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**DIRECT TESTIMONY OF**

**JOHN P. WEISENSEE**

**KANSAS CITY POWER & LIGHT COMPANY**

**DOCKET NO. 10-KCPE415-RTS**

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Security Enhancement Information Pursuant to K.S.A. 66-1233 Has Been Removed.  
Certain Schedules Attached to this Testimony  
Contain Confidential Information And Have Been Removed.***

**BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

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**DIRECT TESTIMONY OF**

**JOHN P. WEISENSEE**

**ON BEHALF OF  
KANSAS CITY POWER & LIGHT COMPANY**

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**IN THE MATTER OF THE APPLICATION OF  
KANSAS CITY POWER & LIGHT COMPANY  
TO MODIFY ITS TARIFFS TO CONTINUE THE  
IMPLEMENTATION OF ITS REGULATORY PLAN**

**DOCKET NO. 10-KCPE-\_\_\_\_-RTS**

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

2 A: My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,  
3 Missouri 64105.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L” or the “Company”)  
6 as Regulatory Affairs Manager.

7 **Q: What are your responsibilities?**

8 A: I have primary responsibility for preparing the financial information contained in various  
9 regulatory filings in Kansas and Missouri.

1 **Q: Please describe your education, experience and employment history.**

2 A: I graduated from The University of Texas at Austin in 1977 with a Masters in  
3 Professional Accounting. I had previously received my Bachelors of Business  
4 Administration degree in Accounting from the same university, summa cum laude. I  
5 have been a Certified Public Accountant since 1977. I began my career with KCP&L in  
6 January 2007. From 1986 to 2001, I was the Manager, Finance and Accounting for  
7 St. Joseph Light & Power Company. In the years between leaving that utility and  
8 beginning at KCP&L, I was self-employed as a business consultant in the utility industry  
9 and for many other industries.

10 **Q: Have you previously testified in a proceeding before the Kansas Corporation**  
11 **Commission (“KCC” or “the Commission”) or before any other utility regulatory**  
12 **agency?**

13 A: Yes, I have testified before the KCC in several dockets. In addition, I have testified on  
14 many occasions before the Missouri Public Service Commission while at St. Joseph Light  
15 & Power Company and at KCP&L.

16 **Q: What is the purpose of your testimony?**

17 A: The purpose of my testimony is to: (i) describe the revenue requirement model and  
18 schedules that are used to support the rate increase KCP&L is requesting in this  
19 proceeding (Schedule JPW-1 attached to this testimony); and (ii) support various  
20 accounting adjustments listed on the summary of adjustments (Schedule JPW-2 attached  
21 to this testimony).

1 **REVENUE REQUIREMENT MODEL AND SCHEDULES**

2 **Q: What is the purpose of Schedule JPW-1?**

3 A: This attachment includes the schedules derived from the Company's revenue requirement  
4 model used to support the rate increase that KCP&L requests in this proceeding.

5 **Q: Were the schedules prepared either by you or under your direction?**

6 A: Yes, they were.

7 **Q: Please describe the process the Company used to determine the requested rate**  
8 **increase.**

9 A: We utilized a standard ratemaking process to determine the rate increase request. We  
10 used historical test year data from the financial books and records of the Company as the  
11 basis for operating revenues, operating expenses and rate base. We then adjusted the  
12 historical test year data to reflect: (i) normal levels of revenues and expenses that would  
13 have occurred during the test year; (ii) annualizations of certain revenues and expenses;  
14 (iii) amortizations of regulatory assets and liabilities; and (iv) known and measurable  
15 changes that have been identified since the end of the historical test year. We then  
16 allocated the adjusted test year data to arrive at operating revenues, operating expenses,  
17 and rate base applicable to the Kansas jurisdiction. We subtracted operating expenses  
18 from operating revenues to arrive at operating income. We then divided operating  
19 income by rate base to calculate the rate of return prior to the requested rate increase.  
20 The requested rate increase is the amount necessary for the post-increase calculated rate  
21 of return to equal the rate of return supported by KCP&L witness Dr. Samuel C.  
22 Hadaway.

1 **Q: Does the revenue requirement model include costs recovered through the Energy**  
2 **Cost Adjustment (“ECA”) and Energy Efficiency (“EE”) riders?**

3 A: Yes, these costs are included and have been adjusted, as discussed later in this testimony  
4 (adjustments CS-26 and CS-100, respectively). However, the revenue requirement is not  
5 affected by inclusion of these costs because adjusted Kansas retail revenue includes ECA  
6 and EE revenue equal to the sum of all adjusted ECA costs and EE costs, respectively.  
7 The ECA costs are included in Schedule JPW-5 attached to this testimony. The ECA and  
8 EE effects are considered in the rate design in this case.

9 **TEST YEAR**

10 **Q: What historical test year did KCP&L use in determining rate base and operating**  
11 **income?**

12 A: The revenue requirement schedules are based on a historical test year of the twelve  
13 months ending September 30, 2009.

14 **Q: Is this the test year specified for this case in Docket No. 04-KCPE-1025-GIE (“1025**  
15 **Docket” or “Regulatory Plan”)?**

16 A: The Regulatory Plan specified a test year for the current rate case of the twelve months  
17 ended June 30, 2009 based upon a filing date prior to August 15, 2009. However,  
18 KCP&L filed a Motion to Amend Filing Date on August 12, 2009 requesting a delay in  
19 the filing date and that no specific filing date be established by the Commission.  
20 Additionally, on September 9, 2009, the parties to the Stipulation and Agreement  
21 approved by the Commission in KCP&L’s last rate case proceeding, Docket No. 09-  
22 KCPE-246-RTS (“246 docket”), filed a Joint Report Regarding the Timing and Process  
23 for Kansas City Power & Light Company’s Final Rate Proceeding Under Its Five-Year

1 Regulatory Plan (“Collaborative Report”) under the 1025 Docket, asking that the  
2 procedural schedule be revised depending on the Iatan Unit 2 in-service date. KCP&L’s  
3 Motion to Amend Filing Date was approved by the Commission in its November 13,  
4 2009 Order Granting KCP&L’s Motion to Amend Filing Date. To date, the Commission  
5 has not yet taken any action regarding the Collaborative Report. The Company used the  
6 twelve-month period ending September 30, 2009 for the test year in this rate proceeding  
7 as that period reflects the most currently available quarterly financial information.

8 **Q: Does test year expense reflect an appropriate allocation of KCP&L overhead to**  
9 **KCP&L Greater Missouri Operations Company (“GMO”) and other affiliated**  
10 **companies?**

11 A: Yes, KCP&L incurs costs for the benefit of GMO and other affiliates and these costs are  
12 billed out as part of the normal accounting process. All costs, labor and non-labor, are  
13 charged to projects at KCP&L and certain projects are set up to allocate costs among the  
14 various companies based on appropriate cost drivers or to assign costs directly to the  
15 benefiting affiliate.

#### 16 JURISDICTIONAL ALLOCATIONS

17 **Q: Why is it necessary to allocate revenues, expenses and rate base to the Company’s**  
18 **various jurisdictions?**

19 A: KCP&L does not have separate operating systems for its Kansas, Missouri and firm  
20 wholesale jurisdictions. It operates a single production and transmission system that is  
21 used to provide service to retail customers in Kansas and Missouri, as well as the full-  
22 requirements firm wholesale customers. Therefore, jurisdictional allocations of operating  
23 expenses, certain operating revenues and rate base are necessary.

1 **Q: Why is the method by which the allocations are made critical?**

2 A: The method of allocation is critical first to ensure that the rates charged to each  
3 jurisdiction of customers reflect the full cost of serving those customers but not the cost  
4 of serving customers in other jurisdictions. Secondly, the method of allocation must  
5 allow the Company the opportunity to recover fully its prudent costs of serving those  
6 customers. That is, if the sum of the allocation factors allowed in each jurisdiction is less  
7 than 100%, then the Company is unable to recover its prudent cost of service and return  
8 on rate base. Company witness Larry W. Loos discusses this issue in more detail in his  
9 direct testimony.

10 **Q: What allocators did the Company use?**

11 A: The allocators that were utilized can be classified as input allocators or calculated  
12 allocators. The input allocators are based on weather-normalized demand and energy,  
13 described in the direct testimony of KCP&L witness George M. McCollister, and  
14 customer information. Attached as Schedule JPW2010-3 is the calculation of those  
15 allocators for this rate proceeding. The calculated allocators are, at their root, based on  
16 the Demand, Energy, and Customer allocators. The calculated allocators are, however,  
17 calculated within the revenue requirement model. They are often calculated as  
18 combinations of amounts that have previously been allocated using one or more of the  
19 input allocators.

20 **Q: Please describe the Demand allocator.**

21 A: The Demand allocator is a 12-month weather normalized average of the coincident peak  
22 demands for the Kansas and Missouri retail jurisdictional customers and the firm  
23 wholesale jurisdiction.



1 **Q: Please describe the Energy allocator.**

2 A: The Energy allocator is based on the total weather-normalized kilowatt-hour usage by the  
3 Kansas and Missouri retail customers and the firm wholesale jurisdiction.

4 **Q: Please describe the Customer allocator.**

5 A: The Customer allocator is based on the average number of customers during the test year  
6 in Kansas, Missouri, and the firm wholesale jurisdiction.

7 **Q: Please explain how the various revenues, expenses and rate base components are**  
8 **allocated among KCP&L's regulatory jurisdictions.**

9 A: Attached as Schedule JPW2010-4 is a narrative describing the allocation methodology.

10 **Q: Do these allocators reflect any change in allocation methods from those used in**  
11 **prior cases under the Regulatory Plan?**

12 A: Yes. In the Stipulation and Agreement approved by the Commission in Docket No. 07-  
13 KCPE-905-RTS ("905 Docket"), KCP&L agreed to utilize the Unused Energy Allocator  
14 ("UE1") to allocate off-system sales margins to Kansas retail ratepayers in its ECA rider.  
15 KCP&L has utilized this allocator in its ECA rider for the past two years. Missouri uses  
16 an energy allocator to allocate off-system sales margins between the Kansas and Missouri  
17 jurisdictions. The result of these differing allocation methodologies is that over 100% of  
18 KCP&L's off-system sales margins are allocated out to customers; that is, KCP&L pays  
19 out more margin than it takes in. The Company now supports a different allocation  
20 method for allocating off-system sales margins. Mr. Loos recommends, and KCP&L  
21 supports, allocating off-system sales margins for the ECA rider based on Kansas's  
22 allocation of steam production plant as a percentage of total KCP&L steam production

1 plant. Once again, this change would not affect the current rate case revenue  
2 requirement, because of the ECA rider, but will affect future ECA filings.

3 **Q: What is the Company's specific request of the Commission on this issue?**

4 A: KCP&L requests Commission approval to allocate off-system sales margins in the ECA  
5 rider based on Kansas's allocation of steam production plant as a percentage of total  
6 KCP&L steam production plant ("steam production plant allocator") as recommended by  
7 Company witness Larry W. Loos and Tim Rush.

8 **Q: Does Mr. Loos recommend any other changes that the Company has chosen not to  
9 use in the current rate proceeding?**

10 A: Yes, Mr. Loos recommends several other changes, including the use of an energy  
11 allocator to allocate environmental plant and operations and maintenance expenses and to  
12 allocate non-labor boiler maintenance expense. While KCP&L has chosen not to make  
13 those changes at this time, because of an agreement in the Regulatory Plan to use a  
14 12-month coincident peak demand for those items, KCP&L intends to propose those  
15 changes in future rate cases.

16 **Q: Since KCP&L has chosen not to make these changes at this time, how is steam  
17 production plant allocated in Schedule 11 of Schedule JPW2010-1?**

18 A: Steam production plant is allocated entirely based on the demand allocator, with no  
19 different treatment at this time for the environmental plant.

20 **Q: Given that the steam production plant on Schedule 11 is entirely allocated based on  
21 demand, then is the off-system sales margin allocation that KCP&L recommends be  
22 allocated based on the steam production plant allocation, therefore allocated  
23 entirely based on demand?**

1 A: No, for purposes of the off-system sales margin allocation in this rate proceeding the  
2 steam production plant allocator is blended, with approximately 23% of the allocation  
3 based on energy (the environmental portion of steam production plant) and the remainder  
4 based on demand. This approach allows the off-system sales margin presented in this  
5 rate proceeding to be reflective of the allocation recommended by the Company going  
6 forward and steam production plant on Schedule 11 to be allocated in accordance with  
7 the Regulatory Plan.

### 8 ADJUSTMENTS

9 **Q: Please discuss Schedule JPW2010-2.**

10 A: This schedule presents a listing of revenue and expense adjustments to the 12 months  
11 ended September 30, 2009 test year, and rate base adjustments to the September 30, 2009  
12 balances. The adjustments are organized and subtotaled by the lines reflected on  
13 Schedule 1, SUMMARY OF OPERATING INCOME & RATE BASE, of  
14 Schedule JPW2010-1. This listing includes the adjustment number and description,  
15 amount, and the Company witness sponsoring the adjustment. Various KCP&L  
16 witnesses will support, in their direct testimony, the need for each of these adjustments.

17 **Q: Please explain the adjustments to reflect normal levels of revenues and expenses.**

18 A: These include adjustments to retail revenue and bad debt expense to reflect levels that  
19 would have occurred if the weather had been “normal” during the test year. Also  
20 included are adjustments to reflect a “normal” level of maintenance expense. This is  
21 necessary because, for example, turbine maintenance does not occur every year. Thus, an  
22 individual generating unit may have large variations in maintenance from year to year.  
23 Similar adjustments are necessary for Transmission and Distribution maintenance.

1 **Q: Please explain the adjustments to annualize certain revenues and expenses.**

2 A: Annualization adjustments have been made to reflect an annual level of expense in cost  
3 of service, such as the annualization of payroll and depreciation expenses. The former  
4 reflects a full year's impact of recent pay increases, while the latter reflects the impact of  
5 a full-year's depreciation on recent plant additions as well as adoption of new  
6 depreciation rates proposed by KCP&L in this case as discussed by Company Witness  
7 John J. Spanos.

8 **Q: Please explain the adjustments to amortize regulatory assets and liabilities.**

9 A: Various regulatory assets and liabilities have been established in past Kansas rate cases,  
10 such as deferred security costs and rate case costs. Those assets/liabilities are then  
11 amortized over the number of years authorized in the Orders for the applicable rate cases.

12 **Q: Please explain the adjustments to reflect known and measurable changes that have  
13 been identified since the end of the historical test year?**

14 A: Those adjustments are made to reflect changes in the level of revenues, expenses, rate  
15 base and cost of capital that either have occurred or are expected to occur prior to the  
16 effective date of rate implementation in this docket. For example, payroll expense has  
17 been adjusted for known and measurable pay increases. In general, known and  
18 measurable changes to plant-related assets and reserves have been considered through  
19 September 30, 2010 while other changes have been considered through August 31, 2010.

20 **Q: Do all of those adjustments, listed on Schedule JPW2010-2 and discussed  
21 throughout the remainder of this testimony, entail an adjustment of test year  
22 amounts?**

1 A: Yes, the adjustments described below and summarized on Schedule JPW2010-2 reflect  
2 adjustments to the test year ended September 30, 2009, or, in the case of rate base items,  
3 adjustments to September 30, 2009 balances.

4 **RB-11 OUT-OF-PERIOD ITEMS**

5 **Q: Please explain adjustment RB-11.**

6 A: The Company has identified certain costs recorded during the test year to capital projects,  
7 involving expense report charges, for which it is not seeking recovery in this or any  
8 future rate proceeding. The costs were removed from the plant accounts and recorded to  
9 a non-utility expense account. We believe the costs were ordinary and reasonable  
10 business expenses; however, we do not believe such costs should be borne by ratepayers.

11 **RB-20 PLANT IN SERVICE**

12 **Q: Please explain adjustment RB-20.**

13 A: Excluding Iatan Unit 2, we rolled September 30, 2009 plant balances forward to  
14 September 30, 2010, by using the Company's 2009-2010 capital budgets, which include  
15 both capital additions and retirements. Additional retirements of general plant were also  
16 reflected consistent with the results of the 2009 depreciation study discussed by Company  
17 witness John J. Spanos.

18 **Q: How and why was the Iatan Unit 2 plant amount projected?**

19 A: As agreed to by the parties in this case in the Joint Report, we used KCP&L's share of  
20 the budgeted project costs. Company witness Brent C. Davis discusses the Iatan 2 in-  
21 service in his testimony.

22 **Q: What is the projected Iatan 2 balance that is included in rate base in this rate**  
23 **proceeding?**

1 A: We have projected a balance of \$1.029 billion (KCP&L's share, total company, including  
2 Allowance for Funds Used during Construction ("AFUDC")).

3 **Q: For purposes of the Company's filing, were Iatan 2 budgeted total project costs**  
4 **allocated to KCP&L based on its ownership interest in that plant?**

5 A: Yes, the entire project cost was allocated at KCP&L's ownership level (54.71%) even  
6 though certain of those costs will be classified as common between Unit 1 and Unit 2.

7 **Q: Why did the Company take that approach?**

8 A: The primary reason was because certain end-of-project work included in the Iatan Unit 2  
9 budget has not yet been fully designed. Therefore, the expected cost of that common  
10 work is not known with certainty at this time. A contributing factor is conservatism; that  
11 is, KCP&L's share of Iatan 2 (54.71%) is lower than its share of Iatan common (61.45%).

12 **Q: Will the split between Iatan 2 costs and common costs be finalized in the**  
13 **abbreviated, true-up case anticipated in the Joint Report?**

14 A: Yes, a true-up will take place at that time.

15 **Q: Since the Company's ownership interest in Iatan 2 is less than that of Iatan 1, was**  
16 **an adjustment made to reflect KCP&L's reduced ownership in the common plant**  
17 **existing prior to the recent Iatan construction activity?**

18 A: Yes, adjustments RB-20 and RB-30 include reductions in rate base components to reflect  
19 a net billing to certain Iatan 2 partners of common plant existing prior to the recent Iatan  
20 construction activity. While this billing has not yet taken place, both Plant in Service and  
21 Reserve for Depreciation were adjusted using a calculation based on the individual  
22 components of common plant, original Plant in Service and the related cumulative  
23 Reserve for Depreciation projected as of September 30, 2010.

1 **RB-25/CS-111 IATAN 1 REGULATORY ASSET**

2 **Q: Please explain adjustment RB-25.**

3 A: Pursuant to the terms of the Stipulation and Agreement that was approved by the  
4 Commission in the 246 Docket (“246 S&A”), KCP&L was authorized to include in a  
5 regulatory asset depreciation expense and carrying costs for the Iatan Unit 1 Air Quality  
6 Control System (“AQCS”) and Iatan common plant not included in rate base in the  
7 246 Docket. Adjustment RB-25 rolls forward the regulatory asset balance, which is  
8 recorded on a Kansas jurisdictional basis, from September 30, 2009 to September 30,  
9 2010 based on projected jurisdictional depreciation expense and carrying costs during  
10 that period.

11 **Q: What do you mean by the term “Iatan common?”**

12 A: A component of the construction of Iatan 1 Unit AQCS and Iatan Unit 2 is equipment and  
13 facilities to be used by and for the benefit of both Iatan Unit 1 and Iatan Unit 2.  
14 Examples include a shared chimney, water treatment facilities, and rail facilities.

15 **Q: What is the projected regulatory asset balance that is included in rate base in this  
16 rate proceeding?**

17 A: We have projected a September 30, 2010 Kansas jurisdictional balance of \$4.2 million.

18 **Q: Please explain adjustment CS-111.**

19 A: We annualized the amortization of the Iatan Unit 1 and Iatan common regulatory asset  
20 based on the remaining depreciable life of the Iatan Unit 1 AQCS, pursuant to FERC  
21 account 312, or 27 years, based on the depreciation study supported in the direct  
22 testimony of Company witness John Spanos.

23 **Q: Will this amortization continue for 27 years?**

1 A: Yes, pursuant to the 246 S&A. However, the Company recommends transferring the  
2 Iatan Unit 1 and Iatan common regulatory asset into plant accounts effective with new  
3 rates in this rate proceeding. The carrying cost portion of the regulatory asset would be  
4 transferred to plant in service while the depreciation portion of the regulatory asset would  
5 be transferred to the reserve for depreciation.

6 **Q: Why is this transfer recommended?**

7 A: Administratively, tracking these deferred costs will be much easier if the costs are  
8 included in the Company's property record system, as part of the overall Iatan Unit 1  
9 plant costs, rather than tracking the regulatory asset for 27 years.

10 **Q: Why does this request make sense from a regulatory standpoint?**

11 A: The purpose of the regulatory asset was to bridge Iatan Unit 1 AQCS and common plant  
12 between rate cases in the Regulatory Plan. That is, under terms of the 246 S&A only  
13 Iatan 1 AQCS and common plant costs paid or approved for payment as of April 30,  
14 2009 and in service as of July 4, 2009 were allowed in rate base in the 246 Docket. The  
15 intention was not to disallow costs not paid or approved for payment at that date, but  
16 rather to allow those costs in rate base in the next rate proceeding (the current rate case).  
17 Therefore, it seems logical that at the end of this rate proceeding all Iatan Unit 1 AQCS  
18 and common plant costs should be included in plant accounts going forward.

19 **Q: Would this transfer have any ratemaking impact?**

20 A: No. The unrecovered deferred costs will be included in rate base in future years whether  
21 the costs are identified as a regulatory asset or included in plant accounts.  
22 Correspondingly, depreciation expense will be recognized at the appropriate level.

23 **Q: What specific request is the Company making of the Commission on this subject?**



1 A: We request that the deferred depreciation portion of the Iatan 1 Unit AQCS and Iatan  
2 common cost regulatory asset be transferred to Federal Energy Regulatory Commission  
3 (“FERC”) account 108, Reserve for Depreciation, as a reduction in that balance and that  
4 the carrying cost portion of the regulatory asset be transferred to FERC account 101,  
5 Plant in Service, as an increase in that balance. Alternatively, in the event the  
6 Commission does not grant this request, we ask that the amortization period for the  
7 regulatory asset be set at the remaining depreciable life of Iatan Unit 1, or 27 years.

8 **Q: Exclusive of the regulatory asset, what is the amount of Iatan Unit 1 plant-in-service**  
9 **included in this rate proceeding, including common plant?**

10 A: We have included a balance of \$509 million (KCP&L’s share, total company, including  
11 AFUDC).

12 **RB-30 RESERVE FOR DEPRECIATION**

13 **Q: Please explain adjustment RB-30?**

14 A: This adjustment rolls forward the Reserve for Depreciation from September 30, 2009 to  
15 balances projected as of September 30, 2010.

16 **Q: How was this roll-forward accomplished?**

17 A: The depreciation/amortization provision component was calculated in two steps: (i) by  
18 multiplying the September 2009 provision times twelve to approximate the provision that  
19 would be charged to the Reserve for Depreciation from October 2009 through September  
20 2010 (twelve months) for plant existing at September 30, 2009; and (ii) by estimating the  
21 depreciation/amortization attributable to projected net plant additions from October 2009  
22 through September 2010. In the second step we assumed the net plant additions occurred

1 ratably over this period except for the Iatan Unit 2 generating unit for which we utilized  
2 the expected in-service date.

3 **Q: How were the retirement and net salvage components included in the roll-forward?**

4 A: Those components were primarily based on budgeted activity during the period October  
5 2009 through September 2010. The adjustment also recognized additional retirements of  
6 general plant identified in the results of the 2009 depreciation study supported by  
7 Company witness John J. Spanos.

8 **Q: Is the Reserve for Depreciation adjusted for any other items?**

9 A: Yes, it has been increased for the cumulative Kansas jurisdictional Pre-Tax Payment on  
10 Plant (“PTPP”) from January 1, 2007 through September 30, 2010, or \$66.25 million.  
11 The Stipulation and Agreement approved by the Commission in the 1025 Docket  
12 (“1025 S&A”) required that the cumulative Contribution in Aid of Construction  
13 (“CIAC”) (established and referred to now as the PTPP as a result of agreements and  
14 Orders in previous rate cases under the 1025 S&A) be included as an increase in the  
15 Reserve for Depreciation effective with the final rate case in the Regulatory Plan, the  
16 current rate proceeding.

17 **Q: Does the Regulatory Plan require that the cumulative PTPP balance be spread to**  
18 **plant account balances in this rate proceeding?**

19 A: The Regulatory Plan states that the spreading shall take place “at a later time.” While the  
20 total cumulative Kansas jurisdictional balance is included on Schedule 12 of Schedule  
21 JPW-1 in a “dummy” plant account, Account 399, and allocated 100% to Kansas  
22 jurisdictional plant, we have spread the cumulative balance to the supply-related

1 Regulatory Plan projects for purposes of the depreciation study. Company witness John  
2 Spanos discusses this more in his testimony.

3 **Q: Does the Company recommend that the spreading method employed in the**  
4 **depreciation study be used to spread the PTPP balance over the plant accounts for**  
5 **book purposes?**

6 A: Yes, the Company recommends, and requests of the Commission, that the approach used  
7 to spread the cumulative PTPP balance in the depreciation study sponsored by Company  
8 witness John Spanos in his direct testimony be used to spread the balance in the  
9 Company's property records system.

10 **RB-50 PREPAYMENTS**

11 **Q: Please explain adjustment RB-50.**

12 A: We normalized this rate base item based on a 13-month average of prepayment balances.  
13 Prepayment amounts can vary widely during the course of the year and an averaging  
14 method minimizes those fluctuations.

15 **Q: What accounts are included in prepayments?**

16 A: The most significant relate to prepaid insurance, capacity charges, rent and software  
17 maintenance.

18 **Q: What period was used for the 13-month averaging?**

19 A: We used the period September 2008 through September 2009.

20 **Q: Did the KCC Staff use 13-month averaging for Prepayments in the 246 Docket?**

21 A: Yes, they did.

1 **RB-55 EMISSION ALLOWANCES**

2 **Q: Please explain adjustment RB-55.**

3 A: The 1025 S&A included an SO<sub>2</sub> Emission Allowance Management Policy, which  
4 provided for KCP&L to sell SO<sub>2</sub> emission allowances in accordance with the initial SO<sub>2</sub>  
5 Plan submitted to the KCC, KCC Staff and other parties in January 2005, as updated.  
6 The 1025 S&A requires KCP&L to record all SO<sub>2</sub> emission allowance sales proceeds as a  
7 regulatory liability in Account 254. The liability is reduced by premiums that result from  
8 the Company's purchase of lower sulfur coal than specified under contracts.  
9 Adjustment RB-55 reflects the projected net balance at August 2010, based on expected  
10 allowance sales and lower sulfur coal premiums during the period September 30, 2009  
11 through that date.

12 **Q: What is the projected SO<sub>2</sub> regulatory liability that is included in rate base in this**  
13 **rate proceeding?**

14 A: We have projected a September 30, 2010 balance of \$87 million (total company),  
15 exclusive of a small amount that pertains only to the Missouri jurisdiction.

16 **Q: Will the net proceeds in the regulatory liability account be reflected as a reduction**  
17 **in revenue requirements in this rate proceeding?**

18 A: As I discuss later in this testimony (adjustment CS-26), ratepayers will be given the  
19 benefit of these net proceeds through the ECA rider.

20 **Q: Is the Company authorized to continue this regulatory treatment following the**  
21 **conclusion of this rate proceeding?**

22 A: This regulatory treatment will end with the conclusion of the Regulatory Plan, absent  
23 Commission authorization to continue. Therefore, KCP&L requests approval to continue

1 the process authorized by the Commission in the 1025 Docket to defer proceeds from  
2 future SO<sub>2</sub> allowance sales, including the annual Environmental Protection Agency  
3 auction, and to offset the deferred gains with coal premiums of purchase of low sulfur  
4 coal.

### 5 **RB-60 ENHANCED SECURITY COSTS**

6 **Q: Please explain adjustment RB-60.**

7 A: We rolled forward the unamortized enhanced security costs to August 31, 2010. Those  
8 costs represent expenditures incurred by the Company for measures undertaken following  
9 the September 11, 2001 terrorist attacks. Those measures include increased security at  
10 certain critical facilities to ensure the safety of Company personnel and equipment and  
11 the continuation of reliable electric service.

12 **Q: Why were those costs deferred?**

13 A: In 2004, the Company advised the KCC Director of Utilities that the appropriate  
14 mechanism to address enhanced security costs was to defer those costs through the  
15 establishment of a regulatory asset. The recovery of those costs would then be requested  
16 in future rate proceedings. By letter dated December 30, 2004, the Director indicated  
17 agreement with the accounting procedure proposed by the Company. The Stipulation and  
18 Agreement approved by the Commission in Docket No. 06-KCPE-828-RTS (“828  
19 S&A”) reaffirmed deferral of such costs incurred through December 31, 2006, and  
20 inclusion of the unamortized deferred costs in rate base.

21 **Q: Do those costs include expenditures that would otherwise be classified as plant-in-**  
22 **service?**

1 A: No, costs that are properly classified as plant-in-service have been excluded from the  
2 deferred account.

3 **Q: What amortization period was established for those deferred costs?**

4 A: In accordance with the 828 S&A, those costs are being amortized over five years,  
5 commencing January 1, 2007.

6 **Q: Does the test year cost of service reflect a full year's amortization expense?**

7 A: Yes, the amortization expense was recorded on the books in the test year. Therefore, net  
8 operating income is properly stated and requires no adjustment. In addition to  
9 amortization, test year cost of service includes ongoing security costs incurred during the  
10 test year.

11 **RB-65 AND CS-65 PENSION COSTS**

12 **Q: Please explain adjustments RB-65 and CS-65.**

13 A: These adjustments consist of five components:

14 (a) Expense - adjust Financial Accounting Standard No. 87 "*Employers' Accounting*  
15 *for Pensions*" ("FAS 87"), No. 88 "*Employers' Accounting for Settlements and*  
16 *Curtailments of Defined Benefit Pension Plans and for Termination Benefits*"  
17 ("FAS 88"), and No. 158 "*Employers' Accounting for Defined Benefit Pension*  
18 *and Other Postretirement Plans*" ("FAS 158") pension expense for ratemaking  
19 purposes to an annualized level. As a result of the Financial Accounting  
20 Standards Board issuance of the Accounting Standards Codification ("ASC") in  
21 June 2009, the guidance for pensions formerly included within FAS 87, 88, and  
22 158 is now included in the ASC within Topic 715, "*Compensation – Retirement*  
23 *Benefits.*"

- 1 (b) Rate base - roll forward the FAS 87 regulatory asset to the projected August 31,  
2 2010 balance;
- 3 (c) Rate base - roll forward the FAS 88 regulatory asset to the projected August 31,  
4 2010 balance;
- 5 (d) Rate base - roll forward the FAS 158 regulatory asset to the projected August 31,  
6 2010 balance; and
- 7 (e) Rate base - roll forward the net prepaid pension asset to the projected August 31,  
8 2010 balance.

9 **Q: Do these pension adjustments take into consideration payroll billed to joint venture**  
10 **partners, billed to companies affiliated with KCP&L (“affiliated companies”), and**  
11 **charged to capital?**

12 A: Yes, they do, based on data from the payroll adjustment discussed later in this testimony  
13 (adjustment CS-50).

14 **Q: Do these pension adjustments include the effects of the Company’s interest in the**  
15 **Wolf Creek generating station pension plans?**

16 A: Yes, they do.

17 **Q: Please explain component (a).**

18 A: FAS 87 expense was annualized based on information provided by the Company’s  
19 actuarial firms. In addition, annualized pension expense includes amortizations of the  
20 FAS 87, FAS 88 and FAS 158 re-measurement costs (components (b)-(d), respectively,  
21 discussed below).

22 **Q: Is the FAS 87 expense provided by the Company’s actuarial firms on a “KCP&L**  
23 **stand-alone” basis, or does it also include costs associated with GMO?**

1 A: All employees are now KCP&L employees; therefore, the actuarial reports are on a  
2 consolidated basis (*i.e.*, KCP&L and GMO combined).

3 **Q: How is the consolidated FAS 87 expense allocated to KCP&L to ensure that Kansas**  
4 **ratepayers are not paying for GMO costs?**

5 A: The consolidated expense is allocated to each jurisdiction based on a labor allocation  
6 factor, consistent with the payroll annualization allocation discussed later in this  
7 testimony (adjustment CS-50).

8 **Q: Does this approach properly consider unamortized gains and losses existing at the**  
9 **time GMO became part of the consolidated group (July 14, 2008)?**

10 A: Yes, it does.

11 **Q: Was annualized pension expense determined in accordance with established**  
12 **regulatory practice?**

13 A: Yes, the calculation was made in accordance with the methodology documented in the  
14 1025 S&A and the 246 S&A.

15 **Q: What is the amount of FAS 87 expense on a total company Kansas basis currently**  
16 **built into rates?**

17 A: The 246 S&A established the annual amount built into rates at \$36,306,150, before  
18 capitalized amounts and the portion of KCP&L's annual pension cost that is allocated to  
19 KCP&L's joint partners in the Iatan and LaCygne generating stations, and before  
20 inclusion of the amortization of the FAS 87, FAS 88 and FAS 158 regulatory assets.

21 **Q: Please explain component (b).**



1 A: This adjustment was made to roll forward the FAS 87 regulatory asset, expressed on a  
2 total company Kansas basis, to August 31, 2010, in order to determine the proper amount  
3 to be included in rate base.

4 **Q: What is the nature of this regulatory asset?**

5 A: This regulatory asset represents the cumulative unamortized difference in FAS 87  
6 pension expense for ratemaking purposes (as discussed in component (a) above) and  
7 pension expense built into rates during the corresponding periods.

8 **Q: When was the beginning point for accumulating this difference in FAS 87 pension  
9 expense for ratemaking purposes and FAS 87 pension expense built into rates?**

10 A: The 1025 S&A specified the accumulation was to begin January 1, 2005.

11 **Q: How was the FAS 87 regulatory asset rolled forward to August 31, 2010?**

12 A: The FAS 87 pension regulatory asset at December 31, 2008 was adjusted by the projected  
13 difference between FAS 87 expense for Kansas jurisdictional ratemaking purposes based  
14 on the 2009 pension costs provided by the Company's actuaries and FAS 87 expense  
15 currently built into rates for the period January 1, 2009 to August 31, 2010. Finally, the  
16 regulatory asset balance was reduced by projected amortization of the regulatory asset  
17 balance over the period January 1, 2009 through July 31, 2009 as stipulated in the 905  
18 Docket and from August 30, 2009 through August 31, 2010 as stipulated in the 246  
19 Docket, based on a five-year amortization period, as specified in the 1025 S&A.

20 **Q: What was the amount of the December 31, 2008 FAS 87 regulatory asset on a total  
21 company Kansas basis included in the 246 S&A?**

22 A: The amount stipulated in the 246 S&A was \$15,055,968 at December 31, 2008, after  
23 allocation to joint owners.

1 **Q: Is the FAS 87 regulatory asset properly includable in rate base?**

2 A: Yes, the Commission authorized rate base inclusion in the 1025 Docket.

3 **Q: Please explain component (c).**

4 A: This adjustment was made to roll forward the FAS 88 regulatory asset, expressed on a  
5 total company Kansas basis, to August 31, 2010, in order to determine the proper amount  
6 to be included in rate base

7 **Q: What is the nature of this regulatory asset?**

8 A: This asset represents cumulative unamortized FAS 88 expenses, before amounts  
9 capitalized and after allocation to joint owners.

10 **Q: What is FAS 88?**

11 A: FAS 88 is a financial accounting standard that addresses, among other issues, accounting  
12 for settlement of defined benefit plan obligations and curtailments of defined benefit  
13 plans.

14 **Q: How is FAS 88 expense determined?**

15 A: FAS 88 expense is based on information provided by the Company's actuarial firms.

16 **Q: How was the FAS 88 regulatory asset rolled forward to August 31, 2010?**

17 A: The FAS 88 regulatory asset at December 31, 2008 was adjusted to reflect projected FAS  
18 88 amortization from January 1, 2009 through August 31, 2010.

19 **Q: What was the amount of the FAS 88 regulatory asset on a total company Kansas  
20 basis included in the 246 S&A?**

21 A: The amount stipulated in the 246 S&A reaffirmed the \$22.6 million at December 31,  
22 2007, after allocation to joint owners, established in the 905 Docket, but prior to the  
23 impact of the five-year amortization that began effective January 1, 2008.

1 **Q: Is the FAS 88 regulatory asset properly includable in rate base?**

2 A: Yes, the KCC Commission authorized rate base inclusion in the 828 S&A.

3 **Q: Please explain component (d).**

4 A: This adjustment was made to roll forward the FAS 158 regulatory asset, expressed on a  
5 total company Kansas basis, to August 31, 2010, in order to determine the proper amount  
6 to be included in rate base.

7 **Q: What is the nature of this regulatory asset?**

8 A: FAS 158 required the Company to convert its measurement date from September 30,  
9 2008 to December 31, 2008. As a result, KCP&L incurred a catch up of three months of  
10 additional pension and Other Post-Employment Benefits (“OPEB”) expense in 2008.  
11 The Company has included a five-year amortization of those additional costs in its  
12 pension adjustment (CS-65, component (a)) and its OPEB adjustment (adjustment CS-61,  
13 discussed later in this testimony).

14 **Q: Why was a five-year period used for the FAS 158 amortization?**

15 A: This period was used to be consistent with the FAS 88 amortization.

16 **Q: What were the amounts of the December 31, 2008 FAS 158 regulatory assets on a  
17 total company Kansas basis included in the 246 S&A?**

18 A: The amounts stipulated in the 246 S&A were \$7,393,362 (pension) and \$1,985,626  
19 (OPEB) at December 31, 2008, both amounts expressed after allocation to joint partners.

1 **Q: Has the Commission authorized the Company to set up these incremental costs in a**  
2 **regulatory asset, amortize such costs over five years, and include the unamortized**  
3 **costs in rate base?**

4 A: Yes, such authorization was approved in the 246 Docket (with rate base treatment for  
5 pensions, not OPEB).

6 **Q: Please explain component (e).**

7 A: This adjustment was made to roll forward the net prepaid pension asset, expressed on a  
8 total company Kansas basis, to August 31, 2010, in order to determine the proper amount  
9 to be included in rate base.

10 **Q: What is the nature of this asset?**

11 A: This asset represents the initial net prepaid pension asset outlined in the 1025 S&A  
12 (\$63,658,444 total company excluding joint partner shares, consisting of \$28,199,282  
13 Kansas, \$34,694,918 Missouri, and \$764,244 firm wholesale) reduced by the difference  
14 between pension expense computed under FAS 87 and contributions made to the pension  
15 trusts from January 1, 2005 through September 30, 2009 and projected through  
16 December 31, 2010.

17 **Q: How was the net prepaid pension asset rolled forward to August 31, 2010?**

18 A: The difference between FAS 87 expense for ratemaking purposes and projected  
19 contributions for the period January 1, 2009 to December 31, 2010 was subtracted from  
20 the December 31, 2008 net prepaid pension asset balance to determine the December 31,  
21 2010 net prepaid pension asset. The December 31, 2008 amount was based on the  
22 \$2,390,156 total company amount, expressed on a Kansas basis, exclusive of joint  
23 partners' shares, identified in the 246 S&A.

