

**KANSAS CITY POWER & LIGHT COMPANY****INDEX**

Before the State Corporation Commission of the State of Kansas  
Docket No. 10-KCPE-xxx-RTS  
Information Filed in Accordance with Kansas Administrative Regulation 82-1-231  
Applications in Rate Cases

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**KANSAS CITY POWER & LIGHT COMPANY**

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Docket No. 10-KCPE-xxx-RTS

Information Filed in Accordance with Kansas Administrative Regulation 82-1-231

Applications in Rate Cases

**INDEX**

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December 17, 2009

STATE CORPORATION COMMISSION

**VIA HAND DELIVERY**

Susan Duffy  
Executive Director  
Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, KS 66604

DEC 17 2009

**Re: In the Matter of the Application of Kansas City Power & Light Company for Approval to Make Certain Changes in its Charges for Electric Service to Continue the Implementation of Its Regulatory Plan**

Dear Ms. Duffy:

Please accept for filing the original and nine (9) copies of Kansas City Power & Light Company's Application and supporting schedules in the above-referenced matter. We are also submitting an electronic copy of the same, pursuant to K.A.R. 82-1-231.

Certain information contained within the enclosed materials has been designated by KCP&L as "confidential." KCP&L requests that the Commission maintain the confidential status of such designated materials in accordance with K.S.A. 66-1220a, K.S.A. 66-1233 and K.A.R. 82-1-221a. The public disclosure of such information would adversely impact the financial interests of KCP&L and/or the security of KCP&L's assets. A separate public version of the Application with the confidential information redacted is enclosed.

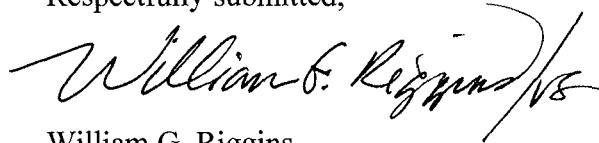
As part of the Settlement Agreement in KCP&L's last rate case in Docket No. 09-KCPE-246-RTS (the "246 Docket"), prudence issues related to Iatan Unit 1 were deferred to this case. As such, Iatan Unit 1 testimony from the 246 Docket is being filed in this case as Exhibits to the testimony of certain witnesses. The confidential designation of information in that testimony is the same as it was in the 246 Docket. That confidential information falls into four broad categories: (i) information concerning KCP&L's activities in SO<sub>2</sub> emission allowance markets; (ii) highly sensitive financial information; (iii) highly sensitive, forward-looking information concerning KCP&L's strategic plans; and (iv) information about homeland security measures.

The information designated as confidential in the current rate proceeding documents are specifically outlined in the attached Confidential Information worksheet.

Susan Duffy  
Executive Director  
December 17, 2009  
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Please file-stamp the extra copy of the Application included for that purpose, then return it to the courier. Thank you for your assistance and attention to this matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William G. Riggins". The signature is fluid and cursive, with a large, sweeping flourish at the end.

William G. Riggins

Enclosures



Kansas City Power & Light Company

Docket No.: 10-KCPE-\_\_\_\_-RTS

Date: December 17, 2009

**CONFIDENTIAL  
INFORMATION**

The following information is provided to the Kansas Corporation Commission under  
CONFIDENTIAL SEAL:

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<u>Normand:</u> Schedule PMN-2: 1 of 3-1 thru 3-14 2 of 3-1 thru 3-14 3 of 3-1 thru 3-14		6 – Homeland Security – Kansas Energy Securities Act 6 – Homeland Security – Kansas Energy Securities Act 6 – Homeland Security – Kansas Energy Securities Act



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Schedule 4	4-119	6 – Homeland Security – Kansas Energy Securities Act
MISC%	%027-031	1
Schedule JPW2010-2	RB-60	6 – Homeland Security – Kansas Energy Securities Act
Schedule JPW2010-5		1

Rationale for the “confidential” designation is documented below:

- “1” Confidential financial information/ budget projections.
- “2” Contract terms or specifics, or contract information that could be used by existing or future vendors to the disadvantage of KCP&L.
- “3” Sensitive information that could impact pending or threatened litigation.
- “4” Advice of counsel or other paid experts, advisors or consultants.
- “5” Trade Secret or Commercially Sensitive.
- “6” Other (specify) \_\_\_\_\_.

Should any party challenge KCP&L’s assertion of confidentiality with respect to the above information, KCP&L reserves the right to supplement the rationale contained herein with additional factual or legal information.



