Undistrib-Coal	A
152005	Fuel Stock Exp Undistrib-Oil	A
154000	Materials and Supplies General	A
154001	Materials and Supplies Exempt	A
154004	Inventory-Undistributed Issues	A
154007	Inventory-Transfers in Transit	A
154100	M&S Deposit on Reels	A
154101	M&S Deposit on Drums	A
154102	M&S Deposits for Containers	A
154200	Fuel Additive-Limestone	A
154201	Fuel Additive-Limestone-KGE	A
154202	Fuel Additive-Lime-SJLP	A
154203	FuelAdditive-Limestone-EDE	A
154206	FuelAdditive-Limestone-KEPCO	A
154207	FuelAdditive-Limestone-MJMEUC	A
154210	Fuel Additive-Ammonia	A
154211	Fuel Additive-Ammonia-KGE	A
154212	FuelAdditive-Ammonia-SJLP	A
154213	FuelAdditive-Ammonia-EDE	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

154216	FuelAdditive-Ammonia-KEPCO	A
154217	FuelAdditive-Ammonia-MJMEUC	A
154220	Fuel Additive- Anti Slag	A
154230	FuelAdditive-PAC	A
154232	FuelAdditive-PAC-SJLP	A
154233	FuelAdditive-PAC-EDE	A
154236	FuelAdditive-PAC-KEPCO	A
154237	FuelAdditive-PAC-MJMEUC	A
154310	M&S Substation Spare Parts	A
154320	M&S F&M Central Stores	A
154326	M&S Emergency Restoration Mtrl	A
154330	M&S Northland Service Center	A
154340	M&S Dodson Service Center	A
154362	M&S Marshall Service Center	A
154370	M&S Southland Service Center	A
154380	M&S Johnson Co Service Center	A
154390	M&S Paola Service Center	A
154396	M&S Ottawa Service Center	A
154400	M&S Inter Plant Transfers	A
154401	M&S Inter Unit Transfers	A
154500	M&S JEC	A
154510	M&S CT Maintenance	A
154530	M&S Hawthorn Power Station	A
154540	M&S Montrose Power Station	A
154550	M&S Iatan Power Station	A
154553	M&S Iatan-EDE	A
154555	M&S Iatan - SJLP	A
154570	M&S LaCygne Power Station	A
154576	M&S LaCygne-WR	A
154581	M&S Wolf Creek Station	A
154590	M&S Spearville Wind	A
154610	M&S Veh Fuel Warrensburg	A
154620	M&S Veh Fuel-F&M	A
154630	M&S Veh Fuel Northland	A
154640	M&S Veh Fuel Dodson	A
154650	M&S Veh Fuel Johnson County	A
154660	M&S Veh Fuel St.Joe	A
154661	M&S Veh Fuel Lee's Summit	A
154662	M&S Veh Fuel Belton	A
154670	M&S Veh Fuel Southland	A
158100	Emission Allowances	A
158102	Seasonal NOX Allowances	A
158103	Annual NOX Allowances	A
163020	Stores Expense Undistributed	A
163100	Stores Exp Undist-Wolf Crk	A
163200	Stores Exp Undis-Production	A
163210	Stores Exp - PPV - Prod	A
163250	Stores Exp -Misc Voucher Items	A
163300	Stores Exp Undis-T & D	A
163310	Stores Exp - PPV -T&D	A
163320	Inventory Adjustments	A
165001	Prepay-General Insurance	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

165004	Prepay-Postage	A
165005	Prepay-Interest Unsec Not	A
165008	Prepayments-Other	A
165011	Prepaid Gen Exp -Wolf Creek	A
165201	Prepay-Gr Rects-KCMO Only	A
165202	Prepay-Gr Rects-Other	A
171000	Int & Div Rec-Temp Invest	A
172000	Rents Receivable	A
172001	A/R Pole Rentals	A
173001	Unbilled Revenue-Accrued	A
174101	Exchange Gas Receive PEPL/Wrms	A
174400	Curr-Income Tax Receivable	A
174500	Misc Deferred Debits-WC Outage	A
174600	Oth Cur Asset-State Tx Credits	A
174800	Other Current Asset-REC's	A
174900	Other Current Asset NatGas P&L	A
176101	Gas Derivatives Current Asset	A
176102	Gas Derivatives-MTM Income Acc	A
176201	Int Rate Fair V Hedging Instr	A
176504	Int Rate Fair V Hedging Instr	A
176505	Gas Derivatives LT Asset	A
181029	Unamort Debt Exp Sr Note 7.625	A
181031	Unamort Debt Exp Sr Note 7.95%	A
181033	Unamort Debt Exp Sr Note 11.87	A
181034	Unamort Debt Exp SJLP Poll Cnt	A
181035	Unamort Debt Exp SJLP MTN 7.16	A
181037	Unamort Debt Exp Sr Note 8.27%	A
181040	Unamort Debt Exp SJLP MTN 7.33	A
181041	Unamort Debt Exp SJLP MTN 7.17	A
181042	Unamort Debt Exp Sr Note 7.75%	A
181043	Unamort Debt Exp Wamego Var 3/	A
181044	Unamort Debt Exp State Enviro	A
181046	Unamort Debt Exp SJLP FMB 9.44	A
181047	Unamort Debt Exp Iatan Cr Fac	A
181048	Unamort Debt Exp 2005 CitiBank	A
181049	Unamort Debt Exp AR Sales Prog	A
181050	Unamort Debt Exp \$400M Revolve	A
181051	Unamort Debt Exp Revolver 2010	A
181161	Unam Debt Exp- Revolver 2004	A
181163	Unam Debt-Md Trm-Series C	A
181169	Unam Debt Exp-Note 6.875% 17	A
181170	Unamort Debt Exp-Hybrid	A
181308	Unam Ex Series A 2015	A
181310	Unam Ex Series C 2017	A
181311	Unam Ex Series D 2017	A
181320	Unam Debt Ex Var Bonds 2017	A
181321	Unam Debt Exp 01-2012	A
181322	Unam Debt Poll Ctl A 2023	A
181323	Unam Debt Poll Ctl B 2023	A
181324	Unam Debt Ex Var Bds - 2015	A
181403	Unam Debt-for New Issues	A
181441	Unamort Debt-Senior Note 6.5%	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

181442	Unamort Debt-Senior Notes 6.0%	A
181443	Unamort Debt Ex-EIRR Series A	A
181444	Unamort Debt Ex-EIRR Series B	A
181445	Unamort Debt Ex-EIRR Series D	A
181447	Unam Debt - Feline Prides	A
181449	Unam Debt Exp-Sr Note 6.05% 35	A
181450	Unam Debt Exp - Int Series B 2	A
181451	Unam Debt Exp - Int Poll Ct 20	A
181452	Unam Debt Exp - MO Tax Exempt	A
181453	Unam Debt Exp-Sr Note 5.85% 17	A
181454	Unam Debt Exp-EIRR 2007A	A
181455	Unam Debt Exp-EIRR 2007B	A
181456	Unam Debt Exp-EIRR 2007A-2	A
181457	Unam Debt-Sr Note 6.375% 2018	A
181458	Unam Debt Mtg Bonds 7.15% 2019	A
181459	Unam Debt 2009 Equity Units	A
181460	Unam Debt 2.75% Note Due 2013	A
182301	Regulated Asset Enviromen ST	A
182310	Non-Plant Afdc Rate Base	A
182311	Non-Plant Afdc Amortization	A
182320	Def Reg Asset-ARO-AshLandfills	A
182321	KS Jurisdic Depr Diff WC Str	A
182322	KS Juris Depr Diff-WC Reactr	A
182323	KS Juris Depr Diff-WC Turbog	A
182324	KS Juris Depr Diff WC Acc Eq	A
182325	KS Juris Depr Diff WC Misc E	A
182328	KS Juris Depr Diff WC Disalwd	A
182329	KS latan 1 and Com Reg Asset	A
182330	Def Reg Asset-ARO-Water Intake	A
182337	Def Reg Asset - ARO - GMOP	A
182340	Def Reg Asset-ARO-Grand Ave Tb	A
182341	Def Reg Asset -ARO Asbestos	A
182345	Def Reg Asset -Spearville Wind	A
182361	Reg Asset-Pension No Rate Base	A
182362	Reg Asset-Pension - KS	A
182363	Reg Asset-KS FAS88	A
182364	Reg Asset-MO FAS88	A
182365	Reg Asset-FAS 158-Pensions	A
182366	Reg Asset - FAS158-OPEB	A
182367	Reg Asset - Pensions - MO	A
182368	Reg Asset - Pensions - JP	A
182370	Regulatory Asset - Accrued QCA	A
182371	Reg Asset-FAS158 Remsrmt-Pen	A
182372	Reg Asset-FAS158 Remsrmt-OPEB	A
182373	Reg Asset-GMO OPEB	A
182375	Reg Asset-GMO ERISA Min	A
182377	Reg Asset-GMO Tracker	A
182380	Regulatory Asset - Accrued FAC	A
182395	Def Regulatory Asset FAS109	A
182397	Decom Of Enrichmnt Facility	A
182400	COR Trsferrd from Depr Res	A
182419	Reg Asset - MTM Loss	A



**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

182421	MO Jurisdic Depr Diff - WC Str	A
182422	MO Jurisdic Depr Diff - WC Rea	A
182423	MO Jurisdic Depr Diff - WC Tur	A
182424	MO Jurisdic Depr Diff - WC Acc	A
182425	MO Jurisdic Depr Diff - WC Mis	A
182426	Mo Iatan 1 and Com Reg Asset	A
182427	Homeland Security Cost for KS	A
182428	MO Jurisdic Depr Diff - WC Dis	A
182429	MO Jurisdic Deferred Refuel	A
182430	Deferred STB Expense	A
182431	Deferred Talent Assessment	A
182432	Other Deferred Projects-MO onl	A
182434	Deferred Rate Case Expenses	A
182435	Def R&D Consulting Fees-MO	A
182440	Deferred Cust Program-MO	A
182441	Deferred Cust Program-KS	A
182451	Rate Case 2006-KS	A
182453	KS Rate Filing- 2007	A
182454	2008 MO Rate Cate	A
182455	2008 KS Rate Case	A
182456	2007 KS Talent Assessment	A
182457	2007 KS Employment Augmentatio	A
182458	2007 MO Talent Assessment	A
182466	Regul Asset-AAO's - OIELDENJ90	A
182467	Regul Asset-AAO's - OIELDEPR	A
182468	Regul Asset-AAO's - OIELDEPR90	A
182469	Regul Asset-AAO's - OIELDEPR92	A
182470	Regul Asset-AAO's - OIELDEPRNJ	A
182471	Regul Asset-AAO's - OIELINT	A
182472	Regul Asset-AAO's - OIELINT90	A
182473	Regul Asset-AAO's - OIELINT92	A
182474	Regul Asset-AAO's - OIELINTNJ	A
182475	Regul Asset-AAO's - OIINTNJ90	A
182476	Regul Asset-AAO's - OIWCDEPR92	A
182477	Regul Asset-AAO's - OIWCINT92	A
182482	JEC Common Land and Plant	A
182485	SJLP Acquisition	A
182490	Reg Asset - KS ECA	A
182491	SJLP Storm Damage	A
182492	KS Transition Costs	A
182493	MO Transition Costs	A
182494	2010 MO Rate Case	A
182495	2010 KS Rate Case	A
182496	DSM Advertising Costs	A
182497	Economic Relief Pilot Program	A
182502	Def Reg Asset MO Iatan 2	A
183000	Prel Survey&Investig Chgs	A
183100	Prel. Survey & Plan. -Strategi	A
184004	Transportation	A
184032	Company T&E Cards	A
184740	Tool Exp-T&D	A
184741	Tool Exp-Production	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

184743	Tool Exp-Tool Rm Oper-Pwr Plnt	A
184780	T&D Overhead Construct Cost	A
184781	Power Overhead Construct Cost	A
184787	Power OH Const Costs Clearing	A
184788	T&D OH Const Costs Clearing	A
184820	WCNOC-Clearing Accounts	A
185000	Temp Installation Costs	A
185020	Temp Inst Prft Tfd to Rev	A
185990	Temporary Facilities-Bal Fwd	A
186004	Misc Def Dr-Misc Suspense	A
186032	Misc Def Dr- Customer Notes Re	A
186033	Misc Def Dr-Notes Receivable	A
186034	State of Ks. Efficiency Rec	A
186100	Misc Def Dr-Billing W/O'S	A
186105	EDE Mgmt Pension Plan	A
186107	WR Mgmt Pension Plan	A
186108	EDE J/T Pension Pl	A
186110	WR J/T Pension Pla	A
186112	EDE FASB106 Mgmt P	A
186114	Billing W/O-WR FASB106 Mgmt PI	A
186115	Billing W/O-EDE FASB106 J/T PI	A
186117	WR FASB106 J/T Plan	A
186200	Misc Def Dr-Misc W/O'S	A
186204	Misc Def Dr-latan	A
186205	CWIP - Non-Utility	A
186206	RWIP - Non-Utility	A
186400	Non-Curr Income Tax Receivable	A
186810	Misc Def Debit-Pre-Acq Costs	A
186826	SmartGrid Dem Grant Deferred	A
186901	Misc Cash Receipts Suspense	A
186903	Cash Suspense - ENDUR	A
188001	Research And Development	A
189100	Unamtzd Loss-Bonds-6% 1985	A
189101	Unamtzd Loss-Bnd-7-3/4 05	A
189103	Unamtzd Loss-Bonds-VR 2013	A
189104	Unamtzd Loss-FMB 16-1/2% 11	A
189106	Unamtzd Loss-VR Bonds-2014	A
189107	Unamtzd Loss-VRB-Ser B-2014	A
189108	Unamtzd Loss 13% Bonds-2013	A
189111	Unamtzd Loss-A&B-6-7/8-2008	A
189118	Unamtzd Loss 8-1/8 - 2006	A
189119	Unamtzd Loss 8-1/2 - 2007	A
189122	Unamtzd Loss-5 7/8 - 2007	A
189123	Unamtzd Loss - 12% - 2023	A
189124	Unamtzd Loss 5 3/4% - 2015	A
189125	Unamtzd Loss 5 7/8% - 2018	A
189126	Unamtzd Loss-Series A 2015	A
189127	Unamtzd Loss-Series B 2015	A
189128	Unamtzd Loss-Series A 2017	A
189129	Unamtzd Loss-Series B 2017	A
189130	Unamtzed Loss-Series E-2007	A
189131	Unamortized Loss-Series D	A

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

189132	Unamtzd Loss-Med Term Ser C	A
189133	Unamtzd Loss 8.3% Jr Subord De	A
189134	Unamtzd loss - Int Poll Ct 201	A
189135	Unamtzd loss - Int Series B 20	A
189151	Unamtzd Loss-Series A 2035	A
189152	Unamtzd Loss-Series D 2035	A
189153	Unamtzd loss-Revolver 2004	A
189200	UnamLss ReacqDbt Sr Note 8.2%	A
189201	UnamLss ReacqDbt Sr Note 9.0%	A
189202	UnamLss ReacqDbt Sr Note 8.27%	A
189203	UnamLss ReacqDbt Sr Note 8.0%	A
189205	UnamLss ReacqDbt SJLP FMB 9.44	A
189207	UnamLss ReacqDbt SJLP MTN 7.16	A
189208	UnamLss ReacqDbt SJLP MTN 7.17	A
189209	UnamLss ReacqDbt SJLP MTN 7.33	A
189210	UnamLss ReacqDbt SJLP Poll Cnt	A
189214	Unamtzd loss-\$400M Revolver	A
190100	Def In Tx-Nuclear Fuel Resv	A
190200	Current deferred fed asset	A
190201	Current deferred state asset	A
190300	Adfit Nol LIAB	A
190301	Adsit Nol L	A
190350	Tax Valuation Allowance	A
190400	Current deferred asset-OCI	A
190500	Adfit Amt LIAB	A
190601	Def Inc Tax-FASB 109 Adjustmen	A
190602	Def Inc Tax-FASB 109 MO R&D	A
190603	Def Inc Tax-FASB 109 Medicare	A
201100	Common Stock Issued	Q
201101	Equity Contributions	Q
201110	Prem on Cap Stock - SI2005RSA	Q
204200	Pfd Stock Issued-3.80%	Q
204400	Pfd Stock Issued-4.50%	Q
204500	Pfd Stock Issued-4.20%	Q
204600	Pfd Stock Issued-4.35%	Q
207200	Prem On Pfd Stk-3.80%	Q
207500	Prem On Pfd Stk-4.20%	Q
210100	Gain On Disp Reacq Com Stk	Q
210300	Gain-Resale/Canc-4% Pfd	Q
210400	Gain-Resale/Canc-\$ 8.00 Pfc	Q
210500	Gain-Resale/Canc-\$12.75 Pfc	Q
210700	Gain-Redemption 7.72% Pfd	Q
210900	Gain-Redemption \$10.70 Pfd	Q
210910	Reacq \$2.33 Cum Pfd Stk	Q
210912	Reaqd \$17.05 Cum Pfd Stk	Q
211100	Miscellaneous Paid-In Capital	Q
211101	Equity Contributions	Q
211102	Equity Compensation FAS123 Tax	Q
211110	Return Of Capital	Q
211111	Unearned Compensation	Q
214900	Common Stock Expense	Q
216100	Unappr Ret Earnings	Q