1 **Q: Why was the net prepaid pension asset rolled forward to December 31, 2010?**

2 A: Contributions to the pension trust are made at intervals during the calendar year while  
3 FAS 87 pension expense is reflected evenly over the 12 months of the calendar year.  
4 Consequently, at any point during the calendar year, cumulative annual contributions  
5 may be either greater than or less than ratable pension expense. However, by December  
6 of each calendar year, the amount of cumulative annual contributions to the pension trust  
7 will equal the annual FAS 87 pension expense recognized for ratemaking. The asset was  
8 rolled forward to December 31, 2010 to reflect that there will be neither a positive nor  
9 negative balance for this item at the end of a calendar period.

10 **Q: Is the net prepaid pension asset properly includable in rate base?**

11 A: Yes, inclusion of this asset in rate base was authorized in the 1025 S&A.

12 **Q: Is there a net prepaid pension asset balance included in rate base in this rate  
13 proceeding?**

14 A: No, the net prepaid pension asset balance has been reduced to \$0 and therefore there is no  
15 balance in this rate case.

16 **Q: Is the Company proposing any changes to the net prepaid pension asset  
17 mechanism?**

18 A: Yes, the Regulatory Plan addresses three reasons why KCP&L would be allowed rate  
19 recovery for contributions made to its pension trusts in excess of the Company's FAS 87  
20 expense. However, since the Commission's approval of the Regulatory Plan in 2005 the  
21 Pension Protection Act of 2006 ("PPA") has added certain additional reasons that must  
22 be addressed.

23 **Q: What are the three reasons addressed in the Regulatory Plan?**

1 A: The three reasons included in the Regulatory Plan are: (i) the minimum required  
2 contribution is greater than the FAS 87 expense level; (ii) avoidance of Pension Benefit  
3 Guarantee Corporation variable premiums; and (iii) avoidance of the recognition of a  
4 minimum pension liability.

5 **Q: What new circumstances have arisen that necessitate an expansion of this list?**

6 A: The PPA imposes significant additional funding requirements. The following situations,  
7 not addressed in the Regulatory Plan, may make it advantageous to make contributions in  
8 excess of FAS 87 expense: (i) to avoid benefit restrictions, as such restrictions could  
9 cause an inability of the Company to pay pension benefits to recipients according to the  
10 normal provisions of the plan; (ii) to avoid “at risk” status under the PPA, as minimum  
11 contributions are greatly accelerated for an “at risk” plan; and (iii) while the Regulatory  
12 Plan includes a provision for additional contributions to avoid variable premiums, there  
13 may be times when additional contributions to avoid these premiums would be excessive,  
14 but additional contributions of a lesser amount would still reduce the premiums.

15 **Q: What is the Company’s specific request of the Commission on this matter?**

16 A: KCP&L requests that it be allowed rate recovery for contributions made to the pension  
17 trust in excess of the FAS 87 expense for the following reasons in addition to those listed  
18 in the Regulatory Plan: (i) avoidance of pension benefit restrictions under the PPA that  
19 would cause an inability of the Company to pay pension benefits to recipients according  
20 to the normal provisions of the plan; (ii) avoidance of at risk status under the PPA that  
21 would result in acceleration of minimum contributions; and (iii) reduction in Pension  
22 Benefit Guarantee Corporation variable premiums.

1 **Q: Is the regulatory treatment of pension expense in this rate filing consistent with the**  
2 **1025 S&A?**

3 A: Yes, it is.

4 **Q: Is the Company authorized to continue this regulatory treatment following the**  
5 **conclusion of this rate proceeding?**

6 A: Yes. However, the 1025 S&A states that non-KCP&L parties to that Stipulation reserve  
7 the right to propose a different methodology for addressing pension expense in the first  
8 KCP&L rate case proceeding after 2010. Also, that Stipulation states that KCP&L agrees  
9 to be bound by the results of any general investigation of pension expense in rate  
10 proceedings subsequent to 2010.

11 **Q: Will annualized pension expense and the various pension regulatory assets discussed**  
12 **in this section of this testimony be updated as this rate proceeding progresses?**

13 A: Yes, we expect to receive the 2010 actuarial report in early 2010.

14 **RB-70 CUSTOMER DEPOSITS**

15 **Q: Please explain adjustment RB-70.**

16 A: We examined customer deposit balances from September 2008 through September 2009.  
17 We observed some fluctuation, but did not observe a trend up or down. Therefore, we  
18 chose to adjust the September 30, 2009 balance to a thirteen-month average.

19 **Q: Did the KCC Staff use a thirteen-month average for customer deposits in the**  
20 **246 Docket?**

21 A: No, they used the test year-end balance.

22 **RB-71 CUSTOMER ADVANCES**

23 **Q: Please explain adjustment RB-71.**

1 A: We examined customer advance balances from September 2008 through September 2009  
2 and observed a declining balance. Therefore, we chose to use the lower September 30,  
3 2009 balance and not to adjust the September 30, 2009 balance to a higher average  
4 balance.

5 **Q: Did the KCC Staff use a year-end balance or a thirteen-month average for customer  
6 advances in the 246 Docket?**

7 A: They used the test year-end balance.

8 **RB-72 MATERIALS & SUPPLIES**

9 **Q: Please explain adjustment RB-72.**

10 A: We reviewed the individual Materials and Supplies category balances during the period  
11 September 2008 through September 2009 to determine if there was a discernable trend,  
12 either upward or downward, and also to determine volatility. If there was a trend, the test  
13 year-end balance was not adjusted. Otherwise, a thirteen-month average was used.

14 **Q: How did the KCC Staff adjust Materials and Supplies balances in the 246 Docket?**

15 A: They were consistent with the Company in the 246 Docket; that is, test year-end balances  
16 were not adjusted. However, the Company believes a review for possible discernable  
17 trends for each category is a preferable approach for evaluating whether to use test year  
18 end balances or 13 month average calculations.

19 **RB-75 NUCLEAR FUEL INVENTORY**

20 **Q: Please explain adjustment RB-75.**

21 A: We normalized this balance based on an 18-month average, to coincide with the  
22 18-month Wolf Creek refueling cycle. Nuclear fuel inventory balances can vary widely  
23 and an averaging method minimizes those fluctuations.



1 **Q: What period was used for the 18-month averaging?**

2 A: We used the period March 2009 through August 2010.

3 **Q: Did the KCC Staff use 18-month averaging for nuclear fuel inventories in the**  
4 **246 Docket?**

5 A: Yes, they did.

6 **RB-125/CS-125 INCOME TAXES**

7 **Q: Please explain RB-125.**

8 A: We adjusted September 30, 2009 Accumulated Deferred Income Taxes (“ADIT”) in  
9 adjustment RB-125. Deferred income taxes represent the tax on timing differences for  
10 deductions and income reported on KCP&L’s income tax returns compared to what is  
11 reported for book purposes. ADIT represents the accumulated balance of those income  
12 tax timing differences at a point in time.

13 **Q: What are the ADIT adjustments to KCP&L’s rate base?**

14 A: Schedule 8 of Schedule JPW2010-1 itemizes ADIT and the RB-125 ADIT adjustments  
15 related to items included in KCP&L’s rate base. Schedule 8 reflects the deferred tax  
16 liabilities relating to depreciation and other expenses deducted for the tax return in excess  
17 of book deductions, resulting in a rate base decrease. Schedule 8 also reflects deferred  
18 tax assets that serve to increase rate base. The most significant of the deferred tax assets  
19 is the sale of SO<sub>2</sub> emission allowances (discussed earlier in this testimony,  
20 adjustment RB-55). For tax purposes, any gains on the sales of emission allowances are  
21 taxable when the allowances are sold. However, as agreed to in the 1025 S&A, KCP&L  
22 does not record the income associated with the sale in its current period income, but  
23 defers gains in a regulatory liability account. This timing difference of when income is

1 recognized for income tax return purposes and when it will be recognized for books  
2 creates a deferred tax asset, as future income tax liabilities will be lower for income tax  
3 reporting purposes as compared to book purposes when the deferred gains are amortized  
4 to book income in accordance with future regulatory orders (discussed later in this  
5 testimony, adjustment CS-26).

6 **Q: Why does ADIT affect rate base?**

7 A: ADIT liabilities such as accelerated depreciation are considered a cost-free source of  
8 financing for ratemaking purposes. Ratepayers should not be required to provide for a  
9 return on plant in service that has been funded by the government in the form of reduced  
10 (albeit temporarily) taxes. As a result, ADIT liabilities are reflected as a rate base offset  
11 (reduction in rate base). Conversely, ADIT assets such as the timing difference related to  
12 SO<sub>2</sub> allowance proceeds increase rate base. KCP&L has paid taxes to the governments in  
13 advance of the time when such taxes are included in cost of service and are collected  
14 from ratepayers. To the extent taxes are paid, KCP&L must borrow money and/or use  
15 shareholder funds. The increase to rate base for deferred income tax assets allows  
16 shareholders to earn a return on shareholder provided funds until recovered from  
17 ratepayers through ratemaking.

18 **Q: Please explain adjustment CS-125.**

19 A: We adjusted test period income tax expense based on various adjustments to test year  
20 taxable income as discussed throughout this testimony and included on Schedule  
21 JPW2010-2. The adjusted income tax calculation is shown on Schedule 7 of Schedule  
22 JPW2010-1. The income tax adjustment includes current income taxes, deferred income  
23 taxes and the amortization of investment tax credits and certain other amortizations.

1 **Q: Please explain the current income tax component in cost of service as calculated in**  
2 **Schedule 7.**

3 A: Jurisdictional operations and maintenance deductions and other adjustments are applied  
4 against jurisdictional revenues to derive net jurisdictional taxable income, which is then  
5 used to compute the jurisdictional current income tax expense component (current  
6 provision) for cost of service. For book purposes, these adjustments are the result of  
7 book versus tax differences and their implementation under normalization or flow-  
8 through tax methods. Each adjustment is either added to or subtracted from net income  
9 to derive net taxable income for ratemaking. For Schedule 7, however, a simplified  
10 methodology is used which eliminates the need to specifically identify all book and tax  
11 differences. Most significantly, all basis differences between the book basis and tax basis  
12 of assets are ignored in the current tax provision. The reversal of deferred income taxes  
13 resulting from prior basis differences is considered in the deferred tax section of  
14 Schedule 7, discussed later in this section of the testimony.

15 Accelerated tax depreciation is used in the currently payable calculation based on  
16 the tax basis of projected plant in service as identified in adjustment RB-20. The  
17 difference between the accelerated depreciation deduction for tax depreciation on tax  
18 basis assets and the depreciation deduction calculated on a straight-line basis generates  
19 offsetting deferred income tax. The resulting income tax expense, considering both the  
20 current and deferred income tax components, reflects a level of total income taxes as if  
21 the depreciation deduction to arrive at taxable income was based solely on depreciation  
22 of projected tax basis assets calculated on a straight-line basis. This modified approach  
23 normalizes depreciation relating to the method differences (*e.g.*, accelerated versus

1 straight-line) and life differences. The Company and the KCC Staff have used this  
2 modified approach in previous rate cases.

3 **Q: Please describe the adjustments to derive net taxable income for ratemaking.**

4 A: The following are the primary adjustments to derive net taxable income for ratemaking  
5 purposes:

- 6 ○ Book depreciation and amortization expense, as calculated on Schedule 5 of  
7 Schedule JPW2010-1, has been excluded from the deductions listed on Schedule  
8 7. As previously discussed, accelerated tax depreciation on both projected  
9 depreciable plant and projected amortizable plant is subtracted to derive taxable  
10 income.
- 11 ○ The deduction for nuclear fuel amortization is treated consistently with the  
12 treatment of depreciation and amortization on plant in service.
- 13 ○ The Manufacturer's Deduction amount is deducted from net income in deriving  
14 taxable income. This special deduction is allowable under Internal Revenue Code  
15 ("IRC"), Section 199. The deduction is based upon taxable income derived from  
16 the production of electricity. For 2009, the deduction was 6% of electricity  
17 production taxable income. The percentage increases to 9% after the 2009 tax  
18 year. The amount of the projected deduction is based upon the provision for the  
19 2008 federal income tax return related to production net income before taxes, but  
20 then adjusted to reflect the 9% rather than 6% factor. The amount of the  
21 Manufacturer's Deduction is intended to equate to the deduction on KCP&L's  
22 actual federal return. The deduction has not been adjusted to conform to Kansas  
23 jurisdictional taxable income as shown on Schedule 7. This deduction is not an

1 expense for book purposes; therefore, no deferred income taxes are created. The  
2 deduction results in a lower taxable income with ultimately a lower current  
3 income tax provision for cost of service.

- 4 ○ A portion of Meals and Entertainment expenses are added back in deriving net  
5 taxable income, since a portion of certain meals and entertainment expenses are  
6 not tax deductible. This adjustment increases taxable income and ultimately  
7 increases the current income tax provision. The amount by which taxable income  
8 was increased is equal to the amount for the 2008 federal income tax return.
- 9 ○ Interest expense is subtracted to derive net taxable income. It is calculated by  
10 multiplying adjusted rate base by the weighted average cost of debt as proposed in  
11 this proceeding. This is referred to as interest synchronization because this  
12 calculation ensures that the interest expense deducted for deriving current taxable  
13 income equals the interest expense provided for in rates.

14 **Q: Once the deductions and adjustments have been applied to net income to derive**  
15 **taxable income for ratemaking, what further deductions from taxable income are**  
16 **applied before calculating the two components of current income tax expense,**  
17 **federal current income tax expense and Kansas state current income tax expense?**

18 A: Before calculating federal income taxes, Kansas state income taxes are deducted. No  
19 further adjustments are required before calculating Kansas state income taxes.

20 **Q: How are the current income tax components for federal and state calculated?**

21 A: The current provision calculation utilizes a 35% federal tax rate and a 7.05% Kansas state  
22 rate, each applied independently to the appropriate level of taxable income as discussed  
23 above. The federal and state income tax rates are used to compute the composite tax rate

1 of 39.58% which is used to calculate deferred income taxes, discussed below. The  
2 composite tax rate reflects the federal benefit relating to deductible Kansas state income  
3 tax.

4 **Q: Is the current tax expense determined by multiplying current taxable income by the**  
5 **income tax rate further reduced by tax credits?**

6 A: Yes, the wind production tax credit and the research and development tax credit reduce  
7 current income tax due.

8 **Q: Please explain the wind production tax credit on Schedule 7.**

9 A: IRC Section 45 allows for a federal tax credit based upon the amount of electricity  
10 produced by a qualifying wind generating facility. The credit is allowed for 10 years  
11 after the facility is placed in service. The adjustment shown on Schedule 7 as a direct  
12 reduction of federal currently payable income tax expense reflects the estimated  
13 production tax credits for KCP&L's wind generation facility for the twelve months ended  
14 August 31, 2010. This adjustment uses the presently allowable \$21 per megawatt hour of  
15 generation multiplied by the annualized amount of estimated megawatt hours of wind  
16 generation to determine the amount of credit.

17 **Q: Please explain the research and development tax credit on Schedule 7.**

18 A: IRC Section 41 allows for a federal tax credit based upon the amount of qualified  
19 research expense incurred. The adjustment shown on Schedule 7 as a direct reduction of  
20 federal currently payable income tax expense reflects the estimated research and  
21 development tax credit for KCP&L's operations for 2009.

22 **Q: Please explain the deferred income tax component in cost of service as calculated in**  
23 **Schedule 7.**

1 A: The deferred income tax component in cost of service is primarily the result of applying  
2 the composite income tax rate to the difference between projected accelerated tax  
3 depreciation used to compute current income tax, as discussed earlier in this section of  
4 the testimony, and projected tax basis straight-line depreciation. Tax basis straight-line  
5 depreciation is computed by applying existing jurisdictional book straight-line  
6 depreciation rates to each vintage year's depreciable tax basis.

7           Deferred income tax expense also includes the reversal of deferred income taxes  
8 on basis timing differences over the related assets' jurisdictional book lives. These basis  
9 difference adjustments serve to normalize the tax effect of items that generally are  
10 deducted for tax purposes and capitalized for book purposes.

11           The other main deferred tax item is the average rate assumption method of  
12 deferred tax amortization. This adjustment represents the amortization of excess deferred  
13 income taxes over the remaining book lives. It reduces the income tax component of cost  
14 of service. During the 1980s, the federal tax rate was higher than today's 35% rate.  
15 Since deferred taxes were provided at the rate in effect when the originating timing  
16 differences were generated, the deferred income taxes were provided at a rate higher than  
17 the tax rate that is expected to be in existence when the timing differences reverse and the  
18 taxes are due to the government. This difference in rates is being amortized into cost of  
19 service over the remaining book lives of the assets that generated the timing differences.

1 **Q: Please explain the Investment Tax Credit (“ITC”) amortization component in cost**  
2 **of service as calculated in Schedule 7.**

3 A: ITC amortization reduces the income tax component of cost of service. The ITC  
4 amortization is separated into three components – Wolf Creek, non-Wolf Creek, and  
5 Iatan Unit 2.

6 **Q: Why is this separation necessary?**

7 A: In accordance with the Order Approving Stipulation and Agreement issued on May 24,  
8 2002 by the Commission in Docket No. 02-KCPE-840-RTS, the Commission agreed to  
9 extend the book lifespan of the Wolf Creek plant from 40 years to 60 years beginning  
10 January 1, 2003. As a result, the remaining unamortized amount of Wolf Creek’s ITC is  
11 being amortized over the longer life. The lengthening of the book life from 40 to  
12 60 years decreases the annual ITC amortization specific to Wolf Creek. The non-Wolf  
13 Creek ITC continues to be amortized ratably over the remaining book lives of the  
14 underlying assets. In addition, we have included an estimated amount for the  
15 amortization of Section 48A advanced coal credits for investments made in Iatan Unit 2  
16 that will begin when the plant is placed in service in 2010. The separation of the ITC  
17 between Wolf Creek, non-Wolf Creek and Iatan Unit 2 allows us to use a specific  
18 allocation factor for each ITC component in deriving Kansas jurisdictional income tax  
19 cost of service.

20 **Q: Please explain the Iatan 2 component.**

21 A: IRC Section 48A allows for a federal tax credit based upon the amount of qualified  
22 investment in advanced coal power plants. KCP&L applied for the Section 48A credit in  
23 2007 and was allocated a maximum \$125 million of credits by the Internal Revenue



1 Service in early 2008. This credit is considered an ITC under IRC Section 46 and  
2 KCP&L must defer and amortize the credit pursuant to the IRC 46(f)(2) election made by  
3 the Company in the past. The credit is being amortized over the estimated life span of  
4 Iatan Unit 2, or 50 years.

## 5 **CASH WORKING CAPITAL**

6 **Q: Please discuss Cash Working Capital.**

7 A: Cash working capital (“CWC”) is included in rate base as summarized on Schedule 15 of  
8 Schedule JPW2010-1.

9 **Q: Why is it necessary to calculate an amount of CWC?**

10 A: CWC is the amount of cash required by a utility to pay the day-to-day expenses incurred  
11 to provide utility service to its customers. A lead/lag study is generally used to analyze  
12 the cash inflows from payments received by the company and the cash outflows for  
13 disbursements paid by the company. When the utility receives payment from its retail  
14 customers for utility service less quickly than it makes the disbursements for utility  
15 expenses, then the company would have positive cash working capital requirements.  
16 Conversely, when the utility receives payment from its retail customers for utility service  
17 more quickly than it makes the disbursements for utility expenses, then the company  
18 would have negative cash working capital requirements.

19 **Q: How did you determine the amount of CWC?**

20 A: I applied lead/lag factors used consistently in the previous cases under the Regulatory  
21 Plan to the appropriate cost of service amounts. The application of the individual  
22 lead/lag factors to applicable amounts is shown on Schedule 16 of Schedule JPW2010-1.

23 **Q: Where are the factors used in this case identified?**

1 A: The factors used in this case are identified on Schedule CWC% of Schedule JPW2010-1.

2 **Q: Were any of the factors updated from those used in the 246 Docket?**

3 A: I updated the retail revenue lag factor.

4 **Q: Please explain why you updated this factor.**

5 A: I revised the retail revenue lead/lag factor primarily to reflect the proper collection lag.

6 In addition, the service period lag in the 246 Docket reflected a 366 day leap year and it

7 was necessary to revert to the standard 365 day year. The retail revenue factor used by

8 the Company in the 246 Docket was 27.295 days, made up of three components: service

9 period lag, billing lag and collection lag. The billing lag was retained in this case at

10 2.00 days. The service period lag was restored from 15.25 days to 15.208 days. More

11 significantly, KCP&L reflected a change in the collection lag from 10.045 days to

12 9.344 days. This resulted in a total retail revenue lag of 26.553 days.

13 **Q: Why was it necessary to update the collection lag?**

14 A: The collection lag is a weighted value that reflects two components: 1) a zero-day lag

15 for the percentage of receivables sold under KCP&L's Accounts Receivable facility; and

16 2) an average number of days outstanding for the percentage that is not sold. For this

17 case, both were updated. In June 2009, KCP&L renegotiated its Accounts Receivable

18 sales facility from an effective \$70 million to \$95 million, impacting the percentage of

19 accounts receivable that is sold. In addition, the average number of days that bills are

20 outstanding was recalculated for the twelve months ended September 2009.

21 **Q: Did KCP&L make any other changes to the CWC lead/lag factors determined in the**

22 **246 Docket?**

23 A: No.

1 **Q: Were there any additional changes in KCP&L's processes, other than those**  
2 **described above, which would cause any of the other lead/lag factors to require**  
3 **modification from those used in the 246 Docket?**

4 A: No, none that I am aware of. Although KCP&L has expanded payroll and accounts  
5 payable processing functions as a result of Great Plains Energy Incorporated's acquisition  
6 of the former Aquila, Inc. electric business, the processes in place at the time that the  
7 lead/lag factors were developed are substantially unchanged.

8 **Q: How were the resulting lead/lag factors used?**

9 A: Lags for both retail revenues and payments were posted to Schedule CWC% of Schedule  
10 2010JPW-1. On this schedule, the net retail revenue/payment lag for each payment  
11 group was calculated and the result was divided by 365 days to arrive at a net lead/lag  
12 factor. Those factors were subsequently applied to the applicable cost of service amounts  
13 on Schedule 16 of Schedule JPW2010-1, where individual components of CWC were  
14 calculated. The total resulting CWC amount was then carried forward to Schedule 15.

15 **Q: Are you aware of any errors made in the preparation of Schedule 16?**

16 A: Yes, after the preparation of this schedule but before the filing of this testimony we  
17 became aware of one error. We inadvertently failed to remove the Injuries and Damages  
18 ("I&D") line item from Schedule 16. In prior rate cases we have included a CWC effect  
19 for I&D, since I&D included in cost of service was based on accruals for future I&D  
20 claims. In this rate case we normalized I&D expense based on actual claims paid, as  
21 reflected in adjustment CS-71 discussed later in this testimony. Therefore, no cash  
22 working capital adjustment is necessary.

23 **Q: What is the impact of this error?**

1 A: We understated Kansas jurisdictional rate base by about \$1.5 million.

2 **R-21 FORFEITED DISCOUNTS**

3 **Q: Please explain adjustment R-21.**

4 A: We normalized forfeited discounts by computing a Kansas-specific forfeited discount  
5 factor based on test period forfeited discounts and revenue and applying it to Kansas  
6 jurisdictional weather-normalized revenue.

7 **Q: How was the discount factor determined?**

8 A: We determined the factor by examining Kansas forfeited discount experience during the  
9 test period.

10 **CS-11 OUT-OF-PERIOD ITEMS**

11 **Q: Please explain adjustment CS-11.**

12 A: We adjusted certain expense transactions recorded during the test year from the cost of  
13 service filing in this rate case. The adjustments include elimination of test year  
14 transactions that relate to prior period items, abnormal one-time activity and removal of  
15 certain non-recoverable costs. The following is a listing of the more significant  
16 adjustments (all amounts are KCP&L total company):

17 Wind termination payment - We removed from cost of service a \$7.5 million payment to  
18 a vendor to terminate a Wind construction project.

19 Legal fee reimbursement - The Company received an approximate \$1.7 million  
20 reimbursement during the test year for legal fees incurred during 2006-2008 on a  
21 personal injury claim. Since the legal fees were included in test years used for various  
22 Regulatory Plan rate cases, KCP&L believes the proper regulatory treatment of this  
23 reimbursement is to remove the entire amount from cost of service in this rate case and

1 record a regulatory liability to return the proceeds to ratepayers. The amortization of this  
2 refund is discussed later in my testimony, adjustment CS-115.

3 Corporate overhead allocation - Certain overhead costs recorded on KCP&L's books are  
4 allocated to affiliated companies. We adjusted the test year allocation percentages to  
5 reflect percentages anticipated to be in effect in January 2010, resulting in an increase in  
6 KCP&L's cost of service in this rate proceeding of about \$1.9 million.

7 Non-recoverable costs - The Company has identified certain costs recorded during the  
8 test year for which it is not seeking recovery in this rate proceeding, totaling about \$1.9  
9 million. Those costs primarily involve various employee appreciation costs, non-  
10 recurring additional compensation, and certain expense report charges. We believe the  
11 costs were ordinary and reasonable business expenses; however, we do not believe such  
12 costs should be borne by ratepayers. If we become aware of any additional costs of this  
13 nature included in the test year but not included in adjustment CS-11 we will accumulate  
14 such costs and provide this information to KCC Staff and Citizens' Utility Ratepayer  
15 Board ("CURB").

#### 16 **CS-20 AND R-20 BAD DEBTS**

17 **Q: Please explain adjustments CS-20 and R-20.**

18 A: In adjustment CS-20 we adjusted bad debt expense by applying a Kansas-specific net bad  
19 debt write-off factor to Kansas test year jurisdictional revenue. In the bad debt portion of  
20 adjustment R-20, we then further adjusted bad debt expense based on the weather-  
21 normalization adjustment (R-20) sponsored by Company witness Tim M. Rush by  
22 applying this same write-off factor to the revenue adjustment. Finally, as shown on

1 Schedule JPW2010-1, Schedule 1, Column 605, line 1-020, we adjusted bad debt expense  
2 for the requested revenue adjustment in this case, again using the write-off factor.

3 **Q: How was the bad debt factor determined?**

4 A: We examined net bad debt write-offs on a Kansas-specific basis as compared to the  
5 applicable revenues that resulted in the bad debts.

6 **Q: Over what period was this experience analyzed?**

7 A: Net bad debt write-offs were for the test year, October 2008 through September 2009,  
8 while the related retail revenue was for the 12-month period April 2008 through March  
9 2009.

10 **Q: Why were different periods used for the calculation?**

11 A: There is significant time lag between the date that revenue is recorded and the date that  
12 any resulting bad debt write-off is recorded, time spent on various collection efforts.  
13 While the time can vary depending on circumstances, we assumed a 6-month lag,  
14 representing the standard amount of time between when a customer is first billed and the  
15 time when an account is disconnected and the receivable subsequently written off.

16 **Q: The term “net” write-offs is used. What does it mean?**

17 A: This term refers to accounts written off less recoveries received on accounts previously  
18 written off.

19 **CS-26 ENERGY COST ADJUSTMENT**

20 **Q: Please explain adjustment CS-26.**

21 A: We adjusted the various components of the ECA rider based on amounts expected to be  
22 in effect once Iatan Unit 2 comes into service. As discussed earlier in my testimony, the  
23 revenue requirement is not affected by these adjustments to the ECA components because

1 revenue included in this filing includes ECA revenue equal to the sum of all adjusted  
2 ECA expenses. The ECA components are included in Schedule JPW2010-5 attached to  
3 this testimony.

4 **Q: Are there any ECA matters that you would like to bring to the attention of the**  
5 **Commission at this time?**

6 A: Yes, I would like to address three points. First, KCP&L decided in 2009 that fuel  
7 residual costs should be included in FERC account 501, an account that is a component  
8 of the ECA rider, and such accounting has been in place since May 2009. Prior to that  
9 time, costs were recorded in FERC account 502. The Company requests Commission  
10 approval to include account 501400 costs in the ECA rider beginning with new rates set  
11 in this docket.

12 **Q: What is the second ECA matter that you would like to discuss?**

13 A: As discussed earlier in my testimony, adjustment RB-55 reflects the projected SO<sub>2</sub> net  
14 emission allowance balance at August 2010. The 246 S&A states that the regulatory  
15 liability will be amortized over a time period to be determined in the last rate case of the  
16 Regulatory Plan, the current rate case. This adjustment, CS-26, reflects that amortization.

17 **Q: What time period does the Company recommend for such amortization?**

18 A: KCP&L recommends that the regulatory liability be amortized over the remaining  
19 depreciable life of the Company's environmental equipment. The 1025 S&A and the  
20 Commission's Order approving that Stipulation and Agreement document the link  
21 between the SO<sub>2</sub> sales, and the resulting availability of funds, and the Company's need  
22 for funds to install significant environmental equipment in the succeeding years.

1 **Q: What is the remaining depreciable life of the Company's environmental equipment?**

2 A: Based on the depreciation study filed with this rate case, sponsored by Company witness  
3 John Spanos in his direct testimony, the remaining depreciable life of FERC plant  
4 account 312, which contains the bulk of the environmental equipment, is 22 years.

5 **Q: What is the Company's specific request of the Commission regarding SO<sub>2</sub>**  
6 **amortization?**

7 A: KCP&L requests Commission approval to amortize net SO<sub>2</sub> proceeds over 22 years, the  
8 remaining depreciable life of FERC plant account 312, with allocation between Kansas  
9 and Missouri to vary from year-to-year based on the applicable allocators for that year.  
10 We anticipate that the amortization amount established in this case will be adjusted in  
11 each future rate case based on the then unamortized balance and the current remaining  
12 depreciable life.

13 **Q: What is the third ECA matter you would like to discuss?**

14 A: The third matter, the off-system sales margin allocator, was discussed earlier in my  
15 testimony (Allocations section).

16 **CS-36 WOLF CREEK REFUELING OUTAGE**

17 **Q: Please explain adjustment CS-36.**

18 A: The Wolf Creek nuclear generating station refueling cycle is normally about 18 months.  
19 The Company defers the operations and maintenance outage costs and amortizes the costs  
20 over the 18 months leading up to the next refueling. This adjustment annualizes the Wolf  
21 Creek refueling expense.

22 **Q: Why is a refueling adjustment necessary in this case?**



1 A: The test period includes expenses related to the Spring 2008 refueling outage.  
2 Annualized expense should reflect the level of amortization expense relating to the Fall  
3 2009 refueling outage, since that will be the level of expense recognized for the final  
4 quarter of 2009 and all of 2010. The annualization adjustment results in a full year's  
5 amortization expense for this refueling.

#### 6 **CS-38 PRE-TAX PAYMENT ON PLANT**

7 **Q: Please explain adjustment CS-38.**

8 A: As required by the Regulatory Plan, annual Pre-Tax Payment on Plant ("PTPP")  
9 amortization is to cease effective with the current rate proceeding. Therefore, this  
10 adjustment removes the \$18 million PTPP amortization recorded during the test year.  
11 Cumulative PTPP amortization built into rates effective August 1, 2009 and not included  
12 in cost of service in this rate proceeding is \$33 million.

#### 13 **CS-40/41 TRANSMISSION AND DISTRIBUTION MAINTENANCE**

14 **Q: Please explain adjustments CS-40 and 41.**

15 A: We normalized transmission and distribution ("T&D") maintenance expense, adjustments  
16 CS-40 and CS-41, respectively, based on a five-year average, with historical years  
17 restated to 2009 dollars.

18 **Q: In the 246 Docket, KCP&L proposed using the Handy-Whitman Index ("HW  
19 Index") to address price volatility. Is the HW Index the mechanism the Company  
20 proposes to use in this rate case?**

21 A: No. While the HW Index is a recognized independent source of historical price volatility  
22 and often is very useful in the normalization process, we recommend a different approach  
23 to account for price volatility in this rate case.

1 **Q: Why do you believe HW Index factors are not the best factors to use to normalize**  
2 **T&D costs in this case?**

3 A: The underlying data to the HW Index is strongly influenced by utility generation  
4 construction and operations; hence, its value lies in normalizing production maintenance  
5 expense, as discussed later in this testimony (adjustment CS-42). The contrast between  
6 T&D operations and generation operations is clearly an “apple” and “orange”  
7 comparison. As such, at this time, for T&D maintenance expense, other analysis is more  
8 appropriate to better capture price volatility.

9 **Q: What is the Company’s recommended alternative?**

10 A: Analysis using KCP&L-specific costs provides a more realistic view of the expected  
11 trend in T&D maintenance costs.

12 **Q: What trend was discovered from this analysis?**

13 A: Without ignoring the current economic climate, generally, the analysis indicates  
14 continuing upward pressure on T&D maintenance costs—basically materials and labor  
15 cost more, thereby making it more and more difficult to achieve desired operational  
16 goals.

17 **Q: What specific factor does the Company recommend to account for this volatility and**  
18 **the rising cost environment?**

19 A: We recommend an escalation factor based on KCP&L-specific vegetation management  
20 contractor rates. Vegetation management costs, included in FERC account 593, represent  
21 about two-thirds of total T&D maintenance costs. Within the account 593 cost, about  
22 95% of cost is represented by contractor billings.

1 **Q: What KCP&L-specific contractor rate escalation has the Company experienced in**  
2 **recent years?**

3 A: We reviewed the years 2005-2008 and the twelve-month period ended September 2009,  
4 or a five-year period in total. While the escalation varied by year, the average annual  
5 vegetation management contractor rate escalation experienced by KCP&L during this  
6 time period was about 3.9%.

7 **Q: How was this escalator used in the T&D maintenance normalization process?**

8 A: For each T&D maintenance account during the five-year period, we restated test year  
9 expense to January 2009 dollars by applying the applicable vegetation management  
10 contractor rate escalator. For each T&D maintenance account, we then totaled the five-  
11 year indexed maintenance costs and divided that total by five to derive the normalized  
12 maintenance expense. The adjustments for the various transmission maintenance  
13 accounts were then totaled and included in adjustments CS-40 and CS-41, shown on  
14 Schedule JPW2010-2.

15 **Q: Is the contractor labor escalator factor, the HW Index, or any other factor that**  
16 **takes into consideration price volatility, just a way for the Company to inflate future**  
17 **costs?**

18 A: No, not at all. KCP&L, in using a factor to account for price volatility, is not inflating  
19 historical expense but rather seeking to quantify a measurable trend, taking into  
20 consideration the volatility in the commodity markets and accounting for “same-year  
21 dollars.” Price volatility factors provide an empirical source of historical escalation and  
22 allow for normalization of expense.

1 **Q: Is there any T&D maintenance item for which the normalization process just**  
2 **described may not provide adequate rate recovery in this rate case?**

3 A: Yes, the costs the Company expects to incur in its vegetation management program may  
4 not be fully accounted for in the normalization process just described because  
5 enhancements to the program occurred in the latter part of the normalization period.  
6 KCP&L's vegetation management program is a critical piece in maintaining and  
7 improving reliability and the Company seeks to continue excellent customer service and  
8 reliability. For example, KCP&L was recently recognized as the most reliable electric  
9 utility in the heartland region, the third straight year it has been awarded the 2009  
10 ReliabilityOne™ Plains Region Reliability Excellence Award presented by PA  
11 Consulting Group.

12 **Q: Is the Company seeking a specific adjustment for vegetation management costs in**  
13 **this rate proceeding?**

14 A: No, while KCP&L believes it may incur incremental costs over and above the five-year  
15 normalized costs discussed above, we are not including additional vegetation  
16 management costs in this case.

17 **CS- 42 PRODUCTION MAINTENANCE**

18 **Q: Please explain adjustment CS-42.**

19 A: We normalized maintenance expense for FERC steam accounts 510-514 based on a  
20 seven-year average. Certain significant maintenance activities such as major boiler or  
21 turbine overhauls do not occur annually, but rather on a periodic cycle that may occur  
22 every two to seven years, depending on the type of maintenance. Typically, boiler  
23 outages are scheduled roughly every two years, with turbine outages scheduled roughly

1 every seven years. The recommendation for normalizing maintenance expense for the  
2 steam accounts over a seven-year period is designed to cover the longest maintenance  
3 cycle.

4 **Q: Do those scheduled outages result in significant incremental maintenance costs?**

5 A: Yes, scheduled outages generally require the addition of contract crews to complete the  
6 necessary work in a reasonable timeframe. The maintenance cost for contractors, their  
7 equipment and the materials utilized during a routine scheduled overhaul will normally  
8 result in an increase in maintenance costs of several million dollars or more over the  
9 amount of costs experienced in a non-outage period.

10 **Q: Are there differences between how the Company addressed the maintenance steam  
11 accounts and the other production accounts (551-554) in this rate proceeding?**

12 A: Yes. The other production accounts would not normally have large variances in  
13 maintenance expense and therefore KCP&L proposes using test year dollars as the basis  
14 for cost of service for those accounts. Another reason for not normalizing maintenance  
15 costs for those accounts is that KCP&L has placed in service several of the combustion  
16 turbine units in recent years and therefore there is not a long maintenance history. For  
17 example, the Company added five simple cycle combustion turbines in 2003, with  
18 maintenance costs being lower than normal the next couple of years because the work  
19 was covered by warranties. Additionally, the Company placed in service its Spearville  
20 Wind Energy Facility in 2006.

21 **Q: How were the steam production maintenance expenses normalized?**

22 A: KCP&L restated its maintenance expenses for 2003 through the twelve-months ended  
23 September 30, 2009 (test year) in January 1, 2009 dollars, by use of the HW Index,

1 North-Central Region, and computing a seven-year average of those expenses. To  
2 accurately compare historic costs to current costs, the costs must take into account cost  
3 fluctuations and view expenditures in “same-year-dollars.” The HW Index is a highly  
4 recognized independent source of historic cost fluctuations.

5 **Q: Has KCP&L compared its own internal cost fluctuations to the proposed HW**  
6 **Index?**

7 A: Yes. We reviewed our maintenance costs excluding KCP&L labor and determined that  
8 approximately 60% of those costs were contractor labor costs, with the other 40%  
9 material costs. We reviewed the labor rate fluctuations for the top three utilized crafts  
10 over the last five years. We reviewed high use material cost fluctuations over this same  
11 five-year period, with an emphasis on stock items with consistent unit of measure.

12 **Q: What was the relationship between KCP&L’s actual local cost trends and the**  
13 **proposed HW Index?**

14 A: We found that the Company’s average escalation rate during this time period, contractor  
15 and material costs combined, was higher than the HW Index. Therefore, KCP&L  
16 believes that the results of this study of local conditions justifies the use of the more  
17 conservative HW Index to normalize production maintenance expense.

#### 18 **CS-48 IATAN 2 OPERATIONS AND MAINTENANCE**

19 **Q: Please explain adjustment CS-48.**

20 A: As I discussed earlier in my testimony (adjustment RB-20), the Iatan 2 generating unit is  
21 scheduled to go into service in the summer of 2010. We have annualized operations and  
22 maintenance costs based on annualized costs expected once Iatan 2 becomes operational.

**CS-50 PAYROLL**

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**Q: Please explain adjustment CS-50.**

A: We annualized payroll expense based on the employee headcount as of September 30, 2009 and actively recruited positions as of that day, multiplied by pay rates expected to be in effect as of August 31, 2010.

**Q: How were pay rates determined?**

A: Pay rates for bargaining (union) employees were based on contractual agreements. Pay rates for non-bargaining employees were based on annual salary adjustments expected to be in effect as of August 31, 2010.

**Q: Were amounts over and above base pay, such as overtime, premium pay, etc. included in the payroll annualization?**

A: Yes, overtime was annualized at an amount equal to the average of the amounts incurred for the period January 2007 through September 2009. Amounts were included for other categories at test year levels.