**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 Continue the )  
Implementation of Its Regulatory Plan. )**

**Docket No.: 10-KCPE-<sup>415</sup>-RTS**

**STATE CORPORATION COMMISSION**

**DEC 17 2009**

**APPLICATION**



Kansas City Power & Light Company (“KCP&L” or “Company”) files this Application with the State Corporation Commission of the State of Kansas (“Commission” or “KCC”) for the purpose of making changes to its charges for electric service in accordance with K.S.A. 66-117 and K.A.R. 82-1-231. KCP&L respectfully requests that the proposed rate changes become effective in accordance with the statute and regulation, except as otherwise noted in this Application, and in support of such request, KCP&L states the following:

1. KCP&L is a vertically integrated electric public utility company under the jurisdiction of the Commission that is engaged in the production, transmission, delivery and furnishing of power within the meaning of K.S.A. 66-104, in legally designated areas of Kansas. KCP&L holds a certificate of convenience and authority issued by the Commission, authorizing KCP&L to engage in such utility business. KCP&L has previously filed with the Commission certified copies of its Articles of Incorporation under which it was organized, its Certificate of Registration as a Foreign Corporation authorized to do business in Kansas, and all amendments thereto and restatements thereof, and the same are incorporated herein by reference.

2. All correspondence, pleadings, orders, decisions and communications regarding this proceeding should be sent to:

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### **OVERVIEW OF KCP&L'S RATE PLAN AND RESOURCE PLAN**

3. With this Application, KCP&L hopes to continue the collaborative process and fulfill the obligations and commitments that were made by KCP&L in Docket No. 04-KCPE-1025-GIE (the "1025 Docket") which culminated in the approval of a Stipulation and Agreement (the "1025 Stipulation") by the Commission.

4. In the 1025 Docket, KCP&L, the Commission, the Staff of the State Corporation Commission of the State of Kansas ("Staff"), the Citizens' Utility Ratepayer Board ("CURB"), and various other interested parties conducted an extensive investigation into the supply, delivery and pricing of electric service to be provided by KCP&L into the future. The 1025 Stipulation resulted in a commitment by KCP&L to make substantial investments in its electric infrastructure over a five-year period, which would enable KCP&L to meet the projected future energy demands of KCP&L's customers in an environmentally responsible manner, including the addition of wind-powered generation, the installation of pollution control equipment at existing power plants, the institution of programs designed to help reduce energy consumption and share peak load (energy efficiency and demand response) and the construction of a new coal-fired power plant, all as contemplated in the "Resource Plan" (which includes the capital investments identified in Appendices A and A-1, and the customer programs identified in Appendices B and B-1 of the 1025 Stipulation).<sup>1</sup>

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<sup>1</sup> The 1025 Docket was originally commenced on May 20, 2004, and involved workshops, discovery, studies, modeling and discussions concerning historical peak loads, forecasted growth, various supply options, reliability issues, costs and financing, and other related topics. The process was complex and involved numerous interactions between KCP&L and many organizations in Kansas and Missouri responsible for protecting utility ratepayers, the environment and the public interest.

5. This rate Application is the fourth and final<sup>2</sup> in a series of four rate applications that were contemplated in the “Rate Plan” (Appendix C of the 1025 Stipulation), in conjunction with KCP&L’s implementation of the Resource Plan.<sup>3</sup> Under the Rate Plan, annual rate cases were mandatory in years 2006 and 2009, and optional in years 2007 and 2008.

6. The first rate filing made by KCP&L pursuant to the Rate Plan was docketed as KCC Docket No. 06-KCPE-828-RTS (“828 Docket”), and resulted in a Stipulation and Agreement (“828 Stipulation”) that was approved in the Commission’s December 4, 2006 “Order Approving Stipulation and Agreement” (“828 Order”).

7. The second rate filing made by KCP&L pursuant to the Rate Plan was docketed as KCC Docket No. 07-KCPE-905-RTS (“905 Docket”), and resulted in a Stipulation and Agreement (“905 Stipulation”) that was approved by the Commission’s November 20, 2007 “Order Granting Joint Motion to Approve Stipulation and Agreement and Adopting Joint Stipulation and Agreement” (“905 Order”).

8. The third rate filing made by KCP&L pursuant to the Rate Plan was docketed as KCC Docket No. 09-KCPE-246-RTS (“246 Docket”), and resulted in a Stipulation and Agreement (“246 Stipulation”)<sup>4</sup> that was approved in the Commission’s July 24, 2009 “Order: 1) Approving Stipulation and Agreement; and 2) Addressing Scope of Final Rate Case Under the Approved 2005 Regulatory Plan” (“246 Order”).