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

216110	Unappr/Undis Subsd Erngs	Q
216400	Ret Earn-PF Div Decl 3.80	Q
216402	Ret Earn-PF Div Decl 4.50	Q
216403	Ret Earn-PF Div Decl 4.20	Q
216404	Ret Earn-PF Div Decl 4.35	Q
216438	Unappr Ret E-Com Div Decl	Q
217000	Reacquired Capital Stock	Q
219001	Other Comprhen Inc Gas Hedging	Q
219002	Deferred Tax-Derivative Hedgin	Q
219003	OCI-Pension-Unrecog Serv Costs	Q
219004	Deferred Tax-Pens Unrecog Serv	Q
219005	Subs Minimum Pension Oblig	Q
219006	Subs G/(L) Derivative Hedging	Q
219007	OCI-Int Rate Hedging	Q
219008	Deferred Tax-Int Rate Hedging	Q
219010	Retained Earnings Transl Adj	Q
221030	Bond Pay Sanwa Bus CC 6.99% 12	L
221034	Bond Pay SJLP Poll Cntrl Bond	L
221043	Bond Pay Wamego Poll Cntrl Bnd	L
221044	Bond Pay State Enviro Imp Bond	L
221046	Bond Pay SJLP FMB 9.44% 2/1/21	L
221190	Med Tm - Series C - All	L
221308	Environmental Improvmnt A 2015	L
221309	Environmental Improvmnt B 2015	L
221311	Environmental Improvmnt D 2017	L
221320	Pldg Im Bonds-Var 07-01-17	L
221321	Poll Ctl Bond 01-2012	L
221322	Poll Ctl Bds Series A 2023	L
221323	Poll Ctl Bds Series B 2023	L
221324	Poll Ctl Bds Var 02-2015	L
221325	Poll Ctl Bds Var 02-2018	L
221327	Unsec Senior Notes 6.5%	L
221328	Senior Note 6.0%, Series A,	L
221330	Poll Ctl Bds Var 2035	L
221331	Environmental Improvmnt C 2035	L
221332	Senior Note 6.05% 2035	L
221333	Senior Note 5.85% 2017	L
221334	EIRR Series 2007A	L
221335	EIRR Series 2007B	L
221336	Senior Notes 6.85% 2017 Unsec	L
221337	EIRR Series 2007A-2	L
221338	Senior Note 6.375% 2018	L
221339	Missouri Tax-Exempt	L
221340	Mortgage Bonds 7.15% 2019	L
221341	Senior Note 2.75% Due 2013	L
221401	Equity Unit Sr Note 2009	L
221500	Long-Tm Debt -Rcls Curr Maturi	L
223306	LT Affiliated Notes Pay HLDCO	L
224000	Long Term Debt	L
224001	Other Long Term Debt Assigned	L
224135	Other LTD - MODOT Hwy Bridge	L
224200	LT Dbt Sr Note 11.875% 7/1/12	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

224201	LT Dbt Sr Note 7.75% 2/1/11	L
224202	LT Dbt Sr Note 7.625% 12/9/09	L
224203	LT Dbt Sr Note 8.27% 11/15/21	L
224204	LT Dbt Sr Note 8.2% 1/15/07	L
224208	LT Dbt SJLP MTN 7.16% 11/29/13	L
224210	LT Dbt SJLP MTN 7.33% 11/30/23	L
224211	LT Dbt SJLP MTN 7.17% 12/1/23	L
224212	LT Dbt UCFC Sr Note 7.75% 6/15	L
224300	LTD Fair Value Adjustment	L
224500	Other LTD Current Maturities	L
224864	Note Payable-MAHF IX	L
224900	Great Plains Energy Line of Cr	L
226107	Unamtzd Disc 6.5% Sr Notes	L
226108	Unamtzd Disc 6.0% Sr Notes	L
226109	Unamtzd Disc 6.05% Sr Notes	L
226110	Unamtzd Disc 5.85%Sr. Notes	L
226111	Unamtzd Disc 6.875% Sr Notes	L
226112	Unamtzd Disc 7.15% Mtg Bonds	L
226113	Unamrt Disc Sr Note 2.75% 2013	L
226120	LT Dbt Sr Note 11.875% 7/1/12	L
227100	Capital Lse Obligations	L
228200	Inj&Dmgcs-Bal Fwd	L
228201	Inj&Dmgcs-Workman's Comp Award	L
228203	Inj&Dmgcs-Propert Damage Pymts	L
228206	Inj&Dmgcs-CR Provision	L
228300	Pst Ret Hlth & Life-WCNOC	L
228301	Suplmtl Exec Retirement Plan	L
228302	Severance SERP	L
228310	L-Term Pension Liab-Mgmt	L
228311	L-Term Pension Liab-Jo Trustee	L
228313	L-T Postretirement Liability	L
228314	Joint Owner OPEB Liab - GMO	L
228332	Pension-WCNOC	L
228400	Decomm Of Enrichment Facil	L
229000	Accum Prov for Rate Refunds	L
230100	ARO-Ash Landfills	L
230105	ARO-Asbestos	L
230111	ARO-Water Intake Struc	L
230117	ARO - GMOP	L
230120	ARO-Grand Ave	L
230130	ARO -Spearville Wind Farm	L
230700	ARO-Nuclear	L
231000	Interest Payable-LOC-GPE(HLDCO	L
231011	N/P Victory Receivable Corp	L
231225	Notes Payable-Revoluer	L
231300	Notes P-Unsecured Comm'l	L
231301	Notes Payable Short-Term	L
232001	Invoices Payable	L
232002	AP-Reclass Of Neg Cash Bal	L
232003	AP-Accrued Payroll	L
232004	AP-Accr Liab-Annual Settl	L
232006	Contr Ret-Capitalized Work	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

232007	Accrued Payroll-WCNOC	L
232009	AP-Mo Consmr Compstg Use Tx	L
232010	AP-Ks.Compensat'g Use Tax	L
232013	AP-Coal Premiums Payable	L
232016	Contract Ret-Expensed Work	L
232019	AP P/R Ded-Empl Svgs Plus	L
232020	AP-United Campaign	L
232022	AP-IBEW#412-Dues Collect	L
232023	AP-IBEW#1464-Dues Collect	L
232024	AP-IBEW#1613-Dues Collect	L
232025	AP-Cope Local 1464	L
232027	AP-MGE Gas Freight Payb	L
232028	AP-Death Benef-Local 1464	L
232030	AP K C Power PAC	L
232031	AP-Nat Gas Southern Star Pipel	L
232032	AP-Nat Gas Panhandl Eastern Pi	L
232033	AP-Southern Star Cntrl Frt Pay	L
232034	AP-Transportation	L
232037	Employee Electric Accounts	L
232038	A/P Gas Purchases General	L
232039	AP-Inv Set Up-Interchange	L
232040	AP-Jeffrey Energy Cntr MOPUB	L
232041	AP-Fuel-Biofuel	L
232043	AP-Coal Purch-All Other	L
232046	AP-Fuel Oil Purchased	L
232047	AP-Limestone Purchased	L
232048	AP KGE Adv Opera LaCygne	L
232049	AP-Ammonia Purchased	L
232050	AP-Coal Purchase-PRB	L
232051	AP-Coal Freight	L
232052	AP-Fuel-PAC	L
232059	Pcard liability account	L
232060	AP-SJ Adv Work Funds-Itan	L
232061	AP-Emp Dist-Adv Fnds-Itan	L
232063	Dental Ins-Barg Un PR Deduc	L
232064	Lt Disabil Ins-Bar U PR Ded	L
232070	AP-Rental Leased U Trains	L
232075	AP-Flex Ben-Depndt Life Ins	L
232076	AP-Flex Ben-Accidentl Death	L
232077	AP-Flex Ben-Life Insurance	L
232078	AP-Flex Ben-Lt Disability Ins	L
232079	AP-Flex Ben-Grp Hospitl Ins	L
232080	AP-Fuel-TDF	L
232081	AP- Kansas City Art Fund	L
232082	AP-Flex Ben-Dental Ins	L
232086	AP-ESP-General & Home Loans	L
232087	Health & Welfare Ded-Bar Un	L
232088	Employee Payroll Deductions	L
232089	AP - Flex Ben - Vision Ins	L
232090	Employee Relief P/R Deduct	L
232092	BU Supplemental Life Insur	L
232093	PR Ded-Ac Dth Ins-1613 Flex	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

232094	PR Ded-Dp Lfe Ins-1613 Flex	L
232098	Employer ESP	L
232099	Employee Dependent Care Deduct	L
232101	Accrued Payroll-Severance	L
232105	A/P-T&E Due To/From Employee	L
232110	Employee Cash to Charity	L
232111	A/P Customer Care	L
232113	A/P General - Aquila	L
232114	A/P Broker Fees - Financial	L
232120	A/P Current Month Purchases	L
232125	State of Ks. Efficiency loan	L
232130	AP KEPCO ADV FUND IATAN	L
232131	AP MJMEUC ADV FUND IATAN	L
232202	AP-WCNOC-Wolf Crk-Opr&Cnstr	L
232400	Estimated Accruals	L
232401	Environmental Accruals	L
232404	Est. Accruals -CEP LaCygne	L
232405	Est. Accruals -CEP Iatan	L
232406	Contr Retention-CEP Iatan	L
232407	Contr Retention-CEP LaCygne	L
232420	Accrued Inventory Receipts	L
233001	Money Pool Payable - KCPL	L
233002	Money Pool Payable - PARNT	L
233003	Money Pool Payable - HLDCO	L
233020	Note Pay-PARNT	L
233021	Note Pay-SJLP	L
233022	Note Pay-MOPUB	L
233023	Note Pay-ECORP	L
233024	Note Pay-NREG	L
233025	Note Pay-AMS	L
233026	Note Pay-BHC	L
233027	Note Pay-AQP	L
233028	Note Pay-APCP	L
233029	Note Pay-UCG	L
233030	Note Pay-GBH	L
233031	Note Pay-ENI	L
233032	Note Pay-AQCHI	L
233033	Note Pay-ANCC	L
233034	Note Pay-ACCUS	L
233035	Note Pay-UTLFC	L
233038	Note Pay-EVOPC	L
233039	Note Pay-EVHII	L
233040	Note Pay-TRNSU	L
233041	Note Pay-NEWZE	L
233042	Note Pay-SJINV	L
233043	Notes Payable ACLLC	L
233044	Notes Payable BRE	L
233109	Notes Payable IU - KCPL	L
234000	Subsidiary InterUnit Payable	L
234003	Affiliated Note Pay to GPE	L
234004	Affiliated Note Pay+Int to GPE	L
234005	Affiliatd Note PayGPE fr GPES	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

234006	Affiliated Int Pay to GPE	L
234007	Affil note pay from AR sale	L
234008	Aff Int Pay to KCPL fr KCREC	L
234020	Accts Payable Interunit PARNT	L
234021	Accts Payable Interunit SJLP	L
234022	Accts Payable Interunit MOPUB	L
234023	Accts Pay IU ECORP	L
234024	Accts Payable IU NREG	L
234025	Accts Pay IU AMS	L
234026	Accts Payable Interunit BHC	L
234027	Accts Payable Interunit AQP	L
234029	Accts Payable Interunit UCG	L
234030	Accts Payable Interunit GBH	L
234031	Accts Payable Interunit ENI	L
234032	Accts Payable Interunit AQCHI	L
234033	Accts Payable Interunit ANCC	L
234034	Accts Payable Interunit ACCUS	L
234035	Accts Payable Interunit UTLFC	L
234038	Accts Payable Interunit EVOPC	L
234039	Accts Payable Interunit EVHII	L
234040	Accts Payable Interunit TRNSU	L
234042	Accts Payable Interunit SJINV	L
234043	Accts Payable Interunit ACLLC	L
234044	Accts Payable Interunit BRE	L
234201	A/P to KLT Inc.	L
234202	A/P to KLT Investments	L
234205	A/P to KLT Gas	L
234207	A/P to KLT Telecom	L
234222	CIS+ Account Balance Transfers	L
234234	A/P - KCPL	L
234251	Affiliated Int Pay to GPE	L
234303	Affiliated A/P to GPE (HLDCO)	L
234304	Affiliated A/P to GPE	L
234320	Affiliated Payable to GPES	L
234999	CIS+ Customer Deposit Transfer	L
235000	Customer Deposits	L
235001	Customer Deposits Applied	L
236090	Canadian GST Payable-Supply	L
236100	Accr T-Property-City,Co&S	L
236101	Special Assessments-Other	L
236110	Taxe Accr Sales/Use Resve STMI	L
236111	Tax Accr Sales/Use Resve STIMO	L
236201	Accr Tax-GRT	L
236300	Accr T-State Capital Stoc	L
236301	Accr T-MO State Unemployment	L
236303	Accrued Tax Misc	L
236304	Accr T-Fed Unemployment	L
236305	Accr T-FICA-Employer	L
236307	Accr T-KC Earnings Tax	L
236308	Accrued Taxes-WCNOC	L
236309	Accr T-KS State Unemployment	L
236312	WashDC Unemploy Accrual	L



**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

236314	Accr Tax - IA State U	L
236316	Accr T-ID State Unemployment	L
236400	Accr T-Fed Income	L
236410	FIN 48 Curr Liability- Fed	L
236500	Accr T-State Income	L
236510	FIN 48 Curr Liability - State	L
236600	Current Def Income Tax	L
237029	Accr Int Sr Note 7.625% 11/15/	L
237030	Accr Int Sanwa Bus CC 6.99% 12	L
237031	Accr Int Sr Note 7.95% 2/1/11	L
237033	Accr Int Sr Note 11.875% 7/1/1	L
237034	Accr Int SJLP Poll Cntrl Bond	L
237035	Accr Int SJLP MTN 7.16% 11/29/	L
237037	Accr Int Sr Note 8.27% 11/15/2	L
237040	Accr Int SJLP MTN 7.33% 11/30/	L
237041	Accr Int SJLP MTN 7.17% 12/1/2	L
237042	Accr Int UCFC Sr Note 7.75% 6/	L
237046	Accr Int SJLP FMB 9.44% 2/1/21	L
237163	Accr Int-Series C-Md Trm Nt	L
237308	Accr Int Series A 2015	L
237309	Accr Int Series B 2015	L
237310	Accr Int Series C 2017	L
237311	Accr Int Series D 2017	L
237320	Accr Int-Pldg Bond Var-2017	L
237321	Accr Int Poll 01-2012	L
237322	Accr Int Poll Ct Series A	L
237323	Accr Int Poll Ct Series B	L
237324	Accr Int Poll Ctl 02-2015	L
237325	Accr Int Poll Ctl 02-2018	L
237326	Accr Int-EIRR Series 2007A	L
237327	Accr Int-EIRR Series 2007B	L
237328	Accr Int-6/85% Note 2017	L
237329	Accr Int - Sr Note 6.375% 2018	L
237330	Accr Int-EIRR Series 2007A-2	L
237331	Accr Int-Missouri Tax-Exempt	L
237441	Accr Int - Senior Notes 6.5%	L
237442	Unsec Senior Notes 6.0%, Ser A	L
237443	Accr Int - Sr Note 6.05% 2035	L
237444	Accr Int-Sr Note 5.85% 2017	L
237445	Accr Intr Mtg Bonds 7.15% 2019	L
237446	Accr Int Sr Note 2.75% 2013	L
237447	Accr Int MODOT Hwy Bridge	L
237510	Accrued Int - Wolf Creek COLI	L
237515	Accrued Interest Contraction	L
237613	Accr Int&Comtmt-Bank One	L
237615	Accr Int&Comtmt-Bk Tokyo-Mitsb	L
237638	Accr Interest - FELINE Prides	L
237639	Accr Intr-Eqty Units Sr Nts 09	L
237708	Acc Int All Swaps	L
237800	Accrued Interest on Tax Liab	L
237810	Accrued Interest FIN48 Liab	L
237901	Accr Int-Customer Deposit	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