**Q: Does annualized payroll include payroll KCP&L billed to GMO and Great Plains Energy Incorporated?**

A: The annualization process includes all payroll, since all employees are now KCP&L employees. However, annualized payroll included in this rate proceeding is reduced by the amount that would be billed out to those affiliated companies.

**Q: Was payroll expense associated with the Company's interest in the Wolf Creek generating station annualized in a similar manner?**

A: Yes, it was.

1 **Q: Does the payroll annualization adjustment take into consideration payroll billed to**  
2 **joint venture partners and payroll charged to capital?**

3 A: Yes, the payroll annualization adjustment takes those factors into consideration.

4 **CS-51 INCENTIVE COMPENSATION**

5 **Q: Please explain adjustment CS-51.**

6 A: We annualized incentive compensation based on projected 2009 incentive awards, given  
7 September 30, 2009 salary levels.

8 **Q: Why was this approach taken rather than a multi-year average?**

9 A: The Company and KCC Staff have used multi-year averages in past rate cases. However,  
10 KCP&L significantly restructured its incentive compensation plans effective January  
11 2009. Therefore, averaging would not be appropriate in this rate case.

12 **Q: Please discuss the changes made to the plan in 2009.**

13 A: The requirement that the Company meet an earnings per share target for the year in order  
14 for the various incentive compensation plans to pay out was removed. The plans  
15 continue to have various company measures, including customer service, service and  
16 equipment reliability, cost control, and safety, as well as divisional and personal  
17 measures.

18 **Q: Does this adjustment take into consideration payroll billed to joint venture partners**  
19 **and affiliated companies and payroll charged to capital?**

20 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

21 **CS-52 401(k)**

22 **Q: Please explain adjustment CS-52.**



1 A: We annualized 401(k) expense by calculating this expense associated with annualized  
2 payroll (adjustment CS-50) and incentive compensation (adjustment CS-51), based on the  
3 September 30, 2009 payroll's average matching percentage.

4 **Q: Does this adjustment take into consideration payroll billed to joint venture partners  
5 and affiliated companies and payroll charged to capital?**

6 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

7 **CS-53 PAYROLL TAXES**

8 **Q: Please explain adjustment CS-53.**

9 A: We annualized FICA payroll tax expense by applying the average test year FICA percent  
10 (FICA expense/payroll expense) to the O&M portions of the annualized payroll  
11 adjustment (adjustment CS-50) and incentive compensation adjustment (adjustment CS-  
12 51).

13 **Q: Does this adjustment take into consideration payroll billed to joint venture partners  
14 and affiliated companies and payroll charged to capital?**

15 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

16 **CS-54 RELOCATION**

17 **Q: Please explain adjustment CS-54.**

18 A: We normalized relocation expense by averaging relocation costs over the period January  
19 2007 through September 2009.

20 **CS-55 SEVERANCE**

21 **Q: Please explain adjustment CS-55.**

22 A: We normalized severance costs by averaging severance costs, excluding the talent  
23 assessment program costs incurred in 2006, over the period January 2007 through

1 September 2009. The talent assessment program is discussed in the adjustment CS-101  
2 section later in this testimony.

3 **CS-60 OTHER BENEFITS**

4 **Q: Please explain adjustment CS-60.**

5 A: We annualized those costs based on projected costs included in the 2010 Budget.

6 **Q: What types of benefits are included in this category?**

7 A: The most significant benefit is medical expense, which comprises about 80% of other  
8 benefit expense.

9 **Q: Does this adjustment take into consideration payroll billed to joint venture partners  
10 and affiliated companies and payroll charged to capital?**

11 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

12 **Q: Was other benefit expense associated with the Company's interest in the Wolf Creek  
13 generating station annualized in a similar manner?**

14 A: Yes, it was.

15 **CS-61 OTHER POST-EMPLOYMENT BENEFITS**

16 **Q: Please explain adjustment CS-61.**

17 A: We annualized OPEB expense based on the 2010 budget, which includes amortization of  
18 certain re-measurement costs, discussed earlier in this testimony under adjustment RB-65  
19 and adjustment CS-65.

20 **Q: Does this adjustment take into consideration payroll billed to joint venture partners  
21 and affiliated companies and payroll charged to capital?**

22 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

1 **Q: Was OPEB expense associated with the Company's interest in the Wolf Creek**  
2 **generating station annualized in a similar manner?**

3 A: Yes, it was.

4 **Q: Will annualized OPEB expense be updated as this rate proceeding progresses?**

5 A: Yes, we expect to receive the 2010 actuarial report in early 2010.

6 **Q: Are there any other OPEB issues you would like to discuss at this time?**

7 A: Yes. KCP&L requests a tracker mechanism for OPEB expense, whereby any excess or  
8 deficiency of the Company's OPEB rate allowance, compared to its ongoing level of  
9 OPEB expense, is treated as a regulatory asset or liability which is then included in  
10 KCP&L's rate base and amortized, as an addition or reduction to OPEB expense, over a  
11 five-year period.

12 **Q: How will the regulatory asset of liability be tracked?**

13 A: A regulatory asset or liability will be established on the Company's books to track the  
14 difference between the level of OPEB expense during the rate period and the level of  
15 OPEB expense built into rates for that period. If the OPEB expense during the period is  
16 more than the expense built into rates for the period, the Company will establish a  
17 regulatory asset. If the OPEB expense during the period is less than the expense built into  
18 rates for the period, the Company will decrease any existing regulatory asset or establish  
19 a regulatory liability. If the OPEB expense becomes negative, a regulatory liability equal  
20 to the difference between the level of OPEB expense built into rates for that period and  
21 \$0 will be established. Since this is a cash item, the regulatory asset or liability will be  
22 included in rate base and amortized over 5 years at the next rate case.

23 **CS-70 INSURANCE**

1 **Q: Please explain adjustment CS-70.**

2 A: We annualized insurance costs based on anticipated premiums projected to be in effect  
3 August 31, 2010. Those premiums include the following types of coverage: property,  
4 directors and officers, workers' compensation, bonds, fiduciary liability, general and  
5 excess liability, crime, and auto liability.

6 **Q: Does this adjustment take into consideration insurance billed to joint venture  
7 partners and affiliated companies?**

8 A: Yes, using various allocation factors based on type of insurance and/or plant covered.

9 **CS-71 INJURIES AND DAMAGES**

10 **Q: Please explain adjustment CS-71.**

11 A: We normalized Injuries and Damages ("I&D") costs based on average payout history  
12 during the period January 2007 through September 2009 as reflected in FERC account  
13 228.2. This account captures all accrued claims for general liability, worker's  
14 compensation, property damage, and auto liability costs. The expenses are included in  
15 FERC account 925. The liability reserve is relieved when claims are paid under these  
16 four categories.

17 **Q: Does account 925 also include costs charged directly to that account?**

18 A: Yes, for the smaller dollar claims. We normalized these expenses over the same time  
19 period as the larger claims.

20 **Q: Why was a multi-year average chosen?**

21 A: Injuries and damages claims can vary significantly from year to year. A period of almost  
22 three years was used to establish an appropriate on-going level of this expense by

1 leveling out fluctuations in the reserve account that can exist from one year to the next  
2 depending on claims activity.

3 **CS-76 CUSTOMER DEPOSIT INTEREST**

4 **Q: Please explain adjustment CS-76.**

5 A: We annualized customer deposit interest based on the Commission's authorized interest  
6 rate in Docket No. 98-GIMX-348-GIV, currently 1.0%.

7 **Q: What customer deposit balance was this interest rate applied to?**

8 A: The interest rate was applied to the customer deposit balance determined in adjustment  
9 RB-70, discussed earlier in my testimony.

10 **CS-77 CREDIT CARD PROGRAM**

11 **Q: Please explain adjustment CS-77.**

12 A: We annualized credit card program expenses based on participation levels and costs  
13 anticipated at August 31, 2010.

14 **Q: What is the status of the implementation of KCP&L's credit card payment  
15 program?**

16 A: KCP&L began offering credit card payment options to its residential customers in 2007,  
17 initially with submission and processing through its interactive voice response system.  
18 Also, a one-time payment option was available through KCP&L's Website. In February,  
19 2008, the Company offered a recurring credit card payment option with enrollment  
20 through its Website.

1 CS-80 RATE CASE COSTS

2 **Q: Please explain adjustment CS-80.**

3 A: We annualized Kansas and FERC rate case expenses. For the Kansas case we included  
4 an amortization of costs incurred in the 905 Docket, the 246 Docket and the current rate  
5 proceeding. Costs incurred in the 828 Docket will have been fully recovered at about the  
6 time rates become effective in the current rate proceeding; therefore, associated test year  
7 amortization was removed so that no additional 828 Docket amortization has been  
8 included in this case.

9 **Q: Why are Kansas rate case costs being deferred?**

10 A: Expenses incurred for each Kansas rate case are deferred in a regulatory asset and  
11 amortized over four years, consistent with ratemaking treatment in previous cases under  
12 the Regulatory Plan.

13 **Q: How was rate case cost related to the current Kansas rate proceeding estimated?**

14 A: Costs incurred in the past cases under the Regulatory Plan were used as a guide in  
15 estimating current rate case costs, along with additional costs expected to be incurred in  
16 this rate proceeding primarily related to the Commission Staff's Iatan review and the  
17 Company's jurisdictional allocation recommendations.

18 **Q: How was the FERC rate case expense annualized?**

19 A: The FERC rate case expense relates to transmission formula rate cases. FERC does not  
20 allow a deferral and amortization of these costs; rather, costs must be expensed as  
21 incurred. Therefore, we included the 2010 budgeted FERC transmission rate case  
22 expense in this rate proceeding.

23 **Q: Why should Kansas ratepayers be asked to pay for FERC rate case expenses?**

1 A: The FERC cases are for the purpose of establishing transmission rates that affect the  
2 Company's retail and firm wholesale customers. This annualized cost is allocated to the  
3 Kansas, Missouri and full-requirements firm wholesale jurisdictions based on the Energy  
4 allocator discussed earlier in my testimony.

#### 5 **CS-85 REGULATORY ASSESSMENTS**

6 **Q: Please explain adjustment CS-85.**

7 A: We annualized Kansas regulatory assessments based on assessment levels projected to be  
8 in effect August 2010.

#### 9 **CS-90 ADVERTISING**

10 **Q: Please explain adjustment CS-90.**

11 A: We eliminated from the test year all advertising expenses coded to FERC accounts 909,  
12 913 and 930100 that related to institutional or image advertising.

13 **Q: With this elimination what types of advertising are still included in test year cost of  
14 service?**

15 A: The primary types still remaining include safety, customer assistance, and energy  
16 efficiency.

#### 17 **CS-92 DUES, DONATIONS AND CONTRIBUTIONS**

18 **Q: Please explain adjustment CS-92.**

19 A: In deference to Staff's past practice in rate cases under the Regulatory Plan and as  
20 allowed under K.S.A. 66-101f(a), we have eliminated from cost of service 50% of utility  
21 dues, and adjusted cost of service to include 50% of total company donations and  
22 contributions to charitable, civic and social organizations and entities.

23 **Q: Is this approach consistent with that taken by the KCC Staff in the 246 Docket?**

1 A: Yes, Mr. Rohrer of the KCC Staff recommended this approach in his direct testimony in  
2 that docket.

3 **Q: Has the Company removed from cost of service all costs incurred related to the**  
4 **Dollar-Aide match program, a program designed to assist customers who cannot**  
5 **otherwise pay their bills?**

6 A: Yes, we removed 100% of the costs recorded for this program during the test year.

7 **CS-96 MERGER TRANSITION AMORTIZATION**

8 **Q: Please explain adjustment CS-96.**

9 A: In accordance with the merger agreement in Docket No. 07-KCPE-1064-ACQ, KCP&L  
10 was authorized to recover \$10 million of transition costs over a five-year period.  
11 Therefore, we have included \$2 million in cost of service for amortization of merger-  
12 related transition costs with no rate base treatment.

13 **CS-100 ENERGY EFFICIENCY RIDER**

14 **Q: Please explain adjustment CS-100.**

15 A: This adjustment annualizes the EE rider costs.

16 **Q: Please explain the EE rider.**

17 A: The Stipulation and Agreement approved by the Commission in the 905 Docket  
18 (“905 S&A”) stated that Energy Efficiency costs incurred subsequent to June 30, 2006  
19 would be recovered through an EE rider. KCP&L’s request for a rider was approved by  
20 the Commission in Docket No. 08-KCPE-802-TAR.

21 **Q: Why are these costs being deferred?**

22 A: In accordance with the 1025 S&A, the Company established a regulatory asset to  
23 accumulate EE costs as incurred during the five-year period beginning in 2005. As a



1 result of the Order approving the 905 S&A, the deferral was subsequently adjusted to  
2 include only costs incurred after July 1, 2006. An EE rider was developed and became  
3 effective July 1, 2008. Subsequent to its implementation, the EE rider has been adjusted  
4 annually effective July 1 of each year to recover costs deferred during the prior calendar  
5 period.

6 **Q: How was the EE rider annualization determined?**

7 A: We annualized the cost based on projected 2009 EE costs, which will be the basis for the  
8 new EE rider rate effective July 1, 2010. The annualized amount was about \$8.5 million.

9 **Q: Will this adjustment affect revenue requirements in this rate proceeding?**

10 A: No, the revenue requirement is not affected by this adjustment because revenue included  
11 in this filing includes EE rider revenue equal to the annualized EE rider amortization  
12 expense.

### 13 **CS-101 TALENT ASSESSMENT**

14 **Q: Please explain adjustment CS-101.**

15 A: The 828 S&A specified that outside consultant costs associated with the 2006 talent  
16 assessment program should be deferred to a regulatory asset, with no rate base treatment,  
17 and amortized over ten years beginning January 1, 2007. The 905 S&A authorized a ten-  
18 year amortization of the severance and outplacement costs associated with the assessment  
19 beginning January 1, 2008. The test year cost of service reflects a full year's  
20 amortization expense of both of those components and, therefore, net operating income is  
21 properly stated and requires no adjustment.

### 22 **CS-102 EMPLOYMENT AUGMENTATION**

23 **Q: Please explain adjustment CS-102.**

1 A: In the 905 S&A, KCP&L was authorized to establish a regulatory asset, with no rate base  
2 treatment, for certain employment augmentation expenses and was authorized to amortize  
3 this regulatory asset over ten years commencing January 1, 2008. The test year cost of  
4 service reflects a full year's amortization expense of this expense and, therefore, net  
5 operating income is properly stated and requires no adjustment.

#### 6 **CS-105 DEPARTMENT OF ENERGY REFUND**

7 **Q: Please explain adjustment CS-105.**

8 A: In the 905 S&A, KCP&L was ordered to establish a regulatory liability, with no rate base  
9 treatment, for a Department of Energy refund received in 2006 and amortize this  
10 regulatory liability over three years commencing January 1, 2008. The test year cost of  
11 service reflects a full year's amortization expense of this refund and, therefore, net  
12 operating income is properly stated and requires no adjustment.

#### 13 **CS-109 LEASES**

14 **Q: Please explain CS-109.**

15 A: We annualized corporate headquarters lease costs, including rent, parking and electricity.  
16 The Company moved out of its previous corporate headquarters effective September 30,  
17 2009. Since the lease expense at the new location has changed from the amount recorded  
18 during the test year an adjustment was necessary.

19 **Q: How was the annual lease expense of the new location calculated?**

20 A: The annualized expense was twelve times the monthly lease rate expected to be in effect  
21 on August 31, 2010.

#### 22 **CS-115 LEGAL FEE REIMBURSEMENT**

23 **Q: Please explain adjustment CS-115.**

1 A: As discussed earlier in my testimony (adjustment CS-11), the Company received a  
2 reimbursement during the test year for legal fees incurred during 2006-2008 on a  
3 personal injury claim. Since the legal fees were included in test years used for various  
4 Regulatory Plan rate cases, KCP&L believes the proper regulatory treatment of this  
5 reimbursement is to remove the entire amount from cost of service in this rate case and  
6 record a regulatory liability to return the proceeds to ratepayers over a three-year period.  
7 This recovery period was selected because the expenses were incurred and recovered by  
8 the Company in its retail rates over approximately this same time period. KCP&L  
9 requests the Commission to authorize a \$1,666,357 regulatory liability for this legal fee  
10 reimbursement, with the liability to be amortized over three years beginning with the date  
11 of new rates in this rate case.

#### 12 **CS-120 DEPRECIATION**

13 **Q: Please explain adjustment CS-120.**

14 A: Schedule 5 of Schedule JPW2010-1 is used to calculate annualized depreciation expense,  
15 by applying jurisdictional depreciation rates to adjusted plant in service balances shown  
16 on Schedule 11 of schedule JPW2010-1. The jurisdictional rates used in the  
17 annualization were those included in the depreciation study sponsored by Company  
18 witness John Spanos in his direct testimony (Schedule JJS-1, Section III, pages 4-8) and  
19 are shown on Schedule DEPR % of Schedule JPW2010-1.

20 **Q: Does the depreciation study include recommended depreciation rates specific to the**  
21 **Iatan 2 and have those rates been used for Schedules 5 of Schedule JPW2010-1?**

22 A: Yes, Mr. Spanos recommended specific Iatan 2 depreciation rates (Schedule JJS-2) and  
23 those rates were used on Schedule 11.

1 CS-121 AMORTIZATION

2 **Q: Please explain adjustment CS-121.**

3 A: We annualized amortization expense, including computer software, land rights and  
4 leasehold improvements, with September 2009 amortization expense on a Kansas  
5 jurisdictional basis multiplied by twelve to arrive at an annualized level. To this amount  
6 was added amortization expense on projected Intangible plant net additions for the period  
7 October 2009 through September 2010. For Kansas ratemaking, the cost of land rights is  
8 not recoverable so test year financial amounts were reversed.

9 **Q: What amortization periods were used to amortize these intangible assets?**

10 A: Computer software, the most significant intangible asset, was amortized on either a five  
11 or ten year amortization period, depending on the nature of the asset. Leasehold  
12 amortization was based on the length of the lease. Accumulated amortization is tracked  
13 for each individual intangible asset so that the net book value does not go negative.

14 **Q: KCP&L classifies certain equipment as intangible assets. Why is this and how are  
15 these assets amortized?**

16 A: KCP&L possesses the right to use/operate certain equipment for which it paid but did not  
17 retain legal ownership. These rights are classified as intangible assets, but are  
18 depreciated using the appropriate depreciation rate for similar equipment owned by the  
19 Company. For example, communication equipment that KCP&L does not legally own  
20 but for which it has a right to use/operate is classified as an intangible asset but is  
21 depreciated using the depreciation rate for Account 397, Communication Equipment.

22 **Q: Are the amortization methods described in this section of the testimony and used in  
23 this rate proceeding consistent with the Company's past practice?**

1 A: Yes, they are.

2 **Q: What specific Commission action does the Company request in regard to**  
3 **amortization expense?**

4 A: KCP&L requests the Commission to approve the continued use of the following methods  
5 to amortize Intangible Plant: (i) Computer software- amortize over five or ten years  
6 depending on the nature of the asset; (ii) leasehold improvements- amortize over the  
7 remaining lease term; and (iii) rights to use equipment that the Company does not own-  
8 depreciate using the depreciation rate the Commission authorizes in this rate proceeding  
9 for similar equipment owned by the Company.

10 **CS-122 UNRECOVERED GENERAL PLANT**

11 **Q: Please explain adjustment CS-122.**

12 A: Company witness John Spanos recommends, and KCP&L supports, an amortization of  
13 unrecovered general plant. In prior years the Company's general plant depreciation rates  
14 have been too low, most notably for Communications Equipment (FERC plant  
15 account 397), and it is necessary to include in cost of service an amortization of this prior  
16 under-recovery.

17 **Q: Why does the Company believe the depreciation rates for Communications**  
18 **Equipment, and to a lesser extent other General Plant accounts, have been too low?**

19 A: KCP&L's Kansas jurisdictional depreciation rates have not been revised for decades.  
20 Communication equipment is becoming more and more sophisticated, computer-driven,  
21 and subject to technological obsolescence, thereby shortening the life span. As a result,  
22 Mr. Spanos recommends reducing the life for account 397 from 26 years to 15 years and

1 increasing the account 397 depreciation rate from the currently authorized rate of 3.65%  
2 to 6.67%.

3 **Q: Does the proposed life take into account the prior under recovery of plant account**  
4 **397?**

5 A: No, account 397 unrecovered plant will be recovered separately from existing plant, as  
6 proposed in adjustment CS-122. As mentioned in Mr. Spanos's testimony, this will allow  
7 for a constant level of recovery for both existing plant and unrecovered plant.

8 The new proposed account 397 depreciation rate is based on a "going forward" approach,  
9 whereby previous under-recovery is not incorporated in the new depreciation rates but  
10 rather amortized into cost of service over a fixed period of time.

11 **Q: Over what period is the under-recovery being amortized?**

12 A: KCP&L recommends a ten-year amortization period, roughly in line with the 8.9 year  
13 "composite remaining life" shown by Mr. Spanos's in his Schedule JJS2010-1,  
14 Section III, page 8.

15 **Q: Does Mr. Spanos have any other recommendations regarding general plant?**

16 A: Yes, Mr. Spanos recommends that the plant accounting practice generally referred to as  
17 "general plant amortization" be implemented. Under this practice, KCP&L would not  
18 track specific units of property for selected general plant accounts. Instead, the Company  
19 would record asset purchases by vintage and retire the entire vintage at the end of the  
20 amortization period. KCP&L supports Mr. Spanos's recommendation and requests the  
21 Commission to authorize the use of this practice.

22 **CS-126 PROPERTY TAXES**

1 **Q: Please explain adjustment CS-126.**

2 A: We annualized the real estate and personal property tax expense and payments-in-lieu-of-  
3 taxes (“PILOT”) for plant in service.

4 **Q: How was annualized property tax expense determined?**

5 A: The calculation involves two components: (a) The Company’s current projection of 2009  
6 property tax expense, which includes plant in service at January 1, 2009; and (b) the  
7 Company’s current projection of 2009 property taxes which are capitalized on the Iatan  
8 Unit 1 AQCS and Iatan Unit 2 construction projects until they are placed in service.

9 **Q: Please explain component (a) of the annualization.**

10 A: For component (a), the Company calculated 2009 property tax expense based on actual  
11 2009 assessed values and projected 2009 tax levy rates.

12 **Q: When will the component (a) portion of annualized property tax expense be known  
13 and measurable?**

14 A: The Company will know its actual 2009 property tax expense by the end of 2009.

15 **Q: Please explain component (b) of the annualization process.**

16 A: Similar to component (a), the Company calculated 2009 property taxes on the Iatan  
17 Unit 1 AQCS and Iatan Unit 2 based on actual 2009 assessed values (which are based on  
18 construction work in progress balances as of January 1, 2009) and projected 2009 tax  
19 levy rates. That is, KCP&L included in cost of service property tax to be paid in 2009 on  
20 the Iatan Unit 1 AQCS and Iatan Unit 2 equivalent to the property tax due based on the  
21 CWIP balances at January 1, 2009. On a normalized basis, this level of property taxes  
22 will be expensed, at a minimum, rather than capitalized, following each unit’s in service  
23 date.

1 **Q: When will the component (b) portion of annualized property tax expense be known**  
2 **and measurable?**

3 A: The Company will know its actual 2009 property tax associated with the Iatan Unit 1  
4 AQCS and Iatan Unit 2 by the end of 2009.

5 **Q: Will the property tax in component (b) be part of the Company's 2009 operation**  
6 **and maintenance expense and thus a part of component (a)?**

7 A: No, the property tax in component (b) is part of the Company's total 2009 property taxes  
8 to be capitalized and is not included in component (a). Property tax attributable to the  
9 Iatan Unit 1 AQCS was expensed beginning April 19, 2009, the in-service date; and such  
10 expensed tax is not included in component (b). Property taxes attributable to Iatan Unit 2  
11 will be expensed once the plant is placed in service in 2010.

12 **Q: Is the annualized property tax on the Iatan Unit 1 AQCS and Iatan 2, when placed**  
13 **in service, expected to exceed the actual 2009 property tax as reflected in component**  
14 **(b)?**

15 A: Yes, the 2009 property tax amount in component (b) is based on actual construction work  
16 in progress investment as of January 1, 2009 which is considerably less than the  
17 anticipated plant balance for these projects that will be placed in service prior to the  
18 effective date of new rates.



1 **Q: Do the various components of the real estate and personal property tax adjustment**  
2 **discussed above take into effect tax amounts allocated to capital, vehicles, and non-**  
3 **utility plant?**

4 A: Yes, other than component (b) as explained above, the amounts included in adjustment  
5 CS-126 include only the operations and maintenance allocation, including unit train  
6 property tax expense charged to fuel inventory.

7 **Q: Please explain the PILOT adjustment.**

8 A: The Company placed in service in 2006 a wind generating facility located in Ford  
9 County, Kansas. Pursuant to K.S.A. 79-201 *Eleventh*, such property is exempt from real  
10 and personal property taxes.

11 **Q: Does Kansas law provide for a PILOT on property that is exempt from property**  
12 **taxes?**

13 A: Yes, pursuant to K.S.A. 12-147, taxing subdivisions of the state of Kansas are authorized  
14 and empowered to enter into contracts for a PILOT with the owners of property that are  
15 exempt from ad valorem taxes.

16 **Q: Please explain the PILOT agreements relating to the wind generating facility**  
17 **located in Ford County, Kansas.**

18 A: Separate agreements have been finalized with Ford County and USD #381 that provide  
19 for 30 annual payments commencing in 2007, with such payments escalating between  
20 2.5% and 3% per year. These payments were necessary to secure agreements with  
21 landowners and community leaders to site the wind facility.

22 **Q: Are there any other property tax issues you would like to discuss at this time?**

1 A: Yes, KCP&L requests that the Commission establish the level of property taxes included  
2 in rates in this rate proceeding.

3 **Q: Why is it necessary for the Commission to establish these costs in this case?**

4 A: KCP&L anticipates that it will request a property tax surcharge in late 2010, for 2011, in  
5 accordance with K.S.A 66-117. A requirement of the property tax surcharge process is  
6 that property tax expense currently built into base rates be clearly established.

7 **Q: Does that conclude your testimony?**

8 A: Yes, it does.

**BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

In the Matter of the Application of Kansas City     )  
Power & Light Company to Modify Its Tariffs to     )     Docket No. 10-KCPE-\_\_\_-RTS  
Continue the Implementation of Its Regulatory Plan )

**AFFIDAVIT OF JOHN P. WEISENSEE**

STATE OF MISSOURI     )  
  ) ss  
COUNTY OF JACKSON     )

John P. Weisensee, being first duly sworn on his oath, states:

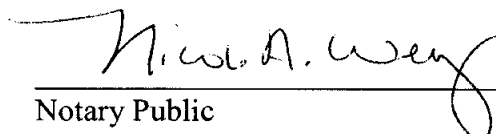
1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Regulatory Affairs Manager.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of Seventy-two (72) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

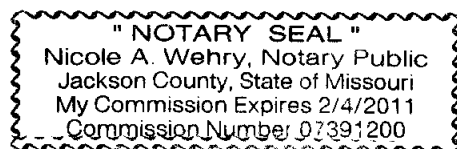
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
John P. Weisensee

Subscribed and sworn before me this 17<sup>th</sup> day of December, 2009.

  
\_\_\_\_\_  
Notary Public

My commission expires: Feb 4, 2011



PUBLIC



KANSAS REVENUE REQUIREMENT  
PUBLIC

SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

KANSAS CITY POWER & LIGHT CO.  
KANSAS REVENUE REQUIREMENT  
CONTENTS  
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

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KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
1-009	400	OPERATING REVENUE			1,100,588,663	141,511,761	1,242,100,424	570,933,090	55,225,000	626,158,090
1-010		RETAIL SALES	TSFR 2-015		16,932,158	281,332	17,213,490	7,946,917	0	7,946,917
1-011		MISCELLANEOUS REVENUE	TSFR 2-032		163,543,742	(40,466,003)	123,077,739	54,792,128	0	54,792,128
1-012		BULK POWER SALES	TSFR 2-043		5,558,680	0	5,558,680	0	0	0
1-013		SALES FOR RESALE	TSFR 2-048							
1-015		TOTAL OPERATING REVENUE			1,283,737,774	101,327,090	1,385,064,864	633,672,135	55,225,000	688,897,135
1-016										
1-017		OPERATING EXPENSES								
1-018	401	FUEL	TSFR 4-412		244,090,248	26,172,573	270,262,821	114,218,966	0	114,218,966
1-019	401	PURCHASED POWER	TSFR 4-414		77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,671
1-020	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-416		403,939,041	56,532,007	460,471,048	215,374,301	213,804	215,588,105
1-021	403	DEPRECIATION EXPENSE	TSFR 5-174		197,624,369	(29,830,094)	167,794,274	77,279,987	0	77,279,987
1-022	404-407	AMORTIZATION EXPENSE	TSFR 5-203		63,803,522	(47,111,697)	16,691,824	8,426,235	0	8,426,235
1-023	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0.0000%	0	232,899	232,899	0	0	0
1-024		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	100.0000%	0	20,441	20,441	20,441	0	20,441
1-025	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041		117,916,765	(36,559,434)	81,357,331	36,970,189	0	36,970,189
1-026	409	FEDERAL, STATE, & CITY INCOME TAXES	TSFR 7-124		42,986,659	17,477,526	60,464,185	31,787,825	21,793,076	53,580,901
1-027		TOTAL ELECTRIC OPER. EXPENSES			1,147,684,818	(47,373,600)	1,100,311,218	502,499,814	22,006,880	524,506,494
1-028										
1-029		NET ELECTRIC OPERATING INCOME			136,052,956	148,700,690	284,753,647	131,172,521	33,218,120	164,390,641
1-030										
1-031		RATE BASE								
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-328		6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-188		2,787,304,595	142,940,100	2,930,244,695	1,375,952,618	0	1,375,952,618
1-034		NET PLANT			3,388,877,900	1,153,350,480	4,542,228,380	2,016,743,075	0	2,016,743,075
1-035		PLUS:								
1-036		WORKING CAPITAL	TSFR 15-044		150,898,351	(25,097,956)	125,800,396	49,945,406	(1,211,742)	48,733,664
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	0.0000%	(6,692,391)	6,692,391	0	0	0	0
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	100.0000%	(5,439,870)	5,439,870	0	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	0.0000%	(147,355)	147,355	0	0	0	0
1-040	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	46.0757%	13,814,612	3,500,722	17,315,334	7,978,163	0	7,978,163
1-041		PENSION REGULATORY ASSET - FAS88	SAL & WAGES	46.0757%	14,691,738	(4,143,823)	10,547,915	4,860,026	0	4,860,026
1-042		PENSION REGULATORY ASSET - FAS158	SAL & WAGES	46.0757%	7,146,917	(1,356,450)	5,791,467	2,668,459	0	2,668,459
1-043										
1-044		REG ASSET - DSIM PROGRAMS - MO	100 MO	0.0000%	21,730,574	4,636,805	26,367,379	0	0	0
1-045		REG ASSET - IATAN 1 & COMMON PLANT - MO	100 MO	0.0000%	2,214,949	9,616,847	11,831,796	0	0	0
1-046		REG ASSET - IATAN 1 & COMMON PLANT - KS	100 KS	100.0000%	305,599	3,909,618	4,215,217	4,215,217	0	4,215,217
1-047		LESS:								
1-048	282 & 283	ACCUM DEFERRED TAXES	TSFR 8-060		564,106,300	4,324,930	568,431,230	252,099,695	0	252,099,695
1-049	254	DEFERRED GAIN ON SO2 EMISSION CR	E1	42.4784%	87,292,036	(260,075)	87,031,961	36,969,807	0	36,969,807
1-050	254	DEFERRED GAIN ON SO2 EMISSION CR - MO	100 MO	0.0000%	(963,168)	0	(963,168)	0	0	0
1-051	252	CUST ADVANCES FOR CONST - MO	100 MO	0.0000%	184,485	0	184,485	0	0	0
1-052		CUST ADVANCES FOR CONST - KS	100 KS	100.0000%	1,972,078	0	1,972,078	1,972,078	0	1,972,078
1-053	235	CUSTOMER DEPOSITS - MO	100 MO	0.0000%	5,357,293	122,680	5,479,973	0	0	0
1-054		CUSTOMER DEPOSITS - KS	100 KS	100.0000%	2,059,793	(15,645)	2,044,148	2,044,148	0	2,044,148
1-055										
1-056		RATE BASE			2,929,862,501	1,151,518,554	4,081,381,055	1,794,788,498	(1,211,742)	1,793,576,756
1-057										
1-058		RATE OF RETURN			4.644%		6.977%	7.309%		9.166%
1-059										
1-060		ROE			1.457%		6.510%	7.228%		11.250%

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 2 - ALLOCATION OF REVENUES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL	ADJUSTMENTS	ADJUSTED TOTAL	KANSAS JURISDICTION	PROFORMA ADJUSTMENTS	PROFORMA JURISDICTION
					COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
2-009		ELECTRIC - RETAIL SALES								
2-010		MISSOURI (EXCLUDING GRT)	100 MO	0.0000%	565,150,115	106,050,805	671,200,920	0	0	0
2-011		GRT IN MO REVENUE	100 MO	0.0000%	45,424,442	(45,424,442)	0	0	0	0
2-012		AMORT OF OSS MARGIN RATE REFUND	100 MO	0.0000%	(33,586)	0	(33,586)	0	0	0
2-013		TOTAL MISSOURI			610,540,971	60,626,363	671,167,334	0	0	0
2-014		KANSAS	100 KS	100.0000%	480,047,692	80,885,398	570,933,090	570,933,090	55,225,000	626,158,090
2-015		TOTAL RETAIL SALES			1,100,588,663	141,511,761	1,242,100,424	570,933,090	55,225,000	626,158,090
2-016										
2-017		MISCELLANEOUS REVENUE								
2-018	450	FORFEITED DISCOUNTS - MO	100 MO	0.0000%	1,651,723	70,163	1,721,886	0	0	0
2-019		FORFEITED DISCOUNTS - KS	100 KS	100.0000%	1,279,372	211,168	1,490,540	1,490,540	0	1,490,540
2-020	451	MISCELLANEOUS SERVICES - MO	100 MO	0.0000%	650,015	0	650,015	0	0	0
2-021		MISCELLANEOUS SERVICES - KS	100 KS	100.0000%	272,643	0	272,643	272,643	0	272,643
2-022		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	45.9714%	(46,199)	0	(46,199)	(21,238)	0	(21,238)
2-023	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	0.0000%	383,430	0	383,430	0	0	0
2-024		RENT FROM ELECTRIC PROPERTY - KS	100 KS	100.0000%	280,643	0	280,643	280,643	0	280,643
2-025		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	45.6377%	28,853	0	28,853	13,168	0	13,168
2-026		RENT FROM ELEC PROP - ALLOCATED - TRANS	D1	45.6377%	6,785	0	6,785	3,097	0	3,097
2-027		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	45.9714%	2,089,179	0	2,089,179	985,023	0	985,023
2-028	456	TRANS FOR OTHERS	100 MO	48.9907%	9,654,816	0	9,654,816	4,691,346	0	4,691,346
2-029		OTHER ELEC REVENUES - MO	100 MO	0.0000%	260,762	0	260,762	0	0	0
2-030		OTHER ELEC REVENUES - KS	100 KS	100.0000%	116,883	0	116,883	116,883	0	116,883
2-031		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	45.9714%	293,251	0	293,251	134,812	0	134,812
2-032		TOTAL MISCELLANEOUS REVENUE			16,932,158	281,332	17,213,490	7,946,917	0	7,946,917
2-033										
2-034		BULK POWER SALES (BPS)								
2-035	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	45.6377%	11,205,000	(3,555,000)	7,650,000	3,491,286	0	3,491,286
2-036		FIRM BULK SALES (ENERGY)	E1	42.4784%	44,855,287	(27,166,187)	17,689,100	7,514,051	0	7,514,051
2-037		OTHER MISC & ADJUSTMENTS	E1	42.4784%	1,903,969	2,187,311	4,091,280	1,737,911	0	1,737,911
2-038		BULK SALES RECLASSIFIED AS TRANS REV	E1	42.4784%	0	0	0	0	0	0
2-039										
2-040										
2-041		SUBTOTAL BULK POWER SALES			163,543,742	(40,466,003)	123,077,739	54,792,128	0	54,792,128
2-042		REV ON TRANS. FOR KCPL	E1	42.4784%	0	0	0	0	0	0
2-043		TOTAL BULK POWER SALES			163,543,742	(40,466,003)	123,077,739	54,792,128	0	54,792,128
2-044										
2-045		SALES FOR RESALE (FERC JURIS CUST)								
2-046	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0.0000%	5,558,680	0	5,558,680	0	0	0
2-047		TRANSMISSION FOR FERC WHOLE FIRM POWER	100 WS	0.0000%	0	0	0	0	0	0
2-048		TOTAL SALES FOR RESALE			5,558,680	0	5,558,680	0	0	0
2-049										
2-050										
2-051										
2-052		TOTAL ELECTRIC OPERATING REVENUE			1,283,737,774	101,327,090	1,385,064,864	633,672,135	55,225,000	688,897,135