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<sup>2</sup> As discussed later in this Application, pursuant to K.A.R. 82-1-231(b)(3), KCP&L is also requesting Commission approval to file an abbreviated rate case which will primarily address the true-up of Iatan Unit 2 costs from the budgeted amounts used in this Application to the actual costs determined at the time of the abbreviated case.

<sup>3</sup> The 1025 Stipulation refers collectively to the “Regulatory Plan” that is comprised of a Resource Plan set forth in Appendices A and A-1, and the Demand Response, Efficiency and Affordability Programs set forth in Appendices B and B-1, and the Rate Plan set forth in Appendix C. References to the “Regulatory Plan” within this Application shall have the same meaning.

<sup>4</sup> The Signatory Parties to the 246 Stipulation included Staff, KCP&L, CURB, MUUG, and KEPCo.

9. Since the filing of the 246 Docket, KCP&L has undertaken substantial additional investments in rate base. As set out in the Regulatory Plan, the primary purpose of this rate case is recovery of KCP&L's share of Iatan Unit 2, a new 850 megawatt coal-fired generation facility. Iatan Unit 2 is expected to be in service in late summer 2010. This case also includes recovery of KCP&L's remaining investment in Iatan common plant and environmental upgrades to Iatan Unit 1, which went in service on April 19, 2009, as well as the remaining common plant investment which will go in service with Iatan Unit 2. Also included are continued investments in system reliability focused transmission and distribution ("T&D") projects, which are also provided for in the Regulatory Plan.<sup>5</sup> KCP&L's costs of operation, maintenance, and additional investments in plant and expenses have resulted in a revenue deficiency.

10. In light of the fact that the Resource Plan involved major capital expenditures by KCP&L during a five-year period of intensive construction, the Rate Plan was structured to incrementally address the rate treatment for such additions and improvements. This final Application pursuant to the Rate Plan reflects KCP&L's investment in plant and equipment since the last time KCP&L's rate base was adjusted in the 246 Docket.

11. The incremental series of rate cases under the Rate Plan helped ameliorate the inherent strain that is typically placed on bond ratings of utilities that undertake major capital outlays, such as those required by the Resource Plan. By taking appropriate steps to protect and maintain the investment grade rating of such bonds, which KCP&L has worked diligently to establish, the Rate Plan attempts to preserve a lower cost of debt, which will thereby decrease the

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<sup>5</sup> Note that KCP&L's continued investment in customer affordability, energy efficiency and demand response programs ("Customer Programs") as defined in Appendices B and B-1 of the Regulatory Plan has been removed from the rate case process and will be addressed as part of the Energy Efficiency ("EE") Rider process approved by the Commission in its 905 Order and subsequent EE Rider tariff applications.

overall cost of service and result in lower customer rates than would otherwise occur over the useful life of the newly constructed improvements.

### **SUMMARY OF RATE REQUEST**

12. The schedules filed with this Application establish a gross revenue deficiency of \$55,225,000, based upon normalized operating results for the 12 months ending September 30, 2009, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments referred to herein. This represents a rate increase of approximately 11.5 percent based on test year revenue of approximately \$481 million.

13. KCP&L is requesting a minimum return on equity of 11.25 percent based upon a capital structure of 46.17 percent equity in this Application.

14. KCP&L is not requesting an additional amount for Contribution in Aid of Construction (“CIAC”) (now established and referred to as “Pre-Tax Payment on Plant”) as this mechanism was only contemplated during the first three cases under the Rate Plan. In this fourth case, the cumulative amount of Pre-Tax Payment on Plant collected in the previous cases is credited against the cost of supply-related Regulatory Plan projects as a deduction to rate base. KCP&L estimates that approximately \$66.25 million (\$41.1 million net of tax) will be credited against rate base as a result of the Pre-Tax Payment on Plant to the long-term benefit of its customers. Additionally, the amount of Pre-Tax Payment on Plant built into KCP&L’s rates through the first three rate cases under the Rate Plan, \$33 million, will be removed from KCP&L’s revenue requirement in this case.

15. Pursuant to the 246 Stipulation, KCP&L has included a Class Cost of Service (“CCOS”) study in this Application.

16. As outlined in the testimony of KCP&L witnesses Curtis Blanc and Tim Rush, KCP&L is seeking to implement an environmental cost recovery (“ECR”) rider in this case. This ECR rider is designed to recover the prudently incurred costs of environmental improvements. Mr. Blanc’s testimony also contains several accounting-related requests for relief the Company is seeking in this case.