237902	Accr Int-Promissory N.Pay	L
237903	Deposit Interest Applied	L
237904	Accrued Interest	L
237907	Money Pool Accrued Interest	L
237997	Interest payable-MAHF IX	L
238100	Dividends Decl-Common	L
238200	Dividends Decl-Pfd 3.80%	L
238400	Dividends Decl-Pfd 4.50%	L
238500	Dividends Decl-Pfd 4.20%	L
238600	Dividends Decl-Pfd 4.35%	L
241001	Taxes Pay-Withholding Fed	L
241002	Taxes Pay-FICA-Employees	L
241003	Taxes Pay-NE W/H Tax	L
241005	Taxes Pay-Mo W/H Tax	L
241007	Taxes Pay-KC Earnings	L
241008	PA Withholding Tax	L
241009	Taxes Pay-Ks W/H Tax	L
241011	Miscellaneous Sales Tax	L
241012	Virginia State Income Tax	L
241014	Taxes Pay-IA W/H Tax	L
241017	Taxes Pay-CO W/H Tax	L
241019	Idaho State Income Tax	L
241202	Taxes Pay-Gr Receipts Kan	L
241203	Taxes Pay-Gr Receipts MO	L
241511	Sales Tax Payable - Mo - State	L
241512	Sales Tax Payable - Mo -County	L
241513	Sales Tax Payable - Mo - City	L
241521	Sales Tax Payable - Ks - State	L
241522	Sales Tax Payable - Ks -County	L
241523	Sales Tax Payable - Ks - City	L
242000	Other current liabilities	L
242001	Unclaimed Chks-Customer Refund	L
242002	Unclaimed Checks-Vendor Checks	L
242003	Unclaimed Checks-Wages	L
242009	Accrued Vacation-WCNOC	L
242013	Cust&Empl Dollar Aid Contri	L
242014	Dollar-Aide Co Matching \$	L
242016	Def Comp -KCPL Only-Current	L
242017	Accrued Admin Fee A/R Sale	L
242020	Reserve For Nuclear Outage	L
242031	Current Postretirement Liab	L
242032	Current SERP Liability	L
242500	Mortgage Bonds - Current Matur	L
242501	Medium-Term Notes - Current Ma	L
242502	EIRR Bonds - Current Maturitie	L
242503	Unsecured Sr Notes- Curr Mat	L
242504	Current Mat of Non-Reg Debt	L
242900	Vacation Liability-Pd Vac Curr	L
242901	Vacation Liability-Liability S	L
242902	Vacation Liability-Paid Vacati	L
242903	Vacation Liability - Purchased	L
242909	Vacation Liability-Bal Fwd	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

243100	Capital Lse Oblig-Current	L
245100	Interest Derivat Current Liab	L
245101	Gas Derivative Current Liab	L
252000	Customer Advances-Constr	L
253001	Oth Def Cr Retainage	L
253005	Oth Def Cr JEC Lease	L
253006	Oth Def Cr Environmental	L
253021	Loss Lease Reserve	L
253023	Deferred Rent LT Portion	L
253025	Def Liability- Lease 1 KC Place	L
253100	Other Def Cr-Misc Credits	L
253103	Oth Def Cr-Towers/Site Rental	L
253110	State of Ks. Loan liab	L
253112	Tx Gross Up-Non Refnd Ciacs	L
253121	Rsrv for Trnsm Ln Access-KCPL	L
253122	Deposit Contra to A/C 253121	L
253301	Dfrd Comp,Int.&COLI -WCNOC	L
253303	Long-Term Defrd Compensation	L
253400	Intangible Liab NC - Retail Sa	L
253401	Accum Amort - Intangible Liab	L
253504	Int Rate Fair V Hedging Instr	L
253505	Gas Derivative Long Term Liab	L
253800	Minority Interest	L
253900	Pd Abs-Paid Sick Leave	L
253901	Pd Abs-Holiday Pay	L
253909	Pd Abs-Other Paid Absences	L
253912	Pd Abs-Trsf to Vacation Liabil	L
253914	Pd Abs-Cr for Loaded Amount	L
254000	Oth Reg Liab - Emmission Allow	L
254001	Reg Liab - MO Gross Margin	L
254002	Reg Liab ECA / FCA / QCA	L
254003	Other Regul Liab ST	L
254004	Oth Reg Liab-MTM ST Gain	L
254005	Reg Liab-Def STB Reparations	L
254006	Reg Liab-Ppd Pension Amort	L
254007	Reg Liab-ERISA Min	L
254008	Reg Liab-Reversal FAS87	L
254009	Reg Liab Amortization	L
254011	Reg Liab-Power Plant Maint	L
254012	Reg Liab-PPD Pens Unamrt Bal	L
254305	Reg Liab-Non-Legal Rem Cost	L
254326	Reg Liab-Decommissioning	L
254392	Def Reg Liab-MO Decom COS	L
254393	Def Reg Liab-KS Decom COS	L
254394	Def Reg Liab-FERC Decom COS	L
254395	Def Regulatory Liability FAS10	L
254396	Def Reg Liab FAS 109-MO R&D	L
254397	Def Reg Liab FAS 109-Medicare	L
254421	MO Jurisdic Add'l Depr - WC St	L
254422	MO Jurisdic Add'l Depr - WC Re	L
254423	MO Jurisdic Add'l Depr-WCTurbg	L
254424	MO Jurisdic Add'l Depr-WCAccEq	L

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

254425	MO Jurisdic Add'l Depr-WCMisEq	L
254428	MO Jurisdic Add'l Depr-WCDisal	L
254496	Oth Def Cr-MO Capitalized R&D	L
254521	KS Jurisdic DOE Amort	L
254522	KS Legal Fee Reimburs Amort	L
254523	1KC Lease Abatement Amort	L
255000	Accum Deferred ITC	L
255520	Accum Def Inv Tx Cr-WC-1985	L
255600	Def Inv Tx Cr-Wf Cr Sales	L
255601	Def Inv Tx Cr-78 latn Sal	L
255634	Def Inv Tax Cr Elec All Yrs	L
255700	Def ITC - Advanced Coal Credit	L
282137	ADFIT Capitalized Interest L	L
282150	ADFIT Premium	L
282151	ADFIT Amort Rehab Credit	L
282237	ADSIT Capitalized Interest L	L
282250	ADSIT Premium	L
282410	FIN 48 Non-Curr Tax Liability	L
282601	Def Inc Tax-FASB 109 Adjustmen	L
282611	Df Inc Tax-Librized Depr-Acuf	L
283100	Def Inc Tax Nuclear Fuel	L
283300	Def Income Tax-Misc	L
283301	State deferred tax	L
283410	FIN48 Non -Curr Liab-Fed	L
283510	FIN48 Non-Curr Liab - State	L
283601	Def Inc Tax-FASB 109 Adjstmnt	L
440001	Elec Sales-Residential-Urban	R
440002	Elec Sales-Residential-Rural	R
440003	Elec Sales-Unbilid Rev-Res-Urb	R
440007	Elec Sales-Res FCA Unbilled	R
440008	Elec Sales-Res ECA BILLED CIS	R
440009	Elec Sales-Res FC Rcvry	R
440010	Elec Sales-Res Unblid Rev ECA	R
442001	Elec Sales-Coml Monthly	R
442002	Elec Sales-Aux or Breakdown Se	R
442003	Elec Sales-Commercial Rural	R
442004	Elec Sales-Street Lighting Pri	R
442005	Elec Sales-Unblid Rev-Coml	R
442007	Elec Sales-Coml FCA Unbilled	R
442008	Elec Sales-Com FC ECA Billed	R
442009	Elec Sales-Com FC Rcvry	R
442010	Elec Sales-Com Unblid Rev ECA	R
442101	Elec Sales-Primary Power	R
442102	Elec Sales-Unbilled-Primary Po	R
442103	Elec Sales-Primary Coml FCA Un	R
442108	Elec Sales-Prim Coml ECA BILL	R
442109	Elec Sales-Prim Com FC Rcvry	R
442110	Elec Sales-Prim Unblid Rev ECA	R
442201	Elec Sales-Manufacturing Prima	R
442202	Elec Sales-Manufacturing Other	R
442203	Elec Sales-Unbilled-Manufctg-P	R
442204	Elec Sales-Unbilled - Manufctg	R

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

442205	Elec Sales-Ind FCA Unbilled	R
442208	Elec Sales-Ind ECA BILL CIS	R
442209	Elec Sales-Ind FC Rcvry	R
442210	Elec Sales-Man Prim Unblld ECA	R
442211	Elec Sales-Man Oth Unblld ECA	R
444001	Elec Sales-Public St Light	R
444002	Elec Sales-Traffic Signals	R
444003	Elec Sales-Sreet Light Unbille	R
444005	Elec Sale-St Light FCA Unbill	R
444008	Elec Sales-StLight ECA BILL	R
444009	Elec Sales-St Light FC Rcvry	R
445001	Elec Sales-Public Authorities	R
445002	Elec Sales-Pub Authorities Unb	R
445005	Elec Sales-Pub Auth FCA Unbill	R
445008	Elec Sales-PubAuth ECA BILL	R
445009	Elec Sales-Pub Auth FC Rcvry	R
447002	Bulk Power Sales	R
447004	Bulk Pwr Tr-KCPL-Energy Demand	R
447010	Bulk Pwr Sales-Mark to Market	R
447012	Wholesale Sales Capacity	R
447014	Wholesale Sales Misc Fixed	R
447020	SFR Retail	R
447022	SFR Full Requirements	R
447030	SFR Off System Sales (bk20)	R
447031	Rev InterUN/IntraST MO (bk11)	R
447035	SFR Off System Sales-WAPA	R
447101	Resales-Private Utilities	R
447102	Resales-Cooperatives	R
447103	Resales-Municipalities	R
449100	Provision for Rate Refunds	R
449101	ProvforRateRefund- Residential	R
450001	Other Oper Rev-Forf Disc	R
451000	Operating Revenue-SEL	R
451001	Other Oper Rev-Misc Serv	R
451002	Other Rev-Replace Damaged Mete	R
451003	Other Rev-Collection Service C	R
451004	Other Rev-Disconnect Serv Char	R
451101	Other Rev-Temporary Inst Profi	R
454001	Other Rev-Rent - Electric Prop	R
456000	Other Oprtn Rev-Stratgc Energ	R
456001	Pass Thru Exp-Trsm Elec-Oth	R
456002	Pass Thru Rev-Trsm Elec-Oth	R
456003	Rev-Trans of Elec-Others	R
456010	Gain & Loss-WC Decom Trust Fd	R
456030	Rev Ele Wheeling Intercompany	R
456100	Revenue Trans Elect for Others	R
456101	Miscellaneous Elec Oper Rev	R
456102	Other Rev-Return Chk Svc Chg	R
456103	Regional Transm Tariff Rev	R
456730	Oth ElecRev -Ind Steam Ops SJP	R
456735	Ind Steam - QCA	R
457100	Svcs Rendered Assoc Co-Dir Chg	R

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

457200	Svcs Rendered Assoc Co-Ind Chg	R
500000	Prod-Steam Oper-Supv & Enginr	E
501000	Fuel Exp-Deliv Cost Coal Burn	E
501001	Fuel Expense - Coal-Blended Bu	E
501002	Fuel Exp-Deliv Cost TDF Burn	E
501003	Fuel Exp-SO2 Premiums-KS	E
501004	Fuel Exp-SO2 Premiums-MO	E
501007	Fuel Exp-latan2 Deferral	E
501009	Fuel Exp-Coal Inv Adj - Origin	E
501010	Fuel Exp-Coal Inv Adj - Pwdr R	E
501012	Fuel Exp - Biofuel	E
501020	Fuel on System Steam	E
501026	Fuel Exp-Freeze/Dust BIT	E
501027	Fuel Exp-Freeze/Dust PRB	E
501028	Fuel Exp-Unit Train BIT	E
501029	Fuel Exp-Unit Train PRB	E
501030	Fuel Off-System Steam (bk20)	E
501033	FuelSteamInterUN/IntraST(bk11)	E
501100	Fuel Exp-Deliv Cost of Oil Bur	E
501101	Fuel Exp-Oil Physical Inv Adj	E
501200	Fuel Expense - Natural Gas	E
501201	Fuel Exp-Gas-Adjustments	E
501220	Fuel Exp - Propane	E
501228	FuelonSystem Steam Fixed-Gas	E
501300	Fuel Exp-Additives - Limestone	E
501301	Fuel Exp-Additives-Ammonia	E
501302	Fuel Exp-Additives-PAC	E
501400	Fuel Exp-Residuals	E
501450	Fuel Exp-Residuals-Landfills	E
501500	Fuel Handling Costs	E
501501	Fuel Hndlg-Oil Purch Exp-Start	E
501502	Fuel Hndlg-Coal Pile Mgmt-Pwr	E
501503	Fuel Hndlg-Negot Transpnt Cont	E
501504	Fuel Hndlg-Plan Fuel Req-Pwr P	E
501506	Fuel Hndlg-Receive Coal	E
501507	Fuel Hndlg-Fossil Fuel Unload	E
501508	Fuel Handling - Stacker	E
501509	Fuel Handling - Coal Pile	E
501510	Fuel Handling - Conveyor	E
501511	Fuel Hndlg-fuel additives	E
501512	Fuel Hndlg-Biofuels	E
501514	Fuel Hndlg-Allowances/Recs	E
501515	Fuel Hndlg-Natural Gas Purch E	E
501730	Industrial Steam -Fuel	E
501731	Hedge Settlements Steam	E
501732	Industrial Steam - PRB	E
501733	Industrial Steam - Gas	E
501734	Industrial Steam - Oil	E
502000	Steam Oper-City Water	E
502001	Steam Oper-Boiler	E
502002	Steam Oper-Fuel	E
502004	Steam Oper-Water	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

502005	Steam Oper-Condensate	E
502006	Steam Oper-Cond System	E
502007	Steam Oper-Furnace	E
502010	Steam Oper-Solid By-Products	E
502011	Steam Oper- Liquid Waste	E
502012	Steam Oper- Ash	E
502013	Steam Oper- AQC	E
502014	Steam Oper-Air Pollution Contr	E
502015	Steam Oper-Water Pollution Con	E
504100	Steam Transfer-Fuel	E
504102	Steam Transfer - PRB	E
504103	Steam Transfer - Gas	E
504104	Steam Transfer - Oil	E
505000	Production Electric Operation	E
505001	Prod Elec Oper-Turbine/Generat	E
505002	Prod Elec Oper-Transf System	E
505003	Prod Elec Oper-Aux Elect Sys	E
505004	Prod Elec Oper-Comp Air Sys	E
505005	Prod Elec Oper-Aux Cool Sys	E
505006	Prod Elec Oper-Cooling System	E
505007	Prod Elec Oper-Facilities	E
505010	Prod Elec Oper-Turb/Gen	E
505011	Prod Elec Oper-Aux Syst	E
505090	Prod Elec Oper-Turb/Gen	E
506000	Misc Steam Power Operations	E
507000	Steam Power Operations - Rents	E
509000	Prod Elec Oper-Allowances	E
509002	Seasonal NOX Expense	E
509003	Annual NOX Expenses	E
510000	Steam Power Maint-Supv & Engin	E
511000	Steam Power Maint-Structure	E
511001	Steam Power Maint-Structure-Fa	E
511002	Steam Power Maint-Struct-Fac-F	E
512001	Boiler Pit Maint - FF Unload	E
512002	Boiler Pit Maint - Stacker	E
512003	Boiler Pit Maint - Coal Pile	E
512004	Boiler Pit Maint - Ash	E
512005	Boiler Pit Maint - Conveyor	E
512006	Boiler Pit Maint - Fuel	E
512007	Boiler Pit Maint - Air	E
512008	Boiler Pit Maint - Water	E
512009	Boiler Pit Maint - Condensate	E
512010	Boiler Pit Maint - Cond Sys	E
512011	Boiler Pit Maint - Furnace	E
512012	Boiler Pit Maint - Aux Steam	E
512013	Boiler Pit Maint - AQC	E
512014	Boiler Pit Maint - Fuel Yard	E
512015	Boiler Pit Maint-Unclassifid E	E
512020	Boiler Pit Maint-Default Proc	E
513001	Elec Pit Maint - FF Turb/Gen	E
513002	Elec Pit Maint - Transfer FF	E
513003	Elec Pit Maint - Aux Elec	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