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KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 SEP2008 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES								
4-010		STEAM POWER GENERATION								
4-011		OPERATION								
4-012		SUPERVISION AND ENGINEERING								
4-013	500	LABOR	D1	45.6377%	6,051,439	2,302,751	8,354,190	3,812,663	0	3,812,663
4-014		OTHER	D1	45.6377%	1,510,462	25,145	1,535,607	746,454	0	746,454
4-015		TOTAL ACCOUNT 500			7,561,901	2,327,896	9,889,797	4,559,117	0	4,559,117
4-016		FUEL								
4-017	501	LABOR	E1	42.4784%	5,847,414	729,615	6,577,029	2,793,818	0	2,793,818
4-018		OTHER	E1	42.4784%	184,021,284	20,512,254	204,533,538	86,882,627	0	86,882,627
4-019		COAL & FREIGHT	E1	42.4784%	69,518	(271,257)	(201,739)	(201,739)	0	(201,739)
4-020		STB AMORTIZATION - KS	100 KS	100.0000%	285,221	(386,980)	(101,759)	0	0	0
4-021		STB AMORTIZATION - MO	100 MO	0.0000%	5,452,713	(5,452,713)	0	0	0	0
4-022		GAS	E1	42.4784%	478,899	(478,899)	0	0	0	0
4-023		OIL	E1	42.4784%	7,887,825	16,989,775	24,887,600	10,571,861	0	10,571,861
4-024		FUEL HAND, LIMESTONE & OTHER	E1	42.4784%	0	0	0	0	0	0
4-025		OTHER FUEL AMORTIZATIONS	E1	42.4784%	953,584	(346,200)	607,383	277,196	0	277,196
4-026		UNIT TRAIN - DEPRECIATION	E1	42.4784%	0	0	0	0	0	0
4-027		FUEL ADJ FOR NORMALIZATIONS	E1	42.4784%	198,149,044	30,575,979	228,725,023	97,529,944	0	97,529,944
4-028		SUBTOTAL OTHER			204,996,498	31,305,594	236,302,052	100,323,762	0	100,323,762
4-029		TOTAL ACCOUNT 501								
4-030	502	STEAM EXPENSES								
4-031		LABOR	D1	45.6377%	9,499,617	1,185,288	10,684,885	4,876,339	0	4,876,339
4-032		OTHER	D1	45.6377%	4,769,475	1,794,302	6,563,777	2,985,559	0	2,985,559
4-033		TOTAL ACCOUNT 502			14,269,092	2,979,570	17,248,662	7,871,898	0	7,871,898
4-034	503	STEAM FROM OTHER SOURCES								
4-035		LABOR	D1	45.6377%	0	0	0	0	0	0
4-036		OTHER	D1	45.6377%	0	0	0	0	0	0
4-037		TOTAL ACCOUNT 503			0	0	0	0	0	0
4-038	505	ELECTRIC EXPENSES TURBOGEN								
4-039		LABOR	D1	45.6377%	5,079,080	633,746	5,712,826	2,607,204	0	2,607,204
4-040		OTHER	D1	45.6377%	1,388,801	426,475	1,815,276	828,451	0	828,451
4-041		TOTAL ACCOUNT 505			6,467,881	1,060,221	7,528,102	3,435,655	0	3,435,655
4-042	506	MISC STEAM POWER EXPENSES								
4-043		LABOR	D1	45.6377%	6,290,167	783,602	7,073,770	3,228,308	0	3,228,308
4-044		OTHER	D1	45.6377%	4,977,023	612,520	5,589,543	2,550,940	0	2,550,940
4-045		TOTAL ACCOUNT 506			11,267,190	1,396,122	12,663,312	5,779,248	0	5,779,248
4-046	507	RENTS								
4-047		LABOR	D1	45.6377%	50	6	56	25	0	25
4-048		OTHER	D1	45.6377%	163,118	0	163,118	74,443	0	74,443
4-049		TOTAL ACCOUNT 507			163,168	6	163,174	74,469	0	74,469
4-050	509	ALLOWANCES								
4-051		LABOR	E1	42.4784%	0	0	0	0	0	0
4-052		AMORT OF SO2	E1	42.4784%	0	(2,510,005)	(2,510,005)	(1,066,211)	0	(1,066,211)
4-053		ALLOWANCE EXPENSE	E1	42.4784%	0	184,518	184,518	78,380	0	78,380
4-054		TOTAL ACCOUNT 509			0	(2,325,486)	(2,325,486)	(987,830)	0	(987,830)
4-055		TOTAL OPERATION			244,825,690	36,743,922	281,569,612	121,056,319	0	121,056,319
4-056		MAINTENANCE								
4-057		SUPERVISION AND ENGINEERING								
4-058	510	LABOR	D1	45.6377%	4,201,174	515,058	4,716,232	2,152,381	0	2,152,381
4-059		OTHER	D1	45.6377%	1,414,727	(851,133)	763,594	348,487	0	348,487
4-060		TOTAL ACCOUNT 510			5,615,901	(136,075)	5,479,826	2,500,868	0	2,500,868
4-061	511	MAINTENANCE OF STRUCTURES								
4-062		LABOR	D1	45.6377%	1,168,823	145,841	1,314,664	599,983	0	599,983
4-063		OTHER	D1	45.6377%	2,510,729	587,628	3,098,357	1,414,020	0	1,414,020
4-064		TOTAL ACCOUNT 511								
4-065		TOTAL OPERATION								



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-066		TOTAL ACCOUNT 511			3,679,552	733,469	4,413,021	2,014,003	0	2,014,003
4-067	512	MAINTENANCE OF BOILER PLANT								
		LABOR	D1	45.6377%	8,366,313	1,043,788	9,410,101	4,294,556	0	4,294,556
4-068		OTHER	D1	45.6377%	19,783,149	5,993,288	25,776,437	11,763,781	0	11,763,781
4-070		TOTAL ACCOUNT 512			28,149,462	7,037,076	35,186,538	16,058,338	0	16,058,338
4-071	513	MAINTENANCE OF ELECTRIC PLANT								
		LABOR	D1	45.6377%	1,456,030	181,677	1,637,707	747,413	0	747,413
4-072		OTHER	D1	45.6377%	2,160,583	2,064,194	4,224,777	1,928,092	0	1,928,092
4-074		TOTAL ACCOUNT 513			3,616,613	2,245,871	5,862,484	2,675,505	0	2,675,505
4-075	514	MAINTENANCE MISCELLANEOUS								
		LABOR	D1	45.6377%	35,273	4,401	39,674	18,106	0	18,106
4-076		OTHER	D1	45.6377%	109,586	162,477	272,063	124,163	0	124,163
4-078		TOTAL ACCOUNT 514			144,859	166,878	311,737	142,270	0	142,270
4-080		TOTAL MAINTENANCE			41,206,387	10,047,219	51,253,606	23,390,983	0	23,390,983
4-081		TOTAL STEAM POWER EXPENSES			286,032,077	46,791,141	332,823,218	144,447,302	0	144,447,302
4-082										
4-083		NUCLEAR POWER GENERATION								
4-084		OPERATION								
4-085	517	SUPERVISION AND ENGINEERING								
		LABOR	D1	45.6377%	4,752,251	592,965	5,345,216	2,438,435	0	2,438,435
4-086		OTHER	D1	45.6377%	1,051,908	0	1,051,908	480,067	0	480,067
4-088		TOTAL ACCOUNT 517			5,804,159	592,965	6,397,124	2,919,502	0	2,919,502
4-089	518	FUEL								
		LABOR	E1	42.4784%	0	0	0	0	0	0
4-091		OTHER	E1	42.4784%	17,186,044	12,521,586	29,707,630	12,619,333	0	12,619,333
4-092		NUCLEAR FUEL-NET AMORTIZATION	E1	42.4784%	0	0	0	0	0	0
4-093		DOE DECONTAM. & DECOM.	E1	42.4784%	0	0	0	0	0	0
4-094		DOE REFUND	100 KS	100.0000%	75,544	(75,544)	0	0	0	0
4-095		NUCLEAR FUEL-DISPOSAL	E1	42.4784%	4,200,798	(4,200,798)	0	0	0	0
4-096		COST OF OIL	E1	42.4784%	49,219	(49,219)	0	0	0	0
4-097		TOTAL OTHER			21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
4-098		TOTAL ACCOUNT 518			21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
4-099	519	COOLANTS AND WATER								
		LABOR	D1	45.6377%	1,452,593	181,248	1,633,841	745,648	0	745,648
4-101		OTHER	D1	45.6377%	655,545	0	655,545	299,176	0	299,176
4-102		TOTAL ACCOUNT 519			2,108,138	181,248	2,289,386	1,044,824	0	1,044,824
4-103	520	STEAM EXPENSES								
		LABOR	D1	45.6377%	7,543,086	941,195	8,484,281	3,872,038	0	3,872,038
4-105		OTHER	D1	45.6377%	1,910,194	0	1,910,194	871,769	0	871,769
4-106		TOTAL ACCOUNT 520			9,453,280	941,195	10,394,485	4,743,807	0	4,743,807
4-107	523	ELECTRIC EXPENSES								
		LABOR	D1	45.6377%	840,218	104,839	945,057	431,303	0	431,303
4-109		OTHER	D1	45.6377%	(25,095)	0	(25,095)	(11,453)	0	(11,453)
4-110		TOTAL ACCOUNT 523			815,123	104,839	919,962	419,850	0	419,850
4-111	524	MISCELLANEOUS								
		LABOR	D1	45.6377%	10,787,679	1,346,040	12,133,719	5,537,554	0	5,537,554
4-113		WOLF CREEK DECOMMISSIONING - MO	100 MO	0.0000%	1,281,264	(170,163)	1,111,101	0	0	0
4-114		WOLF CREEK DECOMMISSIONING - KS	100 KS	100.0000%	2,392,460	(356,230)	2,036,230	2,036,230	0	2,036,230
4-115		WOLF CREEK DECOMMISSIONING - FERC	100 WS	0.0000%	26,732	12,021	38,753	0	0	0
4-116		WOLF CREEK OUTAGE AMORTIZATION	D1	45.6377%	3,700,009	405,804	4,105,812	1,873,800	0	1,873,800
4-117		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	0.0000%	7,974	87,716	95,690	0	0	0
**	4-118									
**	4-119									
4-120		OTHER	D1	45.6377%	7,508,246	0	7,508,246	3,426,583	0	3,426,583
4-121		TOTAL ACCOUNT 524			26,219,393	1,325,188	27,544,581	13,389,206	0	13,389,206
4-122	525	RENTS								

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-123		LABOR	D1	45.6377%	0	0	0	0	0	0
4-124		OTHER	D1	45.6377%	0	0	0	0	0	0
4-125		TOTAL ACCOUNT 525			0	0	0	0	0	0
4-126		TOTAL OPERATION			65,911,708	11,341,460	77,253,168	35,136,522	0	35,136,522
4-127										
4-128		MAINTENANCE								
4-129	528	SUPERVISION AND ENGINEERING								
4-130		LABOR	D1	45.6377%	2,709,465	338,075	3,047,540	1,390,828	0	1,390,828
4-131		OTHER	D1	45.6377%	1,969,732	0	1,969,732	898,941	0	898,941
4-132		TOTAL ACCOUNT 528			4,679,197	338,075	5,017,272	2,289,769	0	2,289,769
4-133	529	MAINTENANCE OF STRUCTURES								
4-134		LABOR	D1	45.6377%	1,577,978	196,893	1,774,871	810,011	0	810,011
4-135		OTHER	D1	45.6377%	308,517	0	308,517	140,800	0	140,800
4-136		TOTAL ACCOUNT 529			1,886,495	196,893	2,083,388	950,811	0	950,811
4-137	530	MAINTENANCE OF REACTOR PLANT								
4-138		LABOR	D1	45.6377%	1,567,057	196,531	1,762,588	804,405	0	804,405
4-139		WOLF CREEK OUTAGE AMORTIZATION	D1	45.6377%	8,445,820	2,131,070	10,576,890	4,827,052	0	4,827,052
4-140		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	0.0000%	18,202	200,224	218,426	0	0	0
4-141		OTHER	D1	45.6377%	(197,573)	0	(197,573)	(90,168)	0	(90,168)
4-142		TOTAL ACCOUNT 530			9,833,506	2,526,825	12,360,331	5,541,290	0	5,541,290
4-143	531	MAINTENANCE OF ELECTRIC PLANT								
4-144		LABOR	D1	45.6377%	1,428,338	178,222	1,606,560	733,198	0	733,198
4-145		OTHER	D1	45.6377%	857,744	0	857,744	391,455	0	391,455
4-146		TOTAL ACCOUNT 531			2,286,082	178,222	2,464,304	1,124,652	0	1,124,652
4-147	532	MAINTENANCE OF MISC NUCLEAR PLANT								
4-148		LABOR	D1	45.6377%	978,025	122,034	1,100,059	502,042	0	502,042
4-149		OTHER	D1	45.6377%	1,269,896	0	1,269,896	579,552	0	579,552
4-150		TOTAL ACCOUNT 532			2,247,921	122,034	2,369,955	1,081,594	0	1,081,594
4-151		TOTAL MAINTENANCE			20,933,201	3,362,049	24,295,250	10,988,116	0	10,988,116
4-152										
4-153		TOTAL NUCLEAR POWER EXPENSES			86,844,909	14,703,608	101,548,417	46,124,638	0	46,124,638
4-154										
4-155		OTHER POWER GENERATION EXPENSE								
4-156		OPERATION								
4-157	546	SUPERVISION AND ENGINEERING								
4-158		LABOR	D1	45.6377%	904,119	105,347	1,009,466	460,697	0	460,697
4-159		OTHER	D1	45.6377%	704,386	0	704,386	321,466	0	321,466
4-160		TOTAL ACCOUNT 546			1,608,505	105,347	1,713,852	782,163	0	782,163
4-161	547	FUEL								
4-162		OIL	E1	42.4784%	958,404	(958,404)	0	0	0	0
4-163		GAS	E1	42.4784%	14,862,364	(9,988,429)	4,973,935	2,112,849	0	2,112,849
4-164		FUEL HANDLING & OTHER								
4-165		LABOR	E1	42.4784%	139,715	17,433	157,148	66,754	0	66,754
4-166		HEDGING	100 MO	0.0000%	1,249,568	0	1,249,568	0	0	0
4-167		OTHER	E1	42.4784%	272,134	(74,159)	197,975	84,096	0	84,096
4-168		TOTAL ACCOUNT 547			17,582,185	(11,003,559)	6,578,626	2,263,700	0	2,263,700
4-169	548	GENERATION EXPENSES								
4-170		LABOR	D1	45.6377%	924,694	109,141	1,033,835	471,819	0	471,819
4-171		OTHER	D1	45.6377%	249,425	0	249,425	113,832	0	113,832
4-172		TOTAL ACCOUNT 548			1,174,119	109,141	1,283,260	585,651	0	585,651
4-173	549	MISC OTHER PWR GEN EXP								
4-174		LABOR	D1	45.6377%	26,544	3,312	29,856	13,625	0	13,625
4-175		OTHER	D1	45.6377%	7,651,429	(7,500,000)	151,429	69,109	0	69,109
4-176		TOTAL ACCOUNT 549			7,677,973	(7,496,688)	181,285	82,734	0	82,734
4-177	550	RENTS								
4-178		LABOR	D1	45.6377%	0	0	0	0	0	0
4-179		OTHER	D1	45.6377%	0	0	0	0	0	0

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4-180		TOTAL ACCOUNT 560			0	0	0	0	0	0
4-181		TOTAL OPERATION			28,042,782	(18,285,759)	9,757,023	3,714,248	0	3,714,248
4-182										
4-183		MAINTENANCE								
4-184	551	SUPERVISION AND ENGINEERING	D1	45.6377%	46,074	5,749	51,823	23,651	0	23,651
4-185		LABOR			1,494,540	0	1,494,540	682,074	0	682,074
4-186		OTHER			1,540,614	5,749	1,546,363	705,725	0	705,725
4-187		TOTAL ACCOUNT 551								
4-188	552	MAINTENANCE OF STRUCTURES	D1	45.6377%	37,562	4,687	42,249	19,281	0	19,281
4-189		LABOR			55,930	0	55,930	25,525	0	25,525
4-190		OTHER			93,492	4,687	98,179	44,807	0	44,807
4-191		TOTAL ACCOUNT 552								
4-192	553	GENERATING AND ELECTRIC EQUIP	D1	45.6377%	375,223	45,693	420,916	192,096	0	192,096
4-193		LABOR			412,116	(11,000)	401,116	183,060	0	183,060
4-194		OTHER			787,339	34,693	822,032	375,157	0	375,157
4-195		TOTAL ACCOUNT 553								
4-196	554	MTC OF MISC OTHER PWR GEN PLT	D1	45.6377%	9,950	1,242	11,192	5,108	0	5,108
4-197		LABOR			22,000	0	22,000	10,040	0	10,040
4-198		OTHER			31,950	1,242	33,192	15,148	0	15,148
4-199		TOTAL ACCOUNT 554								
4-200		TOTAL MAINTENANCE			2,453,395	46,371	2,499,766	1,140,836	0	1,140,836
4-201										
4-202		TOTAL OTHER POWER GENERATION EXPENSES			30,496,177	(18,239,388)	12,256,789	4,855,085	0	4,855,085
4-203										
4-204		OTHER POWER SUPPLY EXPENSES								
4-205	555	PURCHASED POWER	D1	45.6377%	8,596,835	(3,871,114)	4,715,721	2,152,148	0	2,152,148
4-206		DEMAND/CAPACITY	E1	42.4784%	68,737,379	(30,436,706)	38,300,672	16,269,523	0	16,269,523
4-207		ENERGY			77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,671
4-208		TOTAL ACCOUNT 555								
4-209	556	SYSTEM CONTROL & LOAD DISPATCH	D1	45.6377%	1,678,873	210,493	1,889,366	862,264	0	862,264
4-210		LABOR			334,061	10,800	344,861	157,387	0	157,387
4-211		OTHER			2,012,934	221,293	2,234,227	1,019,651	0	1,019,651
4-212		TOTAL ACCOUNT 556								
4-213	557	OTHER EXPENSES	D1	45.6377%	3,564,544	441,499	4,006,043	1,928,287	0	1,928,287
4-214		LABOR			399,545	0	399,545	182,343	0	182,343
4-215		OTHER			3,964,089	441,499	4,405,588	2,010,611	0	2,010,611
4-216		TOTAL ACCOUNT 557								
4-217										
4-218		TOTAL OTHER POWER SUPPLY EXPENSES			83,301,237	(33,645,028)	49,656,209	21,451,932	0	21,451,932
4-219										
4-220		TOTAL PRODUCTION OPERATIONS			422,081,417	(3,845,406)	418,236,011	181,359,021	0	181,359,021
4-221										
4-222		TOTAL PRODUCTION MAINTENANCE			64,592,983	13,455,639	78,048,622	35,519,935	0	35,519,935
4-223										
4-224		TOTAL POWER PRODUCTION EXPENSES			486,674,400	9,610,233	496,284,633	216,878,956	0	216,878,956
4-225										
4-226		TRANSMISSION EXPENSES								
4-227		OPERATION								
4-228	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	48.5907%	1,897,686	183,048	2,080,734	1,011,044	0	1,011,044
4-229	561	LOAD DISPATCHING	TRAN PLANT	48.5907%	3,738,079	1,353,083	5,091,162	2,473,833	0	2,473,833
4-230	562	STATION EXPENSES	353	47.9926%	273,261	23,951	297,212	142,640	0	142,640
4-231	563	OVERHEAD LINE EXPENSES	D1	45.6377%	181,032	1,383	182,415	83,250	0	83,250
4-232	564	UG LINE EXPENSES	D1	45.6377%	17	0	17	8	0	8
4-233	565	TRANSMISSION OF ELEC. BY OTHERS	D1	45.6377%	12,022,790	(6,572,979)	5,449,811	2,487,170	0	2,487,170
4-234	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	48.5907%	2,379,307	110,731	2,490,038	1,209,928	0	1,209,928
4-235	567	RENTS	D1	45.6377%	2,449,241	0	2,449,241	1,117,778	0	1,117,778
4-236	575	RTO	D1	45.6377%	2,535,754	633,267	3,169,021	1,446,269	0	1,446,269

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4-237		TOTAL OPERATION			25,477,167	(4,267,516)	21,209,651	9,971,920	0	9,971,920
4-238		MAINTENANCE								
4-239		MAINTENANCE SUPERVISION & ENGR.	TRAN PLANT							
4-240	568	STRUCTURES	362	48.5907%	17,428	(12,822)	4,606	2,238	0	2,238
4-241	569	STATION EQUIPMENT	353	45.8342%	22,867	14,898	37,765	17,309	0	17,309
4-242	570	OVERHEAD LINES	D1	47.9826%	439,139	118,518	557,657	267,634	0	267,634
4-243	571	OVERHEAD LINES	100 MO	45.6377%	1,731,205	(238,912)	1,492,293	681,049	0	681,049
4-244	571	UNDERGROUND LINES	D1	0.0000%	0	0	0	0	0	0
4-245	572	UNDERGROUND LINES	D1	45.6377%	39,591	(25,076)	14,515	6,624	0	6,624
4-246	572	UNDERGROUND LINES	100 MO	0.0000%	0	0	0	0	0	0
4-247	576	RTO MAINTENANCE	D1	45.6377%	47,970	113,014	160,984	73,469	0	73,469
4-248		TOTAL MAINTENANCE			2,296,200	(30,360)	2,265,840	1,048,324	0	1,048,324
4-250		TOTAL TRANSMISSION EXPENSES			27,775,367	(4,297,896)	23,477,471	11,020,243	0	11,020,243
4-251		DISTRIBUTION EXPENSES								
4-252		OPERATION								
4-253		LOAD DISPATCHING	DIST PLANT							
4-254	581	STATION EXPENSES	362	45.9714%	1,057,587	73,651	1,131,238	520,046	0	520,046
4-255	582	OVERHEAD LINE EXPENSES	365	42.5374%	454,757	14,408	469,165	199,571	0	199,571
4-256	583	UNDERGROUND LINE EXPENSES	370	45.1672%	1,664,921	141,619	1,826,540	824,997	0	824,997
4-257	584	STREET LIGHTING & SIGNAL SYSTEMS	373	49.0603%	2,238,138	80,314	2,318,452	1,137,208	0	1,137,208
4-258	585	METER EXPENSES	370	74.0456%	19,743	2,155	21,898	16,215	0	16,215
4-259	586	CUSTOMER INSTALLATIONS	371	45.8752%	1,481,641	158,813	1,640,454	752,562	0	752,562
4-260	587	RENTS	DIST PLANT	28.4340%	310,367	35,503	345,870	96,345	0	96,345
4-261	589	SUBTOTAL OPERATIONS		45.9714%	36,893	0	36,893	16,501	0	16,501
4-262	590	OPERATION SUPERVISION & ENGR.	DIST OPS	45.7724%	7,283,047	506,463	7,789,510	3,565,443	0	3,565,443
4-264	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	45.7724%	2,280,469	265,476	2,545,945	1,165,339	0	1,165,339
4-265	588	MISC. DISTRIBUTION EXPENSE	100 MO	0.0000%	9,613,394	2,132,825	11,746,219	5,468,067	0	5,468,067
4-266		TOTAL OPERATIONS			19,376,910	2,904,764	22,281,674	10,198,849	0	10,198,849
4-267		MAINTENANCE								
4-268		STRUCTURES	361	47.5416%	773,376	(186,400)	586,976	279,058	0	279,058
4-269	591	STATION EQUIPMENT	365	42.5374%	815,205	256,624	1,071,829	456,779	0	456,779
4-270	592	OVERHEAD LINES	100 MO	45.1672%	13,938,122	864,346	14,822,468	6,694,892	0	6,694,892
4-271	593	OVERHEAD LINES	367	0.0000%	0	0	0	0	0	0
4-272	593	UNDERGROUND LINES	100 MO	49.0603%	2,297,895	378,701	2,676,596	1,312,879	0	1,312,879
4-273	594	UNDERGROUND LINES	100 MO	0.0000%	0	0	0	0	0	0
4-274	594	UNDERGROUND LINES	100 MO	0.0000%	0	0	0	0	0	0
4-275	595	LINE TRANSFORMERS	368	42.2173%	1,171,490	173,396	1,344,886	567,775	0	567,775
4-276	596	STREET LIGHTING & SIGNAL SYSTEM	373	74.0456%	1,432,707	144,027	1,576,734	1,167,502	0	1,167,502
4-277	597	METERS	370	45.8752%	441,565	124,338	565,903	259,609	0	259,609
4-278		SUBTOTAL MAINTENANCE			20,870,360	1,777,032	22,647,392	10,738,494	0	10,738,494
4-279	598	MISC. DISTRIBUTION PLANT	DIST MTC	47.4160%	376,971	77,962	454,933	215,711	0	215,711
4-280	590	MAINTENANCE SUPERVISION & ENGR.	DIST MTC	47.4160%	78,651	32,869	111,520	52,878	0	52,878
4-281		TOTAL MAINTENANCE			21,325,982	1,887,863	23,213,845	11,007,083	0	11,007,083
4-282		TOTAL DISTRIBUTION EXPENSES			40,702,892	4,792,627	45,495,519	21,205,932	0	21,205,932
4-283		CUSTOMER ACCOUNTS EXPENSES								
4-284		SUPERVISION	C2	46.9284%	1,093,358	436,838	1,530,196	718,097	0	718,097
4-285	901	METER READING EXPENSES	C2	46.9284%	4,051,300	129,971	4,181,271	1,962,205	0	1,962,205
4-287	902	CUST RECORDS & COLLECTION EXP	C2	46.9284%	11,909,239	1,041,066	12,950,305	6,077,375	0	6,077,375
4-288	903	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	0.0000%	0	3,905,527	3,905,527	0	0	0
4-289	904	UNCOLLECTIBLE ACCOUNTS - KS	100 KS	100.0000%	0	2,210,367	2,210,367	213,804	0	213,804
4-290		TOTAL ACCOUNT 904			0	6,115,894	6,115,894	2,210,367	0	2,210,367
4-291		MISCELLANEOUS OPERATING EXP	C2	46.9284%	3,092	1,481,762	1,484,854	696,818	0	696,818
4-292	905	TOTAL CUST. ACCT. EXPENSES			17,056,989	9,205,530	26,262,519	11,664,862	213,804	11,878,666

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4-294		CUSTOMER SERVICES & INFO. EXP								
4-295	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	46.9284%	227,234	28,052	255,286	119,802	0	119,802
4-296	908	CUSTOMER ASSISTANCE EXPENSE	C2	46.9284%	1,064,500	257,516	1,322,016	620,401	0	620,401
4-297		AMORT OF DEFERRED DSM PROGRAMS & OTHER-	100 MO	0.0000%	600,085	2,026,621	2,626,706	0	0	0
4-298		PUBLIC INFORMATION	100 KS	100.0000%	4,585,430	3,943,402	8,528,832	8,528,832	0	8,528,832
4-300	909	INFORM & INSTRUCT ADVERTISING	C1	46.9284%	74,373	5,677	80,050	37,567	0	37,567
4-302	909	INFORM & INSTRUCT ADVERTISING - MO	100 MO	0.0000%	56,643	217,707	274,350	0	0	0
4-303	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	46.9284%	523,383	55,614	578,997	271,714	0	271,714
4-304		TOTAL CUST SERVICES & INFO EXP			7,131,648	6,534,588	13,666,236	9,578,316	0	9,578,316
4-305		SALES EXPENSES								
4-307	911	SALES SUPERVISION EXPENSE	C1	46.9284%	58,064	7,241	65,305	30,647	0	30,647
4-308	912	DEMONSTRATION & SELLING EXP - RETAIL	C1	46.9284%	0	0	0	0	0	0
4-309		DEMONSTRATION & SELLING EXP - WHOLESALE	100 WS	0.0000%	0	0	0	0	0	0
4-310		DEMONSTRATION & SELLING EXP - GENERAL	C2	46.9284%	794,300	66,838	861,138	404,119	0	404,119
4-311	913	ADVERTISING	C1	46.9284%	12,444	(1,390)	11,054	5,188	0	5,188
4-312	916	MISC. SALES EXPENSE - RETAIL	C1	46.9284%	95,141	9,437	104,578	49,078	0	49,078
4-313	916	MISC. SALES EXPENSE - RETAIL - MO	100 MO	0.0000%	0	0	0	0	0	0
4-314	916	MISC. SALES EXPENSE - WHOLESALE	100 WS	0.0000%	0	0	0	0	0	0
4-315		TOTAL SALES EXPENSE			959,949	82,126	1,042,075	489,031	0	489,031
4-316		TOTAL CUST ACCTS, CUST SERV.& SALES			25,148,586	15,822,245	40,970,831	21,732,208	213,804	21,946,012
4-317		ADMINISTRATIVE & GENERAL EXPENSES								
4-321	920	SALARIES	SAL & WAGES	46.0757%	36,268,583	6,808,594	43,077,187	19,848,119	0	19,848,119
4-322		SALARIES - MO	100 MO	0.0000%	966,103	0	966,103	0	0	0
4-323		SALARIES - KS	100 KS	100.0000%	402,608	(80,845)	321,763	402,608	0	402,608
4-324	921	OFFICE EXPENSE	EZ	42.3256%	1,241,085	(80,845)	1,160,250	491,083	0	491,083
4-325		OFFICE EXPENSE - 100% MO	100 MO	0.0000%	582,880	0	582,880	582,880	0	582,880
4-326		OFFICE EXPENSE - 100% KS	100 KS	42.3256%	(6,707,696)	(82,909)	(6,880,605)	(2,912,257)	0	(2,912,257)
4-327	922	ADMIN EXP TRANS - CR	EZ	42.3256%	10,500,747	827,920	11,328,667	4,794,925	0	4,794,925
4-328	923	OUTSIDE SERVICES	EZ	42.3256%	408,403	72,275	478,678	0	0	0
4-329		OUTSIDE SERVICES - MO	100 MO	0.0000%	48,095	2,000,000	2,048,095	2,048,095	0	2,048,095
4-330		OUTSIDE SERVICES - KS	100 KS	45.4026%	2,814,096	(85,483)	2,728,613	1,238,861	0	1,238,861
4-331	924	PROPERTY INSURANCE	TOTAL PLANT	46.0757%	8,347,349	30,798	8,378,147	3,860,291	0	3,860,291
4-332	925	INJURIES & DAMAGES	SAL & WAGES	0.0000%	33,306,639	6,283,796	39,590,435	18,241,573	0	18,241,573
4-333	926	EMPLOYEE BENEFITS	SAL & WAGES	46.0757%	8,007,913	770,772	8,778,685	4,044,841	0	4,044,841
4-334		EMPLOYEE BENEFITS - PENSIONS	100 MO	0.0000%	25,879	0	25,879	0	0	0
4-335		EMPLOYEE BENEFITS - OPEB	100 MO	0.0000%	22,802,343	3,291,673	26,094,016	12,023,003	0	12,023,003
4-336		EMPLOYEE BENEFITS - OTHER - MO	100 MO	46.0757%	64,142,774	10,346,241	74,489,016	34,308,417	0	34,308,417
4-337		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	0.0000%	893,824	113,476	1,007,300	0	0	0
4-338	926	TOTAL EMPLOYEE BENEFITS	100 MO	0.0000%	910,189	106,555	1,016,744	916,744	0	916,744
4-339	928	REGULATORY EXPENSES	100 KS	42.4784%	806,973	(27,686)	779,287	331,029	0	331,029
4-340		COMMISSION ASSESSMENTS - MO	100 MO	100.0000%	1,676,368	1,336,277	3,012,645	0	0	0
4-341		COMMISSION ASSESSMENTS - KS	100 KS	100.0000%	1,444,663	777,320	2,221,983	2,221,983	0	2,221,983
4-342		COMMISSION ASSESSMENTS - FERC	E1	42.4784%	218,838	156,215	375,053	159,317	0	159,317
4-343		RATE CASE EXPENSE - MO	100 MO	0.0000%	0	0	0	0	0	0
4-344		RATE CASE EXPENSE - KS	100 KS	100.0000%	0	0	0	0	0	0
4-345		RATE CASE EXPENSE - FERC	100 MO	0.0000%	0	0	0	0	0	0
4-346		RATE DESIGN EXPENSE - MO	100 MO	0.0000%	0	0	0	0	0	0
4-347		RATE DESIGN EXPENSE - KS	100 KS	100.0000%	0	0	0	0	0	0
4-348		RATE DESIGN EXPENSE - FERC	100 WS	45.6377%	46,735	5,720	52,455	23,939	0	23,939
4-349		MISC. REGULATORY FILINGS	DT	0.0000%	62,886	5,254	68,140	0	0	0
4-350		LOAD RESEARCH PROGRAM	100 MO	0.0000%	0	0	0	0	0	0

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-351		TOTAL REGULATORY EXPENSES			5,960,476	2,473,130	8,433,606	3,653,011	0	3,653,011
4-352		SUBTOTAL A & G EXPENSES			124,885,623	22,308,722	147,194,345	68,317,032	0	68,317,032
4-354		LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	45.4028%	163	20	183	83	0	83
4-356	930.1	GENERAL ADVERTISING	C1	46.9291%	345,243	(51,366)	293,877	137,914	0	137,914
4-357	930.1	GENERAL ADVERTISING - MO	100 MO	0.0000%	(33,123)	33,123	0	0	0	0
4-358	930.2	MISCELLANEOUS EXPENSE								
4-359		EELIDUES	E2	42.3256%	358,052	0	358,052	151,548	0	151,548
4-360		EPRI RESEARCH SUBSCRIPTION	E2	42.3256%	2,349,966	0	2,349,966	994,637	0	994,637
4-361		OTHER MISCELLANEOUS EXPENSE	E2	42.3256%	4,712,107	200,729	4,912,836	2,079,387	0	2,079,387
4-362		TOTAL MISCELLANEOUS EXPENSE			7,420,125	200,729	7,620,854	3,225,571	0	3,225,571
4-363	931	RENTS	E2	42.3256%	7,356,146	(1,416,105)	5,940,041	2,514,157	0	2,514,157
4-364	933	FLEET UNIT/EQUIPMENT EXPENSE	392	46.4697%	33,892	1,155,913	1,189,805	552,899	0	552,899
4-365	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	46.0059%	5,044,289	237,514	5,281,803	2,429,941	0	2,429,941
4-367		TOTAL ADMINISTRATIVE & GENERAL EXPENSES			145,052,258	22,469,550	167,521,809	77,177,597	0	77,177,597
4-368										
4-369										
4-370		TOTAL ELECTRIC OPER & MAINT EXPENSES			725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
4-371										
4-372										
4-373										
4-374										
4-375										
4-376		RECAPS FOR CASH WORKING CAPITAL								
4-377		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-370		725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
4-378		LESS: OTHER FUEL AMORT	TSFR 4-026		0	0	0	0	0	0
4-379		TOTAL O&M EXCL O&M AMORTIZATIONS			725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
4-380										
4-381		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-153		86,844,909	14,703,508	101,548,417	46,124,638	0	46,124,638
4-382		LESS: NUCLEAR PROD PAYROLL								
4-383		ACCT 517			4,752,251	582,965	5,345,216	2,439,435	0	2,439,435
4-384		ACCT 518			0	0	0	0	0	0
4-385		ACCT 519			1,452,593	181,248	1,633,841	745,648	0	745,648
4-386		ACCT 520			7,543,096	941,195	8,484,291	3,872,038	0	3,872,038
4-387		ACCT 523			840,216	104,839	945,055	431,303	0	431,303
4-388		ACCT 524			10,787,679	1,346,040	12,133,719	5,537,554	0	5,537,554
4-389		ACCT 525			0	0	0	0	0	0
4-390		ACCT 528			2,709,465	338,075	3,047,540	1,390,828	0	1,390,828
4-391		ACCT 529			1,577,978	196,893	1,774,871	810,011	0	810,011
4-392		ACCT 530			1,587,057	195,531	1,782,588	804,405	0	804,405
4-393		ACCT 531			1,428,338	178,222	1,606,560	733,198	0	733,198
4-394		ACCT 532			978,025	122,034	1,100,059	502,042	0	502,042
4-395		TOTAL NUCLEAR PROD PAYROLL			33,636,701	4,197,042	37,833,743	17,266,462	0	17,266,462
4-396		LESS: NUCLEAR FUEL EXP - OTHER			21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
4-397		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-097		31,696,603	2,310,441	34,007,044	16,238,843	0	16,238,843
4-398										
4-399		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-097		21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
4-400		LESS: OIL	TSFR 4-096		49,219	(49,219)	0	0	0	0
4-401		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL			21,462,386	8,245,244	29,707,630	12,619,333	0	12,619,333
4-402										
4-403										
4-404		RECAPS FOR SCHEDULE 1								
4-405		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-370		725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
4-406										
4-407		FUEL								

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-408		ACCOUNT 501	TSFR 4-030		204,996,458	31,305,584	236,302,052	100,323,762	0	100,323,762
4-409		ACCOUNT 509	TSFR 4-055		0	(2,325,486)	(2,325,486)	(987,830)	0	(987,830)
4-410		ACCOUNT 518	TSFR 4-098		21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
4-411		ACCOUNT 547	TSFR 4-168		17,582,185	(11,003,559)	6,578,626	2,263,700	0	2,263,700
4-412		TOTAL FUEL			244,090,248	26,172,573	270,262,821	114,218,966	0	114,218,966
4-413		PURCHASED POWER	TSFR 4-208		77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,671
4-414										
4-415										
4-416		O&M EXCL FUEL & PURCHASED POWER			403,939,041	56,532,007	460,471,048	215,374,301	213,804	215,588,105

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 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES								
5-010		PRODUCTION								
5-011		STEAM PRODUCTION								
5-012	311	STRUCTURES & IMPROVEMENTS	D1	45.6377%	3,682,287	175,451	3,857,738	1,760,584	0	1,760,584
5-013		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	45.6377%	3,682,287	(2,224,797)	1,457,490	665,165	0	665,165
5-014		STRUCTURES & IMPROVEMENTS - H5	D1	45.6377%	74,063	36,693	109,756	50,090	0	50,090
5-015		TOTAL ACCOUNT 311			7,438,637	(2,013,653)	5,424,985	2,475,840	0	2,475,840
5-016										
5-017	312	BOILER PLANT EQUIPMENT	D1	45.6377%	29,270,615	(11,311,687)	17,958,928	8,196,047	0	8,196,047
5-018		BOILER PLANT EQUIPMENT-IATAN 2	D1	45.6377%	29,270,615	(12,143,984)	17,126,631	7,816,206	0	7,816,206
5-019		UNIT TRAINS	D1	45.6377%	953,584	(346,200)	607,383	277,196	0	277,196
5-020		ACC EQUIPMENT	D1	45.6377%	2,236,980	(2,236,980)	0	0	0	0
5-021		BOILER PLANT EQUIPMENT - H5	D1	45.6377%	2,212,356	534,975	2,747,334	1,253,821	0	1,253,821
5-022		TOTAL ACCOUNT 312			63,944,152	(25,503,876)	38,440,275	17,543,269	0	17,543,269
5-023										
5-024	314	TURBOGENERATOR UNITS	D1	45.6377%	6,569,304	3,623,110	10,192,414	4,651,587	0	4,651,587
5-025		TURBOGENERATOR UNITS-IATAN 2	D1	45.6377%	6,569,304	(1,566,901)	5,002,403	2,282,983	0	2,282,983
5-026		TOTAL ACCOUNT 314			13,138,608	2,056,209	15,194,817	6,934,570	0	6,934,570
5-027										
5-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	2,832,597	2,072,272	4,904,869	2,238,471	0	2,238,471
5-029		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	45.6377%	2,832,597	(980,884)	1,851,712	845,080	0	845,080
5-030		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	45.6377%	295,598	135,407	430,964	196,682	0	196,682
5-031		ACC ELEC EQUIP - COMPUTERS	D1	45.6377%	619	(18)	601	274	0	274
5-032		TOTAL ACCOUNT 315			5,961,370	1,226,777	7,188,147	3,280,507	0	3,280,507
5-033										
5-034	316	MISC POWER PLANT EQUIPMENT	D1	45.6377%	1,050,356	(537,762)	512,594	233,936	0	233,936
5-035		MISC POWER PLANT EQUIPMENT-IATAN 2	D1	45.6377%	1,050,356	(591,288)	459,068	209,508	0	209,508
5-036		MISC POWER PLANT EQUIPMENT - H5	D1	45.6377%	21,670	(7,918)	13,751	6,276	0	6,276
5-037		TOTAL ACCOUNT 316			2,122,382	(1,136,968)	985,414	449,721	0	449,721
5-038										
5-039		TOTAL STEAM PRODUCTION			92,605,149	(25,371,511)	67,233,639	30,683,907	0	30,683,907
5-040										
5-041		NUCLEAR PRODUCTION								
5-042	321	STRUCTURES & IMPROVEMENTS	D1	45.6377%	6,218,735	(87,907)	6,130,828	2,797,971	0	2,797,971
5-043		MISSOURI GROSS AFDC	100 MO	0.0000%	297,020	(297,020)	0	0	0	0
5-044		TOTAL ACCOUNT 321			6,515,755	(384,927)	6,130,828	2,797,971	0	2,797,971
5-045										
5-046	322	REACTOR PLANT EQUIPMENT	D1	45.6377%	11,405,808	498,706	11,904,514	5,432,950	0	5,432,950
5-047		MISSOURI GROSS AFDC	100 MO	0.0000%	838,732	(838,732)	0	0	0	0
5-048		MISSOURI 40YR->60YR AMORT	100 MO	0.0000%	0	0	0	0	0	0
5-049		TOTAL ACCOUNT 322			12,244,540	(340,026)	11,904,514	5,432,950	0	5,432,950
5-050										
5-051	323	TURBOGENERATOR UNITS	D1	45.6377%	3,261,836	(299,218)	2,962,618	1,352,072	0	1,352,072
5-052		MISSOURI GROSS AFDC	100 MO	0.0000%	114,619	(114,619)	0	0	0	0
5-053		TOTAL ACCOUNT 323			3,376,456	(413,838)	2,962,618	1,352,072	0	1,352,072
5-054										
5-055	324	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	2,188,387	499,325	2,687,713	1,226,611	0	1,226,611
5-056		MISSOURI GROSS AFDC	100 MO	0.0000%	103,281	(103,281)	0	0	0	0
5-057		TOTAL ACCOUNT 324			2,291,669	396,044	2,687,713	1,226,611	0	1,226,611
5-058										
5-059	325	MISCELLANEOUS POWER PLANT EQUIP	D1	45.6377%	1,675,220	391,585	2,066,805	943,243	0	943,243
5-060		MISSOURI GROSS AFDC	100 MO	0.0000%	26,666	(26,666)	0	0	0	0
5-061		TOTAL ACCOUNT 325			1,701,886	364,919	2,066,805	943,243	0	943,243
5-062										
5-063	328	REGULATORY DISALLOWANCES	D1	45.6377%	(2,206,272)	(7,034)	(2,213,305)	(1,010,102)	0	(1,010,102)
5-064		MISSOURI GROSS AFDC	100 MO	0.0000%	(144,188)	144,188	0	0	0	0
5-065		TOTAL ACCOUNT 328			(2,350,460)	137,154	(2,213,305)	(1,010,102)	0	(1,010,102)