17. The proposed revenues in this Application are just and reasonable, and necessary to assure continuing, adequate, efficient and reliable utility service, and to implement the Regulatory Plan, as approved by the Commission in the 1025 Docket.

18. This Application and the attached schedules and testimony filed on behalf of KCP&L in this proceeding reflect not only historical data and analyses concerning KCP&L’s operations, based on a test year ending September 30, 2009, they also help complete the implementation of the Regulatory Plan, in accordance with the 1025 Docket, which requires responsible and complex forward-planning.

19. The 246 Stipulation stated that testimony filed in that docket on Iatan Unit 1 would be carried over into this case and no supplemental testimony regarding prudence or imprudence of Iatan Unit 1 would be allowed. In an effort to strictly adhere to that agreement, every KCP&L witness who is testifying regarding Iatan Unit 2 issues in this case and has testified regarding Iatan Unit 1 in the 246 Docket has attached their Iatan Unit 1 testimony from the 246 Docket as an exhibit to their testimony in this case.

#### **FILING DATE AND IATAN UNIT 2 IN-SERVICE DATE**

20. The Regulatory Plan originally contemplated that the Company would file this case on or before August 15, 2009, with a Commission Order due by May 10, 2010, and rates to be effective June 1, 2010. The Regulatory Plan also contemplated that this rate case schedule

was to use a 12-month test year ending June 30, 2009, adjusted to include new investment in plant that is expected to be in service by May 31, 2010.

21. The Regulatory Plan also recognized that KCP&L may need to adjust the timing of its rate filings due to the magnitude of its investments and the length of time of the Regulatory Plan, stating that KCP&L may need to adjust the timing of the rate filings “to reflect additional information regarding the construction and timing of investments.” (1025 Stipulation, Appendix C, ¶ 6).

22. As contemplated in the Regulatory Plan and the 246 Stipulation, due to changes in the construction schedule of Iatan Unit 2, as well as the extensions of time granted in the prior rate cases, KCP&L requested a postponement of the filing deadline of this rate case on August 12, 2009.

23. On November 13, 2009, the Commission issued its Order Granting KCP&L’s Motion to Amend Filing Date, and postponed to an unspecified date the filing of KCP&L’s 2009 rate case, with the remainder of the procedural schedule being pushed back accordingly.

24. Accordingly, in this Application, test year data was annualized and normalized and reflects projected values for known and measurable changes prior to the effective date of new rates.

#### **IN-SERVICE TIMING OF IATAN UNIT 1 AQCS AND IATAN COMMON COSTS**

25. The terms of the 246 Stipulation resolved all issues concerning disallowances related to costs for the Iatan Unit 1 Air Quality Control System (“AQCS”) and Iatan common costs that are included in rate base as a result of the 246 Docket. Pursuant to the 246 Stipulation, there could be no write-off of costs included in rate base in the 246 Docket for plant-in-service as of July 4, 2009. However, the disallowance review related to Iatan Unit 1 AQCS and Iatan



common costs paid or approved for payment as of April 30, 2009 and in-service as of July 4, 2009 was deferred to this current rate case. The amount of any such disallowance was capped by the 246 Stipulation at \$4.7 million (Kansas jurisdictional including AFUDC) in this case.

26. The remaining \$56 million (Kansas jurisdictional, excluding AFUDC) of potential costs for Iatan Unit 1 AQCS and Iatan common plant not paid or approved for payment as of April 30, 2009 and not included in rate base in the 246 Docket are subject to a prudence review in this case. However, pursuant to the terms of the 246 Stipulation, the Signatory Parties may not recommend an associated disallowance of more than \$2.8 million (Kansas jurisdictional) in this case. Costs not yet paid or approved for payment as of April 30, 2009, attributed to R/Os 94, 125, and 135, specifically fall within this \$2.8 million cap.

27. Additionally, any costs in this category in excess of the \$56 million noted above will not be capped as to the level of disallowance that may be recommended by any Signatory Party.