513004	Elec Plt Maint-Battry Bkup Sys	E
513006	Elec Plt Maint - Cooling	E
513007	Elec Plt Maint-Unclassified Exp	E
514001	Misc Steam Plt - FF Comp Air	E
517000	Prod-Nuclear Oper-Supv & Engr	E
518000	Nuclear Fuel Expense	E
518100	Nuclear Pwr-Fuel Expense - Oil	E
518200	Nuclear Fuel-Decontam&Decommis	E
518201	Nuclear Fuel-Disposal Cost	E
519000	Prod-Nuclear Oper-Coolants	E
520000	Nuclear Gen-Reactor Operation	E
523000	Nuclear Gen-Electric Exp	E
524000	Nuclear Gen - Misc Oper Exp	E
524100	Nuclear Gen - Decommissioning	E
524900	Nuclear Oper-Outage Rvsl	E
524950	WC Outage Oper Amort Exp	E
528000	Prod-Nuclear Mtce-Sup & Enginr	E
529000	Prod-Nuclear Mtce-Structure	E
530000	Prod-Nuclear Mtce-Reactor	E
530900	Nuclear Mtce-Outage Exp Reversl	E
530950	WC Outage Maint Amort Exp	E
531000	Prod-Nuclear Mtce-Elec Plant	E
532000	Prod-Nuclear Mtce-Misc Plant	E
546000	Prod-Turbine Oper-Supv & Engnr	E
546100	Wind Gen -Supervision and Engi	E
547001	Prod-Turbine Oper-Fuel- Oil Bu	E
547002	Prod-Turbine Oper-Fuel-Gas Bur	E
547004	Prod-Turbine Oper-Fuel-Gas Adj	E
547010	Prod-Turbine Oper-Fuel-Oil Inv	E
547020	Fuel On-System Other Prod	E
547027	Fuel OnSys Oth Prod-Demand	E
547028	Fuel On System Oth Prod Fixed	E
547030	Fuel Off-Sys Other Prod (bk20)	E
547033	FuelOtherInterUN/IntraST(bk11)	E
547101	Fuel Hndlg-CT Oil Purch Exp	E
547102	Fuel Hndlg-CT Gas Purch Exp	E
547103	Fuel Hndlg-Bulk Oil Receiving	E
547105	Hedge Settlements	E
547301	CT Fuel Exp-Additives-Amm	E
548000	Comb Turbine-City Water	E
548001	Comb Turbine-Water Poll Contro	E
548002	Comb Turbine-AQC-	E
548003	Comb Turbine-Turb/Genr-CT	E
548100	Wind Gen -Turb/Gen	E
549000	CombTurbine Oper-Misc Other	E
549001	Comb Turbine - Facilities	E
549002	Comb Turbine-Aux Syst	E
549100	Wind Gen -Facilities	E
551000	Comb Turbine Mtce-Supv & Engnr	E
551100	Wind Gen -Mtcse Suprv & Eng	E
552000	Othr Gen Maint of Structures	E
552001	CT Mtce Structure-Facilities	E



**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

552002	Comb Turbine Mtce - Bulk Oil F	E
552003	Comb Turbine Mtce - Fire CT	E
552100	Wind Gen -Mtcse Facilities	E
553001	Comb Turbine Maint - Comb Turb	E
553002	Comb Turbine Maint - Transfer	E
553100	Wind Gen -Mtcse Turb/Gen	E
554000	Comb Turbine Maint- Comp Air	E
554100	Wind Gen -Mtcse Misc Plant	E
555000	Purch Pwr-Energy & Cpcty Pur-Al	E
555002	Purch Power-REC's	E
555005	Purch Pwr-Capacity Purch-Gardn	E
555009	Purchased Pwr-Strategic Energy	E
555010	PP-SEL (G)L on Derivatives	E
555011	PP-SEL (G)L on Ineffectiveness	E
555020	Purchased Power On-Sys (bk10)	E
555021	Base Pwr On-Sys Interco (bk10)	E
555027	PurchPwr OnSys-Demand	E
555030	Purchased Power Off-Sys Sales	E
555031	Purch Pwr Off-System Interunit	E
555032	PurchasePower Intrastate(bk11)	E
555035	Purchased Power Off-Sys-WAPA	E
555100	Purch Pwr-DSM Agreements	E
555101	Purch Pwr-MO Allocation	E
556000	Other Power Supply Expenses	E
556002	Other Pwr Sup-Neg Cap Sales	E
556003	Other Pwr Sup-Sch Energy Purch	E
556004	Other Pwr Sup-Sch Energy Sales	E
556006	Other Pwr Sup-Neg Cap Purch	E
556007	Other PwrSup-SPP O/S & U/S	E
556008	OtherPwr Sup-SPP Uninst Dev	E
557000	Prod-Other-Other Expenses	E
557002	Prod-Oth-Other SPP charges	E
560000	Transm Oper-Superv & Enginring	E
561000	Transm Oper-Load Dispatching	E
561100	Trans Op-Ld Disptch-Reliability	E
561200	Trans Op-Ld Disptch-Mon&Oper	E
561300	Trans Op-Ld Disptch-Serv&Sched	E
561400	Trans Op-Schd,Contr & Dis Serv	E
561500	Trans Op-Reliab,Plan & Std Dev	E
561600	Trans Op-Service Studies	E
561800	Trans Op-Reli Plan&Std Dv-RTO	E
562000	Transm Oper-Station Exp	E
563000	Transm Oper-Overhead Line Oper	E
563001	Transm Oper-Inspect OH Lines-A	E
563002	Transm Oper-Inspect OH Lines-G	E
563010	Transm Oper-Lost & Standby Tim	E
564000	Transm Oper-Undergrnd Line Exp	E
565000	Transm Oper-Elec Tr-By Others	E
565021	Transm Oper-Elec Tr-Interunit	E
565027	Transm Oper-Elec Tr-Demand	E
565030	Transm Oper-Elec Tr-OffSys	E
566000	Transm Oper-Misc Expense	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

567000	Transm Oper-Rents	E
568000	Transm Mtce-Suprv & Enginring	E
569000	Transm Mtce-Subst Bldg/Grounds	E
570000	Transm Mtce-Subst Equip	E
570001	Transm Mtce-Subst Teleco/SCADA	E
570002	Transm Mtce-Subst Breakers	E
570003	Transm Mtce-Subst Xfrms/Regltr	E
570004	Transm Mtce-Subst Bus/Groundin	E
570005	Transm Mtce-Subst Relay Panels	E
570006	Transm Mtce-Subst Capacitor Ba	E
570007	Transm Mtce-Subst Battery Bkup	E
570008	Transm Mtce-Subst Pump Station	E
571000	Transm Mtce-Overhead Lines	E
571001	Transm Mtce-Steel Towers	E
571002	Transm Mtce-Tower Lighting	E
571003	Transm Mtce-Overhead Structure	E
571004	Transm Mtce-Cndctrs/Devices	E
571005	Transm Mtce-Tree-Hand Cutting	E
571006	Transm Mtce-Tree-Mech Cut	E
572000	Transm Mtce-Underground Lines	E
573000	Trans Maint of Misc Trans Plan	E
575200	Trans Op-DayAhead & Realtm Mkt	E
575500	Trans Op-Ancillary Serv Mrkt	E
575700	Trans Op-Mkt Mon&Comp Ser-RTO	E
575800	Trans Op-Rents	E
576200	Transm Mtce-CompHrdw-Mkt Adm	E
576300	Transm Mtce-CompSftw-Mrkt Adm	E
580000	Distr Oper-Superv & Enginring	E
581000	Distr Oper-Load Dispatching	E
582000	Distr Oper-Station Expense	E
583000	Distr Oper-Overhead Lines	E
583001	Distr Oper-OH Transformer	E
583002	Distr Oper-OH Trsfmr Cptzd	E
584000	Distr Oper-Underground Lines	E
584001	Distr Oper-UG Transformer	E
584002	Distr Oper-UG Trsfmr Cptzd	E
585001	Distr Oper-Operate St Light Sy	E
585002	Distr Oper-Traffic Signals	E
586000	Distr Oper-Meter Exp-Con/Disco	E
586001	Distr Oper-Meter Expenses	E
586002	Distr Oper-Meter Cptzd	E
587000	Distr Oper-Customer Inst	E
588000	Distr Oper-Misc Distr Expense	E
588010	Distr Oper-Misc Contra Exp	E
588730	Distr Oper- Ind Steam	E
589000	Distr Oper-Rents	E
590000	Distr Mtce-Suprv & Enginring	E
591000	Distr Mtce-Structures	E
592000	Distr Mtce-Station Equip	E
592001	Distr Mtce-Subst Welding	E
592002	Distr Mtce-Tele/SCADA	E
592003	Distr Mtce-Subst Breakers	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

592004	Distr Mtce-Subst Transformers	E
592005	Distr Mtce-Subst Line/Bus	E
592006	Distr Mtce-Subst Relay	E
592007	Distr Mtce-Sub Capacitor	E
592008	Distr Mtce-Sub Battery Bkup	E
593000	Distr Mtce-OH-Perform Line Cle	E
593001	Distr Mtce-OH- Wood Poles	E
593002	Distr Mtce-OH-Poles/Fixtures	E
593003	Distr Mtce-OH-Conductors/Devic	E
593004	Distr Mtce-OH-Prop Dmg Uncolle	E
593006	Distr Mtce-OH-SWBT Attach Bill	E
594001	Distr Mtce-UG-Dist Conduits	E
594002	Distr Mtce-UG-Conductors/Devic	E
594003	Distr Mtce-UG-Prop Dmg Uncoll	E
595000	Distr Mtce-Transformers	E
595001	Distr Mtce-Transfm-Rep Dist Po	E
595002	Distr Mtce-Transfm-Rep Dist Pa	E
595003	Distr Mtce-Transfm-Repair	E
596000	Distr Mtce-Street Ltg & Signls	E
596001	Distr Mtce-St Ltg & Sig-Rpr OH	E
596002	Distr Mtce-St Ltg & Sig-Rpr UG	E
596003	Distr Mtce-St Ltg & Sig-Prop D	E
597000	Distr Mtce-Meters	E
598000	Distr Mtce-Misc Dist Plt	E
598730	Distr Mtce- Ind Steam	E
601001	Loading Base-Undist Pur Exp	S
601003	Loading Base-T&D Stores Exp	S
601074	Loading Base-T&D Tool Exp	S
601077	KCPL's Profit Margin Rate	S
601078	KCPL's A&G Rate - Subs	S
601079	Basic Allocation - 100%	S
601080	Basic Allocation - 1%	S
601099	Balance Forward Multiplier	S
601100	KWH Gross Generation	S
601110	KWH-Station Use - Elec Prod	S
601111	KWH-Station Use-Steam Prod	S
601119	KWH-Transmission-Elec-Oth	S
601120	Net KWH Generated	S
601140	KWH-Auxiliary Off-Line Usge	S
601150	Maximum MW/mth	S
601161	Medium Term Series B	S
601190	Medium Term - Series C	S
601191	Medium Term - Series D	S
601192	Medium Term - Series E	S
601193	EIRR-Series C Interest Rate	S
601194	EIRR-Series D Interest Rate	S
601195	Medium Term - Series F	S
601196	Senior Notes 7.125-Unsecured	S
601197	Senior Notes 6.5% Unsecured	S
601220	MMBTU Fired-Coal -Elec Prod	S
601222	MMBTU Fired-Coal Low Sulfur	S
601230	MMBTU Fired-Oil -Elec Prod	S

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

601240	MMBTU Fired-Gas -Elec Prod	S
601250	MMBTU Fired-Nuclear	S
601260	Industrial Steam - MMbtu's	S
601450	Total Hours Per Month	S
601520	Estimated Losses	S
601525	Estimated Loss-Pr Mon Cor	S
601530	Unaccounted KWH	S
601540	Used by Company	S
601557	Bgt.KWH Rec-Interchange	S
601740	Pref Div Requirements	S
601775	Refinance Short Term Debt	S
601785	Curr Mat-1st Mort Bonds	S
601786	Curr Mat-Mtg Bonds & Notes	S
601787	Curr Mat-Guar Poll Ctrl Bonds	S
601788	Curr Mat - Annualized All	S
601789	Current Mat-Unsecured Notes	S
601790	Current_Maturit_EIRR	S
601791	Current_Mat_EIRR_1998C	S
601796	Cur Mat-Preferred Stock	S
601801	EOM Coal Inv KCPL Worksheet	S
601802	EOM Coal Inv KCPL Worksheet	S
601803	EOM OIL Inv KCPL Worksheet	S
601804	Gas Invt \$ In Transit-EOM	S
601811	EOM Coal Inv J/O Worksheet	S
601812	EOM Coal Inv J/O Worksheet	S
601813	EOM Oil Inv J/O Worksheet	S
601822	EOM Limestne Inv J/O Worksheet	S
606000	Avg Com Shares O/S - 3 Mo End	S
606010	Avg Com Stk Outstand-Ytd	S
606020	Avg Com Stk O/S - 12 Mo Ended	S
606030	Avg Com Shares O/S - Cur Month	S
606040	Com Shares Issued & O/S	S
606050	Cum Pref Stck 3.80%	S
606051	Cum Pref Stck - 4.00%	S
606052	Cum Pref Stck - 4.50%	S
606053	Cum Pref Stck - 4.20%	S
606054	Cum Pref Stck - 4.35%	S
606055	Cum Pref Stck -Auct Rate Ser A	S
606056	Total Authorized Pref Stock	S
606057	Total Preference Stock	S
606058	Annual Pfd Div Req 4.00%	S
606059	Annl Pfd Div Req Actn Rt Ser A	S
606060	Potential Dilutive Shr-Cur Mth	S
606061	Reacq Cum Pref Stck-4.00%	S
606070	Potential Dilutive Shr-Cur Qtr	S
606080	Potential Dilutive Shr -YTD	S
606100	Com Stock - Authorized Shares	S
606201	Cash Dividend per Common Share	S
606501	Paid Absence Loading %	S
606505	Paid Absence True Up %	S
606511	Payroll Taxes Loading %	S
606512	Pensions Loading %	S