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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-066		TOTAL NUCLEAR PRODUCTION			23,779,845	(240,673)	23,539,172	10,742,744	0	10,742,744
5-067		OTHER PRODUCTION - CT								
5-068		STRUCTURES - CT	D1	45.6377%	186,244	(48,055)	138,189	63,066	0	63,066
5-069	341	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	45.6377%	443,692	(93,986)	349,695	159,593	0	159,593
5-070	342	GENERATORS - CT	D1	45.6377%	10,750,567	(1,085,197)	9,665,470	4,411,101	0	4,411,101
5-071	343	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	45.6377%	585,239	(111,620)	473,619	216,149	0	216,149
5-072	344	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	45.6377%	0	0	0	0	0	0
5-073	345	TOTAL OTHER PRODUCTION - CT			11,965,842	(1,338,869)	10,626,973	4,849,909	0	4,849,909
5-074		OTHER PRODUCTION - WIND								
5-075		STRUCTURES - WIND	D1	45.6377%	171,849	3,843	175,693	80,182	0	80,182
5-076	341	GENERATORS - WIND	D1	45.6377%	7,059,341	50,096	7,112,437	3,245,955	0	3,245,955
5-077	344	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	45.6377%	6,416	590	7,006	3,198	0	3,198
5-078	345	OTHER PROD-PWR PLT EQUIP - WIND	D1	45.6377%	0	0	0	0	0	0
5-079	346	TOTAL OTHER PRODUCTION - WIND			7,237,606	57,530	7,295,136	3,329,335	0	3,329,335
5-080		TOTAL PRODUCTION PLANT DEPRECIATION			135,588,443	(26,893,523)	108,694,920	49,605,895	0	49,605,895
5-081		TRANSMISSION								
5-082		STRUCTURES AND IMPROVEMENTS	352 SUB	45.6377%	85,683	(20,252)	65,431	29,861	0	29,861
5-083	352	MISSOURI GROSS AFDC	100 MO	0.0000%	213	(213)	0	0	0	0
5-084	352	TOTAL ACCOUNT 352			85,897	(20,465)	65,431	29,861	0	29,861
5-085		STATION EQUIPMENT	353 SUB	45.6377%	4,272,969	(2,576,738)	1,396,230	637,208	0	637,208
5-086	353	MISSOURI GROSS AFDC	100 MO	0.0000%	12,504	(12,504)	0	0	0	0
5-087	353	STATION EQUIP - COMMUN EQUIP (LIKE 397)	D1	45.6377%	289,341	1,583,547	1,872,888	854,743	0	854,743
5-088	353	TOTAL ACCOUNT 353			4,574,814	(1,305,696)	3,269,118	1,491,951	0	1,491,951
5-089		TOWERS AND FIXTURES	354	45.5201%	94,813	(77,463)	17,350	7,898	0	7,898
5-090	354	TOTAL ACCOUNT 354			94,813	(77,463)	17,350	7,898	0	7,898
5-091		POLES AND FIXTURES	355 SUB	48.8417%	3,762,256	(1,412,136)	2,350,120	1,147,839	0	1,147,839
5-092	355	MISSOURI GROSS AFDC	100 MO	0.0000%	126	(126)	0	0	0	0
5-093	355	TOTAL ACCOUNT 355			3,762,382	(1,412,261)	2,350,120	1,147,839	0	1,147,839
5-094		OVERHEAD COND & DEVICES	356 SUB	49.4528%	2,830,166	(1,259,988)	1,570,168	776,493	0	776,493
5-095	356	MISSOURI GROSS AFDC	100 MO	0.0000%	79	(79)	0	0	0	0
5-096	356	TOTAL ACCOUNT 356			2,830,245	(1,260,077)	1,570,168	776,493	0	776,493
5-097		UNDERGROUND CONDUIT	357	48.2311%	53,139	(26,240)	26,899	12,974	0	12,974
5-098	357	TOTAL ACCOUNT 357			53,139	(26,240)	26,899	12,974	0	12,974
5-099		UNDERGROUND COND. & DEVICES	358	45.6377%	63,020	(8,830)	54,190	24,731	0	24,731
5-100	358	TOTAL ACCOUNT 358			63,020	(8,830)	54,190	24,731	0	24,731
5-101		TOTAL TRANSMISSION PLANT DEPREC.			11,464,309	(4,111,032)	7,353,277	3,491,747	0	3,491,747
5-102		DISTRIBUTION								
5-103		STRUCTURES & IMPROVEMENTS	361	47.5416%	289,068	(84,005)	205,064	97,490	0	97,490
5-104	361	STATION EQUIPMENT	362 SUB	42.4435%	3,353,094	(880,034)	2,473,060	1,049,653	0	1,049,653
5-105	362	STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	46.1172%	124,426	720,311	3,317,796	1,439,221	0	1,439,221
5-106	362	TOTAL ACCOUNT 362			3,477,519	(159,724)	3,317,796	1,439,221	0	1,439,221
5-107		POLES, TOWERS & FIXTURES	364	46.1050%	9,299,872	3,667	9,303,539	4,289,392	0	4,289,392
5-108	364	TOTAL ACCOUNT 364			9,299,872	3,667	9,303,539	4,289,392	0	4,289,392

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 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-123	365	OVERHEAD COND. & DEVICES	365	45.1672%	4,693,093	78,180	4,771,273	2,155,050	0	2,155,050
5-124	366	UNDERGROUND CONDUIT	366	42.7952%	3,202,689	1,806,744	5,009,433	2,143,797	0	2,143,797
5-125	367	UNDERGROUND COND. & DEVICES	367	49.0503%	8,328,488	(1,871,283)	6,457,194	3,167,274	0	3,167,274
5-126	368	LINE TRANSFORMERS	368	42.2173%	7,788,244	(4,353,389)	3,434,855	1,450,105	0	1,450,105
5-127	369	SERVICES	369	48.2449%	2,594,048	1,947,324	4,541,372	2,190,980	0	2,190,980
5-128	370	METERS	370	45.8752%	3,398,548	(1,787,143)	1,611,404	739,235	0	739,235
5-129	371	INSTALLATION ON CUST. PREMISES	371	28.4340%	1,117,125	(1,117,125)	0	0	0	0
5-130	373	STREET LIGHTING & SIGNAL SYSTEMS	373	74.0466%	1,194,830	474,884	1,669,714	1,236,350	0	1,236,350
5-132		TOTAL DISTRIBUTION PLANT DEPREC.			45,383,524	(5,061,879)	40,321,644	18,908,895	0	18,908,895
5-133		GENERAL PLANT								
5-134	389	LAND AND LAND RIGHTS	0000	#VALUE!	0	0	0	0	0	0
5-135	390	STRUCTURES & IMPROVEMENTS	PTD	45.3669%	1,371,371	452,036	1,823,407	827,224	0	827,224
5-136	391	OFFICE FURNITURE & EQUIPMENT	PTD	45.3669%	640,241	727,112	1,367,352	620,326	0	620,326
5-137	392	OFFICE FURNITURE & EQUIPMENT - COMPUTE!	PTD	45.3669%	5,116	18,503	23,619	10,715	0	10,715
5-138	393	TRANSPORTATION EQUIP. - AUTO'S	T&D	46.4697%	41,739	(7,874)	33,865	15,737	0	15,737
5-139	394	TRANSPORTATION EQUIP. - LIGHT TRUCKS	T&D	46.4697%	747,880	(33,028)	714,853	332,190	0	332,190
5-140	395	TRANSPORTATION EQUIP. - HEAVY TRUCKS	T&D	46.4697%	1,535,319	1,547,914	3,083,233	1,432,769	0	1,432,769
5-141	396	TRANSPORTATION EQUIP. - TRACTORS	T&D	46.4697%	91,588	(578)	91,010	42,292	0	42,292
5-142	397	TRANSPORTATION EQUIP. - TRAILERS	T&D	46.4697%	96,529	(76,693)	19,836	9,218	0	9,218
5-143	398	STORES EQUIPMENT	PTD	45.3669%	22,555	(151)	22,404	10,164	0	10,164
5-144	399	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	45.3669%	115,010	58,809	170,819	77,495	0	77,495
5-145	400	LABORATORY EQUIPMENT	PTD	45.3669%	167,691	77,319	245,010	111,153	0	111,153
5-146	401	POWER OPERATED EQUIPMENT	T&D	46.4697%	817,042	186,649	1,003,691	467,342	0	467,342
5-147	402	COMMUNICATIONS EQUIPMENT	T&D	46.4697%	2,984,930	4,368,353	7,353,282	3,417,048	0	3,417,048
5-148	403	MISSOURI GROSS AFDC	100 MO	0.0000%	232	(232)	0	0	0	0
5-149	404	TOTAL ACCOUNT 397			2,985,162	4,366,121	7,351,282	3,417,048	0	3,417,048
5-150	405	MISCELLANEOUS EQUIPMENT	PTD	45.3669%	17,489	2,742	20,230	9,178	0	9,178
5-151	406	OTHER TANGIBLE PROPERTY	100 MO	0.0000%	0	0	0	0	0	0
5-152	407	TOTAL GENERAL PLANT DEPREC.			8,654,732	7,319,880	15,974,612	7,382,851	0	7,382,851
5-153	408	TOTAL DEPRECIATION EXPENSES			201,091,007	(28,746,554)	172,344,454	79,388,388	0	79,388,388
5-154	409	POWERPLANT TO GL DIFFERENCES								
5-155	410	POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	0.0000%	0	0	0	0	0	0
5-156	411	POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	100.0000%	0	0	0	0	0	0
5-157	412	POWERPLANT TO GL DIFFERENCES-ALLOCATE	D1	45.6377%	0	0	0	0	0	0
5-158	413	TOTAL POWERPLANT TO GL DIFFERENCES			0	0	0	0	0	0
5-159	414	LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT								
5-160	415	UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-018		953,584	(346,200)	607,383	277,196	0	277,196
5-161	416	GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	45.3669%	0	0	0	0	0	0
5-162	417	VEHICLES (932) CHARGED TO CLEARING	TSFR 5-139		2,513,055	1,429,741	3,942,796	1,832,205	0	1,832,205
5-163	418	TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS			3,466,639	1,083,540	4,550,179	2,108,401	0	2,108,401
5-164	419	TOTAL DEPR NET OF CLEARING			197,624,369	(29,830,094)	167,794,274	77,279,987	0	77,279,987
5-165	420	AMORTIZATIONS								
5-166	421	LIMITED TERM PLANT								
5-167	422	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	45.6377%	39,855	130	39,985	18,248	0	18,248
5-168	423	LEASEHOLD IMPROVEMENTS - GENERAL	PTD	45.3669%	865,447	422,836	1,288,283	584,455	0	584,455

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 3 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 SEP-2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-180		TOTAL LIMITED TERM PLANT			905,302	422,966	1,328,268	602,703	0	602,703
5-181		OTHER ELECTRIC PLANT								
5-182	405	MISC INTANGIBLE PLANT	303	45.8179%	11,301,514	1,805,782	13,107,296	6,005,487	0	6,005,487
5-184		OTHER PRODUCTION LAND RIGHTS	D1	45.6377%	606	(606)	0	0	0	0
5-185		TRANSMISSION LAND RIGHTS	D1	45.6377%	148,645	(148,644)	1	0	0	0
5-186		DISTRIBUTION LAND RIGHTS	360 LR	41.6439%	211,233	(211,233)	(0)	(0)	0	(0)
5-187		TOTAL OTHER ELECTRIC PLANT			11,661,998	1,445,289	13,107,287	6,005,488	0	6,005,488
5-188		RATE BASE PLANT ADJUSTMENTS								
5-189		UNRECOVERED RESERVE AMORTIZATION - MK	100 MO	0.0000%	0	0	0	0	0	0
5-190	407	UNRECOVERED RESERVE AMORTIZATION - KS	100 KS	100.0000%	0	1,661,925	1,661,925	1,661,925	0	1,661,925
5-191		IATAN 1 REG ASSET AMORT - MO	100 MO	0.0000%	0	438,215	438,215	0	0	0
5-192		IATAN 1 REG ASSET AMORT - KS	100 KS	100.0000%	0	156,119	156,119	156,119	0	156,119
5-193		TOTAL RATE BASE PLANT ADJUSTMENTS			0	2,256,259	2,256,259	1,818,044	0	1,818,044
5-194		AMORTIZATION OF (GAIN)SALE - EMISSION CR	E1	42.4784%	0	0	0	0	0	0
5-195		CREDIT RATIO AMORTIZATIONS								
5-196		CREDIT RATIO AMORTIZATION - MO	100 MO	0.0000%	33,236,221	(33,236,221)	0	0	0	0
5-197		CREDIT RATIO AMORTIZATION - KS	100 KS	100.0000%	18,000,000	(18,000,000)	0	0	0	0
5-198	399	TOTAL CREDIT RATIO AMORTIZATIONS			51,236,221	(51,236,221)	0	0	0	0
5-199		TOTAL AMORTIZATIONS			63,803,522	(47,111,697)	16,691,824	8,426,235	0	8,426,235
5-200		TOTAL DEPRECIATION & AMORTIZATIONS			261,427,890	(76,941,792)	184,486,099	85,706,222	0	85,706,222

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
TAXES OTHER THAN INCOME TAXES-ELEC										
6-009		PROPERTY TAX								
6-010		ELECTRIC	ELEC W/O W.C.	45.9525%	46,068,690	7,089,045	53,157,735	24,427,303	0	24,427,303
6-011	408	ELECTRIC - WOLF CREEK	W.C. PLANT	42.9814%	13,979,525	0	13,979,525	6,008,600	0	6,008,600
6-012		TOTAL PROPERTY TAX			60,048,215	7,089,045	67,137,260	30,435,903	0	30,435,903
6-015		PAYROLL TAX								
6-016		STATE UNEMPLOYMENT	SAL&WAG W/O WC	46.1866%	371,077	0	371,077	171,388	0	171,388
6-017		FEDERAL UNEMPLOYMENT	SAL&WAG W/O WC	46.1866%	190,336	0	190,336	87,910	0	87,910
6-018		FICA	SAL&WAG W/O WC	46.1866%	20,386,868	1,676,709	22,063,577	10,190,408	0	10,190,408
6-019		WOLF CREEK	WC PROD PAY	45.6377%	2,519,745	124,576	2,644,321	1,206,908	0	1,206,908
6-020		PAYROLL TAX CONTRA	SAL&WAG W/O WC	46.1866%	(11,648,767)	0	(11,648,767)	(5,380,165)	0	(5,380,165)
6-021		TOTAL PAYROLL TAX			11,819,259	1,801,285	13,620,544	6,276,348	0	6,276,348
6-022		MISC TAX								
6-023		GROSS RECEIPTS TAX - RETAIL	100 MO	0.0000%	45,197,150	(45,197,150)	0	0	0	0
6-024		STATE CAPITAL STOCK	TOTAL PLANT	45.4026%	568,112	0	568,112	257,938	0	257,938
6-025		ENVIRONMENTAL TAX			0	0	0	0	0	0
6-026		OTHER MISC	100 MO	0.0000%	31,415	0	31,415	0	0	0
6-027		TOTAL MISC TAX			45,796,677	(45,197,150)	599,527	257,938	0	257,938
6-028		TOTAL OTHER TAXES W/O EARNINGS TAX			117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
6-031		RECAP FOR INCOME TAXES								
6-032		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
6-033		LESS ENVIRONMENTAL TAX	TSFR 6-027		0	0	0	0	0	0
6-034		OTHER TAX W/O EARN. & ENVIR.			117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
6-035		RECAP OTHER TAXES								
6-036		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
6-037		KCMO EARNINGS TAX	100 MO	0.0000%	252,614	(252,614)	0	0	0	0
6-038		TOTAL TAXES OTHER THAN INCOME TAX			117,916,765	(36,559,434)	81,357,331	36,970,189	0	36,970,189
6-041		RECAPS FOR CASH WORKING CAPITAL								
6-042		TOTAL PAYROLL(TX, WOLF CREEK) STATE								
6-043		CAPITAL STOCK & OTHER MISC TAXES								
6-044		STATE UNEMP. PAYROLL TAX	TSFR 6-017		371,077	0	371,077	171,388	0	171,388
6-045		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018		190,336	0	190,336	87,910	0	87,910
6-046		FICA	TSFR 6-019		20,386,868	1,676,709	22,063,577	10,190,408	0	10,190,408
6-047		PAYROLL TAX CONTRA	TSFR 6-021		(11,648,767)	0	(11,648,767)	(5,380,165)	0	(5,380,165)
6-048		STATE CAPITAL STOCK TAX	TSFR 6-026		568,112	0	568,112	257,938	0	257,938
6-049		OTHER MISC TAXES	TSFR 6-028		31,415	0	31,415	0	0	0
6-050		TOTAL PAYROLL(TX, WOLF CREEK) STATE								
6-051		CAPITAL STOCK & OTHER MISC TAXES			9,899,041	1,676,709	11,575,750	5,327,478	0	5,327,478
6-052		TOTAL TAXES OTHER THAN INCOME TAX								
6-053										
6-054										
6-055										
6-056										
6-057										
6-058										
6-059										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-009		INCOME SUBJECT TO TAXATION								
7-010		REVENUES	TSFR 2-052		1,283,737,774	101,327,090	1,385,064,864	633,672,135	55,225,000	688,897,135
7-011		DEDUCTIONS:								
7-012		OPER & MAINT EXPENSES	TSFR 4-370		725,353,503	48,306,759	773,750,262	348,014,937	213,804	348,228,741
7-013		LESS: DEPR CHG THRU CLEARING-OP (O&M)70: %0-15 & 5-188 + 100%			2,322,696	432,722	2,755,419	1,275,381	0	1,275,381
7-014		LESS: NUCLEAR FUEL - AMORT	TSFR 4-092		17,186,044	12,521,586	29,707,630	12,619,333	0	12,619,333
7-015		NET OPER & MAINT EXPENSES			705,844,763	35,442,451	741,287,214	334,120,223	213,804	334,334,026
7-016		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036		117,664,151	(36,306,620)	81,357,331	36,970,189	0	36,970,189
7-017		DEPRECIATION & AMORTIZATION								
7-018		TAX RETURN - NUCLEAR FUEL - TAX AMORT	E1	42.4784%	12,568,823	9,788,666	22,357,489	9,497,109	0	9,497,109
7-019		TAX RETURN - TAX DEPR - REGULAR	TOTAL PLANT	45.4026%	138,203,242	132,428,086	270,631,328	122,873,610	0	122,873,610
7-020		TAX RETURN - TAX AMORT - REGULAR	303	45.8179%	5,792,633	2,435,453	8,228,086	3,769,936	0	3,769,936
7-021		TAX RETURN - CREDIT RATIO DEPR - MO	TSFR 5-199		33,236,221	(33,236,221)	0	0	0	0
7-022		TAX RETURN - CREDIT RATIO DEPR - KS	TSFR 5-200		18,000,000	(18,000,000)	0	0	0	0
7-023		NO ADDITIONAL DEPRECIATION	TSFR 5-154		0	0	0	0	0	0
7-024		ADDITIONAL AMORTIZATION - CHANGE IN WC	TSFR 5-048		0	0	0	0	0	0
7-025		COST OF REMOVAL INCURRED ON PRE-81 PF	T&D	46.4697%	6,693,181	0	6,693,181	3,110,301	0	3,110,301
7-026		COST OF REMOVAL PROVIDED FOR PRE-81 P	T&D	46.4697%	(3,910,378)	2,982,124	(928,254)	(431,357)	0	(431,357)
7-027		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-196		0	0	0	0	0	0
7-028		TOTAL DEPRECIATION & AMORTIZATION			210,563,722	96,396,108	306,961,830	138,819,599	0	138,819,599
7-029		PERMANENT TAX ITEMS								
7-030		MANUFACTURERS DEDUCTION	D1	45.6377%	3,407,923	1,703,962	5,111,885	2,332,948	0	2,332,948
7-031		MEALS & ENT 50% DISALLOWED	SAL & WAGES	46.0757%	(854,835)	0	(854,835)	(393,871)	0	(393,871)
7-032		TOTAL PERMANENT ITEMS			2,553,088	1,703,962	4,257,050	1,939,077	0	1,939,077
7-033		INTEREST & OTHER DEDUCTIONS								
7-034		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-023		0	232,899	232,899	0	0	0
7-035		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-024		0	20,441	20,441	20,441	0	20,441
7-036		OTHER BOOK DEDUCTIONS	TOTAL PLANT		(86,241,505)	86,241,505	0	0	0	0
7-037		INTEREST EXPENSE	%-041 * 1-056	45.4026%	62,694,550	92,765,254	155,459,804	68,363,494	(46,155)	68,317,339
7-038		TOTAL INTEREST & OTHER DEDUCTIONS			(23,546,955)	179,260,099	155,713,144	68,363,935	(46,155)	68,317,780
7-039		TOTAL DEDUCTIONS			1,013,099,770	276,497,800	1,289,596,570	580,233,022	167,648	580,400,671
7-040		INCOME SUBJECT TO TAXATION			270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
7-041		KCMO TAX CALCULATION								
7-042		NET TAXABLE INCOME	TSFR 7-048		270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
7-043	408	KCMO EARNINGS TAX	100 MO	0.0000%	0	0	0	0	0	0
7-044		FEDERAL TAX CALCULATION								
7-045		NET TAXABLE INCOME	TSFR 7-048		270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
7-046		DEDUCT: STATE INCOME TAX	TSFR 7-068		19,090,050	(12,349,535)	6,730,515	3,767,457	3,881,543	7,649,001
7-047		DEDUCT: KCMO EARNINGS TAX	TSFR 7-052		0	0	0	0	0	0
7-048		FEDERAL TAXABLE INCOME	%-010 * 7-058		251,559,955	(162,821,175)	88,737,780	49,671,655	51,175,808	100,847,463
7-049		FEDERAL TAX @ 35%	E1	42.4784%	88,045,634	(56,987,411)	31,058,223	17,385,079	17,911,533	35,296,612
7-050		DEDUCT: WIND PROD / RAD TAX CREDIT			9,876,066	(1,436,782)	8,439,284	3,584,875	0	3,584,875
7-051	408	NET FEDERAL INCOME TAX			78,169,568	(55,550,629)	22,618,939	13,800,204	17,911,533	31,711,737
7-052		STATE TAX CALCULATION								
7-053		NET TAXABLE INCOME	TSFR 7-048		270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
7-054		DEDUCT: FEDERAL INCOME TAX @ 0%	%-012 * 7-061		0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
7-066		DEDUCT. KQMO EARNINGS TAX @ 0%	%-013 * 7-052		0	0	0	0	0	0
7-067		STATE TAXABLE INCOME			270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
7-068	409	STATE TAX @ 7.05%	%-011 * 7-067		19,080,050	(12,349,535)	6,730,515	3,767,457	3,881,543	7,649,001
7-070	409	TOTAL FEDERAL, STATE & CITY TAX			97,249,618	(67,900,164)	29,349,454	17,567,662	21,793,076	39,360,738
7-072		TOTAL CURRENTLY PAYABLE TAXES			97,249,618	(67,900,164)	29,349,454	17,567,662	21,793,076	39,360,738
7-073		DEFERRED INCOME TAXES			(53,836,015)	53,836,015	(0)	(0)	0	(0)
7-074	410	BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	45.4026%						
7-076		SL TAX DEPR/AMORT			17,261,588	6,404,767	23,666,355	10,053,055	0	10,053,095
7-078		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	42.4784%	129,953,531	31,682,744	161,636,275	73,387,042	0	73,387,042
7-079		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	45.4026%	7,780,130	4,087,798	11,867,928	5,437,635	0	5,437,635
7-080		STRAIGHT LINE TAX AMORT - REGULAR	303	45.8179%	33,236,221	(33,236,221)	0	0	0	0
7-081		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-199		18,000,000	(18,000,000)	0	0	0	0
7-082		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-200		206,231,470	(9,060,912)	197,170,558	88,877,772	0	88,877,772
7-083		TOTAL SL TAX DEPR/AMORT			(1,857,514)	1,339,432	(518,082)	(220,073)	0	(220,073)
7-085		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL			3,265,442	39,877,525	43,142,967	19,588,021	0	19,588,021
7-086		TAX AMORT OVER(UNDER) SL - NUC FUEL	(7-022 - 7-078) * %-016		(786,701)	(654,039)	(1,440,740)	(660,117)	0	(660,117)
7-087		TAX DEPR OVER(UNDER) SL - REGULAR	(7-023 - 7-079) * %-016		0	0	0	0	0	0
7-088		TAX AMORT OVER(UNDER) SL - REGULATORY	(7-024 - 7-080) * %-016		0	0	0	0	0	0
7-089		TAX DEPR OVER(UNDER) SL - CREDIT RATIO (7-025 - 7-081) * %-016			0	0	0	0	0	0
7-090		TAX DEPR OVER(UNDER) SL - CREDIT RATIO (7-026 - 7-082) * %-016			0	0	0	0	0	0
7-091		TOTAL TAX DEPR/AMORT O(U) REGULATORY SL			621,227	40,562,917	41,184,145	18,707,831	0	18,707,831
7-092		TURNAROUND OF DIT ON BASIS DIFFERENCES			0	(312,762)	(312,762)	0	0	0
7-093		MO GROSS AFUDC	100 MO	0.0000%	0	(197,351)	(197,351)	(90,688)	0	(90,688)
7-094		AFDC DEBT/CAP INT W/O FUEL & WC CONST	ELEC W/O W.C.	45.9525%	0	(30,170)	(30,170)	(12,816)	0	(12,816)
7-095		AFDC DEBT/CAP INT - NUCL FUEL	E1	42.4784%	0	776,475	776,475	360,826	0	360,826
7-096		CIAC	T&D	46.4697%	0	(1,790,970)	(1,790,970)	(832,258)	0	(832,258)
7-097		REPAIR ALLOWANCE	T&D	45.6377%	0	(299,630)	(299,630)	(136,744)	0	(136,744)
7-098		REPAIR EXPENSE - WC	D1	46.4697%	0	(24,025)	(24,025)	(11,164)	0	(11,164)
7-099		REPAIR EXPENSE - PRODUCTION	D1	45.6377%	0	(1,966,632)	(1,966,632)	(897,526)	0	(897,526)
7-100		CAPITALIZED BENEFITS - ALLOCATED	T&D	46.4697%	0	(131,609)	(131,609)	(131,609)	0	(131,609)
7-101		PROP TAX CAPITALIZED - ALLOC. - WC	D1	45.6377%	0	(4,056)	(4,056)	(1,851)	0	(1,851)
7-102		OTHER A/C 282 ITEMS	100 MO	0.0000%	0	(102,732)	(102,732)	0	0	0
7-103		ARAW DEFERRED TAX AMORTIZATION	TOTAL PLANT	45.4026%	0	(2,068,794)	(2,068,794)	(939,286)	0	(939,286)
7-104		3% ITC - MISSOURI ONLY	TOTAL PLANT	45.4026%	0	(531,328)	(531,328)	(241,237)	0	(241,237)
7-105		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES	100 MO	0.0000%	0	(6,683,584)	(6,683,584)	(2,934,354)	0	(2,934,354)
7-106		DEFERRED INVESTMENT TAX CR AMORT			(1,386,433)	1,386,433	0	0	0	0
7-107		BOOK DEFERRED ITC AMORT	TOTAL PLANT	45.4026%	0	(2,572,960)	(2,572,960)	(1,182,339)	0	(1,182,339)
7-108		AMORTIZATION OF WC, ITC	D1	45.9525%	0	(812,869)	(812,869)	(370,975)	0	(370,975)
7-109		NET DEFERRED INVESTMENT TAX CR AMORT			(1,386,433)	(1,999,396)	(3,385,629)	(1,553,314)	0	(1,553,314)
7-110	411	AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI	100 MO	0.0000%	354,438	(354,438)	0	0	0	0
7-111		AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI	100 KS	100.0000%	0	0	0	0	0	0
7-112		AMORT R&D TAX CREDITS AMENDED RETURNS	100 MO	0.0000%	(16,176)	16,176	0	0	0	0
7-113		TOTAL DEFERRED TAXES			(54,262,959)	85,377,690	31,114,732	14,220,163	0	14,220,163

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KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-123		TOTAL INCOME TAXES LESS ENVIRONMENTAL TAX			42,886,659	17,477,526	60,464,185	31,767,825	21,793,076	53,580,901
7-124										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX								
8-010		MISC	TOTAL PLANT	45.4026%	332,542	0	332,542	150,983	0	150,983
8-011		VACATION & OTHER SAL & WAGES ALLOC	SAL & WAGES	46.0757%	(6,400,717)	0	(6,400,717)	(2,949,176)	0	(2,949,176)
8-012		ADVERTISING	100 MO	0.0000%	0	0	0	0	0	0
8-013		NUCLEAR FUEL	E1	42.4784%	0	0	0	0	0	0
8-014		TOTAL ACCT 190			(6,068,175)	0	(6,068,175)	(2,798,193)	0	(2,798,193)
8-015										
8-016	281	ACCELERATED AMORTIZATION	D1	45.6377%	0	0	0	0	0	0
8-017										
8-018	282	LIBERALIZED DEPRECIATION								
8-019		METHOD/LIFE DEPRECIATION - NON WOLF CRI	PTD W/O W.C.	45.9634%	327,750,794	50,545,168	378,295,962	173,839,942	0	173,839,942
8-020		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	45.6377%	169,483,965	(7,196,665)	162,287,300	74,064,241	0	74,064,241
8-021		NUCLEAR FUEL	E1	42.4784%	195,644	(1,150,854)	(955,210)	(405,758)	0	(405,758)
8-022		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	0.0000%	0	0	0	0	0	0
8-023		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	100.0000%	0	(25,134,888)	(25,134,888)	(25,134,888)	0	(25,134,888)
8-024		RESERVE FOR MO RELATED \$3.5M DEPR.	100 MO	0.0000%	0	0	0	0	0	0
8-025		TOTAL LIBERALIZED DEPRECIATION			497,430,403	17,062,761	514,493,164	222,363,537	0	222,363,537
8-026										
8-027		ACCUM DIT ON BASIS DIFFERENCES								
8-028		GROSS AFDC - WOLF CREEK CONTRUCTION	100 MO	0.0000%	10,860,944	(786,802)	10,074,142	0	0	0
8-029		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	45.9625%	4,970,311	(368,281)	4,602,030	2,114,747	0	2,114,747
8-030		AFDC DEBT - NUCLEAR FUEL	E1	42.4784%	70,209	(70,209)	0	0	0	0
8-031		CIAC	T&D	46.4697%	(20,263,630)	1,591,385	(18,672,245)	(8,677,028)	0	(8,677,028)
8-032		REPAIR ALLOWANCE	T&D	46.4697%	40,913,675	(3,687,654)	37,226,021	17,298,817	0	17,298,817
8-033		REPAIR EXPENSE - WC	D1	45.6377%	16,015,122	(603,966)	15,411,156	7,033,302	0	7,033,302
8-034		REPAIR EXPENSE - PRODUCTION	D1	45.6377%	45,298,526	(4,094,754)	41,203,772	18,804,467	0	18,804,467
8-035		PENSIONS CAPITALIZED-ASSIGNED	100 KS	100.0000%	434,400	(190,355)	244,045	244,045	0	244,045
8-036		PENSIONS CAPITALIZED-ALLOCATED	T&D	46.4697%	0	0	0	0	0	0
8-037		PAYROLL TAX CAPITALIZED-ASSIGNED	100 KS	100.0000%	353,678	(146,041)	207,637	207,637	0	207,637
8-038		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	46.4697%	0	0	0	0	0	0
8-039		PROP TAX CAPITALIZED-ASSIGNED - WC	100 KS	100.0000%	0	0	0	0	0	0
8-040		PROP TAX CAPITALIZED-ASSIGNED	100 KS	100.0000%	3,568,602	(258,438)	3,310,164	3,310,164	0	3,310,164
8-041		PROP TAX CAPITALIZED-ALLOCATED - WC	D1	45.6377%	34,378	0	34,378	15,689	0	15,689
8-042		PROP TAX CAPITALIZED-ALLOCATED	D1	45.6377%	0	(10,367)	(10,367)	(4,731)	0	(4,731)
8-043		HEALTH & WELFARE CAPITALIZED	T&D	46.4697%	252,474	(61,415)	191,059	88,785	0	88,785
8-044		MISC040 - STRATEGIC INITIATIVE CAP	100 MO	0.0000%	0	0	0	0	0	0
8-045		OTHER MISCELLANEOUS	TOTAL PLANT	45.4026%	23,707,674	(4,793,978)	18,913,696	8,587,306	0	8,587,306
8-046		TOTAL ACCUM DIT ON BASIS DIFFERENCES			126,216,163	(13,480,875)	112,735,288	49,023,200	0	49,023,200
8-047										
8-048		TOTAL ACCT 282			623,646,566	3,581,886	627,228,452	271,386,737	0	271,386,737
8-049										
8-050	255	3% INVESTMENT TAX CREDIT	100 KS	100.0000%	0	0	0	0	0	0
8-051										
8-052	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)								
8-053		PRIOR YRS DEPR ADJ & OTHER TOTAL PLANT	TOTAL PLANT	45.4026%	(12,358,075)	0	(12,358,075)	(5,610,885)	0	(5,610,885)
8-054		SO2 EMISSIONS & OTHER E1 ALLOC	E1	42.4784%	(30,351,689)	102,939	(29,248,750)	(12,849,193)	0	(12,849,193)
8-055		POST RETIREMENT BEN & OTHER SAL & WAGE	SAL & WAGES	46.0757%	(22,426,721)	0	(22,426,721)	(10,333,270)	0	(10,333,270)
8-056		CUSTOMER DEMAND PROG & OTHER 100% MO	100 MO	0.0000%	0	0	0	0	0	0
8-057		CUSTOMER DEMAND PROG & OTHER 100% KS	100 KS	100.0000%	11,664,394	640,105	12,304,499	12,304,499	0	12,304,499
8-058		TOTAL ACCT 283 (RATEBASE ITEMS)			(53,472,091)	743,044	(52,729,047)	(16,488,849)	0	(16,488,849)
8-059										
8-060		TOTAL ACCUMULATED DEFERRED TAXES			564,106,300	4,324,930	568,431,230	252,095,695	0	252,095,695



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
 SEP2008 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT								
11-010		STEAM								
11-011	310	LAND & LAND RIGHTS	D1	45.6377%	8,782,031	0	8,782,031	4,007,920	0	4,007,920
11-012		TOTAL ACCOUNT 310			8,782,031	0	8,782,031	4,007,920	0	4,007,920
11-013										
11-014	311	STRUCTURES & IMPROVEMENTS	D1	45.6377%	148,763,887	2,115,569	151,879,456	69,314,337	0	69,314,337
11-015		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	45.6377%	0	61,756,060	61,756,060	28,184,977	0	28,184,977
11-016		LEASE HOLD IMPROVEMENTS - P&M	D1	45.6377%	272,489	0	272,489	124,358	0	124,358
11-017		STRUCTURES & IMPROVEMENTS - H5	D1	45.6377%	8,923,285	0	8,923,285	4,072,385	0	4,072,385
11-018		TOTAL ACCOUNT 311			158,959,660	63,873,629	222,833,290	101,696,057	0	101,696,057
11-019										
11-020	312	BOILER PLANT EQUIPMENT	D1	45.6377%	967,760,057	127,276,499	1,095,036,556	499,758,964	0	499,758,964
11-021		BOILER PLANT EQUIPMENT-IATAN 2	D1	45.6377%	0	669,009,021	669,009,021	305,320,537	0	305,320,537
11-022		UNIT TRAINS	D1	45.6377%	21,249,775	(305,521)	20,944,254	9,558,482	0	9,558,482
11-023		ACC EQUIPMENT	D1	45.6377%	34,074,117	(985,870)	33,078,247	15,096,161	0	15,096,161
11-024		BOILER PLANT EQUIPMENT - H5	D1	45.6377%	230,053,723	(1,109,256)	228,944,466	104,485,059	0	104,485,059
11-025		TOTAL ACCOUNT 312			1,253,157,672	793,874,873	2,047,032,544	934,219,204	0	934,219,204
11-026										
11-027	314	TURBOGENERATOR UNITS	D1	45.6377%	247,313,213	14,030,748	261,343,961	119,271,454	0	119,271,454
11-028		TURBOGENERATOR UNITS-IATAN 2	D1	45.6377%	0	205,860,200	205,860,200	93,949,924	0	93,949,924
11-029		TOTAL ACCOUNT 314			247,313,213	219,890,948	467,204,161	213,221,378	0	213,221,378
11-030										
11-031	315	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	112,681,940	4,100,659	116,782,599	53,296,928	0	53,296,928
11-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	45.6377%	0	72,051,070	72,051,070	32,882,473	0	32,882,473
11-033		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	45.6377%	38,396,975	(218,429)	38,178,546	17,880,199	0	17,880,199
11-034		ACC ELEC EQUIP - COMPUTERS	D1	45.6377%	14,320	0	14,320	6,535	0	6,535
11-035		TOTAL ACCOUNT 315			152,089,234	75,933,300	228,026,535	104,066,136	0	104,066,136
11-036										
11-037	316	MISC. POWER PLANT EQUIPMENT	D1	45.6377%	27,463,015	1,014,454	28,477,469	12,996,471	0	12,996,471
11-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	D1	45.6377%	0	20,586,020	20,586,020	9,394,992	0	9,394,992
11-039		MISC. POWER PLANT EQUIPMENT - H5	D1	45.6377%	2,305,286	(13,387)	2,291,899	1,045,971	0	1,045,971
11-040		TOTAL ACCOUNT 316			29,768,301	21,567,087	51,335,388	23,437,434	0	23,437,434
11-041										
11-042		TOTAL STEAM PLANT			1,850,074,112	1,175,159,837	3,025,233,949	1,380,648,128	0	1,380,648,128
11-043										
11-044		NUCLEAR								
11-045	320	LAND & LAND RIGHTS	D1	45.6377%	3,411,585	0	3,411,585	1,556,970	0	1,556,970
11-046		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
11-047		TOTAL LAND & LAND RIGHTS			3,411,585	0	3,411,585	1,556,970	0	1,556,970
11-048										
11-049	321	STRUCTURES & IMPROVEMENTS	D1	45.6377%	401,384,879	(677,171)	400,707,708	182,873,905	0	182,873,905
11-050		MISSOURI GROSS AFDC	100 MO	0.0000%	19,155,852	0	19,155,852	0	0	0
11-051		TOTAL STRUCTURES & IMPROVEMENTS			420,540,731	(677,171)	419,863,560	182,873,905	0	182,873,905
11-052										
11-053	322	REACTOR PLANT EQUIPMENT	D1	45.6377%	658,949,384	(1,241,434)	657,707,950	300,162,984	0	300,162,984
11-054		MISSOURI GROSS AFDC	100 MO	0.0000%	48,414,493	0	48,414,493	0	0	0
11-055		TOTAL REACTOR PLANT EQUIPMENT			707,363,877	(1,241,434)	706,122,442	300,162,984	0	300,162,984
11-056										
11-057	323	TURBOGENERATOR UNITS	D1	45.6377%	166,331,526	1,999,043	168,330,570	76,822,252	0	76,822,252
11-058		MISSOURI GROSS AFDC	100 MO	0.0000%	5,843,434	0	5,843,434	0	0	0
11-059		TOTAL TURBOGENERATOR UNITS			172,174,960	1,999,043	174,174,004	76,822,252	0	76,822,252
11-060										
11-061	324	ACCESSORY ELECT. EQUIPMENT	D1	45.6377%	126,316,069	(1,884,927)	124,431,142	56,787,550	0	56,787,550
11-062		MISSOURI GROSS AFDC	100 MO	0.0000%	5,960,492	0	5,960,492	0	0	0
11-063		TOTAL ACCESSORY ELEC. EQUIPMENT			132,276,561	(1,884,927)	130,391,634	56,787,550	0	56,787,550
11-064										
11-065	325	MISC POWER PLANT EQUIPMENT	D1	45.6377%	71,076,539	(1,487,142)	69,589,397	31,759,022	0	31,759,022