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

606513	Payroll Insurance Loading %	S
606514	Injury & Damages Loading %	S
606522	Pension ADJ Factor	S
606523	Post Retirement	S
606550	Unpaid Labor Hours	S
606560	Employee - Head Count	S
606570	Employee Head Count %ages	S
610009	Material Loading Rates	S
610010	TDOH Loading Rates	S
620001	LaCygne Common Split	S
620002	Iatan Corn Fuel Handling Split	S
620005	KCPL JV Loading Rate	S
620010	KGE - LC1-Ownership %	S
620011	KGE - LC1-Acct 501 Alloc %	S
620012	KGE - LC1-Acct 502 Alloc %	S
620013	KGE - LC1-Acct 512 Alloc %	S
620020	KGE - LC2-Ownership %	S
620021	KGE - LC2-Acct 501 Alloc %	S
620022	KGE - LC2-Acct 502 Alloc %	S
620023	KGE - LC2-Acct 512 Alloc %	S
620030	EDE - IAT-Ownership %	S
620031	EDE - IAT-Acct 501 Alloc %	S
620032	EDE - IAT-Acct 502 Alloc %	S
620033	EDE - IAT-Acct 512 Alloc %	S
620034	EDE - IAT-Revenue Alloc %	S
620040	SJL - IAT-Ownership %	S
620041	SJL - IAT-Acct 501 Alloc %	S
620042	SJL - IAT-Acct 502 Alloc %	S
620043	SJL - IAT-Acct 512 Alloc %	S
620044	SJL - IAT-Revenue Alloc %	S
620050	Aquila - IAT2 Ownership %	S
620051	Aquila - IAT2 AC 501 Alloc %	S
620060	EDE - IAT2 Ownership %	S
620061	EDE - IAT2 AC 501 Alloc %	S
620070	KEPCO-IAT2 Ownership %	S
620071	KEPCO-IAT2 AC 501 Alloc %	S
620080	MJMEUC-IAT2 Ownership %	S
620081	MJMEUC-IAT2 AC501 Alloc %	S
620090	Aquila-IATCM Ownership %	S
620091	Aquila - IATCM AC 501 Alloc %	S
620100	EDE- IATCM Ownership %	S
620110	KEPCO-IATCM Ownership %	S
620120	MJMEUC-IATCM Ownership %	S
621090	IATCM Split % MOPUB/SJLP	S
690001	SA - Rate-Payroll Proc	S
690002	SA - Rate-Employee Relations	S
690003	SA - Rate-Comp & Benefits	S
690004	SA - Rate-Employee Train/Dev	S
690005	SA - Rate-Health/Safety	S
690006	SA - Rate-Vendor Disbursements	S
690007	SA - Rate-Employee Communicate	S
690008	SA - Rate-Mail Services	S

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

690009	SA - Rate-Non-Fuel Procurement	S
690010	SA - Rate-Telecom Services	S
690011	SA - Rate-PC Support Svcs	S
690012	SA - Rate-Security Svcs	S
690014	SA - Rate-Facilities O&M	S
690015	SA - Rate-Document Processing	S
690030	SA - Rate-Subs Telecom Svcs	S
690100	SA - Driver-AP Transactions	S
690101	SA - Driver-Head Count	S
690102	SA - Driver-PO Lines	S
690103	SA - Driver-Telephone Lines	S
690104	SA - Driver-PCs Assigned	S
690110	SA - Production Stores Xfer	S
690111	SA - Central Stores Xfer	S
690300	Direct Billing Factor	S
690301	Direct Billing Overhead Factor	S
690305	% non-Labor / non-Fuel O&M	S
690306	KWH Factor	S
690310	Capitalization Factor	S
690311	Labor Factor	S
690312	KCPL Headcount Factor	S
690313	1201 Sq. Ft. Factor	S
690314	801 Sq. Ft. Factor	S
690315	POTC Sq. Ft. Factor	S
690316	AP Allocation Factor	S
690317	PO Allocation Factor	S
690318	Prior Per Bill Factor	S
690319	PC Allocation Factor	S
690320	Client Capitalization Factor	S
690321	Core Capitalization Factor	S
690322	F&M Sq. Ft. Factor	S
690323	Plant Capacity Factor	S
690325	Corp. Massachusetts Formula	S
690326	Number of Customers Factor	S
690327	Tranmission Miles Factor	S
690328	Util. Massachusetts Formula	S
690329	Customer/TransMiles Factor	S
699040	Mgmt Headcount Adjustments	S
699042	Bargain Unit Headct Adj-412	S
699043	Bargain Unit Hdcount Adj-1613	S
699044	Bargain Unit Hdcount Adj-1464	S
699050	Mgmt Base Labor Adjust	S
699052	Bargain Base Labor Adj-412	S
699053	Bargain Base Labor Adj-1613	S
699054	Bargain Base Labor Adj-1464	S
703000	Depreciation Expense	E
703001	Depr Elec Prod-Steam	E
703002	Depreciation Elec Trans	E
703003	Depreciation Elec Distr	E
703004	Depreciation Elec General	E
703006	Depr Other Elec Prod PIt	E
703007	Depr Nucl Elec Prod PIt	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

703008	Depr-Elec Trans-RTO/MO	E
703101	Depr Steam Elec Prod-ARC	E
703102	Depr Wind Elec Prod-ARC	E
703107	Depr Nucl Elec Prod-ARC	E
703201	Depr-COR Elec Prod-Steam	E
703202	Depr-COR Elec Trans	E
703203	Depr-COR Elec Distr	E
703204	Depr-COR Elec General	E
703207	Depr-COR Nucl Elec Prod Plt	E
703329	KS Iatan 1 and Com RA Depr Exp	E
703426	MO Iatan 1 and Com RA Depr Exp	E
703730	Depr Exp-Ind Steam SJP	E
704000	Amort-LTD Term Elec Plant	E
704100	MO Rate Order Addl Amort	E
704200	KS Rate Order Addl Amort	E
705001	Amort-Elec Intangible Plant	E
705002	Amort-Ele Trans Land RT	E
705003	Amort-Ele Distr Land RT	E
705008	Amort-Elec trans-RTO/MO	E
705010	Amortization Expense	E
707400	Regulatory Credits	E
708101	State Cap Stk Tax Elec	E
708103	Misc Occup Taxes Elec	E
708110	Earnings Tax Electric	E
708111	Other Tax Expense	E
708112	Taxes Other Than Income Taxes	E
708120	Property Taxes - Elec	E
708121	Property Taxes-Wolf Creek	E
708130	Gross Receipts Tax	E
708140	State Unemployment Taxes-Elec	E
708141	Fed Unemployment Taxes-Elec	E
708142	F.I.C.A. Taxes-Elec	E
708143	Payroll Taxes - Wolf Crk & JEC	E
708144	Payroll Taxes- Billed	E
708150	Const Payroll Tax-Contra	E
708160	Unemployment taxes-KS	E
708161	Unemployment taxes - PA	E
708163	Unemployment taxes-WashDC	E
708164	Unemployment Taxes- IA	E
708166	Unemployment Taxes- OR	E
708200	Taxes Othr Th Inc Taxes Non Ut	E
709101	Fed Inc Tax Elec Current	E
709103	Sta Inc Elec Current	E
710110	Prov Fed Def Inc Tx-Elec	E
710111	Prov St Def Inc Tx-Elec	E
711101	Accretion Exp-Steam Prod ARO	E
711102	Accretion Expense-Wind ARO	E
711107	Accretion Exp-Nucl Prod-ARO	E
711110	Amort Fed Def Inc Tax-Electric	E
711111	Amort St Def Inc Tax-Electric	E
711410	Inv Tax Cr Adj Util Op-EI	E
806100	Amort Exp-Non-utility Intangib	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

808051	Section 42 AH Fed tax credits	E
808202	Prop Taxes Nonutility	E
808203	State Income Tax Credits	E
808206	Section 42 AH state tax credit	E
809201	Fed Inc Tx Other Inc-Ded	E
809203	Sta Inc Tx Other Inc-Ded	E
809206	KCREC-KC Earnings Tax	E
811201	Prov Fd Inc Tx-Oth Inc & Ded	E
811202	Prov St Inc Tx-Oth Inc & Ded	E
813000	Exp Of Property Leased To Othe	E
817001	Rev-Worry Free Residential	R
817003	Rev-Non Util Lighting Services	R
817004	Rev-Res.Meter-based Surge Prot	R
817005	Rev-Pwr Qual-Surge Protectors	R
817012	Revenue-Engineering Services	R
817014	Rev-Non-Util-Sales & Mktg-Othr	R
817018	Revenue-Enerlink	R
817022	Revenue-Collection Fee-KCREC	R
817023	Revenue-Disc-KCREC	R
817024	Revenue Interunit Rents	R
817050	Revenue- AMS	R
817053	Rev Price Risk Mgmt Mk to Mkt	R
817054	Revenue Marketing Physical	R
817055	Revenue Marketing Financial	R
817100	Nonutility operations	E
817101	Collection Fee Expense	E
817115	Non-Asset Trading	E
817150	Amort Non Utility Intang Asset	E
817153	Marketing COS Physical	E
817154	Marketing COS Transmission	E
817165	Uncollectible Non-Utility	E
817227	Equity in earnings of SEL Rec	R
817228	Equity in Earn-Housing MO	R
817229	Equity in Earn-Arcand IV	R
817231	Equity in earnings of NHT III	R
817232	Equity in earnings of WNC	R
817233	Equity in earnings of ECC II	R
817234	Equity in earnings of Banc One	R
818002	Rev From Lease-Non-Util Prop	E
818102	Income of KLT Inc	E
818103	Inc of Home Service Solutions	E
818109	Income of KCPL	E
818110	Inc/Loss from Innovat Enrgy Co	E
818111	Inc/Loss from SEL to IEC	E
818112	Inc/Loss from KCREC	E
818113	Inc/Loss from CEH, L.L.C.	E
818114	Inc/Loss from GREC	E
818120	Equity in earnings of PARNT	E
818124	Equity in Earnings BRE	R
818125	Equity in Earnings AMS	R
818126	Equity in Earnings BHC	R
818127	Equity in Earnings AQP	R



**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

818128	Equity in Earnings APCP	R
818129	Equity in Earnings UCG	R
818130	Equity in Earnings GBH	R
818131	Equity in Earnings ENI	R
818132	Equity in Earnings AQCHI	R
818133	Equity in Earnings ANCC	R
818134	Equity in Earnings ACCUS	R
818135	Equity in Earnings UTLFC	R
818136	Equity in Earnings MZPNE	R
818138	Equity in Earnings EVOPC	R
818139	Equity in Earnings EVHII	R
818140	Equity in Earnings TRNSU	R
818141	Equity in Earnings NEWZE	R
818142	Equity in Earnings SJINV	R
818202	Depr NonUtility Property	E
818204	Equity in earnings-KLT Gas	R
818205	Equity in earnings-Telecom	R
818206	Equity in earnings-Far Gas	R
818228	Equity in Earnings-SEL	R
818229	Equity in earnings-Investments	R
818232	Equity in earnings-Energy Svc	R
819002	Int from Other Source(Inc)/Exp	R
819003	Interest Income--Temp Investmt	R
819006	Interest Income-Tax Refunds	R
819007	Affiliated Int Inc from HSS	R
819008	Affiliated Int Inc from IEC	R
819010	Interest Income-Notes Receivab	R
819050	Affiliated Int Income from KLT	R
819052	Affiliated Cr Suppt Income-SEL	R
819054	Interco interest allocation	R
819063	Affiliated Interest Income	R
819064	Affiliated Int Inc from KCREC	R
819070	Money Pool Interest Income	E
819101	AFDC-Equity Funds-CWIP	E
819102	AFDC-Equity Funds-N Fuel	E
819103	AFDC-KS Jursd Eqty-CWIP	E
820001	Amort In Tx Cr-KEPCO Gain	E
820002	Amort ITC-Gain 78 SL latn	E
821001	Misc Nonoperating Revenue	E
821003	Amort of CIAC Tax Grossup	E
821007	Gains on swap transactions	E
821011	Realized F/X Gains/Losses	E
821050	Realized Gain	R
821057	Nonoperating realized gains	R
821059	Other Miscellaneous Income	R
821060	Nonoperating unrealized loss	E
821061	Nonoperating realized loss	E
821062	SFR Off-System Sales Non Asset	R
821100	Gain Disposition of Prop	E
821200	Loss Disposition of Prop	E
821800	Minority Interest	E
825000	Amortiz Expense Other	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

825003	Investment amortization	E
826101	Community Service	E
826102	Community Investment	E
826103	Charitbl Cntributions	E
826104	Urban Youth Employment	E
826201	Life Insurance - WCNOG Coli	E
826207	Life Ins COLI Death Ben-WCNOG	E
826208	WCNOG-COLI Interest Income	E
826209	Misc Nonoper-Life Insurance	E
826301	Penalties	E
826402	Civ&Pol-Fed/State Lobby	E
826403	Civ&Pol-Local Lobbying	E
826404	Admin Exp Political Act Com	E
826500	Misc Income Deductions	E
826502	Misc Nonoper Other	E
826503	Employee Svce Club Activities	E
826505	Service Satisfaction	E
826506	Misc NonOper Deductions	E
826507	Losses on Swap Transactions	E
826510	Purchased Power Non Asset Base	E
826511	Transmission Exp Non Asset Bas	E
826512	A&G Labor Non Asset Based	E
826600	Discount Expense On Sold A/R	E
826601	Bad Debt Expense-A/R Sale	E
827006	Pldg Bond Ser 1992 Var 2017	E
827016	M-T Nt 7.95 Series C 062507	E
827025	Int Poll Ctl Bond 01-2012	E
827026	Int Poll Ctl Ser A 12-2023	E
827027	Int Poll Ctl Ser B 12-2023	E
827028	Int Poll Ctl 02-2015	E
827029	Int Poll Ctl 02-2018	E
827030	Int Long Term Debt Unsec	E
827032	Int Series A 2015	E
827033	Int Series B 2015	E
827034	Int Series C 2017	E
827035	Int Series D 2017	E
827038	Int Exp Future Debt Issue	E
827039	Int Exp- EIRR Series 2007A	E
827040	Int Exp-EIRR Series 2007B	E
827041	Int Exp-Note 6.85% 2017	E
827042	Int Exp-Sr Notes 6.375% 2018	E
827043	Int Exp-EIRR Series 2007A-2	E
827044	Int Exp-Missouri Tax-Exempt	E
827045	Int Exp Mtg Bonds 7.15% 2019	E
827046	Int Exp Eqty Unts Sr Note 2009	E
827129	Int Exp Sr Note 7.625% 11/15/0	E
827130	Int Exp AQLCP Sanwa Bus CC 6.9	E
827131	Int Exp Sr Note 7.95% 2/1/11	E
827133	Int Exp Sr Note 11.875% 7/1/12	E
827134	Int Exp SJLP Poll Cntrl Bond 5	E
827135	Int Exp SJLP MTN 7.16% 11/29/1	E
827137	Int Exp Sr Note 8.27% 11/15/21	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

827140	Int Exp SJLP MTN 7.33% 11/30/2	E
827141	Int Exp SJLP MTN 7.17% 12/1/23	E
827142	Int Exp UCFC Sr Note 7.75% 6/1	E
827143	Int Exp Wamego Poll Cntrl Bond	E
827144	Int Exp State Enviro Imp Bond	E
827146	Int Exp SJLP FMB 9.44% 2/1/21	E
827300	Int Exp LTD FV Adjustment	E
827441	Int Expense Sr Notes 6.5%	E
827442	Int Exp-Senior Notes 6.0%	E
827444	Int Exp-Sr Notes 6.05% 2035	E
827445	Int Exp-Sr Notes 5.85% 2017	E
827446	Int Exp Sr Note 2.75% 2013	E
827447	Int Exp MODOT Hwy Bridge	E
827505	Interest Exp-Mark to Market	E
827993	Affordable housing notes	E
828005	Amort Exp Ser 1992 Var-2017	E
828007	Amort Exp Poll Ctl A 2023	E
828008	Amort Exp Poll Ctl B 2023	E
828009	Amt Exp Pol Ctl Bnd 01-2012	E
828010	Amort Exp Pol Ctl 02-2015	E
828011	Amort Exp Pol Ctl 02-2018	E
828013	Amort Exp-Med Term-Series C	E
828019	Amort Exp-LTD	E
828024	Amort Exp-Envrnmntl Ser A 2015	E
828025	Amort Exp-Envrnmntl Ser B 2015	E
828026	Amort Exp-Envrnmntl Ser C 2017	E
828027	Amort Exp-Envrnmntl Ser D 2017	E
828031	Amt Debt Disc Sr Notes 6.5%	E
828032	Amt Debt Disc Sr Notes 6.0%	E
828033	Amort Exp - Revolver 2004	E
828034	Amt Debt Disc Sr Notes 6.05%	E
828035	AmtDebt Disc Sr. Notes 5.85%	E
828036	Amort Debt Exp-EIRR 2007A	E
828037	Amort Debt Exp-EIRR 2007B	E
828038	Amrt Debt Exp-Sr Note 6.85% 17	E
828039	Amt Debt Disc Sr Notes 6.875%	E
828040	Amort Dbt Exp SJLP MTN 7.33% 1	E
828041	Amort Dbt Exp SJLP MTN 7.17% 1	E
828042	Amort Dbt Exp UCFC Sr Note 7.7	E
828043	Amort Dbt Exp Wamego Enviro Po	E
828044	Amort Dbt Exp State Enviro Pol	E
828046	Amort Debt Exp-SJLP FMB 9.44%	E
828050	Amort Dbt Exp Sr Note 7.625% 1	E
828051	Amort Debt Exp-\$400M Revolver	E
828052	Amort Dbt Exp Sr Note 7.95% 2/	E
828054	Amort Dbt Exp Sr Note 11.875%	E
828055	Amort Dbt Exp SJLP Poll Cntrl	E
828056	Amort Dbt Exp SJLP MTN 7.16% 1	E
828057	Amort Dbt Exp SJLP MTN 7.13% 1	E
828058	Amort Dbt Exp Sr Note 8.27% 11	E
828059	Amort Dbt DiscExp DICITILOC	E
828060	Amort Dbt DiscExp DIARSALE	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

828061	Amt Debt Exp Sr Notes 6.375%	E
828062	Amt Debt Exp-EIRR 2007A-2	E
828063	Amt Debt Exp-MO Tax-Exempt	E
828064	Amt Debt Exp Mtg Bonds 7.15%	E
828065	Amort Debt Exp Revolver 2010	E
828066	Amt Debt Exp Note 2.75% 2013	E
828091	Amt Debt Disc Mtg Bonds 7.15%	E
828101	Amort Loss Reacq 6% Bonds	E
828102	Amort Loss Reacq 16-1/2% 11	E
828103	Amort Loss Reacq 7 3/4% Bds	E
828105	Amort Exp Var Bonds 2013	E
828106	Amort Los Reaq Vr Bds-2014	E
828107	Amt Exp-Vr Bonds-Ser B-2014	E
828108	Amort Loss Reaq 13% Bd-2013	E
828111	Amort Loss Reacq 6 7/8-2008	E
828117	Amort Loss Reacq 8-1/8-2006	E
828118	Amort Loss Reacq 8-1/2-2007	E
828120	Amort Loss Reacq 12%-2023	E
828121	Amort Loss Reacq 5-7/8-2007	E
828122	Amtz Loss Reacq-5 3/4%-2015	E
828123	Amtz Loss Reacq 5 7/8%-2018	E
828124	Amort Loss Reaq Ser A 2015	E
828125	Amort Loss Reaq Ser B 2015	E
828126	Amort Loss Reacq Series A 2017	E
828127	Amort Loss Reacq Ser B 2017	E
828129	Amt Loss Reaq Series E 2007	E
828130	Amt Loss Reacq Med TerSeries D	E
828131	Amt Loss Reacq Med TerSeries C	E
828132	Amort Loss Reacq 8.3% Jr Sub D	E
828134	Amort Loss Reacq - Int Poll Ct	E
828135	Amort Loss Reacq - Series B 20	E
828136	Amort Loss Reacq Series A 2035	E
828137	Amort Loss Reacq Series D 2035	E
828138	Amort Exp-Revolver 2004	E
828150	AmortLss Reacq Sr Note 8.2% 1/	E
828151	AmortLss Reacq Sr Note 9.0% 11	E
828152	AmortLss Reacq Sr Note 8.27% 1	E
828153	AmortLss Reacq Sr Note 8.0% 3/	E
828155	AmortLss Reacq SJLP FMB 9.44%	E
828157	AmortLss Reacq SJLP MTN 7.16%	E
828158	AmortLss Reacq SJLP MTN 7.17%	E
828159	AmortLss Reacq SJLP MTN 7.33%	E
828160	AmortLss Reacq SJLP Poll Cntrl	E
828161	Amort Exp-\$400M Revolver	E
828441	Amt Debt Exp 6.5% Sr Notes	E
828442	Amt Debt Exp 6.0% Senior Notes	E
828444	Amort Debt Exp-Sr Notes 6.05%	E
828445	Amort Debt Exp-Sr Notes 5.85%	E
828447	Amt Debt Disc Note 2.75% 2013	E
830000	Interest Expense on LOC-GPE	E
830007	Affiliated Int Exp-KCPL	E
830052	Affiliated Int Exp - GPE	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

830053	Affiliated Int Exp-KCREC	E
830070	Money Pool Interest Expense	E
831014	Interest on Bank Loans	E
831015	Commitment Exp - S T Loans	E
831016	Interest on Unsecured Notes	E
831017	Intrst on Customer Deposits	E
831018	Interst on Misc Accounts	E
831019	Interest Expense-WCNOC	E
831020	Interest Special Assessment	E
831021	Int Exp-Fed & St IncTax Assmnt	E
831027	Interest Expense -GPE Revolver	E
831029	Commitment Fee Ex-Bank One	E
831329	KS Iatan 1 & Com RA Carry Cost	E
831426	MO Iatan 1&Com RA Carrying Cst	E
832001	AFDC-Borrowed Funds-CWIP	E
832002	AFDC-Borrowed Funds-N Fuel	E
901000	Customer Acct Supervision Exp	E
902000	Meter Reading Expense	E
903000	Customer Record/Collection Exp	E
903300	Cust Accnts-Dollar-Aide Match	E
904000	Uncollectible Accounts Exp	E
905000	Miscellaneous Customer Acct Ex	E
907000	Customer Svc Supervision Exp	E
908000	Customer Assistance Expense	E
909000	Info/Instruct Advertising Exp	E
910000	Miscellaneous Cust Svc Exp	E
911000	Sales Supervision Expense	E
912000	Sales Expense	E
913000	Sales Exp-Oper-Advertising	E
916000	Sales Exp-Oper-Misc Expense	E
920000	A&G Labor Expense	E
920030	A&G-A&G Sal Ritd To Wlf Creek	E
920200	Admin & General Bldg Operation	E
920400	Admin & General Trng & Sem	E
921000	A&G Exp-Oper-Office Exp	E
921040	A&G Default Distrb-Net Accrual	E
921042	A&G-Default Procur Card Exp	E
921043	A&G-Default eBuy Expense	E
921090	A&G Discounts Lost	E
921100	A&G Exp-RE Wolf Creek	E
921202	A&G Allocn-to JO Partners	E
922000	A&G Expenses Transferred	E
922050	KCPL Bill of Common Use Plant	E
923000	Outside Services Employed	E
923100	GPES A&G Trnsf-Depr, Int, Tax	E
924000	Property Insurance	E
924100	Property Insurance-Wolf Creek	E
925000	Injuries and Damages	E
925050	Injuries & Damages xfer Constr	E
925100	Injuries & Damages - WCNOC	E
926000	Employee Pensions & Benefits	E
926002	Empl Bene-Educational Assist	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

926003	Emp Ben-Recreational Activ	E
926004	Cost of Misc Emp Benefits	E
926005	Emp Ben-Empl Assist Prgms	E
926009	Emp Ben-Empl Purch-Maj Elect-R	E
926010	Emp Ben-Fin Empl Purch-Maj Ele	E
926011	Emp Ben-Survivor's Benefit	E
926015	Emp Ben-Comp Wide Empl Comm	E
926016	Emp Ben-Physical Examinations	E
926019	Emp Ben-Misc Related To W/C	E
926020	Emp Ben-Term Severence Pay	E
926030	Emp Ben-Co Contrib-ESP-401(K)	E
926040	Emp Ben-Lif Acc Hosp Costs-WC	E
926041	Emp Ben-Pension Costs-WC	E
926050	Emp Ben-Capital Accum Plan	E
926060	Emp Ben-LTD Insurance	E
926061	Emp Ben-Dental Insurance	E
926062	Emp Ben-Vision Insurance	E
926100	Group Life & Accident Ins	E
926200	Pension Expense	E
926201	Reg Pension Expense-FAS87 Diff	E
926202	Reg Pension Expense-Rate Diff	E
926203	Pension Expense-Amort&Other	E
926300	Medical Coverage	E
926401	Post-Retirement Ben -WCNOC	E
926402	Post-Retirement Ben -H&W	E
926501	Benefits Transferred-WC-CR	E
926509	Pensions to Construction	E
926510	Benefits on Construct	E
926511	PR Tax, Pens & Bnfits on O&M	E
926730	Emp Pen & Ben IndStm	E
928000	Regulatory Commission Expense	E
928001	Reg Comm Exp-MPSC Assessment	E
928002	Reg Comm Exp-KCC Assessment	E
928003	Reg Comm Exp-FERC Assessment	E
928011	Reg Comm Exp-Mo Proceeding Exp	E
928012	Reg Comm Exp-Ks Proceeding Exp	E
928021	Reg Comm Exp-MPSC Rate Design	E
928022	Reg Comm Exp-KCC Rate Design	E
928023	Reg Comm Exp-FERC Proceedings	E
928030	Reg Comm Exp-Load Research Pgm	E
928040	Reg Comm Exp-Misc Tariff Filin	E
929000	Duplicate Charges-Credit	E
930100	General Advertising Expense	E
930200	Miscellaneous General Expense	E
930201	Misc A&G-Board of Dir Fees	E
930220	Misc A&G-Environ Remed	E
930230	Misc A&G-Company Assoc Dues	E
930231	Misc A&G-Edison Elect Inst Due	E
930232	Misc A&G-EPRI Research Subscri	E
930242	Misc A&G-Bond Expense	E
930250	Miscellaneous A&G	E
930280	Misc A&G-Misc Gen Exp Rel WC	E

**GREAT PLAINS ENERGY  
LISTING OF ACCOUNTS  
DECEMBER 31, 2010**

931001	A&G Rent Exp	E
931002	Rent of Equipment	E
933100	Transportation & O Series Allo	E
935000	A&G Mtce of General Plant	E
935200	A&G Mtce of Communication Equi	E
980101	Unbundled Revenues (Est)	R
980201	Unbundled Revenues-DISCO	E
999990	KCPL Plant Suspense	A
999991	KCPL Inventory Suspense	A
999992	KCPL Revenue Suspense	A
999993	KCPL Payroll Suspense	A
999994	KCPL Fleet Suspense	A
999995	KLT-Suspense	A
999996	KCPL General Suspense	A
999997	SEL-Suspense	A
999998	Pre-Auth Payment Suspense	A
999999	KCPL Payables Suspense	A

A=Asset  
E=Expense  
L=Liability  
Q=Equity  
R=Revenue  
S=Statistic

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
02-EXP	General O&M-F&M Svc Center	KCPL
02-SUB	General O&M-Distribution substation F&M	KCPL
03-EXP	General O&M-Northland Svc Center	KCPL
03-SUB	General O&M-Distribution substation N Land	KCPL
04-EXP	General O&M-Dodson Svc Center	KCPL
04-SGEXP	Smrtgrid nonreimb exp-DOE	KCPL
04-SUB	General O&M-Distribution substation Dodson	KCPL
05-EXP	General O&M-Corporate	GPES
06-EXP	General O&M-East District	KCPL
06-SUB	General O&M-Distribution substation E Dist	KCPL
07-EXP	General O&M-Southland Svc Center	KCPL
07-SUB	General O&M-Distribution substation S Land	KCPL
08-EXP	General O&M-JOCO Svc Center	KCPL
08-SUB	General O&M-Distribution substation JOCO	KCPL
09-EXP	General O&M-South District	KCPL
09-SUB	General O&M-Distribution substation S Dist	KCPL
11-EXP	General O&M-Northeast turbine	KCPL
11-MM	NorthEast Major Maintenance	KCPL
12-EXP	General O&M-Northeast Monitor	KCPL
13-EXP	General O&M-Northeast turbine	KCPL
14-EXP	Northeast oil storage	KCPL
15-EXP	West Gardner CT's	KCPL
15-MM	West Gardner Major Maintenance	KCPL
15-OUTAGE	West Gardner Outage	KCPL
16-EXP	General O&M-Osawatomie CT's	KCPL
16-MM	NE Unit 16 Major Maintenance	KCPL
30-EXP	General O&M-Hawthorn Common	KCPL
35-EXP	General O&M-Hawthorn Unit #5	KCPL
35-FOROUT	Forced Outages	KCPL
35-MM	Hawthorn 5 Major Maintenance	KCPL
35-OUTAGE	Hawthorn 5 Outage	KCPL
35-SUB	General O&M-Power plant substation	KCPL
36-EXP	General O&M-Hawthorn Unit #6	KCPL
36-FOROUT	Forced Outages	KCPL
36-MM	Hawthorn 6 Major Maintenance	KCPL
36-OUTAGE	Haw 6 Outage Expense	KCPL
37-EXP	General O&M-Hawthorn Unit #7	KCPL
37-FOROUT	Forced Outages	KCPL
37-MM	Haw 7 Major Maintenance	KCPL
38-EXP	General O&M-Hawthorn Unit #8	KCPL
38-FOROUT	Forced Outages	KCPL
38-MM	Haw #8 Major Maintenance	KCPL
39-EXP	General O&M-Hawthorn Unit #9	KCPL
39-FOROUT	Forced Outages	KCPL
39-MM	Haw #9 Major Maintenance	KCPL
39-OUTAGE	Haw 9 Outage Expense	KCPL
40-EXP	General O&M-Montrose Common	KCPL
40-MM07	Montrose Major Mtce 2007	KCPL
40-MM08	Montrose Major Maint 2008	KCPL
40-SUB	General O&M-Montrose substation	KCPL
41-EXP	General O&M-Montrose Unit #1	KCPL
41-FOROUT	Forced Outages	KCPL
41-MM	Montrose Unit 1 Major Maint.	KCPL
41-OUT07	Montrose 1 Outage 2007	KCPL
41-OUT08	Montrose #1 Outage 2008	KCPL
41-OUTAGE	Montrose Unit 1 Outage	KCPL
42-EXP	General O&M-Montrose Unit #2	KCPL
42-FOROUT	Forced Outages	KCPL
42-MM	Montrose Unit 2 Major Maint.	KCPL
42-OUT07	Mont 2 Outage 2007	KCPL
42-OUTAGE	Montrose 2 Outage	KCPL
43-EXP	General O&M-Montrose Unit #3	KCPL
43-FOROUT	Forced Outages	KCPL
43-MM	Montrose 3 Major Maintenance	KCPL
43-OUT07	Mont 3 Outage 2007	KCPL
43-OUT08	Montrose #3 Outage 2008	KCPL
43-OUTAGE	Montrose 3 Outage	KCPL
50-DEXP	Iatan Common Deferred Expnese	KCPL