KANSAS CITY POWER & LIGHT CO.  
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 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-066		MISSOURI GROSS AFDC	100 MO	0.0000%	1,125,873	0	1,125,873	0	0	0
11-067		TOTAL MISC POWER PLANT EQUIPMENT			72,202,412	(1,487,142)	70,715,269	31,759,022	0	31,759,022
11-068		REGULATORY DISALLOWANCES								
11-069	328	MPSC DISALLOWANCE	D1	45.6377%	0	0	0	0	0	0
11-070		MPSC DISALLOW - NOT MO JURIS	D1	45.6377%	0	0	0	0	0	0
11-071		KCC DISALLOWANCE	D1	45.6377%	(121,610,192)	0	(121,610,192)	(55,500,132)	0	(55,500,132)
11-072		KCC DISALLOW - NOT KS JURIS	D1	45.6377%	0	0	0	0	0	0
11-073		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
11-074		TOTAL REGULATORY DISALLOWANCES			(121,610,192)	0	(121,610,192)	(55,500,132)	0	(55,500,132)
11-075										
11-076										
11-077		TOTAL NUCLEAR PRODUCTION PLANT			1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-078										
11-079		OTHER PRODUCTION PLANT - CT								
11-080	340	LAND - CT	D1	45.6377%	1,008,931	0	1,008,931	460,453	0	460,453
11-081		LAND RIGHTS - CT	D1	45.6377%	93,269	0	93,269	42,566	0	42,566
11-082	341	STRUCTURES & IMPROVEMENTS - CT	D1	45.6377%	4,612,981	(6,674)	4,606,307	2,102,214	0	2,102,214
11-083	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	45.6377%	10,927,857	(33,923)	10,893,934	4,971,744	0	4,971,744
11-084	344	GENERATORS - CT	D1	45.6377%	270,891,757	(906,569)	269,985,188	123,215,114	0	123,215,114
11-085	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	45.6377%	21,426,990	(92,805)	21,334,184	9,736,438	0	9,736,438
11-086	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	45.6377%	0	0	0	0	0	0
11-087		TOTAL OTHER PRODUCTION PLANT - CT			308,961,785	(1,039,970)	307,921,815	140,528,529	0	140,528,529
11-088										
11-089		OTHER PRODUCTION PLANT - WIND								
11-090	340	LAND - WIND	D1	45.6377%	0	0	0	0	0	0
11-091		LAND RIGHTS - WIND	D1	45.6377%	0	0	0	0	0	0
11-092	341	STRUCTURES & IMPROVEMENTS - WIND	D1	45.6377%	3,431,501	0	3,431,501	1,566,059	0	1,566,059
11-093	344	GENERATORS - WIND	D1	45.6377%	154,282,799	0	154,282,799	70,411,169	0	70,411,169
11-094	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	45.6377%	128,321	0	128,321	58,563	0	58,563
11-095	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	45.6377%	0	0	0	0	0	0
11-096		TOTAL OTHER PRODUCTION PLANT - WIND			157,842,621	0	157,842,621	72,035,791	0	72,035,791
11-097										
11-098		TOTAL PRODUCTION PLANT			3,703,238,452	1,170,828,236	4,874,066,687	2,187,574,999	0	2,187,574,999
11-099										
11-100		TRANSMISSION PLANT								
11-101	350	LAND AND LAND RIGHTS								
11-102		LAND								
11-103		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	2,101	0	2,101	0	0	0
11-104		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	25,694	0	25,694	25,694	0	25,694
11-105		RADIAL LINES - MO	100 MO	0.0000%	4,972	0	4,972	0	0	0
11-106		ALLOCATED TRANSMISSION	D1	45.6377%	1,551,818	0	1,551,818	708,214	0	708,214
11-107		TOTAL LAND			1,584,585	0	1,584,585	733,909	0	733,909
11-108		LAND RIGHTS								
11-109		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	192,727	0	192,727	0	0	0
11-110		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	645,231	0	645,231	645,231	0	645,231
11-111		RADIAL LINES - MO	100 MO	0.0000%	335,723	0	335,723	0	0	0
11-112		RADIAL LINES - KS	100 KS	100.0000%	1,011,120	0	1,011,120	1,011,120	0	1,011,120
11-113		ALLOCATED TRANSMISSION	D1	45.6377%	20,950,798	0	20,950,798	9,561,469	0	9,561,469
11-114		TOTAL LAND RIGHTS			23,135,599	0	23,135,599	11,217,819	0	11,217,819
11-115		TOTAL ACCT 350			24,720,184	0	24,720,184	11,951,728	0	11,951,728
11-116										
11-117		STRUCTURES AND IMPROVEMENTS								
11-118		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	2,317	0	2,317	0	0	0
11-119		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	32,074	0	32,074	32,074	0	32,074
11-120		ALLOCATED TRANSMISSION	D1	45.6377%	4,697,882	(57,350)	4,640,532	2,117,833	0	2,117,833
11-121		SUBTOTAL			4,732,273	(57,350)	4,674,923	2,149,907	0	2,149,907
11-122		MO GROSS AFDC	100 MO	0.0000%	15,694	0	15,694	0	0	0

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11-123		TOTAL ACCT 362			4,747,987	(57,350)	4,690,616	2,149,907	0	2,149,907
11-124		STATION EQUIPMENT			2,280,046	0	2,280,046	0	0	0
11-125	363	SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	8,421,656	0	8,421,656	8,421,656	0	8,421,656
11-126		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	112,760,636	7,604,052	120,364,689	54,931,713	0	54,931,713
11-127		ALLOCATED TRANSMISSION	D1	45.6377%	123,462,338	7,604,052	131,066,390	63,353,368	0	63,353,368
11-128		SUBTOTAL			558,231	0	558,231	0	0	0
11-130		MO GROSS AFDC	100 MO	0.0000%	7,804,252	(20,013)	7,784,238	3,552,550	0	3,552,550
11-131		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D1	45.6377%	131,824,820	7,584,039	139,408,859	66,905,918	0	66,905,918
11-132		TOTAL ACCT 363			10,400	0	10,400	0	0	0
11-133		TOWERS AND FIXTURES			4,058,487	(33,940)	4,024,557	1,836,717	0	1,836,717
11-134		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	4,068,897	(33,940)	4,034,957	1,836,717	0	1,836,717
11-135		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	5,334,131	0	5,334,131	0	0	0
11-136		ALLOCATED TRANSMISSION	D1	45.6377%	9,557,075	0	9,557,075	9,557,075	0	9,557,075
11-137		TOTAL ACCT 364			1,304,794	0	1,304,794	0	0	0
11-138		POLES AND FIXTURES			2,941,899	0	2,941,899	2,941,899	0	2,941,899
11-139		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	81,891,143	16,476,965	98,368,108	44,892,972	0	44,892,972
11-140		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	101,029,041	16,476,965	117,506,006	57,391,946	0	57,391,946
11-141		ALLOCATED TRANSMISSION	D1	45.6377%	3,506	0	3,506	0	0	0
11-142		SUBTOTAL			101,032,548	16,476,965	117,509,512	57,391,946	0	57,391,946
11-143		MO GROSS AFDC	100 MO	0.0000%	4,980,623	0	4,980,623	0	0	0
11-144		TOTAL ACCT 365			9,524,259	0	9,524,259	9,524,259	0	9,524,259
11-145		OVERHEAD CONDUCTORS AND DEVICES			1,304,564	0	1,304,564	0	0	0
11-146		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	3,458,064	0	3,458,064	3,458,064	0	3,458,064
11-147		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	73,004,209	17,530,222	90,534,431	41,317,860	0	41,317,860
11-148		ALLOCATED TRANSMISSION	D1	45.6377%	92,271,709	17,530,222	109,801,931	54,300,183	0	54,300,183
11-149		SUBTOTAL			2,552	0	2,552	0	0	0
11-150		MO GROSS AFDC	100 MO	0.0000%	92,274,261	17,530,222	109,804,483	54,300,183	0	54,300,183
11-151		TOTAL ACCT 366			0	0	0	0	0	0
11-152		UNDERGROUND CONDUIT			152,769	0	152,769	152,769	0	152,769
11-153		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	3,080,287	(30,740)	3,049,547	1,391,744	0	1,391,744
11-154		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	3,233,056	(30,740)	3,202,316	1,544,513	0	1,544,513
11-155		ALLOCATED TRANSMISSION	D1	45.6377%	77,193	0	77,193	77,193	0	77,193
11-156		SUBTOTAL			2,822,718	(190,419)	2,632,299	1,201,322	0	1,201,322
11-157		MO GROSS AFDC	100 MO	0.0000%	2,899,911	(190,419)	2,709,492	1,236,551	0	1,236,551
11-158		TOTAL ACCT 367			364,801,642	41,278,777	406,080,419	197,317,463	0	197,317,463
11-159		UNDERGROUND CONDUCTORS & DEVICES			0	0	0	0	0	0
11-160		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	77,193	0	77,193	77,193	0	77,193
11-161		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	2,822,718	(190,419)	2,632,299	1,201,322	0	1,201,322
11-162		ALLOCATED TRANSMISSION	D1	45.6377%	2,899,911	(190,419)	2,709,492	1,236,551	0	1,236,551
11-163		TOTAL ACCT 368			364,801,642	41,278,777	406,080,419	197,317,463	0	197,317,463
11-164		UNDERGROUND CONDUCTORS & DEVICES			0	0	0	0	0	0
11-165		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	77,193	0	77,193	77,193	0	77,193
11-166		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	2,822,718	(190,419)	2,632,299	1,201,322	0	1,201,322
11-167		ALLOCATED TRANSMISSION	D1	45.6377%	2,899,911	(190,419)	2,709,492	1,236,551	0	1,236,551
11-168		SUBTOTAL			364,801,642	41,278,777	406,080,419	197,317,463	0	197,317,463
11-169		TOTAL TRANSMISSION PLANT			3,618,938	0	3,618,938	0	0	0
11-170		DISTRIBUTION PLANT			4,426,657	0	4,426,657	4,426,657	0	4,426,657
11-171		LAND & LAND RIGHTS	100 MO	0.0000%	8,045,595	0	8,045,595	4,426,657	0	4,426,657
11-172		LAND (NON-DEPRECIABLE)	100 KS	100.0000%	0	0	0	4,426,657	0	4,426,657
11-173		MISSOURI			0	0	0	0	0	0
11-174		KANSAS			0	0	0	0	0	0
11-175		TOTAL LAND			0	0	0	4,426,657	0	4,426,657

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11-180		LAND RIGHTS								
11-181		MISSOURI (DEPRECIABLE)	100 MO	0.0000%	9,676,655	0	9,676,655	0	0	0
11-182		KANSAS (NON-DEPRECIABLE)	100 KS	100.0000%	6,905,420	0	6,905,420	6,905,420	0	6,905,420
11-183		TOTAL LAND RIGHTS			16,582,075	0	16,582,075	6,905,420	0	6,905,420
11-184										
11-185		TOTAL ACCT 360			24,627,670	0	24,627,670	11,332,077	0	11,332,077
11-186										
11-187		STRUCTURES & IMPROVEMENTS								
11-188	361	MISSOURI	100 MO	0.0000%	5,885,639	(70,870)	5,814,769	0	0	0
11-189		KANSAS	100 KS	100.0000%	5,333,982	(64,228)	5,269,755	5,269,755	0	5,269,755
11-190		TOTAL ACCOUNT 361			11,219,621	(135,098)	11,084,523	5,269,755	0	5,269,755
11-191										
11-192		STATION EQUIPMENT								
11-193	362	MISSOURI	100 MO	0.0000%	87,015,413	(1,268,034)	85,747,379	0	0	0
11-194		KANSAS	100 KS	100.0000%	64,167,192	(935,078)	63,232,114	63,232,114	0	63,232,114
11-195		SUBTOTAL ACCOUNT 362			151,182,605	(2,203,112)	148,979,493	63,232,114	0	63,232,114
11-196										
11-197		STATION EQUIP - COMMUN EQUIP (LIKE 397)								
11-198		MISSOURI	100 MO	0.0000%	2,105,309	0	2,105,309	0	0	0
11-199		KANSAS	100 KS	100.0000%	1,801,889	0	1,801,889	1,801,889	0	1,801,889
11-200		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)			3,907,198	0	3,907,198	1,801,889	0	1,801,889
11-201										
11-202		TOTAL ACCOUNT 362			155,089,802	(2,203,112)	152,886,691	65,034,003	0	65,034,003
11-203										
11-204		POLES, TOWERS, & FIXTURES								
11-205	364	MISSOURI	100 MO	0.0000%	132,286,348	8,163,953	140,450,301	0	0	0
11-206		KANSAS	100 KS	100.0000%	113,167,124	6,983,918	120,151,042	120,151,042	0	120,151,042
11-207		TOTAL ACCOUNT 364			245,453,472	15,147,871	260,603,343	120,151,042	0	120,151,042
11-208										
11-209		OVERHEAD CONDUCTORS & DEVICES								
11-210	365	MISSOURI	100 MO	0.0000%	109,278,296	6,483,796	115,762,092	0	0	0
11-211		KANSAS	100 KS	100.0000%	90,015,334	5,340,869	95,356,204	95,356,204	0	95,356,204
11-212		TOTAL ACCOUNT 365			199,293,630	11,824,666	211,118,296	95,356,204	0	95,356,204
11-213										
11-214		UNDERGROUND CONDUIT								
11-215	366	MISSOURI	100 MO	0.0000%	116,922,550	3,990,368	120,912,918	0	0	0
11-216		KANSAS	100 KS	100.0000%	87,470,341	2,965,214	90,435,556	90,435,556	0	90,435,556
11-217		TOTAL ACCOUNT 366			204,392,891	6,975,583	211,368,474	90,435,556	0	90,435,556
11-218										
11-219		UNDERGROUND CONDUCTORS & DEV.								
11-220	367	MISSOURI	100 MO	0.0000%	197,911,630	9,001,602	206,913,232	0	0	0
11-221		KANSAS	100 KS	100.0000%	190,533,593	8,666,027	199,199,620	199,199,620	0	199,199,620
11-222		TOTAL ACCOUNT 367			388,445,223	17,667,629	406,112,852	199,199,620	0	199,199,620
11-223										
11-224		LINE TRANSFORMERS								
11-225	368	MISSOURI	100 MO	0.0000%	31,783,531	0	31,783,531	0	0	0
11-226		RECORDED IN MISSOURI	100 MO	0.0000%	105,795,528	(2,562,039)	103,233,489	0	0	0
11-227		ALLOCATED TO MISSOURI	100 MO	0.0000%	137,579,059	(2,562,039)	135,017,019	0	0	0
11-228		TOTAL MISSOURI			215,158,119	(5,124,078)	210,034,041	0	0	0
11-229										
11-230		KANSAS	100 KS	100.0000%	21,776,177	0	21,776,177	21,776,177	0	21,776,177
11-231		RECORDED IN KANSAS	100 KS	100.0000%	78,742,285	(1,871,885)	76,870,399	76,870,399	0	76,870,399
11-232		ALLOCATED TO KANSAS	100 KS	100.0000%	100,518,461	(1,871,885)	98,646,576	98,646,576	0	98,646,576
11-233		TOTAL KANSAS			238,097,520	(4,433,925)	233,663,595	98,646,576	0	98,646,576
11-234		TOTAL ACCOUNT 368								
11-235										
11-236										

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11-237		SERVICES								
11-238	369	MISSOURI	100 MO	0.0000%	45,526,563	(413,480)	45,113,083	0	0	0
11-239		KANSAS	100 KS	100.0000%	42,438,797	(385,437)	42,053,360	42,053,360	0	42,053,360
11-240		TOTAL ACCOUNT 369			87,965,360	(798,917)	87,166,443	42,053,360	0	42,053,360
11-241		METERS								
11-242	370	MISSOURI	100 MO	0.0000%	16,840,498	0	16,840,498	0	0	0
11-243		ALLOCATED TO MISSOURI	100 MO	0.0000%	30,644,540	(1,093,067)	29,551,473	0	0	0
11-244		TOTAL MO METERS			47,485,038	(1,093,067)	46,391,971	0	0	0
11-245		KANSAS	100 KS	100.0000%	13,991,614	0	13,991,614	13,991,614	0	13,991,614
11-246		RECORDED IN MISSOURI	100 KS	100.0000%	26,255,874	(926,464)	25,329,409	25,329,409	0	25,329,409
11-247		ALLOCATED TO KANSAS	100 KS	100.0000%	40,247,486	(926,464)	39,321,023	39,321,023	0	39,321,023
11-248		TOTAL KS METERS			87,732,525	(2,019,532)	85,712,994	39,321,023	0	39,321,023
11-249		TOTAL ACCOUNT 370								
11-250		INSTALLATION ON CUST. PREMISES								
11-251	371	MISSOURI	100 MO	0.0000%	8,035,590	(299,093)	7,736,497	0	0	0
11-252		KANSAS	100 KS	100.0000%	3,192,611	(118,833)	3,073,779	3,073,779	0	3,073,779
11-253		TOTAL ACCOUNT 371			11,228,161	(417,926)	10,810,235	3,073,779	0	3,073,779
11-254		STREET LIGHTS & SIGNAL SYSTEMS								
11-255	373	MISSOURI	100 MO	0.0000%	9,092,934	(408,275)	8,684,659	0	0	0
11-256		KANSAS	100 KS	100.0000%	25,941,322	(1,164,773)	24,776,549	24,776,549	0	24,776,549
11-257		TOTAL ACCOUNT 373			35,034,256	(1,573,049)	33,461,207	24,776,549	0	24,776,549
11-258		TOTAL DISTRIBUTION PLANT			1,689,582,133	40,034,191	1,728,616,323	794,669,543	0	794,669,543
11-259		TOTAL TRANS & DIST. PLANT			2,053,383,775	81,312,968	2,134,696,743	991,987,005	0	991,987,005
11-260		TOTAL PROD. TRANS & DIST PLANT			5,756,622,226	1,252,141,204	7,008,763,430	3,179,662,005	0	3,179,662,005
11-261		GENERAL PLANT								
11-262		LAND AND LAND RIGHTS	PTD	45.3669%	2,303,493	0	2,303,493	1,045,025	0	1,045,025
11-263	389	STRUCTURES AND IMPROVEMENTS	PTD	45.3669%	65,218,246	3,074,154	68,292,400	30,982,177	0	30,982,177
11-264	390	LEASEHOLD IMPROVEMENTS	PTD	45.3669%	22,808,560	(227,272)	22,581,288	10,244,441	0	10,244,441
11-265		TOTAL ACCT 390			88,026,805	2,846,883	90,873,688	41,226,618	0	41,226,618
11-266	391	OFFICE FURNITURE & EQUIPMENT	PTD	45.3669%	14,589,720	12,777,329	27,347,049	12,406,521	0	12,406,521
11-267		OFFICE FURNITURE & EQUIPMENT - COMPUTE	PTD	45.3669%	118,095	0	118,095	53,576	0	53,576
11-268	392	TRANSPORTATION EQUIP - AUTOS	T&D	46.4697%	625,964	0	625,964	290,884	0	290,884
11-269		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	46.4697%	11,727,014	(3,453,256)	8,273,759	3,844,790	0	3,844,790
11-270	394	TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	46.4697%	24,585,446	18,901,617	43,487,063	20,208,304	0	20,208,304
11-271	395	TRANSPORTATION EQUIP - TRACTORS	T&D	46.4697%	1,707,501	0	1,707,501	793,470	0	793,470
11-272	396	TRANSPORTATION EQUIP - TRAILERS	T&D	46.4697%	1,469,323	0	1,469,323	682,790	0	682,790
11-273	397	STORES EQUIPMENT	PTD	45.3669%	665,341	(105,229)	560,112	254,106	0	254,106
11-274	398	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	45.3669%	3,827,983	(411,599)	3,416,384	1,549,909	0	1,549,909
11-275	399	LABORATORY EQUIPMENT	PTD	45.3669%	5,394,347	(494,156)	4,900,191	2,223,067	0	2,223,067
11-276	400	POWER OPERATED EQUIPMENT	T&D	46.4697%	15,948,273	(1,843,200)	14,105,072	6,564,564	0	6,564,564
11-277	401	COMMUNICATIONS EQUIPMENT	T&D	46.4697%	104,091,928	6,152,186	110,244,114	51,230,100	0	51,230,100
11-278	402	ALLOCATED		0.0000%	9,280	0	9,280	0	0	0
11-279	403	MC.GROSS AFDC	100 MO	0.0000%	104,101,207	6,152,186	110,253,393	51,230,100	0	51,230,100
11-280	404	TOTAL ACCT 397			449,288	(44,680)	404,608	183,558	0	183,558
11-281	405	MISCELLANEOUS EQUIPMENT	PTD	45.3669%	0	0	0	0	0	0
11-282	406	OTHER TANGIBLE PROPERTY	100 MO	0.0000%	0	0	0	0	0	0

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11-294		TOTAL GENERAL PLANT			275,519,800	34,325,895	309,845,695	142,547,302	0	142,547,302
11-295		INTANGIBLE PLANT								
11-296		ORGANIZATION	PTD	45.3669%	72,186	0	72,186	32,749	0	32,749
11-298	301	FRANCHISES & CONSENTS								
11-299	302	MISSOURI	100 MO	0.0000%	22,937	0	22,937	0	0	0
11-300		OTHER	TRAN PLANT	48.5907%	0	0	0	0	0	0
11-301		TOTAL ACCOUNT 302			22,937	0	22,937	0	0	0
11-303		MISC. INTANGIBLE PLANT								
11-304	303	5-YR SOFTWARE								
11-305		CUSTOMER RELATED	C2	46.9284%	26,722,613	0	26,722,613	12,540,503	0	12,540,503
11-306		ENERGY RELATED	E1	42.4784%	8,960,461	0	8,960,461	3,806,263	0	3,806,263
11-307		DEMAND RELATED	D1	45.6377%	34,588,384	9,823,481	44,411,865	20,288,568	0	20,288,568
11-308		CORPORATE SOFTWARE	SAL & WAGES	46.0757%	17,847,568	0	17,847,568	8,223,393	0	8,223,393
11-309		TRANSMISSION RELATED	D1	45.6377%	3,716,152	0	3,716,152	1,685,967	0	1,685,967
11-310		TOTAL 5-YR SOFTWARE			91,835,177	9,823,481	101,658,659	46,534,694	0	46,534,694
11-311		10-YR SOFTWARE								
11-312		CUSTOMER RELATED	C2	46.9284%	38,599,671	0	38,599,671	18,114,220	0	18,114,220
11-313		ENERGY RELATED	E1	42.4784%	11,433,706	0	11,433,706	4,856,858	0	4,856,858
11-314		TOTAL 10-YR SOFTWARE			50,033,377	0	50,033,377	22,971,078	0	22,971,078
11-315		INTANGIBLE ACC EQUIP (LIKE 312)	D1	45.6377%	34,980	0	34,980	15,964	0	15,964
11-316		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D1	45.6377%	2,033,436	0	2,033,436	928,014	0	928,014
11-317		INTANGIBLE COMMUNICATION EQUIP (LIKE 39)	T&D	46.4697%	8,365	0	8,365	3,887	0	3,887
11-318		TOTAL MISC. INTANGIBLE PLANT			143,945,336	9,823,481	153,768,817	70,453,638	0	70,453,638
11-319		TOTAL INTANGIBLE PLANT			144,040,459	9,823,481	153,863,940	70,486,386	0	70,486,386
11-320		ELECTRIC ACQUISITION ADJUSTMENT	D1	45.6377%	0	0	0	0	0	0
11-321		TOTAL ELECTRIC PLANT IN SERVICE			6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
11-322		RECAPS FOR TAX ALLOCATIONS:								
11-323		PRODUCTION PLANT	TSFR 11-098		3,703,238,452	1,770,828,236	4,874,066,687	2,187,874,989	0	2,187,874,989
11-324		LESS: WOLF CREEK	TSFR 11-077		1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-325		PRODUCTION PLANT W/O WOLF CREEK			2,316,878,518	1,174,119,867	3,490,988,389	1,593,212,448	0	1,593,212,448
11-326		TOTAL ELECTRIC PLANT			6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
11-327		LESS: WOLF CREEK	TSFR 11-077		1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-328		TOTAL ELECTRIC PLANT W/O WOLF CRK			4,789,822,552	1,299,582,211	6,089,404,763	2,798,233,142	0	2,798,233,142
11-329		PROD., TRANS., AND DIST.	TSFR 11-270		575,622,226	1,262,141,204	7,008,763,430	3,179,662,005	0	3,179,662,005
11-330		LESS: WOLF CREEK	TSFR 11-077		1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-331		PTD W/O WOLF CREEK			4,370,262,293	1,255,432,835	5,625,695,128	2,585,199,454	0	2,585,199,454
11-332		TOTAL ELECTRIC PLANT IN SERVICE			6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
11-333		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-188		2,787,304,585	142,940,100	2,930,244,685	1,375,852,618	0	1,375,852,618
11-334		NET PLANT			3,388,877,900	1,153,350,480	4,542,228,380	2,016,743,075	0	2,016,743,075

KANSAS CITY POWER & LIGHT CO.  
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 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-351		SUBTOTAL PROD., TRANS., DIST., & GEN			6,032,142.026	1,286,467.098	7,318,609.125	3,322,209.307	0	3,322,209.307

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 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
12-009		<b>PRODUCTION</b>								
12-010		<b>STEAM PRODUCTION</b>								
12-011	311	STRUCTURES & IMPROVEMENTS	D1	45.6377%	51,544,284	3,019,842	54,564,126	24,901,829	0	24,901,829
12-012		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	45.6377%	0	354,080	354,080	161,594	0	161,594
12-013		LEASE HOLD IMPROVEMENTS - P&M	D1	45.6377%	232,504	39,985	272,489	124,358	0	124,358
12-014		STRUCTURES & IMPROVEMENTS - H5	D1	45.6377%	7,837,456	75,848	7,913,303	3,611,452	0	3,611,452
12-015		TOTAL ACCOUNT 311			59,614,244	3,489,755	63,103,999	28,799,233	0	28,799,233
12-016										
12-017	312	BOILER PLANT EQUIPMENT	D1	45.6377%	398,301,746	32,018,659	430,320,416	196,398,473	0	196,398,473
12-018		BOILER PLANT EQUIPMENT-IATAN 2	D1	45.6377%	0	4,594,113	4,594,113	2,096,649	0	2,096,649
12-019		UNIT TRAINS	D1	45.6377%	4,017,507	1,077,797	5,095,305	2,325,381	0	2,325,381
12-020		AOC EQUIPMENT	D1	45.6377%	87,954,252	2,361,748	90,316,001	41,218,173	0	41,218,173
12-021		BOILER PLANT EQUIPMENT - H5	D1	45.6377%	197,942,145	1,231,634	199,173,780	90,898,394	0	90,898,394
12-022		TOTAL ACCOUNT 312			686,215,651	41,283,962	729,499,613	332,927,070	0	332,927,070
12-023										
12-024	314	TURBOGENERATOR UNITS	D1	45.6377%	81,677,425	4,036,640	85,714,065	39,118,867	0	39,118,867
12-025		TURBOGENERATOR UNITS-IATAN 2	D1	45.6377%	0	809,717	809,717	369,536	0	369,536
12-026		TOTAL ACCOUNT 314			81,677,425	4,846,357	86,523,782	39,488,404	0	39,488,404
12-027										
12-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	34,236,627	1,595,500	35,742,126	16,311,695	0	16,311,695
12-029		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	45.6377%	0	338,640	338,640	154,548	0	154,548
12-030		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	45.6377%	33,212,531	56,585	33,269,116	15,183,270	0	15,183,270
12-031		ACC ELEC EQUIP - COMPUTERS	D1	45.6377%	2,063	440	2,503	1,142	0	1,142
12-032		TOTAL ACCOUNT 315			67,451,221	1,901,164	69,352,385	31,650,855	0	31,650,855
12-033										
12-034	316	MISC POWER PLANT EQUIPMENT	D1	45.6377%	14,820,563	715,307	15,535,869	7,090,214	0	7,090,214
12-035		MISC POWER PLANT EQUIPMENT-IATAN 2	D1	45.6377%	0	142,730	142,730	65,139	0	65,139
12-036		MISC POWER PLANT EQUIPMENT - H5	D1	45.6377%	1,966,443	10,288	1,976,731	911,263	0	911,263
12-037		TOTAL ACCOUNT 316			16,806,996	868,325	17,675,321	8,066,615	0	8,066,615
12-038										
12-039										
12-040										
12-041		<b>TOTAL STEAM PRODUCTION</b>			<b>913,765,537</b>	<b>52,391,564</b>	<b>966,157,100</b>	<b>440,932,177</b>	<b>0</b>	<b>440,932,177</b>
12-042		<b>NUCLEAR PRODUCTION</b>								
12-043	321	STRUCTURES & IMPROVEMENTS	D1	45.6377%	220,843,605	4,455,297	225,298,902	102,821,307	0	102,821,307
12-044		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-045		TOTAL STRUCTURES & IMPROVEMENTS			220,843,605	4,455,297	225,298,902	102,821,307	0	102,821,307
12-046	322	REACTOR PLANT EQUIPMENT	D1	45.6377%	336,215,659	(1,593,894)	334,621,765	152,713,781	0	152,713,781
12-047		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-048		MISSOURI 40YR->60YR AMORT	100 MO	0.0000%	0	0	0	0	0	0
12-049		TOTAL REACTOR PLANT EQUIPMENT			336,215,659	(1,593,894)	334,621,765	152,713,781	0	152,713,781
12-050										
12-051	323	TURBOGENERATOR UNITS	D1	45.6377%	109,774,352	1,666,036	111,440,388	50,858,865	0	50,858,865
12-052		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-053		TOTAL TURBOGENERATOR UNITS			109,774,352	1,666,036	111,440,388	50,858,865	0	50,858,865
12-054	324	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	55,833,359	(980,326)	54,853,032	25,033,679	0	25,033,679
12-055		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-056		TOTAL ACCESSORY ELECT EQUIP			55,833,359	(980,326)	54,853,032	25,033,679	0	25,033,679
12-057										
12-058	325	MISCELLANEOUS POWER PLANT EQUIP	D1	45.6377%	18,404,660	(188,834)	18,215,826	8,313,290	0	8,313,290
12-059		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-060		TOTAL MISC POWER PLANT EQUIP			18,404,660	(188,834)	18,215,826	8,313,290	0	8,313,290
12-061										
12-062	328	REGULATORY DISALLOWANCES	D1	45.6377%	0	0	0	0	0	0
12-063		MPSC DISALLOWANCE	D1	45.6377%	0	0	0	0	0	0
12-064		MPSC DISALLOW - NOT MO JURIS			0	0	0	0	0	0
12-065										



KANSAS CITY POWER & LIGHT CO  
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
12-066		KCC DISALLOWANCE	D1	45.6377%	(57,458,934)	(2,103,856)	(59,562,690)	(27,183,060)	0	(27,183,060)
12-067		KCC DISALLOW - NOT KS JURIS	D1	45.6377%	0	0	0	0	0	0
12-068		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-069		PRE-1988 RESERVE	D1	45.6377%	(11,891,311)	0	(11,891,311)	(5,426,925)	0	(5,426,925)
12-070		TOTAL REGULATORY DISALLOWANCES			(69,350,145)	(2,103,856)	(71,454,001)	(32,609,985)	0	(32,609,985)
12-071										
12-072		TOTAL NUCLEAR PRODUCTION			671,721,491	1,254,422	672,975,913	307,130,936	0	307,130,936
12-073										
12-074		OTHER PRODUCTION PLANT - CT								
12-075	340	LAND & LAND RIGHTS - CT	D1	45.6377%	566	0	566	258	0	258
12-076	341	STRUCTURES & IMPROVEMENTS - CT	D1	45.6377%	850,775	177,669	1,028,444	469,359	0	469,359
12-077	342	FUEL HOLDERS PRODUCERS AND ACC - CT	D1	45.6377%	3,504,127	402,513	3,906,640	1,782,902	0	1,782,902
12-078	344	GENERATORS - CT	D1	45.6377%	93,928,065	9,906,327	103,834,392	47,387,661	0	47,387,661
12-079	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	45.6377%	10,624,562	616,505	11,241,167	5,130,214	0	5,130,214
12-080	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	45.6377%	0	0	0	0	0	0
12-081		TOTAL OTHER PRODUCTION PLANT - CT			108,908,095	11,103,115	120,011,210	54,770,393	0	54,770,393
12-082										
12-083		OTHER PRODUCTION PLANT - WIND								
12-084	340	LAND & LAND RIGHTS - WIND	D1	45.6377%	0	0	0	0	0	0
12-085	341	STRUCTURES & IMPROVEMENTS - WIND	D1	45.6377%	484,972	171,575	656,547	299,633	0	299,633
12-086	344	GENERATORS - WIND	D1	45.6377%	23,430,042	7,372,506	30,802,548	14,057,584	0	14,057,584
12-087	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	45.6377%	10,426	6,416	16,842	7,686	0	7,686
12-088	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	45.6377%	0	0	0	0	0	0
12-089		TOTAL OTHER PRODUCTION PLANT - WIND			23,925,441	7,550,497	31,475,937	14,364,904	0	14,364,904
12-090										
12-091		SUBTOTAL PRODUCTION			1,718,320,563	72,299,587	1,790,620,160	817,198,410	0	817,198,410
12-092		PROD-RETIREMENT WORK IN PROGRESS	D1	45.6377%	(7,681,513)	(3,828,261)	(11,509,774)	(5,252,800)	0	(5,252,800)
12-093		TOTAL PRODUCTION			1,710,639,050	68,471,336	1,779,110,386	811,945,610	0	811,945,610
12-094										
12-095		TRANSMISSION								
12-096	350	LAND RIGHTS	D1	45.6377%	1,358,730	0	1,358,730	620,550	0	620,550
12-097		TOTAL ACCOUNT 350			1,358,730	0	1,358,730	620,550	0	620,550
12-098										
12-099	352	STRUCTURES AND IMPROVEMENTS	352 SUB	45.6377%	2,140,854	60,660	2,201,514	1,004,721	0	1,004,721
12-100		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-101		TOTAL ACCOUNT 352			2,140,854	60,660	2,201,514	1,004,721	0	1,004,721
12-102										
12-103	353	STATION EQUIPMENT	353 SUB	45.6377%	58,026,379	3,547,088	61,573,467	28,100,733	0	28,100,733
12-104		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-105		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D1	45.6377%	1,801,506	312,928	2,114,435	964,980	0	964,980
12-106		TOTAL ACCOUNT 353			59,827,885	3,860,017	63,687,902	29,065,713	0	29,065,713
12-107										
12-108	354	TOWERS AND FIXTURES	354	45.5201%	4,198,912	77,489	4,276,401	1,947,077	0	1,947,077
12-109		TOTAL ACCOUNT 354			4,198,912	77,489	4,276,401	1,947,077	0	1,947,077
12-110										
12-111	355	POLES AND FIXTURES	355 SUB	48.8417%	62,832,411	3,183,870	66,016,280	32,243,482	0	32,243,482
12-112		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-113		TOTAL ACCOUNT 355			62,832,411	3,183,870	66,016,280	32,243,482	0	32,243,482
12-114										
12-115	356	OVERHEAD COND. & DEVICES	356 SUB	49.4528%	52,507,814	2,453,210	54,961,024	27,179,792	0	27,179,792
12-116		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-117		TOTAL ACCOUNT 356			52,507,814	2,453,210	54,961,024	27,179,792	0	27,179,792
12-118										
12-119	357	UNDERGROUND CONDUIT	357	48.2311%	2,291,061	36,831	2,327,892	1,122,768	0	1,122,768
12-120		TOTAL ACCOUNT 357			2,291,061	36,831	2,327,892	1,122,768	0	1,122,768
12-121										
12-122	358	UNDERGROUND COND. & DEVICES	358	45.6377%	1,833,720	(139,934)	1,693,786	773,006	0	773,006

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
12-123		TOTAL ACCOUNT 368			1,833,720	(139,934)	1,693,786	773,006	0	773,006
12-124		SUBTOTAL TRANSMISSION			186,993,387	9,532,142	196,525,529	93,957,110	0	93,957,110
12-125		TRANSMISSION RWIP	TRAN RESERVE	47.8091%	(113,618)	197,684	84,066	40,191	0	40,191
12-126		TOTAL TRANSMISSION			186,879,769	9,729,827	196,609,596	93,997,301	0	93,997,301
12-128		DISTRIBUTION								
12-129		LAND RIGHTS	360 LR	41.6439%	266,518	0	266,518	110,988	0	110,988
12-130		STRUCTURES & IMPROVEMENTS	361	47.5416%	4,318,266	124,745	4,443,011	2,112,276	0	2,112,276
12-131										
12-132		STATION EQUIPMENT	362 SUB	42.4435%	64,401,854	1,565,732	65,967,587	27,998,954	0	27,998,954
12-133		STATION EQUIP. - COMMUN EQUIP (LIKE 397)	362 COM	46.1172%	1,627,072	142,613	1,769,685	816,128	0	816,128
12-134		TOTAL ACCOUNT 362			66,028,927	1,708,345	67,737,272	28,815,083	0	28,815,083
12-135										
12-136		POLES, TOWERS, & FIXTURES	364	46.1050%	127,119,659	5,390,512	132,510,171	61,093,749	0	61,093,749
12-137		OH COND. & DEVICES	365	45.1672%	73,114,900	2,581,285	75,696,185	34,189,660	0	34,189,660
12-138		UG CONDUIT	366	42.7952%	45,769,142	3,234,955	49,004,098	20,971,400	0	20,971,400
12-139		UG COND. & DEVICES	367	49.0503%	141,029,315	9,824,268	150,853,583	73,994,153	0	73,994,153
12-140		LINE TRANSFORMERS	368	42.2173%	123,282,968	4,040,762	127,323,730	53,752,700	0	53,752,700
12-141		SERVICES	369	48.2449%	38,868,704	1,717,355	40,586,059	19,580,702	0	19,580,702
12-142		METERS	370	45.8752%	45,216,239	919,194	46,135,433	21,192,256	0	21,192,256
12-143		INSTALLATION ON CUSTOMER PREMISES	371	28.4340%	14,278,124	848,753	15,126,878	4,301,171	0	4,301,171
12-144		STREET LIGHTING	373	74.0456%	6,630,175	(450,932)	6,179,243	4,575,457	0	4,575,457
12-146										
12-147		SUBTOTAL DISTRIBUTION			685,982,528	29,939,244	715,921,771	324,686,595	0	324,686,595
12-148		DIST - RETIREMENT WORK IN PROCESS	DIST RESERVE	45.3527%	(1,155,736)	(2,163,608)	(3,319,345)	(1,505,411)	0	(1,505,411)
12-149		TOTAL DISTRIBUTION			684,826,791	27,775,636	712,602,427	323,184,184	0	323,184,184
12-150		GENERAL PLANT								
12-151		LAND RIGHTS	PTD	45.3669%	0	0	0	0	0	0
12-152		STRUCTURES & IMPROVEMENTS	PTD	45.3669%	14,853,385	(146,186)	14,707,199	6,672,207	0	6,672,207
12-153		LEASEHOLD IMPROVEMENTS	PTD	45.3669%	2,116,374	1,179,126	3,295,500	1,495,068	0	1,495,068
12-154		TOTAL ACCT 390			16,969,759	1,032,940	18,002,699	8,167,275	0	8,167,275
12-155										
12-156		OFFICE FURNITURE & EQUIPMENT	PTD	45.3669%	3,858,799	(230,078)	3,628,721	1,646,240	0	1,646,240
12-157		OFFICE FURNITURE & EQUIPMENT - COMPUTEI	PTD	45.3669%	15,509	(17,799)	(2,290)	(1,039)	0	(1,039)
12-158		TRANSPORTATION EQUIP - AUTO'S	T&D	46.4697%	675,356	46,387	723,743	336,321	0	336,321
12-160		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	46.4697%	2,581,698	(2,684,468)	(112,769)	(52,404)	0	(52,404)
12-161		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	46.4697%	6,041,135	2,631,002	8,672,138	4,029,916	0	4,029,916
12-162		TRANSPORTATION EQUIP - TRACTORS	T&D	46.4697%	279,104	131,990	411,094	191,034	0	191,034
12-163		TRANSPORTATION EQUIP - TRAILERS	T&D	46.4697%	835,261	113,579	948,839	440,923	0	440,923
12-164		STORES EQUIPMENT	PTD	45.3669%	516,105	(85,806)	430,299	195,214	0	195,214
12-165		TOOLS, SHOP & GARAGE EQ	PTD	45.3669%	2,525,833	(501,028)	2,024,805	918,592	0	918,592
12-166		LABORATORY EQUIPMENT	PTD	45.3669%	2,374,044	(345,858)	2,028,186	920,126	0	920,126
12-167		POWER OPERATED EQUIPMENT	T&D	46.4697%	2,939,505	(691,607)	2,047,898	951,652	0	951,652
12-168										
12-169		COMMUNICATIONS EQUIPMENT	T&D	46.4697%	27,870,749	(9,724,075)	18,146,674	8,432,703	0	8,432,703
12-170		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-171		TOTAL ACCOUNT 397			27,870,749	(9,724,075)	18,146,674	8,432,703	0	8,432,703
12-172										
12-173		MISCELLANEOUS EQUIPMENT	PTD	45.3669%	256,452	(20,806)	235,646	106,905	0	106,905
12-174		OTHER PROPERTY	100 MO	0.0000%	0	0	0	0	0	0
12-175		SUBTOTAL GENERAL			67,739,310	(10,553,627)	57,185,683	26,283,459	0	26,283,459
12-176		GEN - RETIREMENT WORK IN PROCESS	GEN RESERVE	45.9616%	390,509	2,391,981	2,782,491	1,278,877	0	1,278,877
12-177		TOTAL GENERAL			68,129,820	(8,161,646)	59,968,174	27,562,336	0	27,562,336
12-178										
12-179										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 06-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-180										
12-181	303	MISCELLANEOUS INTANGIBLE PLANT	303	45.8179%	103,579,155	12,124,948	115,704,103	53,013,187	0	53,013,187
12-182										
12-183		ACCUM CREDIT RATIO AMORTIZATION								
12-184	399	ACCUM CREDIT RATIO AMORT - MO	100 MO	0.0000%	0	0	0	0	0	0
12-185	399	ACCUM CREDIT RATIO AMORT - KS	100 KS	100.0000%	33,250,000	33,000,000	66,250,000	66,250,000	0	66,250,000
12-186		TOTAL ACCUM CREDIT RATIO AMORT			33,250,000	33,000,000	66,250,000	66,250,000	0	66,250,000
12-187										
12-188		TOTAL ACCUMULATED DEPRECIATION			2,787,304,585	142,940,100	2,930,244,685	1,375,952,618	0	1,375,952,618

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH								
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-141		(47,422,404)	(15,662,639)	(63,085,043)	(33,303,408)	(1,211,742)	(34,515,150)
15-011		FUEL INVENTORY								
15-012	151	FOSSIL FUELS	E1	42.4784%	51,443,909	(6,483,062)	44,960,847	19,098,660	0	19,098,660
15-014		NUCLEAR FUEL IN REACTOR								
15-015	120	FUEL WITHOUT MO. GROSS AFUDC	E1	42.4784%	182,876,476	(11,630,479)	171,245,997	72,742,603	0	72,742,603
15-017		LESS ACC. PROV. FOR AMORT.	E1	42.4784%	(123,811,650)	6,901,046	(116,710,604)	(49,576,827)	0	(49,576,827)
15-018		MO. GROSS AFUDC	100 MO	0.0000%	(1,881,934)	0	(1,881,934)	0	0	0
15-019		LESS ACC. PROV. FOR AMORT.	100 MO	0.0000%	1,881,934	0	1,881,934	0	0	0
15-020		TOTAL NUCLEAR FUEL IN REACTOR			59,264,826	(4,729,433)	54,535,393	23,165,776	0	23,165,776
15-021		TOTAL FUEL INVENTORY			110,708,735	(11,212,495)	99,496,240	42,264,436	0	42,264,436
15-023		154 & 163 MATERIALS & SUPPLIES								
15-024		FOSSIL GENERATION RELATED M&S	D1	45.6377%	36,258,115	(406,509)	35,849,606	16,360,947	0	16,360,947
15-025		WOLF CREEK RELATED M&S	D1	45.6377%	23,076,085	170,666	23,246,751	10,609,290	0	10,609,290
15-026		T&D RELATED M&S - MO	100 MO	0.0000%	791,565	(3,855)	787,710	0	0	0
15-027		T&D RELATED M&S - KS	100 KS	100.0000%	782,936	(15,524)	767,412	767,412	0	767,412
15-028		T&D RELATED M&S - ALLOCATED	T&D	46.4697%	18,022,866	(3,933)	18,018,923	8,373,338	0	8,373,338
15-029		WIND GENERATION RELATED M&S	D1	45.6377%	358,700	(100,644)	258,056	117,771	0	117,771
15-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	45.9525%	0	0	0	0	0	0
15-031		TOTAL MATERIALS & SUPPLIES			79,290,257	(361,799)	78,928,458	36,228,757	0	36,228,757
15-033		PREPAYMENTS								
15-034	165	GRT TAXES	100 MO	0.0000%	0	0	0	0	0	0
15-035		OTHER - GENERATION RELATED	D1	45.6377%	3,106,756	(180,972)	2,925,784	1,335,261	0	1,335,261
15-036		OTHER - RENTS	E2	42.3256%	1,305,857	(114,594)	1,191,263	504,209	0	504,209
15-037		GENERAL INSURANCE	ELEC W/O W.C.	45.9525%	972,669	2,299,635	3,272,324	1,503,714	0	1,503,714
15-038		W/C INSURANCE PLANT RELATED	D1	45.6377%	677,176	102,490	779,666	356,822	0	356,822
15-039		MISCELLANEOUS OTHER	SAL & WAGES	46.0757%	2,202,657	7,481	2,210,138	1,018,337	0	1,018,337
15-040		POSTAGE	C2	46.9284%	56,628	24,938	81,566	38,277	0	38,277
15-041		TOTAL PREPAYMENTS			8,321,763	2,138,977	10,460,740	4,755,621	0	4,755,621
15-042		TOTAL WORKING CAPITAL			150,898,351	(25,097,956)	125,800,396	49,945,406	(1,211,742)	48,733,664
15-043										
15-044										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 16 - CASH WORKING CAPITAL  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC								
16-010		PAYROLL-RELATED CWC								
16-011		FED. STATE. & CITY INCOME TAX WITHHOLDING	TSFR 18-035		24,308,900	5,116,389	29,427,288	13,591,458	0	13,591,458
16-012		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013		813,183	171,221	984,404	454,652	0	454,652
16-014		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036		8,760,284	1,844,536	10,604,820	4,888,002	0	4,888,002
16-016		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016		293,770	61,855	355,625	164,251	0	164,251
16-018		OTHER EMPLOYEE WITHHOLDING	TSFR 18-037		20,530,489	4,322,830	24,853,318	11,478,894	0	11,478,894
16-020		NET CWC FOR OTHER EMPLOYEE WITHHOLD	CWC-025 * 16-019		627,164	132,054	759,218	350,657	0	350,657
16-021		ACCRUED VACATION	TSFR 18-049		11,826,112	0	11,826,112	5,435,952	0	5,435,952
16-022		NET CWC FOR ACCRUED VACATION	CWC-027 * 16-022		(10,312,370)	0	(10,312,370)	(4,740,150)	0	(4,740,150)
16-024		WOLF CREEK PROD. PAYROLL	TSFR 18-032		33,591,502	0	33,591,502	15,330,399	0	15,330,399
16-026		NET CWC FOR WOLF CREEK PROD PAYROLL	CWC-011 * 16-025		1,172,481	0	1,172,481	535,094	0	535,094
16-027		WCNOC A & G PAYROLL	TSFR 18-033		3,673,801	0	3,673,801	1,676,639	0	1,676,639
16-028		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-028		128,231	0	128,231	58,522	0	58,522
16-030		NET OTHER PAYROLL	TSFR 18-039		56,195,835	14,322,469	70,518,304	32,596,104	0	32,596,104
16-031		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031		1,864,470	473,182	2,338,652	1,081,476	0	1,081,476
16-033		FUEL & PURCHASED POWER-RELATED CWC								
16-034		COAL & FREIGHT			184,376,023	19,654,016	204,230,039	86,680,887	0	86,680,887
16-035		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036		2,763,115	297,538	3,060,653	1,299,026	0	1,299,026
16-038		GAS - ACCT 501	TSFR 4-024		478,899	(478,899)	0	0	0	0
16-039		GAS - ACCT 547	TSFR 4-163		14,962,364	(9,988,429)	4,973,935	2,112,849	0	2,112,849
16-040		TOTAL GAS			15,441,263	(10,467,328)	4,973,935	2,112,849	0	2,112,849
16-041		NET CWC FOR GAS	CWC-014 * 16-041		(87,571)	59,363	(28,208)	(11,982)	0	(11,982)
16-042		OIL - ACCT 501	TSFR 4-023		5,452,713	(5,452,713)	0	0	0	0
16-044		OIL - ACCT 518	TSFR 4-096		49,219	(49,219)	0	0	0	0
16-045		OIL - ACCT 548	TSFR 4-162		958,404	(958,404)	0	0	0	0
16-046		TOTAL OIL			6,460,336	(6,460,336)	0	0	0	0
16-047		NET CWC FOR OIL	CWC-015 * 16-047		319,477	(319,477)	0	0	0	0
16-048		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-401		21,462,386	8,245,244	29,707,630	12,619,333	0	12,619,333
16-049		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050		749,125	287,793	1,036,918	440,467	0	440,467
16-051		PURCHASED POWER	TSFR 4-208		77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,671
16-052		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053		97,450	(43,237)	54,212	23,216	0	23,216
16-054		OTHER O&M-RELATED CWC								
16-056		PENSIONS	TSFR 4-334		33,306,639	6,283,796	39,590,435	18,241,573	0	18,241,573
16-057		NET CWC FOR PENSIONS	CWC-018 * 16-058		(2,298,614)	(433,668)	(2,732,282)	(1,288,918)	0	(1,288,918)
16-059		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-335		8,007,913	770,772	8,778,685	4,044,841	0	4,044,841
16-060		NET CWC FOR OPEB	CWC-019 * 16-061		(3,332,388)	(320,747)	(3,653,136)	(1,683,208)	0	(1,683,208)
16-062		WC OUTAGE DEFERRAL - ACCT 524	TSFR 4-116		0	0	0	0	0	0
16-063		WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-139		0	0	0	0	0	0
16-064										
16-065										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 16 - CASH WORKING CAPITAL  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
16-066		TOTAL WOLF CREEK OUTAGE DEFERRAL	CWC-012 * 16-066		0	0	0	0	0	0
16-067		NET CWC FOR WC OUTAGE DEFERRAL			0	0	0	0	0	0
16-068		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-397		31,696,603	2,310,441	34,007,044	16,238,843	0	16,238,843
16-069		NET CWC FOR NUC O&M EXCL FUEL & PAYRC	CWC-011 * 16-069		1,106,342	80,644	1,186,986	566,802	0	566,802
16-071		INJURIES & DAMAGES	TSFR 4-332		8,347,349	30,798	8,378,147	3,860,291	0	3,860,291
16-072		NET CWC FOR INJURIES & DAMAGES	CWC-020 * 16-072		(3,623,664)	(13,370)	(3,637,034)	(1,675,789)	0	(1,675,789)
16-074		TOTAL O&M EXPENSES	TSFR 4-379		725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
16-075		LESS: O&M EXPENSES ABOVE			545,309,649	11,867,816	557,177,465	247,227,736	0	247,227,736
16-076		NET OTHER O&M EXPENSE			180,043,854	36,528,943	216,572,797	100,787,201	213,804	101,001,005
16-077		NET CWC FOR OTHER O&M	CWC-010 * 16-077		(6,215,212)	(1,260,999)	(7,476,212)	(3,479,229)	(7,381)	(3,486,610)
16-079		TOTAL O&M-RELATED CWC			(15,835,014)	(825,838)	(16,760,852)	(7,875,105)	(7,381)	(7,882,486)
16-081		INTEREST & TAXES-RELATED CWC								
16-082		INTEREST EXPENSE	TSFR 7-043		62,694,550	92,765,254	155,459,804	68,363,494	(46,155)	66,317,339
16-083		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-085		(10,305,955)	(15,249,083)	(25,555,036)	(11,237,835)	7,587	(11,230,247)
16-084		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-072		97,249,618	(67,900,164)	29,349,454	17,567,662	21,793,076	39,360,738
16-085		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-088		(5,082,292)	3,548,481	(1,533,810)	(918,091)	(1,136,912)	(2,057,003)
16-087		PROPERTY TAXES	TSFR 6-014		60,048,215	7,089,045	67,137,260	30,435,903	0	30,435,903
16-091		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-091		(28,604,337)	(3,376,910)	(31,981,246)	(14,498,330)	0	(14,498,330)
16-092		WOLF CREEK PAYROLL TAX	TSFR 6-020		2,519,745	124,576	2,644,321	1,206,808	0	1,206,808
16-093		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-094		87,949	4,348	92,298	42,123	0	42,123
16-095		KCPPL PAYROLL & OTHER MISC TAXES	TSFR 6-059		9,899,041	1,876,703	11,575,750	5,327,478	0	5,327,478
16-097		NET CWC FOR KCPPL PAYROLL & MISC TAXES	CWC-031 * 16-097		328,974	55,722	384,695	177,047	0	177,047
16-098		KCMO GROSS RECEIPTS TAX - 6%	100 MO	0.0000%	28,517,952	5,355,586	33,873,518	0	0	0
16-100		NET CWC FOR KCMO GRT - 6%	CWC-034 * 16-100		6,571,630	1,234,128	7,805,758	0	0	0
16-102		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	0.0000%	11,042,944	2,067,991	13,110,935	0	0	0
16-103		NET CWC FOR KCMO GRT - 4% & 1%	CWC-035 * 16-103		(225,397)	(42,210)	(267,607)	0	0	0
16-104		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	0.0000%	6,208,457	1,166,559	7,375,016	0	0	0
16-105		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-106		1,113,780	209,277	1,323,058	0	0	0
16-106		KANSAS FRANCHISE TAXES	100 KS	100.0000%	13,274,136	2,181,984	15,466,130	15,466,130	1,496,598	16,962,728
16-108		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-108		(768,062)	(126,835)	(894,917)	(894,917)	(86,598)	(981,515)
16-111		MISSOURI SALES TAX	100 MO	0.0000%	15,309,914	2,873,977	18,183,891	0	0	0
16-112		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-112		126,254	23,700	149,955	0	0	0
16-113		KANSAS SALES TAX	100 KS	100.0000%	19,024,628	3,138,353	22,162,981	22,162,981	2,142,730	24,305,711
16-114		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-115		120,402	19,862	140,264	140,264	13,561	153,825
16-115		MISSOURI USE TAX	100 MO	0.0000%	784,143	0	784,143	0	0	0
16-116		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-118		(101,187)	0	(101,187)	0	0	0
16-117		KANSAS USE TAX	100 KS	100.0000%	109,778	0	109,778	109,778	0	109,778
16-118		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-121		(14,166)	0	(14,166)	(14,166)	0	(14,166)
16-119		TOTAL								
16-120										
16-121										
16-122										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 16 - CASH WORKING CAPITAL  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-123		TOTAL INTEREST & TAXES-RELATED CWC			(36,752,424)	(13,699,519)	(50,451,943)	(27,203,904)	(1,204,362)	(28,408,266)
16-124										
16-125										
16-126										
16-127		NON-RETAIL REVENUE-RELATED CWC								
16-128										
16-129		MISCELLANEOUS REVENUE	TSFR -(2,032)		(16,932,158)	(281,332)	(17,213,490)	(7,946,917)	0	(7,946,917)
16-130		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-129		479,203	7,962	487,165	224,909	0	224,909
16-131										
16-132		BULK POWER SALES	TSFR -(2,043)		(163,543,742)	40,466,003	(123,077,739)	(54,792,128)	0	(54,792,128)
16-133		NET CWC FOR BULK POWER SALES	CWC-017 * 16-132		4,628,512	(1,145,243)	3,483,269	1,550,692	0	1,550,692
16-134										
16-135		SALES FOR RESALE	TSFR -(2,048)		(5,558,680)	0	(5,558,680)	0	0	0
16-136		NET CWC FOR SALES FOR RESALE	CWC-017 * 16-135		157,318	0	157,318	0	0	0
16-137										
16-138		TOTAL NON-RETAIL REVENUE-RELATED CWC			5,265,033	(1,137,281)	4,127,752	1,775,601	0	1,775,601
16-139										
16-140		TOTAL CASH WORKING CAPITAL			(47,422,404)	(15,662,639)	(63,085,043)	(33,303,408)	(1,211,742)	(34,515,150)
16-141										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-009		SALARIES AND WAGES								
18-010		ELECTRIC OPERATION AND MAINTENANCE								
18-011		PRODUCTION - DEMAND RELATED	D1	45.6377%	83,352,250	11,924,808	95,277,058	43,482,287	0	43,482,287
18-012		PRODUCTION - ENERGY RELATED	E1	42.4784%	5,987,129	747,048	6,734,177	2,860,572	0	2,860,572
18-013		TRANSMISSION	TRAN EXP	48.9387%	3,251,997	570,000	3,821,997	1,794,032	0	1,794,032
18-014		DISTRIBUTION	DIST EXP	46.6110%	18,055,647	3,769,108	21,824,755	10,172,744	0	10,172,744
18-015		SUBTOTAL P T D			110,647,023	17,010,964	127,657,987	58,309,636	0	58,309,636
18-016		CUSTOMER ACCOUNTING	C2	48.9284%	9,216,323	1,458,872	10,675,195	5,010,171	0	5,010,171
18-018		CUSTOMER SERVICES	CUS SV EXP	70.0874%	1,362,912	353,810	1,716,722	1,203,207	0	1,203,207
18-019		SALES	C2	46.9284%	670,497	83,662	754,159	353,915	0	353,915
18-020		SUBTOTAL CA, CS & SALES			11,249,732	1,897,344	13,147,076	6,567,292	0	6,567,292
18-021		SUBTOTAL SALARIES & WAGES W/O A&G			121,896,755	18,908,308	140,805,063	64,876,929	0	64,876,929
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	46.0757%	36,990,166	6,699,924	43,690,092	20,130,519	0	20,130,519
18-023		TOTAL SALARIES AND WAGES			158,886,923	25,608,233	184,495,155	85,007,448	0	85,007,448
18-024										
18-025										
18-026										
18-027										
18-028										
18-029										
18-030										
18-031		RECAPS FOR CASH WORKING CAPITAL	TSFR 18-024		158,886,923	25,608,233	184,495,155	85,007,448	0	85,007,448
18-032		TOTAL SALARIES & WAGES			33,591,502	0	33,591,502	15,330,399	0	15,330,399
18-033		LESS: WOLF CREEK PRODUCT PAYROLL	D1		3,673,801	0	3,673,801	1,676,639	0	1,676,639
18-034		LESS: WGNOC A & G PAYROLL	D1		121,621,620	25,608,233	147,229,852	68,000,409	0	68,000,409
18-035		NET SALARIES & WAGES W/O WOLF CK			24,309,900	5,118,399	29,427,298	13,591,468	0	13,591,468
18-036		LESS: FED. STATE, & CITY INC TAX WITHHOLDIF	CWC-062 * 18-034		8,760,284	1,844,536	10,604,820	4,898,002	0	4,898,002
18-037		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 * 18-034		20,530,489	4,322,830	24,853,318	11,478,894	0	11,478,894
18-038		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 * 18-034		11,826,112	-	11,826,112	5,435,952	0	5,435,952
18-039		LESS: ACCRUED VACATION - O&M	TSFR 18-049		56,195,635	14,322,469	70,518,304	32,596,104	0	32,596,104
18-040		NET OTHER PAYROLL								
18-041		ACCRUED VACATION								
18-042		KCPPL (242900 THRU 242909)	SAL & WAGES		17,621,707	0	17,621,707	8,119,326	0	8,119,326
18-043		LESS: JOINT PARTNER SHARE	%-049 * 18-042		1,143,649	0	1,143,649	526,944	0	526,944
18-044		KCPPL NET OF PARTNER SHARE			16,478,058	0	16,478,058	7,592,382	0	7,592,382
18-045		KCPPL SHARE OF ACCR VAC NET OF PTNR SHAI	%-051 * 18-044		11,336,581	0	11,336,581	5,223,410	0	5,223,410
18-046		WGNOC (242009)	WC PROD PAY		3,803,749	0	3,803,749	1,735,945	0	1,735,945
18-047		TOTAL ACCRUED VACATION			15,140,330	0	15,140,330	6,959,355	0	6,959,355
18-048		% TO O&M	TSFR %-050		78,111	78,111	78,111	78,111	78,111	78,111
18-049		ACCRUED VACATION - O&M	18-047 * 18-048		11,826,112	0	11,826,112	5,435,952	0	5,435,952



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
<b>INPUT ALLOCATORS</b>								
100 KS	100% KANSAS		100.0000%		100.0000%	100.0000%		
100 MO	100% MISSOURI		100.0000%		100.0000%	0.0000%		
100 WS	100% WHOLESALE		100.0000%		100.0000%	0.0000%		
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%		503.677	236.371		
					100.0000%	46.9291%		
C2	CUSTOMERS - WS AND RETAIL		100.0000%		503.684	236.371		
					100.0000%	46.9284%		
D1	PRODUCTION DEMAND		100.0000%		2,739.4	1,250.2		
					100.0000%	45.6377%		
E1	ENERGY WITH LOSSES		100.0000%		16,258.903	6,906.526		
					100.0000%	42.4784%		
E2	ENERGY WITHOUT LOSSES		100.0000%		15,386.834	6,512.568		
					100.0000%	42.3256%		
<b>BLENDED ALLOCATORS</b>								
STM PROD PLANT	ALLOCATOR					44.9013%		
<b>CALCULATED ALLOCATORS</b>								
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-322	143,945.336	9,823.481	153,768.817	70,453.638	0	70,453.638
			100.0000%		100.0000%	45.8179%		
352	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-123	4,747.967	(57,350)	4,690.616	2,149.907	0	2,149.907
			100.0000%		100.0000%	45.8342%		
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-120	4,697.892	(57,350)	4,640.532	2,117.833	0	2,117.833
			100.0000%		100.0000%	45.6377%		
353	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-132	131,824.820	7,584.039	139,408.859	66,905.918	0	66,905.918
			100.0000%		100.0000%	47.9926%		
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-128	112,760.836	7,604.052	120,364.889	54,931.713	0	54,931.713
			100.0000%		100.0000%	45.6377%		
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-138	4,068.897	(33,940)	4,034.957	1,836.717	0	1,836.717
			100.0000%		100.0000%	45.5201%		
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-146	101,029.041	16,476.965	117,506.006	57,391.946	0	57,391.946
			100.0000%		100.0000%	48.8417%		
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-156	92,271,709	17,530.222	109,801.931	54,300.183	0	54,300.183
			100.0000%		100.0000%	49.4528%		
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-164	3,233.056	(30,740)	3,202.316	1,544.513	0	1,544.513
			100.0000%		100.0000%	48.2311%		
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-170	2,899.911	(190,419)	2,709.492	1,236.551	0	1,236.551
			100.0000%		100.0000%	45.6377%		

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
360 LR	DISTRIBUTION LAND RIGHTS ALOC. MISSOURI BASIS	TSFR 11-184	16,582,075 100.00000%	0	16,582,075 100.00000%	6,905,420 41.6439%	0	6,905,420
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-191	11,219,621 100.00000%	(135,098)	11,084,523 100.00000%	5,268,755 47.5416%	0	5,268,755
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-196	151,182,605 100.00000%	(2,203,112)	148,979,493 100.00000%	63,232,114 42.4435%	0	63,232,114
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-201	3,907,198 100.00000%	0	3,907,198 100.00000%	1,801,889 46.1172%	0	1,801,889
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-203	155,089,802 100.00000%	(2,203,112)	152,886,691 100.00000%	65,034,003 42.5374%	0	65,034,003
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-208	245,455,472 100.00000%	15,147,871	260,603,343 100.00000%	120,151,042 46.1050%	0	120,151,042
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-213	199,293,630 100.00000%	11,824,666	211,118,296 100.00000%	95,356,204 45.1672%	0	95,356,204
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-218	204,392,891 100.00000%	6,975,583	211,368,474 100.00000%	90,455,556 42.7952%	0	90,455,556
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-223	388,445,223 100.00000%	17,667,629	406,112,852 100.00000%	199,199,620 49.0503%	0	199,199,620
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-236	238,097,520 100.00000%	(4,433,925)	233,663,595 100.00000%	98,646,576 42.2173%	0	98,646,576
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-241	87,965,360 100.00000%	(798,917)	87,166,443 100.00000%	42,053,360 48.2449%	0	42,053,360
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-254	87,732,525 100.00000%	(2,019,532)	85,712,994 100.00000%	39,321,023 45.8752%	0	39,321,023
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-259	11,228,161 100.00000%	(417,926)	10,810,235 100.00000%	3,073,779 28.4340%	0	3,073,779
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-264	35,034,256 100.00000%	(1,573,049)	33,461,207 100.00000%	24,776,549 74.0456%	0	24,776,549
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-279	625,964 100.00000%	0	625,964 100.00000%	290,884 46.4687%	0	290,884
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-304	7,131,648 100.00000%	6,534,588	13,666,236 100.00000%	9,578,316 70.0874%	0	9,578,316
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-283	40,702,892 100.00000%	4,792,627	45,495,519 100.00000%	21,205,932 46.6110%	0	21,205,932
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-278	20,870,360 100.00000%	1,777,032	22,647,392 100.00000%	10,738,494 47.4160%	0	10,738,494
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-262	7,283,047 100.00000%	506,463	7,789,510 100.00000%	3,565,443 45.7724%	0	3,565,443

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 ALLOCATORS  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-266	1,688,592,133 100.0000%	40,034,191	1,728,616,323 100.0000%	794,669,543 45.9714%	0	794,669,543
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-147	685,962,528 100.0000%	29,939,244	715,921,771 100.0000%	324,689,595 45.3527%	0	324,689,595
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-341	4,789,822,552 100.0000%	1,239,592,211	6,089,404,763 100.0000%	2,798,233,142 45.9525%	0	2,798,233,142
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-295	275,519,800 100.0000%	34,325,895	309,845,695 100.0000%	142,547,302 46.0059%	0	142,547,302
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-177	67,739,310 100.0000%	(10,563,627)	57,185,683 100.0000%	26,283,459 45.9616%	0	26,283,459
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-270	5,756,622,226 100.0000%	1,252,141,204	7,008,763,430 100.0000%	3,179,662,005 45.3669%	0	3,179,662,005
PTD W/O W.C.	PROD TRANS DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-345	4,370,262,293 100.0000%	1,255,432,835	5,625,695,128 100.0000%	2,585,199,454 45.9534%	0	2,585,199,454
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	121,896,755 100.0000%	19,908,308	140,805,063 100.0000%	64,876,929 46.0757%	0	64,876,929
SAL&WAG W/O WC	TOTAL SALARIES & WAGES W/O WOLF CRK ALLOCATOR	TSFR 18-034	121,621,620 100.0000%	25,608,233	147,229,852 100.0000%	68,000,409 46.1866%	0	68,000,409
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-268	2,053,383,775 100.0000%	81,312,968	2,134,696,743 100.0000%	991,987,005 46.4697%	0	991,987,005
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-328	6,176,182,485 100.0000%	1,296,290,580	7,472,473,065 100.0000%	3,392,695,693 45.4026%	0	3,392,695,693
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-250	27,775,367 100.0000%	(4,297,896)	23,477,471 100.0000%	11,020,243 46.9397%	0	11,020,243
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-172	364,801,642 100.0000%	41,278,777	406,080,419 100.0000%	197,317,463 48.5907%	0	197,317,463
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-125	186,993,387 100.0000%	9,532,142	196,525,529 100.0000%	93,957,110 47.8091%	0	93,957,110
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-077	1,386,359,934 100.0000%	(3,291,631)	1,383,068,302 100.0000%	594,462,551 42.9814%	0	594,462,551
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-395	33,636,701 100.0000%	4,197,042	37,833,743 100.0000%	17,266,462 45.6377%	0	17,266,462

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 MISCELLANEOUS PERCENTS  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
%-009	INCOME TAXES							
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE (STATUTORY) TAX RATE	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TA	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE T/	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-014	KC/MO EARNINGS INCOME FACTOR	ASSIGN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-015	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	54.48%	54.48%	54.48%	54.48%	54.48%	54.48%
%-016	CALCULATED EFFECTIVE TAX RATE		39.58%	39.58%	39.58%	39.58%	39.58%	39.58%
%-017								
%-018	CALCULATED REVENUE TAXES FOR CMC&ADJ							
%-019	CALCULATED KCMO GRT (6% ON MO BASE REV	16-100 / 2-010	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%
%-020	CALCULATED KCMO GRT (3-4% ON MO BASE REV	16-103 / 2-010	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%
%-021	CALCULATED OTHER MO GRT ON MO BASE REV	16-106 / 2-010	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%
%-022	CALCULATED KS FRANCHISE TAX ON KS BASE RE	16-108 / 2-014	2.71%	2.71%	2.71%	2.71%	2.71%	2.71%
%-023	CALCULATED MO SALES TAX ON MO BASE REV	16-112 / 2-010	2.71%	2.71%	2.71%	2.71%	2.71%	2.71%
%-024	CALCULATED KS SALES TAX ON KS BASE REV	16-115 / 2-014	3.88%	3.88%	3.88%	3.88%	3.88%	3.88%
%-025								
%-026	CAPITAL STRUCTURE							
%-027	LONG-TERM DEBT	**	48.68%	48.68%	48.68%	48.68%	48.68%	48.68%
%-028	EQUITY-LINKED CONVERTIBLE DEBT	**	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%
%-029	PREFERRED STOCK	**	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%
%-030	COMMON EQUITY	**	46.17%	46.17%	46.17%	46.17%	46.17%	46.17%
%-031	TOTAL	**	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-032								
%-033	CAPITAL COST							
%-034	LONG-TERM DEBT	ASSIGN	6.842%	6.842%	6.842%	6.842%	6.842%	6.842%
%-035	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATI	ASSIGN	10.577%	10.577%	10.577%	10.577%	10.577%	10.577%
%-036	PREFERRED STOCK	ASSIGN	4.291%	4.291%	4.291%	4.291%	4.291%	4.291%
%-037	COMMON EQUITY	ASSIGN	11.250%	11.250%	11.250%	11.250%	11.250%	11.250%
%-038	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELA	ASSIGN	3.011%	3.011%	3.011%	3.011%	3.011%	3.011%
%-039								
%-040	WTD COST OF CAPITAL							
%-041	LONG-TERM DEBT	%-027 * %-034	3.330%	3.330%	3.330%	3.330%	3.330%	3.330%
%-042	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATI	%-028 * %-035	0.479%	0.479%	0.479%	0.479%	0.479%	0.479%
%-043	PREFERRED STOCK	%-029 * %-036	0.026%	0.026%	0.026%	0.026%	0.026%	0.026%
%-044	COMMON EQUITY	%-030 * %-037	5.195%	5.195%	5.195%	5.195%	5.195%	5.195%
%-045	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELA	%-028 * %-035	0.136%	0.136%	0.136%	0.136%	0.136%	0.136%
%-046	TOTAL		9.166%	9.166%	9.166%	9.166%	9.166%	9.166%
%-047								
%-048	PAYROLL TRANSFER & ALLOCATION %'S FROM PAYROLL ADJ							
%-049	JOINT PARTNER % - KCPL CONSOLIDATED	ASSIGN	6.490%	6.490%	6.490%	6.490%	6.490%	6.490%
%-050	LABOR COSTS INCL OJT TO Q&M - KCPL/GP/WC	ASSIGN	78.110%	78.110%	78.110%	78.110%	78.110%	78.110%
%-051	KCPL SHARE OF ACTUAL LABOR	ASSIGN	68.798%	68.798%	68.798%	68.798%	68.798%	68.798%
%-048	BAD DEBT							
%-049	MISSOURI	ASSIGN	0.5844%	0.5844%	0.5844%	0.5844%	0.5844%	0.5844%
%-050	KANSAS	ASSIGN	0.3871%	0.3871%	0.3871%	0.3871%	0.3871%	0.3871%

PUBLIC

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 CASH WORKING CAPITAL PERCENTS  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	Operations and Maintenance Expense					
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	26.55	39.15	(12.60)	-3.4521%
CWC-011	WCNOC Operations & Nucl Fuel	ASSIGN	26.55	13.81	12.74	3.4904%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	-	-	-	0.0000%
CWC-013	Purchased Coal & Freight	ASSIGN	26.55	21.08	5.47	1.4986%
CWC-014	Purchased Gas & Transportation	ASSIGN	26.55	28.62	(2.07)	-0.5671%
CWC-015	Purchased Oil & Transportation	ASSIGN	26.55	8.50	18.05	4.9452%
CWC-016	Purchased Power	ASSIGN	26.55	26.09	0.46	0.1260%
CWC-017	Bulk Power Sales	ASSIGN	26.55	36.88	(10.33)	-2.8301%
CWC-018	Pension Fund Payments	ASSIGN	26.55	51.74	(25.19)	-6.9014%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	26.55	178.44	(151.89)	-41.6137%
CWC-020	Injuries & Damages	ASSIGN	26.55	185.00	(158.45)	-43.4110%
CWC-021						
CWC-022	Payroll-Related O&M					
CWC-023	Federal, State & City Income Tax Withheld	ASSIGN	26.55	14.34	12.21	3.3452%
CWC-024	FICA Taxes Withheld - Employee	ASSIGN	26.55	14.31	12.24	3.3534%
CWC-025	Other Employee Withholdings	ASSIGN	26.55	15.40	11.15	3.0548%
CWC-026	Net Payroll	ASSIGN	26.55	14.440	12.11	3.3178%
CWC-027	Accrued Vacation	ASSIGN	26.55	344.83	(318.28)	-87.2000%
CWC-028						
CWC-029	Taxes					
CWC-030	Ad Valorem / Property	ASSIGN	26.55	200.42	(173.87)	-47.6356%
CWC-031	FICA Taxes - Employers	ASSIGN	26.55	14.42	12.13	3.3233%
CWC-032	Unemployment Taxes - FUTA / SUTA	ASSIGN	26.55	68.28	(41.73)	-11.4323%
CWC-033	KS-City Franchise Taxes	ASSIGN	26.55	47.67	(21.12)	-5.7863%
CWC-034	MO Gross Receipts Taxes - 6%	ASSIGN	26.55	(57.56)	84.11	23.0439%
CWC-035	MO Gross Receipts Taxes - 4%	ASSIGN	26.55	34.00	(7.46)	-2.0411%
CWC-036	MO Gross Receipts Taxes - Other Cities	ASSIGN	26.55	(38.93)	65.48	17.9397%
CWC-037	Sales Taxes-MO	ASSIGN	26.55	23.54	3.01	0.8247%
CWC-038	Sales Taxes-KS	ASSIGN	26.55	24.24	2.31	0.6323%
CWC-039	Use Taxes	ASSIGN	26.55	73.65	(47.10)	-12.9041%
CWC-040						
CWC-041	Currently Payable Income taxes	ASSIGN	26.55	45.63	(19.08)	-5.2260%
CWC-042	Interest Expense	ASSIGN	26.55	86.55	(60.00)	-16.4384%
CWC-043						
CWC-044						
CWC-045						
CWC-046						
CWC-047						
CWC-048						
CWC-049						
CWC-050						
CWC-051	Payroll Withholdings - Incurred Internally - % based on 2005 CWC study					
CWC-052	Federal, State & City Income Tax Withheld		32,343,588			19.9873%
CWC-053	FICA Taxes Withheld - Employee		11,855,774			7.2029%
CWC-054	Other Employee Withholdings		27,316,320			16.8806%
CWC-055	Total Withholdings		71,315,681			44.0708%
			<b>% of Gross PR</b>			
Total Gross Payroll (projected 12 MO ended 12-2006)			200,520,730			
Less - Gross Payroll paid by WCNOC			38,700,177			
Gross Payroll - Incurred internally			161,820,553			