**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
50-EXP	General O&M-Iatan Common	KCPL
50-FOROUT	Iatan Common Forced Outage	KCPL
50-MM	Iatan 1 Major Maint	KCPL
51-EXP	General O&M-Iatan Unit #1	KCPL
51-FOROUT	Forced Outages	KCPL
51-MM	Iatan 1 Major Maint	KCPL
51-OUTAGE	Iatan 1 Outage	KCPL
51-SUB	General O&M-Iatan substation	KCPL
52-EXP	General O&M-Iatan Unit #2	KCPL
52-FOROUT	Budget items only	KCPL
52-MM	Iatan 2 Major Maintenance	KCPL
52-OUTAGE	Iatan 2 Outage	KCPL
60-EXP	General O&M-Kansas Wind Gen	KCPL
60-FOROUT	Forced Outages	KCPL
60-MM	Major Maintenance	KCPL
60-SUB	General Trans Substation O&M	KCPL
61-EXP	General O&M-Missouri Wind Gen	KCPL
70-EXP	General O&M-La Cygne Common	KCPL
70-SUB	General O&M-LaCygne substation	KCPL
71-EXP	General O&M-La Cygne Unit #1	KCPL
71-FOROUT	Forced Outages	KCPL
71-MM	LaCygne 1 Major Maint	KCPL
71-OUTAGE	LaCygne 1 OUTage	KCPL
72-EXP	General O&M-La Cygne Unit #2	KCPL
72-FOROUT	Forced Outages	KCPL
72-MM	LaCygne 2 Major Maint	KCPL
72-OUTAGE	LaCygne 2 Outage	KCPL
81-EXP	General O&M-Wolf Creek	KCPL
81-OUTAGE	Wolf Creek Outage	KCPL
85-EXP	General O&M-Transmission-KCPL	KCPL
85-SUB	General O&M-Transmission Sub-KCPL	KCPL
86-EXP	General O&M-Transmission-MPS	MPS
86-SUB	General O&M-Transmission Sub-MPS	MPS
87-EXP	General O&M-Transmission-SJLP	SJLP
87-SUB	General O&M-Transmission Sub-SJLP	SJLP
ACC-DLV	Accounting Svcs-Delivery	Wt. Avg. # Customers & Transmission Miles
ACC-KLT	Accounting Svcs-KLT	KLT
AMS-EXP	General Company- Merchant	Aquila (Non-Reg)
AP-EXP	Account Payable Svcs	% of Non-Labor, Non-Fuel O&M
AUD-ECORP	Audit Svcs-ECORP	ECORP
AUD-KLT	Audit Svcs-KLT & Subs	KLT
B0-EXP	SJLP Lake Road Boiler Common	SJLP
B0-FOROUT	SJLP Lake Road Boilers Common F	SJLP
B0-MM	SJLP Lake Road Boilers Common M	SJLP
B0-OUTAGE	SJLP Lake Road Boilers Common P	SJLP
B1-EXP	SJLP Lake Road Boiler #1	SJLP
B1-FOROUT	SJLP Lake Road Boiler #1 Forced	SJLP
B1-MM	SJLP Lake Road Boiler #1 Major	SJLP
B1-OUTAGE	SJLP Lake Road Boiler #1 Planned	SJLP
B2-EXP	SJLP Lake Road Boiler #2	SJLP
B2-FOROUT	SJLP Lake Road Boiler #2 Forced	SJLP
B2-MM	SJLP Lake Road Boiler #2 Major	SJLP
B2-OUTAGE	SJLP Lake Road Boiler #2 Planned	SJLP
B3-EXP	SJLP Lake Road Boiler #3	SJLP
B3-FOROUT	SJLP Lake Road Boiler #3 Forced	SJLP
B3-MM	SJLP Lake Road Boiler #3 Major	SJLP
B3-OUTAGE	SJLP Lake Road Boiler #3 Planned	SJLP
B4-EXP	SJLP Lake Road Boiler #4	SJLP
B4-FOROUT	SJLP Lake Road Boiler #4 Forced	SJLP
B4-MM	SJLP Lake Road Boiler #4 Major	SJLP
B4-OUTAGE	SJLP Lake Road Boiler #4 Planned	SJLP
B5-EXP	SJLP Lake Road Boiler #5	SJLP
B5-FOROUT	SJLP Lake Road Boiler #5 Forced	SJLP
B5-MM	SJLP Lake Road Boiler #5 Major	SJLP
B5-OUTAGE	SJLP Lake Road Boiler #5 Planned	SJLP
B6-EXP	SJLP Lake Road Boiler #6	SJLP
B6-FOROUT	SJLP Lake Road Boiler #6 Forced	SJLP
B6-MM	SJLP Lake Road Boiler #6 Major	SJLP

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
B6-OUTAGE	SJLP Lake Road Boiler #8 Planned	SJLP
B8-EXP	SJLP Lake Road Boiler #8	SJLP
B8-FOROUT	SJLP Lake Road Boiler #8 Forced	SJLP
B8-MM	SJLP Lake Road Boiler #8 Major	SJLP
B8-OUTAGE	SJLP Lake Road Boiler #8 Planned	SJLP
BHC-EXP	BHC Bermuda Holding	Aquila (Non-Reg)
BUD-KLT	Budgeting Svcs-KLT	KLT
BUDUSEONLY	Budget use only	Do not allocate
CO-EXP	General O&M Crossroad-Common	MPS
C1-EXP	General O&M-Crossroad-#1	MPS
C1-MM	Crossroads 1 Major Maintenance	MPS
C2-EXP	General O&M-Crossroad-#2	MPS
C2-MM	Crossroads 2 Major Maintenance	MPS
C3-EXP	General O&M-Crossroad-#3	MPS
C3-MM	Crossroads 3 Major Maintenance	MPS
C4-EXP	General O&M-Crossroad-#4	MPS
C4-MM	Crossroads 4 Major Maintenance	MPS
CAN-EXP	Gen OM Aquila Canada	Aquila (Non-Reg)
CIS-ECORP	CIS-Ecorp	ECORP
CONT-KLT	Contract Management - KLT	KLT
CORP-EXP	General Company Corp	Corp MASS Formula
CP0980	Power Quality Residential	KCPL
CS-0001	Corp Record Management	Corp MASS Formula
CUSTSV-DLV	Customer Service-Delivery	Number of Customers
CUSTSV-ELEC	Customer Service-Electric	Number of Customers
D1-EXP	General O&M-St.Joe/Maryville/Mound City	SJLP
D1-SUB	General O&M-Distribution substation	SJLP
D2-EXP	General O&M-Trenton	MPS
D2-SUB	General O&M-Distribution substation	MPS
D3-EXP	General O&M-Platte City/Liberty	MPS
D3-SUB	General O&M-Distribution substation	MPS
D4-EXP	General O&M-Belton	MPS
D4-SUB	General O&M-Distribution substation	MPS
D5-EXP	General O&M-Lee's Summit/Blue Springs	MPS
D5-SUB	General O&M-Distribution substation	MPS
D6-EXP	General O&M-Sedalia/Lextrn/Richmd/Henrietta	MPS
D6-SUB	General O&M-Distribution substation	MPS
D7-EXP	General O&M-Warrensburg/Nevada/Clinton	MPS
D7-SUB	General O&M-Distribution substation	MPS
DLV-EXP	General Company-Delivery	Wt. Avg. # Customers & Transmission Miles
DM-EXP	MPS Distribution Substation	MPS
DS-EXP	General O&M-Distribution Subs - SJLP	SJLP
ECORP-EXP	General Company - Ecorp	ECORP
ELEC-EXP	General Company - Electric Utility	Utility MASS Formula
ENI-EXP	ENI-Energia Inc	Aquila (Non-Reg)
ENV-ECORP	Environmental Svcs-Ecorp	ECORP
FAC-1201	Facility Mgmt Svc - 1201	Corp MASS Formula
FAC-1KCP	Facility Mgmt 1 KC Place	Corp MASS Formula
FAC-20W9	Facility Mgmt - 20 W. 9th	ECORP
FAC-801	Facility Mgmt - 801 Charlotte	Wt. Avg. # Customers & Transmission Miles
FAC-BELT	Facility Mgmt Belton Service Center	MOPUB
FAC-BLSP	Facility Mgmt Blue Springs SvcCntr	MOPUB
FAC-CLINT	Fac Mgmt Clinton Service Cntr	MOPUB
FAC-DOD	Facility Mgmt Svc-Dodson	KCPL
FAC-FM	Facility Mgmt Svc-F&M	KCPL
FAC-HENR	Fac Mgmt Henrietta Svc Center	MOPUB
FAC-JOCO	Facility Mgmt Svc-JoCo	KCPL
FAC-LBRTY	Fac Mgmt Liberty Service Cntr	MOPUB
FAC-LSFL	Fac Mgmt Lee's Summit Fleet	MOPUB
FAC-LSOC	Fac Mgmt Lee's Summit Ops Cntr	MOPUB
FAC-LSSC	Fac Mgmt Lee's SummitSrvCntr	MOPUB
FAC-MARSH	Fac Mgmt Marshall Service Cntr	KCPL
FAC-MARY	Fac Mgmt Maryville Service Cntr	SJLP
FAC-MOUND	Fac Mgmt Mount City Service Cntr	SJLP
FAC-NEVD	Fac Mgmt Nevada Service Cntr	MOPUB
FAC-NL	Fac Mgmt Svc - Northland	KCPL
FAC-OAKG	Fac Mgmt Oak Grove Warehouse	MOPUB
FAC-OLIVE	Fac Mgmt 930 N Olive SubShowUp	KCPL

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
FAC-OTT	Fac Mgmt Svc - Ottawa	KCPL
FAC-PAOLA	Fac Mgmt Svc - Paola	KCPL
FAC-POTC	Facility Mgmt - Pin Oaks	Plant Capacity Factor
FAC-RAY	Facility Mgmt - Raytown Office	Number of Customers
FAC-RAYNA	Facility-Raytwn Office No Alloc	ECORP
FAC-SEDA	Fac Mgmt Sedalla Service Cntr	MOPUB
FAC-SL	Fac Mgmt Svc-Southland	KCPL
FAC-STJOE	Fac Mgmt St. Joseph Complex	SJLP
FAC-SUB1	Fac Mgmt Sub One Training Site	KCPL
FAC-TARKIO	Fac Mgmt Tarkio Show Up	SJLP
FAC-TRENT	Fac Mgmt Trenton Show Up	MOPUB
FAC-WRNSBG	Fac Mgmt Warrensburg Srvc Cntr	MOPUB
FAR001	Far Gas General	KLT
FLDOP-DLV	Field Service-Delivery	Number of Customers
FLT-EXP	Fleet Services- Corp	Fleet Usage Journal
FUEL-ELEC	Production Fuel- Electric Utility	KWH
G0-EXP	MPS Greenwood Common	MPS
G0-FOROUT	MPS Greenwood Generation	MPS
G0-MM	MPS Greenwood Generation	MPS
G0-OUTAGE	MPS Greenwood Generation	MPS
G1-EXP	Greenwood Unit #1	MPS
G1-FOROUT	Greenwood Unit #1 Forced Outage	MPS
G1-MM	Greenwood Unit #1 Major Mtc	MPS
G1-OUTAGE	Greenwood Unit #1 Planned Outage	MPS
G2-EXP	Greenwood Unit #2	MPS
G2-FOROUT	Greenwood Unit #2 Forced Outage	MPS
G2-MM	Greenwood Unit #2 Major Mtc	MPS
G2-OUTAGE	Greenwood Unit #2 Planned Outage	MPS
G3-EXP	Greenwood Unit #3	MPS
G3-FOROUT	Greenwood Unit #3 Forced Outage	MPS
G3-MM	Greenwood Unit #3 Major Mtc	MPS
G3-OUTAGE	Greenwood Unit #3 Planned Outage	MPS
G4-EXP	Greenwood Unit #4	MPS
G4-FOROUT	Greenwood Unit #4 Forced Outage	MPS
G4-MM	Greenwood Unit #4 Major Mtc	MPS
G4-OUTAGE	Greenwood Unit #4 Planned Outage	MPS
GAS001	KLT Gas General	KLT
GAS002	Corp. Dev Plan KLT Gas	KLT
GAS-EXP	Gas Merchants	Aquila (Non-Reg)
GBH-EXP	Golden Bear Hydro	Aquila (Non-Reg)
GENCO-KS	GENCO Revenue for Kansas	KCPL
GENCO-MO	GENCO Revenue for Missouri	KCPL
GEN-MAXIMO	Maximo Implementation	KCPL
GPE-EXP	General Company - GPE	GPE
H0-EXP	MPS South Harper Common	MPS
H0-FOROUT	MPS South Harper Forced	MPS
H0-MM	MPS South Harper Major	MPS
H0-OUTAGE	MPS South Harper Planned	MPS
H1-EXP	MPS-South Harper Unit #1	MPS
H1-FOROUT	MPS-South Harper Unit #1 Forced	MPS
H1-MM	MPS-South Harper Unit #1Major	MPS
H1-OUTAGE	MPS-South Harper Unit #1 Planned	MPS
H2-EXP	MPS-South Harper Unit #2	MPS
H2-FOROUT	MPS-South Harper Unit #2 Forced	MPS
H2-MM	MPS-South Harper Unit #2 Major	MPS
H2-OUTAGE	MPS-South Harper Unit #2 Planned	MPS
H3-EXP	MPS-South Harper Unit #3	MPS
H3-FOROUT	MPS-South Harper Unit #3 Forced	MPS
H3-MM	MPS-South Harper Unit #3 Major	MPS
H3-OUTAGE	MPS-South Harper Unit #3 Planned	MPS
HSS0001	Home Svc Solutions-General	HSS
I0-EXP	SJLP Iatan Common Generation	SJLP
I1-EXP	SJLP Iatan #1 General	SJLP
I2-EXP	MPS Iatan #2 Generation	MPS
IC-EXP	MPS Iatan Common Generation	MPS
ILA-Exp	AQ Conversion Project	Aquila (Non-Reg)
IN2001	KLT Investments II General	KLT

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
INS-CORP	Insurance-Corp	Corp MASS Formula
INS-KLT	Insurance - KLT	KLT
INV001	KLT Investments General	KLT
INV002	Corp. Dev Plan KLT Invest	KLT
IP0959	Load Data Service	KCPL
IT30108	General Support - CIS PLUS	KCPL
IT30182	General Support - Meter & Meter Reading	Number of Customers
IT30183	General Support - CCC	Number of Customers
IT30184	General Support - Distribution	Number of Customers
IT30190	General Support - Energy Solutions	Number of Customers
IT30193	General Support - Power Marketing	Plant Capacity Factor
IT30208	AP Support	% of Non-Labor, Non-Fuel O&M
IT30209	Accgt-Finance Support	Corp MASS Formula
IT30211	IT Budget Module	Corp MASS Formula
IT30212	Purchasing Support	% of Non-Labor, Non-Fuel O&M
IT30213	Inventory Support	Utility MASS Formula
IT30246	General Support - VRU (ATRS)	Number of Customers
IT30288	CPS Support-KCPL	KCPL
IT30290	WASH-General Support-Web Apps	Utility MASS Formula
IT30292	GTM-Contract Operations, Mtc & Support	Number of Customers
IT30297	GTM-FYI Mtc & Suppt-SUPT	Corp MASS Formula
IT30298	General Support Curator	Plant Capacity Factor
IT30301	GTM-WMS Mtc & Support	Number of Customers
IT30302	GTM-AMFM-MAP Mtc & Support	Number of Customers
IT30304	GTM-Field Design Support & Misc. Mtc	Number of Customers
IT30305	GTM-Geomedia Mtc & Support	Number of Customers
IT30313	General Support - Accounting CIS	Number of Customers
IT30314	General Support - Credit& Collection	Number of Customers
IT30315	HRMS Support	Corp MASS Formula
IT30316	Payroll Support	Corp MASS Formula
IT30319	General Support - Production of Bills	Number of Customers
IT30322	General Support - BSA	Number of Customers
IT30325	EOS-General Support - EMPAC	KCPL
IT30327	General Support-Fuels	Plant Capacity Factor
IT30329	GTM-General Support-Fleet	Utility MASS Formula
IT30364	LAN Svcs-Trouble Tickets	Corp MASS Formula
IT30377	Wash-General Support-Intranet Front Page	Corp MASS Formula
IT30380	General Support - ACCOUNTLINK Mtc	KCPL
IT30381	System Wide-DBA Support	Corp MASS Formula
IT30385	System Wide Sys Administration	Corp MASS Formula
IT30394	Wash-General Support-ITRT	Corp MASS Formula
IT30397	General Support -FYI/Empower	Corp MASS Formula
IT30399	General Support - Billing	Number of Customers
IT30400	General Support - Regulatory-CIS	Number of Customers
IT30401	General Support - Treasury-CIS	Number of Customers
IT30402	General Support - Customer Svc	Number of Customers
IT30407	Vulnerability Maintenance	Corp MASS Formula
IT30509	Remote Access Support	Corp MASS Formula
IT30538	Asset Management	Corp MASS Formula
IT30539	CIS DBA Support	Number of Customers
IT30540	CIS Sys Administration	Number of Customers
IT30545	Provide Help Desk Support	Corp MASS Formula
IT30551	General Support-Capt Automation	Number of Customers
IT30556	IT Proj Mgmt-Cust Svcs	Number of Customers
IT30557	IT Proj Mgmt-Delivery OP	Number of Customers
IT30559	IT Proj Mgmt-Power	Plant Capacity Factor
IT30560	IT Proj Mgmt-Admin	Utility MASS Formula
IT30561	IT Proj Mgmt-Internal	Utility MASS Formula
IT30575	Customer Bill Printing	KCPL
IT30576	Cust Bill Inserting	KCPL
IT30578	Data Center Operations-KCPL & Aquila	Utility MASS Formula
IT30579	Provide Production Control - Customer Ser	Number of Customers
IT30580	Provide Production Control - Support	Utility MASS Formula
IT30594	General Support - CELLNET	KCPL
IT30595	General Support - Revenue Protection Sys	Number of Customers
IT30701	GTM - Mobile	Number of Customers
IT30773	GTS-Dist System Inv Mtc Patrol	KCPL
IT30832	EOS-Revenue Prot-Fas/Workflow	KCPL