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-009		PRODUCTION PLANT					
D-010		STEAM					
D-011	310	LAND & LAND RIGHTS	ASSIGN				0.00%
D-012		TOTAL ACCOUNT 310					
D-013							
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN				2.54%
D-015		STRUCTURES & IMPROVEMENTS-IATAN 2	ASSIGN				2.36%
D-016		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				0.00%
D-017		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				1.23%
D-018		TOTAL ACCOUNT 311					
D-019							
D-020	312	BOILER PLANT EQUIPMENT	ASSIGN				1.64%
D-021		BOILER PLANT EQUIPMENT-IATAN 2	ASSIGN				2.56%
D-022		UNIT TRAINS	ASSIGN				2.90%
D-023		ACC EQUIPMENT	ASSIGN				0.00%
D-024		BOILER PLANT EQUIPMENT - H6	ASSIGN				1.20%
D-025		TOTAL ACCOUNT 312					
D-026							
D-027	314	TURBOGENERATOR UNITS	ASSIGN				3.90%
D-028		TURBOGENERATOR UNITS-IATAN 2	ASSIGN				2.43%
D-029		TOTAL ACCOUNT 314					
D-030							
D-031	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				4.20%
D-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	ASSIGN				2.57%
D-033		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				1.10%
D-034		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN				4.20%
D-035		TOTAL ACCOUNT 315					
D-036							
D-037	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				1.80%
D-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	ASSIGN				2.23%
D-039		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				0.60%
D-040		TOTAL ACCOUNT 316					
D-041							
D-042		TOTAL STEAM PLANT					
D-043							
D-044		NUCLEAR					
D-045	320	LAND & LAND RIGHTS	ASSIGN				0.00%
D-046		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-047		TOTAL LAND & LAND RIGHTS					
D-048							
D-049	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.53%
D-050		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-051		TOTAL STRUCTURES & IMPROVEMENTS					
D-052							
D-053	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.81%
D-054		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-055		TOTAL REACTOR PLANT EQUIPMENT					
D-056							
D-057	323	TURBOGENERATOR UNITS	ASSIGN				1.76%
D-058		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-059		TOTAL TURBOGENERATOR UNITS					
D-060							
D-061	324	ACCESSORY ELECT EQUIPMENT	ASSIGN				2.16%
D-062		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-063		TOTAL ACCESSORY ELEC. EQUIPMENT					
D-064							
D-065	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.87%

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-066		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-067		TOTAL MISC POWER PLANT EQUIPMENT					
D-068		REGULATORY DISALLOWANCES	ASSIGN				1.82%
D-069	328	MPSC DISALLOWANCE	ASSIGN				1.82%
D-070		MPSC DISALLOW - NOT MO JURIS	ASSIGN				1.82%
D-071		KCC DISALLOWANCE	ASSIGN				0.00%
D-072		KCC DISALLOW - NOT KS JURIS	ASSIGN				
D-073		MISSOURI GROSS AFDC	ASSIGN				
D-074		TOTAL REGULATORY DISALLOWANCES					
D-075		TOTAL NUCLEAR PRODUCTION PLANT					
D-076		OTHER PRODUCTION PLANT - CT	ASSIGN				0.00%
D-077		LAND - CT	ASSIGN				0.00%
D-078		LAND RIGHTS - CT	ASSIGN				3.00%
D-079		STRUCTURES & IMPROVEMENTS - CT	ASSIGN				3.21%
D-080	340	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				3.99%
D-081		GENERATORS - CT	ASSIGN				2.22%
D-082	341	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				n/a
D-083	342	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN				
D-084	344	TOTAL OTHER PRODUCTION PLANT - CT					
D-085	345	OTHER PRODUCTION PLANT - WIND	ASSIGN				0.00%
D-086		LAND - WIND	ASSIGN				n/a
D-087		LAND RIGHTS - WIND	ASSIGN				5.12%
D-088	340	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				4.61%
D-089	341	GENERATORS - WIND	ASSIGN				5.46%
D-090	344	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				n/a
D-091	345	OTHER PROD-MISC PWR PLT EQUIP - WIND	ASSIGN				
D-092	346	TOTAL OTHER PRODUCTION PLANT - WIND					
D-093		TOTAL PRODUCTION PLANT					
D-094		TRANSMISSION PLANT					
D-095		LAND AND LAND RIGHTS	ASSIGN				0.00%
D-096	350	LAND	ASSIGN				0.00%
D-097		LAND RIGHTS	ASSIGN				0.00%
D-098		DISTRIBUTION RELATED - MO	ASSIGN				0.00%
D-099		DISTRIBUTION RELATED - KS	ASSIGN				0.00%
D-100		ALLOCATED TRANSMISSION	ASSIGN				
D-101		TOTAL LAND RIGHTS					
D-102		TOTAL ACCT 350					
D-103		STRUCTURES AND IMPROVEMENTS	ASSIGN				1.41%
D-104		MO GROSS AFDC	ASSIGN				0.00%
D-105	352	TOTAL ACCT 352					
D-106		STATION EQUIPMENT	ASSIGN				1.16%
D-107	353	MO GROSS AFDC	ASSIGN				0.00%
D-108		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN				24.06%
D-109		TOTAL ACCT 353					
D-110		TOWERS AND FIXTURES	ASSIGN				0.00%
D-111	354	POLES AND FIXTURES	ASSIGN				2.00%
D-112		DISTRIBUTION RELATED - MO					
D-113		DISTRIBUTION RELATED - KS					
D-114		TOTAL ACCT 354					
D-115		TOTAL ACCT 355					
D-116		TOTAL ACCT 356					
D-117		TOTAL ACCT 357					
D-118		TOTAL ACCT 358					
D-119		TOTAL ACCT 359					
D-120		TOTAL ACCT 360					
D-121		TOTAL ACCT 361					
D-122		TOTAL ACCT 362					

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-123		DISTRIBUTION RELATED - KS	ASSIGN				2.00%
D-124		TRANSMISSION EQUIPMENT	ASSIGN				2.00%
D-125		SUBTOTAL					
D-126		MO GROSS AFDC	ASSIGN				0.00%
D-127		TOTAL ACCT 355					
D-128							
D-129	356	OVERHEAD CONDUCTORS AND DEVICES					
D-130		DISTRIBUTION RELATED - MO	ASSIGN				1.43%
D-131		DISTRIBUTION RELATED - KS	ASSIGN				1.43%
D-132		TRANSMISSION EQUIPMENT	ASSIGN				1.43%
D-133		SUBTOTAL					
D-134		MO GROSS AFDC	ASSIGN				0.00%
D-135		TOTAL ACCT 356					
D-136							
D-137	357	UNDERGROUND CONDUIT	ASSIGN				0.00%
D-138							
D-139	358	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN				0.00%
D-140							
D-141							
D-142		TOTAL TRANSMISSION PLANT					
D-143							
D-144	360	DISTRIBUTION PLANT					
D-145		LAND & LAND RIGHTS					
D-146		LAND (NON-DEPRECIABLE)	ASSIGN				0.00%
D-147		MISSOURI	ASSIGN				0.00%
D-148		KANSAS					
D-149		TOTAL LAND					
D-150							
D-151		LAND RIGHTS	ASSIGN				0.00%
D-152		MISSOURI (DEPRECIABLE)	ASSIGN				0.00%
D-153		KANSAS (NON-DEPRECIABLE)					
D-154		TOTAL LAND RIGHTS					
D-155		TOTAL ACCT 360					
D-156							
D-157	361	STRUCTURES & IMPROVEMENTS	ASSIGN				1.85%
D-158		MISSOURI	ASSIGN				1.85%
D-159		KANSAS					
D-160		TOTAL ACCOUNT 361					
D-161							
D-162	362	STATION EQUIPMENT	ASSIGN				1.66%
D-163		MISSOURI	ASSIGN				1.66%
D-164		KANSAS					
D-165		SUBTOTAL ACCOUNT 362					
D-166							
D-167		STATION EQUIP. - COMMUN EQUIP (LIKE 397)	ASSIGN				21.62%
D-168		MISSOURI	ASSIGN				21.62%
D-169		KANSAS					
D-170		TOTAL STATION EQUIP. - COMMUN EQUIP (LIKE 397)					
D-171							
D-172		TOTAL ACCOUNT 362					
D-173							
D-174	364	POLES, TOWERS, & FIXTURES	ASSIGN				3.57%
D-175		MISSOURI	ASSIGN				3.57%
D-176		KANSAS					
D-177		TOTAL ACCOUNT 364					
D-178							
D-179	365	OVERHEAD CONDUCTORS & DEVICES					



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-180		MISSOURI	ASSIGN				2.26%
D-181		KANSAS	ASSIGN				2.26%
D-182		TOTAL ACCOUNT 365					
D-183							
D-184	366	UNDERGROUND CONDUIT					
D-185		MISSOURI	ASSIGN				2.37%
D-186		KANSAS	ASSIGN				2.37%
D-187		TOTAL ACCOUNT 366					
D-188							
D-189	367	UNDERGROUND CONDUCTORS & DEV.					
D-190		MISSOURI	ASSIGN				1.59%
D-191		KANSAS	ASSIGN				1.59%
D-192		TOTAL ACCOUNT 367					
D-193							
D-194	368	LINE TRANSFORMERS					
D-195		MISSOURI	ASSIGN				1.47%
D-196		RECORDED IN MISSOURI	ASSIGN				1.47%
D-197		ALLOCATED TO MISSOURI	ASSIGN				
D-198		TOTAL MISSOURI					
D-199							
D-200		KANSAS					
D-201		RECORDED IN KANSAS	ASSIGN				1.47%
D-202		ALLOCATED TO KANSAS	ASSIGN				1.47%
D-203		TOTAL KANSAS					
D-204							
D-205		TOTAL ACCOUNT 368					
D-206							
D-207	369	SERVICES					
D-208		MISSOURI	ASSIGN				5.21%
D-209		KANSAS	ASSIGN				5.21%
D-210		TOTAL ACCOUNT 369					
D-211							
D-212	370	METERS					
D-213		MISSOURI					
D-214		RECORDED IN MISSOURI	ASSIGN				1.88%
D-215		ALLOCATED TO MISSOURI	ASSIGN				1.88%
D-216		TOTAL MO METERS					
D-217							
D-218		KANSAS					
D-219		RECORDED IN KANSAS	ASSIGN				1.88%
D-220		ALLOCATED TO KANSAS	ASSIGN				1.88%
D-221		TOTAL KS METERS					
D-222							
D-223		TOTAL ACCOUNT 370					
D-224							
D-225	371	INSTALLATION ON CUST. PREMISES					
D-226		MISSOURI	ASSIGN				0.00%
D-227		KANSAS	ASSIGN				0.00%
D-228		TOTAL ACCOUNT 371					
D-229							
D-230	373	STREET LIGHTS & SIGNAL SYSTEMS					
D-231		MISSOURI	ASSIGN				4.99%
D-232		KANSAS	ASSIGN				4.99%
D-233		TOTAL ACCOUNT 373					
D-234							
D-235		TOTAL DISTRIBUTION PLANT					
G-236							

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604
D-237		TOTAL TRANS & DIST. PLANT					
D-238							
D-239		TOTAL PROD, TRANS & DIST PLANT					
D-240							
D-241							
D-242		GENERAL PLANT					
D-243	389	LAND AND LAND RIGHTS	ASSIGN				0.00%
D-244	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.67%
D-245		LEASEHOLD IMPROVEMENTS	ASSIGN				0.00%
D-246		TOTAL ACCT 390					
D-247	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				5.00%
D-248	392	TRANSPORTATION EQUIPMENT	ASSIGN				5.41%
D-249	393	STORES EQUIPMENT	ASSIGN				4.00%
D-250	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				5.00%
D-251	395	LABORATORY EQUIPMENT	ASSIGN				5.00%
D-252	396	POWER OPERATED EQUIPMENT	ASSIGN				7.13%
D-253	397	COMMUNICATIONS EQUIPMENT	ASSIGN				
D-254		ALLOCATED	ASSIGN				6.67%
D-255		MO GROSS AFDC	ASSIGN				0.00%
D-256		TOTAL ACCT 397					
D-257	398	MISCELLANEOUS EQUIPMENT	ASSIGN				5.00%
D-258	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%
D-259							
D-260		TOTAL GENERAL PLANT					
D-261							
D-262		INTANGIBLE PLANT					
D-263	301	ORGANIZATION	ASSIGN				0.00%
D-264	302	FRANCHISES & CONSENTS					
D-265		MISSOURI	ASSIGN				0.00%
D-266		OTHER	ASSIGN				0.00%
D-267		TOTAL ACCOUNT 302					
D-268							
D-269	303	MISC. INTANGIBLE PLANT					
D-270		5-YR SOFTWARE					
D-271		CUSTOMER RELATED	ASSIGN				0.00%
D-272		ENERGY RELATED	ASSIGN				0.00%
D-273		DEMAND RELATED	ASSIGN				0.00%
D-274		CORPORATE SOFTWARE	ASSIGN				0.00%
D-275		TRANSMISSION RELATED	ASSIGN				0.00%
D-276		TOTAL 5-YR SOFTWARE					
D-277							
D-278		10-YR SOFTWARE					
D-279		CUSTOMER RELATED	ASSIGN				0.00%
D-280		ENERGY RELATED	ASSIGN				0.00%
D-281		TOTAL 10-YR SOFTWARE					
D-282							
D-283		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN				0.00%
D-284		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN				n/a
D-285		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	ASSIGN				0.00%
D-286							
D-287		TOTAL MISC. INTANGIBLE PLANT					
D-288							
D-289		TOTAL INTANGIBLE PLANT					
D-290							
D-291		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%
D-292							
D-293		TOTAL ELECTRIC PLANT IN SERVICE					

KANSAS CITY POWER & LIGHT COMPANY		Adjust to 8-31-10					
KANSAS REVENUE REQUIREMENT							
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010							
SUMMARY OF ADJUSTMENTS (1)		Allocated Adjs		100% KS Adjs		100% MO Adjs	
	Total Adjustments	Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company witness
<b>JURISDICTIONAL COST OF SERVICE</b>							
<b>OPERATING REVENUE</b>							
<b>Retail Sales - Schedule 1, line 1-010</b>							
R-1	Remove Gross Receipts Tax revenue (MO only)	(45,424,442)				(45,424,442)	(2)
R-20	Normalize MO retail revenues (MO only)	106,050,805				106,050,805	(2)
R-20	Normalize KS retail revenues (KS only)	80,885,398		80,885,398			Rush/McCollister
		141,511,761	-	80,885,398		60,626,363	
<b>Miscellaneous Revenue - Schedule 1, line 1-011</b>							
R-1	Remove Gross Receipts Tax revenue on Forfeited Discounts (MO only)	(113,942)				(113,942)	(2)
R-21	Adjust MO forfeited discounts for R-20 (MO only)	184,106				184,106	(2)
R-21	Adjust KS forfeited discounts for R-20 (KS only)	211,168		211,168			Weisensee
		281,332	-	211,168		70,164	
<b>Bulk Power Sales - Schedule 1, line 1-012</b>							
CS-26	ECA Adjustment	(40,466,003)	(40,466,003)				Weisensee
		(40,466,003)	(40,466,003)				
<b>BPS in Excess of 25th% with Interest- Schedule 1, line 1-014</b>							
R-2	Amortize bulk power margins in excess of 25th percentile (MO only)	-				-	(2)
R-77	Establish liability for return of bulk power margins in excess of 25th percentile, including interest (MO only)	-				-	(2)
	Operating Revenue - Schedule 1, line 1-015	101,327,090	(40,466,003)	81,096,566		60,696,527	
<b>OPERATING EXPENSES</b>							
<b>Fuel - Schedule 1, line 1-018</b>							
CS-26	ECA Adjustment	25,771,726	26,429,963			(386,980)	Weisensee
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	747,048	747,048				Weisensee
CS-105	Amortize DOE refund KS regulatory liability	-	(346,200)				Weisensee
CS120	Annualize depreciation on unit trains	(346,200)	(346,200)				Spanos / Weisensee
		26,172,574	26,830,811			(386,980)	
<b>Purchased Power - Schedule 1, line 1-019</b>							
CS-26	ECA Adjustment	(34,307,821)	(34,307,821)				Weisensee
		(34,307,821)	(34,307,821)				
<b>Other Operations &amp; Maintenance Expenses - Schedule 1, line 1-020</b>							
CS-11	Reverse test year deferral of advertising costs per ER-2009-0089	279,521				279,521	Weisensee
CS-11	Reverse reimbursement of prior legal fees for 3-year amortization	1,666,357	1,666,357				Weisensee

KANSAS CITY POWER & LIGHT COMPANY		Adjust to 8-31-10		Company witness	
KANSAS REVENUE REQUIREMENT		Allocated Adj		witness	
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010		Incr (Decr)		Incr (Decr)	
SUMMARY OF ADJUSTMENTS (1)		Incr (Decr)		Incr (Decr)	
CS-11	Reverse refund of prior year payment to Watson Wyatt that should have been from Trust	76,682	76,682		Weisensee
CS-11	Reverse test year reclassification of prior year transition costs	10,800	10,800		Weisensee
CS-11	Reverse reclassification of prior year software licenses to capital	199,063	199,063		Weisensee
CS-11	Reclassify COS amount to below the line per analysis of activity	(1,921,222)	(1,921,222)		Weisensee
CS-11	Eliminate termination of wind option contract cost	(7,500,000)	(7,500,000)		Weisensee
CS-11	Reflect revision of Mass Allocation Factor for test year	1,943,307	1,943,307		Weisensee
CS-20	Normalize bad debt expense related to test year revenue	5,182,974	5,182,974	1,897,219	Weisensee
R-20	Normalize bad debt expense related to revenue in R-20	932,920	932,920	313,148	Weisensee
CS-26	ECA Adjustment	(4,814,823)	(4,814,823)		Weisensee
CS-36	Annualize Wolf Creek refueling outage amortization	2,824,813	2,536,873		Weisensee
CS-37	Adjust Nuclear decommissioning expense	(514,373)	(69,759)	(356,230)	Clizer (3)
CS-40	Normalize Transmission maintenance expense	(69,759)	(69,759)		Weisensee
CS-41	Normalize Distribution maintenance expense	1,114,843	1,114,843		Weisensee
CS-42	Normalize Production maintenance expense	2,904,692	2,904,692		Weisensee
CS-44	Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	-	-		(2)
CS-48	Annualize non-labor O&M expenses for new Iatan 2	8,165,205	8,165,205		Weisensee
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	18,698,622	18,698,622		Weisensee
CS-51	Normalize incentive compensation costs- Value Link	6,162,563	6,162,563		Weisensee
CS-52	Normalize 401k costs	153,070	153,070		Weisensee
CS-54	Normalize relocation costs	(27,462)	(27,462)		Weisensee
CS-55	Normalize severance costs	100,148	100,148		Weisensee
CS-60	Normalize other benefit costs	3,135,833	3,135,833		Weisensee
CS-61	Annualize OPEB expense	770,772	770,772		Weisensee
CS-61	Normalize SERP expense (MO only)	-	n/a		(2)
CS-65	Annualize FAS 87 and FAS 88 pension expense (incl SERP for KS)	6,283,796	6,283,796		Weisensee
CS-70	Annualize Insurance Premiums	(701,828)	(701,828)		Weisensee
CS-71	Normalize injuries and damages expense	584,973	584,973		Weisensee
CS-77	Annualize Customer Accounts expense for credit card payment costs	211,628	211,628		Weisensee
CS-78	Annualize KCREC bank fees related to sale of receivables	1,481,530	1,481,530		Clize
CS-80	Amortize MO and KS rate case expenses	2,098,300	150,000	706,212	Weisensee
CS-85	Annualize regulatory assessments	220,031	220,031	106,555	Weisensee
CS-90	Remove Institutional and Image-Related Advertising	(81,810)	(81,810)		Weisensee
CS-91	Amortize advertising MO regulatory asset	(105,225)	(105,225)		Weisensee
CS-92	Adjust dues, donations and contributions	139,871	139,871		Weisensee
CS-95	Amortize Merger transition costs (MO)	-	-		(2)
CS-96	Amortize Merger transition costs (KS)	2,000,000	2,000,000		Weisensee
CS-100	Amortize MO DSM regulatory assets	2,103,155	2,103,155		(2)
CS-100	Eliminate KS DSM deferred costs collected through Energy Efficiency Rider	3,943,402	3,943,402		Weisensee

KANSAS CITY POWER & LIGHT COMPANY		Adjust to 8-31-10		Adjust to 8-31-10		Adjust to 8-31-10	
KANSAS REVENUE REQUIREMENT		Allocated Adjs		100% KS Adjs		100% MO Adjs	
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010		Incr (Deacr)		Incr (Deacr)		Incr (Deacr)	
SUMMARY OF ADJUSTMENTS (1)		Total Adjustments		100% KS Adjs		100% MO Adjs	
		Incr (Deacr)	Incr (Deacr)	Incr (Deacr)	Incr (Deacr)	Incr (Deacr)	Company witness
CS-101	Amortize Talent Assessment severance and outplacement regulatory asset	-	-	-	-	-	Weisensee
CS-102	Amortize Employment Augmentation regulatory asset (KS only)	-	-	-	-	-	Weisensee
CS-104	Amortize R&D tax credit consulting fee regulatory asset (MO)	72,275	-	-	-	72,275	(2)
CS-109	Adjust Lease Expense - Corporate Headquarters	(1,416,105)	(1,416,105)	(1,416,105)	-	-	Weisensee
CS-115	Amortize Legal Fee Reimbursement	(555,452)	(555,452)	(555,452)	-	-	Weisensee
CS-120	Annualize depreciation expense based on jurisdictional depr rates applied to jurisdictional plant-in-service at indicated period - transportation equip (O&M%)	778,923	778,923	778,923	-	-	Spanos / Weisensee
		56,532,010	40,181,090	40,181,090	8,610,306	7,740,614	
<b>Depreciation Expense - Schedule 1, line 1-021</b>							
CS-120	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at indicated period	(29,830,094)	(29,830,094)	(29,830,094)	-	-	Spanos / Weisensee
		(29,830,094)	(29,830,094)	(29,830,094)	-	-	
<b>Amortization Expense - Schedule 1, line 1-022</b>							
CS-38	Reverse test year MO additional amortization and KS pre-tax payment on plant	(51,236,221)	-	-	(18,000,000)	(33,236,221)	Weisensee
CS-111	Amortize latan 1/Common Regulated Asset	1,866,264	1,866,264	1,866,264	156,119	438,215	Weisensee
CS-121	Annualize amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-Service at indicated period						Weisensee
CS-122	Amortization underrecovered general plant reserve for depreciation	1,661,925	1,661,925	1,661,925	-	-	Spanos / Weisensee
		(47,111,698)	1,868,264	1,868,264	(16,181,956)	(32,798,006)	
<b>Interest on Customer Deposits - Missouri - Schedule 1, line 1-023</b>							
CS-76	Annualize interest on customer deposits	232,899	-	-	-	232,899	(2)
<b>Interest on Customer Deposits - Kansas - Schedule 1, line 1-024</b>							
CS-10	Annualize interest on customer deposits	20,441	-	-	20,441	-	Weisensee
<b>Taxes Other than Income - Schedule 1, line 1-025</b>							
R-1	Remove Gross Receipts Tax expense (MO only)	(45,197,150)	-	-	-	(45,197,150)	(2)
CS-53	Annualize FICA payroll tax expense	1,801,285	1,801,285	1,801,285	-	-	Weisensee
CS-126	Adjust property tax expense	7,089,045	7,089,045	7,089,045	-	-	Weisensee
CS-127	Reverse test year Kansas City, Missouri Earnings Tax (MO only)	(252,614)	-	-	-	(252,614)	(2)
		(36,559,434)	8,890,330	8,890,330	-	(45,449,764)	
<b>Income Tax Expense - Schedule 1, line 1-026</b>							
CS-125	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	17,477,526	17,477,526	17,477,526	-	-	Weisensee

KANSAS CITY POWER & LIGHT COMPANY		Adjust to 8-31-10					
KANSAS REVENUE REQUIREMENT							
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 8-31-2010							
SUMMARY OF ADJUSTMENTS (1)		Total Adjustments	Allocated Adjts	100% KS Adjts	100% MO Adjts		
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)		
CS-127	Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	17,477,526	17,477,526	-	-	(2)	
	<b>Total Electric Oper. Expenses - Schedule 1, line 1-027</b>	(47,373,597)	31,110,106	(7,822,466)	(70,661,237)		
	<b>Net Electric Operating Income - Schedule 1, line 1-029</b>	148,700,687	(71,576,109)	88,919,032	131,357,764		
<b>RATE BASE</b>							
<b>Total Electric Plant - Schedule 1, line 1-032</b>							
RB-11	Reclassify amounts from plant to below the line	(36,629)	(36,629)			Weisensee	
RB-20	Increase plant-in-service for additions and retirements for the period subsequent to the test period through the indicated period	1,296,327,208	1,296,327,208			Weisensee	
		1,296,290,579	1,296,290,579				
<b>Accumulated Depreciation &amp; Amortization - Schedule 1, line 1-033</b>							
RB-30	Adjust test year KS basis Accumulated Reserve to Projected KS basis balance at the Update/True Up period	142,940,100	142,940,100			Weisensee	
		142,940,100	142,940,100				
	Net Plant - Schedule 1, line 1-034	1,153,350,479	1,153,350,479				
<b>PLUS:</b>							
<b>Working Capital - Schedule 1, line 1-036</b>							
RB-50	Adjust Prepayments to 13-Month average	2,138,977	2,138,977			Weisensee	
RB-72	Adjust Materials & Supplies inventory balance	(361,798)	(361,798)			Weisensee	
RB-74	Adjust Fossil inventories to required levels	(6,483,062)	(6,483,062)			Blunk	
RB-75	Adjust Nuclear inventory to 18-month average	(4,729,434)	(4,729,434)			Weisensee	
Model	Impact of other adjustments on Cash Working Capital	(15,662,639)	(15,662,639)			Weisensee	
		(25,097,956)	(25,097,956)				
<b>Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037</b>							
RB-65	Adjust test year balance to balance at indicated period (54.5%)	6,692,391	6,692,391		6,692,391	(2)	
<b>Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038</b>							
RB-65	Adjust test year balance to balance at indicated period (44.3%)	5,439,870	5,439,870		5,439,870	Weisensee	
<b>Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039</b>							
RB-65	Adjust test year balance to balance at indicated period (1.2%)	147,356	147,356		147,356	(3)	
<b>Pension Regulatory Asset - FAS 87- Schedule 1, line 1-040</b>							
RB-65	Adjust test year KS basis balance to balance at indicated period	3,500,722	3,500,722			Weisensee	
<b>Pension Regulatory Asset - FAS 88 - Schedule 1, line 1-041</b>							

KANSAS CITY POWER & LIGHT COMPANY		Adjust to 8-31-10		100% MO Adjs		100% KS Adjs		100% MO Adjs		Company witness	
KANSAS REVENUE REQUIREMENT		Allocated Adjs		Incr (Decr)		Incr (Decr)		Incr (Decr)		Weisensee	
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010		Total Adjustments		Incr (Decr)		Incr (Decr)		Incr (Decr)		Weisensee	
SUMMARY OF ADJUSTMENTS (1)		Incr (Decr)		Incr (Decr)		Incr (Decr)		Incr (Decr)		Weisensee	
RB-65	Adjust test year KS basis balance to balance at indicated period	(4,143,823)		(4,143,823)							Weisensee
Pension Regulatory Asset - FAS 158 - Schedule 1, line 1-042											Weisensee
RB-65	Adjust test year KS basis balance to balance at indicated period	(1,355,450)		(1,355,450)							Weisensee
**	**										** Weisensee
RB-60	**										** Weisensee
Regulatory Asset-DSM Programs-MO - Schedule 1, line 1-044											Weisensee
RB-100	Adjust test year balance to balance at indicated period	4,636,805		4,636,805				4,636,805			(2)
Iatan 1 / Common Regulatory Asset-MO - Schedule 1, line 1-045											Weisensee
RB-25	Adjust test year balance to balance at indicated period	9,616,847		9,616,847				9,616,847			(2)
Iatan 1 / Common Regulatory Asset-KS - Schedule 1, line 1-046											Weisensee
RB-25	Adjust test year balance to balance at indicated period	3,909,618		3,909,618				3,909,618			Weisensee
LESS:											
Accumulated Deferred Income Taxes - Schedule 1, line 1-048											Weisensee
RB-126	Adjust test year KS basis balance for activity through indicated period	4,324,930		4,324,930				4,324,930			Weisensee
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-049											Weisensee
RB-55	Adjust test year balance to balance at indicated period	(260,075)		(260,075)				(260,075)			(2)
Deferred Gain on Emission Allowance Sales-MO - Schedule 1, line 1-050											(2)
RB-55	Adjust test year balance to balance at indicated period										(2)
Customer Advances for Construction-MO Schedule 1, line 1-51											(2)
RB-71	Adjust Advances for Construction to 13-Month average	-		-				-			(2)
Customer Advances for Construction-KS Schedule 1, line 1-52											Weisensee
RB-71	Adjust Advances for Construction to 13-Month average	-		-				-			Weisensee
Customer Deposits-MO - Schedule 1, line 1-53											(2)
RB-70	Adjust Customer Deposits to 13-Month average	122,680		122,680				122,680			(2)
Customer Deposits-KS - Schedule 1, line 1-54											Weisensee
RB-70	Adjust Customer Deposits to 13-Month average	(15,646)		(15,646)				(15,646)			Weisensee
	RATE BASE - Schedule 1, line 1-056	1,151,518,554		1,122,189,117				1,122,189,117			20,970,719
<b>PRO FORMA ADJUSTMENTS</b>											

	Adjust to 8-31-10		Company witness
	Allocated Adjs Incr (Decr)	100% MO Adjs Incr (Decr)	
<b>KANSAS CITY POWER &amp; LIGHT COMPANY</b>			
<b>KANSAS REVENUE REQUIREMENT</b>			
<b>12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN &amp; MEASURABLE CHANGES TO 8-31-2010</b>			
<b>SUMMARY OF ADJUSTMENTS (1)</b>			
	<b>Total Adjustments</b>	<b>100% KS Adjs</b>	<b>100% MO Adjs</b>
	Incr (Decr)	Incr (Decr)	Incr (Decr)
<b>OPERATING REVENUE</b>			
<b>Retail Sales - Schedule 1, line 1-010</b>	55,225,000	55,225,000	Blanc/Weisensee
Reflect proposed rate increase, excluding additional amortization to maintain credit ratios			
<b>OPERATING EXPENSES</b>			
<b>Other Operations &amp; Maintenance Expenses - Schedule 1, line 1-020</b>	213,804	213,804	Weisensee
Adjust bad debt expense related to proposed rate increase			
<b>Federal and State Income Taxes- Schedule 1, line 026</b>	21,793,076	21,793,076	Weisensee
Adjust income tax expense for impact of proposed rate increase, excluding additional amortization to maintain credit ratios			
<b>Total Electric Operating Exp - Schedule 1, line 1-027</b>	22,006,880	22,006,880	
<b>Net Electric Operating Income - Schedule 1, line 1-029</b>	33,218,120	33,218,120	
<b>RATE BASE</b>			
<b>Working Capital - Schedule 1, line 1-036</b>	(1,211,742)	(1,211,742)	Weisensee
Adjust cash working capital for impact of proposed rate increase			
<b>RATE BASE - Schedule 1, line 1-054</b>	(1,211,742)	(1,211,742)	
(1) All amounts are total company; if an adjustment is applicable to only KS or MO it is so indicated			
(2) These adjustments affect Missouri jurisdictional only and are not discussed in testimony supporting the Kansas rate case.			
(3) 100% MO jurisdictional adjustment amount includes 100% Wholesale amount.			



KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE  
TEST YEAR 12 MONTHS ENDING SEPTEMBER 30, 2009  
WEATHER NORMALIZED

DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS

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

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE  
TEST YEAR ENDED SEPTEMBER 2009  
WEATHER NORMALIZED**

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

	<u>Customers</u>	<u>% of Total</u>
Kansas – Retail	236,371	46.9291%
Missouri – Retail	267,306	53.0709%
TOTAL COMPANY	<u>503,677</u>	<u>100.0000%</u>

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

	<u>Customers</u>	<u>% of Total</u>
Kansas – Retail	236,371	46.9284%
Missouri – Retail	267,306	53.0702%
Wholesale	7	0.0014%
TOTAL COMPANY	<u>503,684</u>	<u>100.0000%</u>

KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE  
TEST YEAR ENDED SEPTEMBER 2009  
WEATHER NORMALIZED

JURISDICTIONAL ALLOCATOR "D1"  
Production Demand - Based on 12 Monthly Coincident Peaks

	<u>MW</u>	<u>% of Total</u>
Kansas – Retail	1,250.2	45.6377%
Missouri – Retail	1,470.6	53.6833%
Wholesale	18.6	0.6790%
TOTAL COMPANY	<u>2,739.4</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE  
TEST YEAR ENDED SEPTEMBER 2009  
WEATHER NORMALIZED**

**JURISDICTIONAL ALLOCATOR "E1"  
Energy Sales with Losses**

	<b>MWH</b>	
	<b>w/ Losses</b>	<b>% of Total</b>
Kansas – Retail	6,906,526	42.4784%
Missouri – Retail	9,249,790	56.8906%
Wholesale	102,587	0.6310%
<b>TOTAL COMPANY</b>	<b>16,258,903</b>	<b>100.0000%</b>

**JURISDICTIONAL ALLOCATOR "E2"  
Energy Sales Without Losses**

	<b>MWH</b>	
	<b>w/o Losses</b>	<b>% of Total</b>
Kansas – Retail	6,512,568	42.3256%
Missouri – Retail	8,777,183	57.0435%
Wholesale	97,083	0.6309%
<b>TOTAL COMPANY</b>	<b>15,386,834</b>	<b>100.0000%</b>

Kansas City Power & Light Company  
Narrative Description of Allocators

**NET OPERATING INCOME****Revenues**

Retail revenue is not allocated; it is recorded by jurisdiction.

Miscellaneous revenues are subdivided and, where possible, assigned directly to the jurisdiction where they are recorded. Revenues that are not directly assigned are grouped by functional categories and allocated on a basis appropriate for that category. For example, transmission revenue, the most significant miscellaneous revenue, is allocated based on the allocation of transmission plant.

Off-system sales margin is allocated based on the allocation of steam production plant.

The capacity component of firm bulk power sales is allocated based on the Demand allocator. The energy component is allocated based on the Energy allocator.

Sales for resale revenue is assigned totally to the FERC jurisdiction.

**Fuel and Purchased Power Costs**

Fuel costs are allocated based on the Energy allocator.

The purchased power demand (capacity) component is allocated based on the Demand allocator, while the energy component is allocated based on the Energy allocator.

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

Variable production O&M cost is allocated based on the Energy allocator, whereas fixed production O&M cost is allocated based on the Demand allocator.

Transmission O&M cost is allocated based on the allocation of transmission plant.

Distribution O&M cost is allocated based on the allocation of distribution plant.

Customer accounts expense is allocated primarily using the Customer allocator. The exception is that uncollectible accounts expense is directly assigned to the jurisdiction of its origin.

Customer services and information expense is allocated primarily using the Customer allocator. The exception is that the amortization of Energy Efficiency program costs is directly assigned to the jurisdiction of its origin.

Sales expense is allocated based on the Customer allocator.

Administrative and General (“A&G”) expense is allocated using a number of methods depending on the cause of the cost. Salaries, benefits, and injuries and damages expenses

are allocated based on the allocated sum of the labor portion of the other functional areas described previously ("Salaries and Wages allocator"). Regulatory expense is directly assigned to the jurisdiction of its origin, with the exception of FERC cost, that is allocated based on the Energy allocator, and miscellaneous regulatory expense that is allocated based on the Demand allocator. Amortization of jurisdictional costs deferred as a result of prior regulatory orders is assigned directly to the applicable jurisdiction. Property insurance expense is allocated based on the allocation of total plant. General plant maintenance is allocated based on the allocation of general plant. The remaining A&G cost, primarily consisting of office supplies and outside services, is allocated based on the Energy allocator.

**Depreciation and Amortization Expense**

Depreciation and amortization expense is allocated based on the allocation of the plant with which it is associated.

**Interest on Customer Deposits**

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

**General Taxes**

Property taxes related to Wolf Creek is allocated based on the allocation of Wolf Creek plant. Other property tax is allocated based on the allocation of total plant excluding Wolf Creek. Payroll tax related to Wolf Creek payroll is allocated based on the allocation of Wolf Creek payroll. Other payroll tax is allocated based on the allocation of total payroll excluding Wolf Creek. Capital stock tax is allocated based on the allocation of total plant.

**Income Taxes**

Most of the components of current income tax expense are carried forward from other schedules in the revenue requirement model ("Model") and are already allocated based on various allocation methods discussed above. The nuclear fuel tax amortization deduction is allocated based on the Energy allocator; the tax depreciation deduction is allocated based on the allocation of total plant; and the tax amortization deduction is allocated based on the allocation of intangible plant. The manufacturer's deduction is allocated based on the Demand allocator. The meals and entertainment disallowance is allocated based on the Salaries and Wages allocator. The interest deduction is allocated based on the allocation of total rate base. The wind production and research and development tax credits are allocated based on the Energy allocator.

Deferred tax items, if not already identified by jurisdiction, are generally allocated based on the allocation of the plant with which they are associated, except nuclear fuel-related items are allocated based on the Energy allocator and repair expense is allocated based on the Demand allocator.

**RATE BASE****Plant-in-Service and Reserve for Depreciation**

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

Transmission plant cost is allocated primarily using the Demand allocator. Missouri Gross AFUDC amounts in the transmission plant amounts are assigned directly to Missouri. In addition, there are some costs included in the transmission plant amounts that have been reclassified as distribution assets in accordance with Attachment AI of the Southwest Power Pool's Open Access Transmission Tariff. These amounts are assigned based on their physical location.

Distribution plant is assigned based on its physical location.

General plant is allocated based on its relationship to other production, transmission, and distribution plant costs.

Intangible plant consists almost entirely of capitalized software, which is allocated based on the allocation factor considered most appropriate for the function of the software. For example, the customer information system is allocated based on the Customer allocator, whereas transmission-related software is allocated based on the Demand allocator.

The reserve for depreciation and amortization is allocated based on the allocation of the plant with which it is associated.

#### **Working Capital**

Cash working capital ("CWC") is not allocated. Instead, the CWC amounts are calculated in the Model by taking the appropriate CWC factors and applying those factors to the other allocated amounts in the Model. Fuel inventory is allocated using the Energy allocator, except for the Missouri Gross AFUDC amounts in fuel inventory that are assigned directly to Missouri. Materials and Supplies ("M&S") and prepayments are grouped by function and allocated on allocations appropriate for the function of the M&S and prepayments.

#### **Regulatory Assets and Liabilities**

Most of the regulatory assets are specific to a jurisdiction and do not require an allocation. Pension regulatory assets are allocated based on the Salaries and Wages allocator. The SO<sub>2</sub> regulatory liability is allocated based on the Energy allocator.

#### **Accumulated Deferred Income Taxes ("ADIT")**

ADIT is allocated consistent with the allocation of the asset or liability that gave rise to the ADIT.

#### **Customer Advances for Construction and Customer Deposits**

Both of these rate base offsets are assigned directly to the jurisdiction of their origin.

**SCHEDULE JPW2010-5**  
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