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
IT30883	Managesoft Maintenance	Corp MASS Formula
IT30894	General Support-Right fax support	Number of Customers
IT30990	Audit Application Access	Corp MASS Formula
IT30991	Disaster Recovery Qrtly Tests	Corp MASS Formula
IT31012	Upgrade & Maintain Dept Web Sites	Corp MASS Formula
IT31058	Interactive Employee Comm	Corp MASS Formula
IT31069	Upgrade Autocad TO 2008	KCPL
IT31132	Disposal of Computer Equipment	Utility MASS Formula
IT31136	G/Plot Facility Mapes & Indexes	KCPL
IT31142	General Support-ERM	Plant Capacity Factor
IT31147	Oracle Upgrade 10G	KCPL
IT31150	EOS-Strategic Intent Tracking	Corp MASS Formula
IT31158	Application Portfolio Analysis	KCPL
IT31157	ManageSoft Compliance Mngr	KCPL
IT31163	4th Outage Letter	KCPL
IT31165	EOS-General Support - SOX Express	Corp MASS Formula
IT31183	GTS-DSIA Support	KCPL
IT31194	General Support-RTO	Plant Capacity Factor
IT31203	General Support - Marketing Comm	Number of Customers
IT31223	CIS Integration	KCPL
IT31236	IT PC Physical Inventory	Corp MASS Formula
IT31242	Rightfax Upgrade to V9.3	Utility MASS Formula
IT31258	Reach Web Site	KCPL
IT31259	Field Audit Web Application	KCPL
IT31260	Purchasing Web Site	KCPL
IT31261	Empac-Web Based Work Order	KCPL
IT31262	Empac-Coverat Crystal Report	KCPL
IT31448	HQ Move (OM Costs)	Corp MASS Formula
IT31449	Generation Tax Credit	Plant Capacity Factor
IT31574	IT Network Access Control	Corp MASS Formula
ITA0010	IT related PC Infrastructure O&M	Corp MASS Formula
IT-CUSTSV	IT-Customer Service	Number of Customers
J1-EXP	MPS-Jeffery Energy Center	MPS
J1-FOROUT	MPS-Jeffery Energy Center Forced	MPS
J1-MM	MPS-Jeffery Energy Center Major	MPS
J1-OUTAGE	MPS-Jeffery Energy Center Planned	MPS
KCPL-EXP	General Company - KCPL	KCPL
KCREC-EXP	General Company-KCREC	KCREC
KLT001	KLT General	KLT
KLT002	Corp Dev/Plan-KLT Inc	KLT
KLT-EXP	General Company KLT	KLT
KS-EXP	Gen Kansas Dist Expenses	KCPL
KS-REV	Kansas Revenue for CIS	KCPL
MAIL-EXP	Mail Svc	Corp MASS Formula
MAT-EXP	Materials-CORP	Material Issues
MO-EXP	Gen Missouri Dist Expenses	KCPL
MO-REV	Missouri Revenue for CIS	KCPL
MP-EXP	MPS Common	MPS
MP-REV	MoPub CIS Revenue	MPS
MPS-EXP	General Company - MPS	MPS
MPS-REV	Mo Pub Revenue for CIS	MPS
MRG-ITPM	Integration Team & Proj Mgmt	GPE
MSC0154	2008 Mo/KS Rate Case	KCPL
MSC1492	Emergis Litigation	KLT
MSC9013	Transmission Rate Case	KCPL
MZP-EXP	EAMZP Elimn MSPMO	EAMZP
NREG-EXP	Non Reg Costs	NREG
OH-ACC	Accounting Division Overheads	Corp MASS Formula
OH-EXEC	Executive Offices Overheads	Corp MASS Formula
OH-FIN	Finance Division Overheads	Corp MASS Formula
OH-HR	Human Resouce Div Overheads	Corp MASS Formula
OH-LAW	Legal Service Overheads	Corp MASS Formula
OH-SRVCO	GPES Support Overheads	Corp MASS Formula
OH-SUP	Support Services Overheads	Corp MASS Formula
P0-EXP	General O&M-Common Peaking Stations	MPS
P1-EXP	MPS KCI Generation	MPS
P1-FOROUT	MPS Ralph Green Generation-Forced	MPS
P1-MM	MPS Ralph Green Generation-Major	MPS

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
P1-OUTAGE	MPS Ralph Green Generation-Planned	MPS
P2-EXP	MPS Nevada Generation	MPS
P2-FOROUT	MPS Nevada Generation Forced	MPS
P2-MM	MPS Nevada Generation Major	MPS
P2-OUTAGE	MPS Nevada Generation Planned	MPS
P3-EXP	MPS-Ralph Green	MPS
P3-FOROUT	MPS KCI Generation Forced	MPS
P3-MM	MPS KCI Generation Major	MPS
P3-OUTAGE	MPS KCI Generation Planned	MPS
PAY-EXP	Payroll Services-CORP	Corp MASS Formula
PUR-ELEC	Purchasing Svcs - Electric Utility	% of Non-Labor, Non-Fuel O&M
PWR-EXP	General Company - Generation	Plant Capacity Factor
R0-10003329	Maximo Lake Road Expense	SJLP
R0-EXP	SJLP Lake Road Common	SJLP
R0-FOROUT	SJLP Lake Road Common Forced	SJLP
R0-MM	SJLP Lake Road Common Major	SJLP
R0-OUTAGE	SJLP Lake Road Common Planned	SJLP
R1-EXP	SJLP Lake Road Unit #1	SJLP
R1-FOROUT	SJLP Lake Road Unit #1 Forced	SJLP
R1-MM	SJLP Lake Road Unit #1 Major	SJLP
R1-OUTAGE	SJLP Lake Road Unit #1 Planned	SJLP
R2-EXP	SJLP Lake Road Unit #2	SJLP
R2-FOROUT	SJLP Lake Road Unit #2 Forced	SJLP
R2-MM	SJLP Lake Road Unit #2 Major	SJLP
R2-OUTAGE	SJLP Lake Road Unit #2 Planned	SJLP
R3-EXP	SJLP-Lake Road Unit #3	SJLP
R3-FOROUT	SJLP-Lake Road Unit #3 Forced	SJLP
R3-MM	SJLP-Lake Road Unit #3 Major	SJLP
R3-OUTAGE	SJLP-Lake Road Unit #3 Planned	SJLP
R4-EXP	SJLP Lake Road Unit #4	SJLP
R4-FOROUT	SJLP Lake Road Unit #4 Forced	SJLP
R4-MM	SJLP Lake Road Unit #4 Major	SJLP
R4-OUTAGE	SJLP Lake Road Unit #4 Planned	SJLP
R5-EXP	SJLP Lake Road Unit #5	SJLP
R5-FOROUT	SJLP Lake Road Unit #5 Forced	SJLP
R5-MM	SJLP Lake Road Unit #5 Major	SJLP
R5-OUTAGE	SJLP Lake Road Unit #5 Planned	SJLP
R6-EXP	SJLP-Lake Road Unit #6	SJLP
R6-FOROUT	SJLP-Lake Road Unit #6 Forced	SJLP
R6-MM	SJLP-Lake Road Unit #6 Major	SJLP
R6-OUTAGE	SJLP-Lake Road Unit #6 Planned	SJLP
R7-EXP	SJLP-Lake Road Unit #7	SJLP
R7-FOROUT	SJLP-Lake Road Unit #7 Forced	SJLP
R7-MM	SJLP-Lake Road Unit #7 Major	SJLP
R7-OUTAGE	SJLP-Lake Road Unit #7 Planned	SJLP
R8-EXP	SJLP-Lake Road Unit #8	SJLP
R8-FOROUT	SJLP-Lake Road Unit #8 Forced	SJLP
R8-MM	SJLP-Lake Road Unit #8 Major	SJLP
R8-OUTAGE	SJLP-Lake Road Unit #8 Planned	SJLP
REG-ELEC	Regulatory - Electric Utility	Number of Customers
REGKS-KCPL	KCPL Kansas regulatory tracking	KCPL
REGMO-KCPL	KCPL Missouri regulatory tracking	KCPL
RS-EXP	SJLP-Lake Road Industrial Steam	SJLP
RS-FOROUT	SJLP-Lake Road Industrial Steam Forced	SJLP
RS-MM	SJLP-Lake Road Industrial Steam Major	SJLP
RS-OUTAGE	SJLP-Lake Road Industrial Steam Planned	SJLP
SEC-CORP	Security Svcs-CORP	Corp MASS Formula
SEC-KCPL	Security Svcs-KCPL	KCPL
SI0000	Strategic Initiative Programs	KCPL
SIA001	Affordable New Homes	KCPL
SIA002	Low Income Weatherization	KCPL
SID001	A/C Cycling	KCPL
SID002	C&I Curtailment	KCPL
SID101	In-Home Display	KCPL
SID102	Home Area Network	KCPL
SIE001	Residential On-line Analysis	KCPL
SIE002	Home Performance Energy Star	KCPL
SIE003	Change a Light	KCPL

**GREAT PLAINS ENERGY  
BASIC PROJECT LISTING  
DECEMBER 2010**

Project	Description	Owner/Cost Allocation Factor
SIE004	Cool Homes	KCPL
SIE005	Energy Star Homes	KCPL
SIE006	PAYS program	KCPL
SIE020	Commercial on-line analysis	KCPL
SIE021	C&I Energy Audit	KCPL
SIE022	C&I Custom rebate- retrofit	KCPL
SIE023	C&I Custom rebate- new constr	KCPL
SIE024	Building Operator Certification	KCPL
SIE040	Demand Side Mgmt Research	KCPL
SIE101	Energy Saver Loan Program	KCPL
SIE102	C&I Prescriptive Rebate	KCPL
SIE103	C&I RFP Rebate	KCPL
SIE151	Res Appliance, Trun In Program	KCPL
SJ-EXP	SJP MO Gen Electric	SJLP
SJINV-EXP	SJLP Investments	SJLP
SJLP-EXP	General Company - SJLP	SJLP
SJLP-REV	SJLP Revenue for CIS	SJLP
SOX-ILA	SEC 404 Compliance-ILA	Aquila (Non-Reg)
SOX-KLT	SEC 404 Compliance-KLT	KLT
SRS001	Energy Saver Loan Program KS	KCPL
STRAT-KLT	Strategic Planning-KLT	KLT
TCM-RAY	Telecom Svcs-Raytown	ECORP
TEL001	Telecom General	KLT
TRN-KS	General TRNCO - Kansas	KCPL
TRN-MO	General TRNCO - Missouri	KCPL
TRNP-ELEC	Transmission Policy -Electric Utility	Transmission Miles
TRNP-ILA	Transmission Policy -ILA	ECORP
TRNS-ELEC	Transmission Services-Elec	Transmission Miles
TTP-KCPL	Tech Training - KCPL	KCPL
TTP-MPS	Tech Training - MPS	MPS
TTP-SJLP	Tech Training - SJLP	SJLP
TXBEN-ECORP	Payroll Taxes/Benefits-ECORP	ECORP
TXBEN-GPE	Payroll Taxes/Benefits - GPE	GPE
TXBEN-KCPL	Payroll Taxes/Benefits-KCPL	KCPL
TXBEN-KLT	Payroll Taxes/Benefits-KLT	KLT
TXBEN-MPS	Payroll Taxes/Benefits - MPS	MPS
TXBEN-SJLP	Payroll Taxes/Benefits - SJLP	SJLP
UTLFC-EXP	UCU Finance Corp	Aquila (Non-Reg)
Y0-10016765	Maximo O&M Expense	MOPUB
Y0-EXP	MPS-Sibley Generation	MPS
Y0-FOROUT	MPS-Sibley Generation Forced	MPS
Y0-MM	MPS-Sibley Generation Major	MPS
Y0-OUTAGE	MPS-Sibley Generation Planned	MPS
Y1-EXP	MPS-Sibley Unit #1	MPS
Y1-FOROUT	MPS-Sibley Unit #1 Forced	MPS
Y1-MM	MPS-Sibley Unit #1 Major	MPS
Y1-OUTAGE	MPS-Sibley Unit #1 Planned	MPS
Y2-EXP	MPS-Sibley Unit #2	MPS
Y2-FOROUT	MPS-Sibley Unit #2 Forced	MPS
Y2-MM	MPS-Sibley Unit #2 Major	MPS
Y2-OUTAGE	MPS-Sibley Unit #2 Planned	MPS
Y3-EXP	MPS-Sibley Unit #3	MPS
Y3-FOROUT	MPS-Sibley Unit #3 Forced	MPS
Y3-MM	MPS-Sibley Unit #3 Major	MPS
Y3-OUTAGE	MPS-Sibley Unit #3 Planned	MPS

## GREAT PLAINS ENERGY

## GLOSSARY OF TERMS AND DEFINITIONS

**A**

**Affiliate** – Companies that are related to each other due to common ownership or control.

**Allocation** – A process of assigning costs by distribution or apportionment when a direct method does not exist or is impractical.

**B**

**Business Unit** – A separate legal company within GPE or a distinct business/regulatory division within a legal entity.

**C**

**Capital Expenditure** – Expenditures that are recorded as assets on the financial books and are subtracted from revenues over an extended period of time through some form of capital recovery, i.e. depreciation.

**Cost Allocation Manual** – A document of a company's cost allocation policies and related procedures.

**Cost Allocation Factors** – the methods or ratios used to apportion costs.

**Costs** – An expenditure or outlay of cash, other property, capital stock or services identified with goods or services purchased. Some costs may be expensed, others may be capitalized.

**D**

**Depreciation** – A term used to describe the expensing of a fixed asset over a period of time, i.e. capitalized plant costs are depreciated, or expensed, over the useful life of the plant.

**Direct Costs** – A cost that can be specifically identified with a particular business activity within a specific business unit.

**E**

**E-CORP** – A business unit for MPS and SJLP costs that are not specifically identifiable to one or the other.

**F**

**FERC** – Federal Energy Regulatory Commission.

**G**

**GAAP** – Generally accepted accounting principles.

**GPE** – Great Plains Energy Incorporated, the holding company.



**GPES (or Service Company)** – Great Plains Energy Service Company.

**GREC** – GMO Receivable Company.

**I**

**Indirect Costs** – Costs that are allocated because they cannot be identified with a particular service or business unit.

**K**

**KCC** – The State Corporation Commission of the State of Kansas.

**KCP&L** – Kansas City Power & Light Company, a wholly owned subsidiary of Great Plains Energy, whose purpose is to provide electricity to customers within its regulated service territory in Missouri and Kansas.

**KCP&L GMO** – A wholly-owned subsidiary of Great Plains Energy, whose primary purpose is to provide electricity to customers within its regulated Missouri territories of MPS and SJLP.

**KCREC** – Kansas City Power & Light Receivables Company, a wholly owned subsidiary of KCP&L to whom KCP&L sells all of its retail electric accounts receivable.

**KLT** – KLT Inc. is a wholly owned non-regulated subsidiary of Great Plains Energy.

**M**

**Massachusetts Formula** – A general allocator used to distribute common costs benefiting more than one business unit.

**MPS** – Missouri Public Service, a regulatory division within KCP&L GMO.

**MPSC** – Public Service Commission of the State of Missouri.

**S**

**SJLP** – St. Joseph Light & Power, a regulatory division within KCP&L GMO.

**W**

**WCNOC** – Wolf Creek Nuclear Operating Corporation. Reported as part of the KCP&L.