#### **SUMMARY OF COLLABORATIVE REPORT AND ONGOING COLLABORATIVE PROCESSES**

28. Consistent with the 246 Stipulation, the Commission also required KCP&L, Staff, CURB, Midwest Utility Users Group (“MUUG”) and Kansas Electric Power Cooperative, Inc. (“KEPCo”) (the “246 Signatory Parties”) to collaborate, in advance of the filing of KCP&L’s next rate case, and on or prior to September 1, 2009, to establish a procedure for the next rate case that addresses the in-service, process and timing problems experienced in the 246 Docket. The Commission also expressed concern regarding the large number of issues needing to be addressed in the 2010 rate case, and ordered the 246 Signatory Parties to discuss as part of the collaboration the potential for moving certain issues into separate proceedings. In addition, the

Commission identified certain areas involved in the 2010 rate case for which information from the parties was requested.

29. On September 9, 2009, KCP&L, Staff, CURB, MUUG and KEPCo (the “signatories”) filed a Joint Report Regarding the Timing and Process for Kansas City Power & Light Company’s Final Rate Proceeding Under its Five-Year Regulatory Plan (the “Collaborative Report”). Concurrently with the Collaborative Report, the signatories filed a Joint Motion to Approve Modifications Contained in the September 9, 2009 Report (the “Joint Movants”).

30. In the Collaborative Report, the signatories agreed on a procedural schedule (included as Attachment A to the Collaborative Report) that was intended to address the timing problems discovered during the 246 Docket. This procedural schedule used a filing date that was a “plug-in” date that would change as KCP&L obtains more information regarding the date by which Iatan Unit 2 is expected to go in-service. It was intended that the other dates in the procedural schedule would change in accordance with the actual filing date, adjusted as necessary for holidays, weekends and other conflicts, but would generally maintain the relationships shown in Attachment A to the Collaborative Report. A motion for Procedural Schedule that takes into account the December 17, 2009 filing date has been filed concurrently with this Application.

31. The signatories also anticipated that the in-service date for Iatan Unit 2 may be an issue, recognizing the complexities of bringing a new generation project of this size into service and maintaining the flexibility necessary within the procedural schedule related to the final in-service date. The signatories then agreed that the rates resulting from this rate case will not become effective until Iatan Unit 2 is in-service. To that end, with the understanding that the in-

service date for Iatan Unit 2 is currently expected to occur after the hearings in this proceeding are concluded but prior to the issuance of the Commission's Order, the parties have agreed to several provisions related to the in-service date of Iatan Unit 2. These are described on pp. 4-5 of the Collaborative Report.

32. In the Collaborative Report, the signatories also addressed the issues raised by the 246 Order, and considered whether there were any issues that could be separated out from the 2010 rate case, agreeing that:

- (1) Green Tariff. The signatories are currently meeting to discuss the potential and need for a Green Tariff. The filing of a Green Tariff is not required in this rate case, but the results of the collaborative process currently being undertaken by the parties will dictate whether such a tariff is jointly proposed within either this rate case, in a separate docket, or individually proposed by a party similar to how it was proposed in the 246 Docket.
- (2) Factual Comparison of the 1025 Plan Compared to Actual Performance. KCP&L agreed to provide a summary of the current status of the projects contemplated under the 1025 Stipulation to the Commissioners and Advisory Staff for informational purposes. Such summary was presented to the Commission on November 20, 2009.
- (3) Class Cost of Service. Consistent with the terms of the 246 Stipulation, KCP&L agreed to file a CCOS study with its Application. KCP&L also agreed to work with the parties to the 246 Docket, consistent with the terms of the 246 Stipulation as it prepares the CCOS study and has done so.

- (4) Rate Design. KCP&L is proposing rate design in this case utilizing equal allocation between all classes. The collaborative process between the signatories is still ongoing on this issue regarding the extent to which rate design should be incorporated. The parties will notify the Commission if the status of this issue changes. However, currently, each party is free to propose any level of rate design within this case as noted in the 1025 Stipulation.
- (5) Energy Efficiency Issues. The signatories agreed that KCP&L's Energy Efficiency Programs/Cost Recovery will be addressed in proceedings separate from the 2010 rate case.
- (6) True-up or other Procedures Regarding Iatan Unit 1 Invoices. The signatories agreed that the true-up process for Iatan Unit 1 invoices will occur as a matter of course as part of the 2010 rate case and the anticipated abbreviated case. The abbreviated case will not address any additional prudence issues or disallowances. The only prudence issue to be addressed in the abbreviated case will be to apply any disallowance adopted by the Commission in the 2010 rate case — if any and as appropriate — to the actual cost numbers as compared to the budgeted numbers.
- (7) Revenue Requirement and Prudence. The parties agreed that these issues will be addressed in the 2010 rate case.
- (8) Transmission Cost Rider. On November 6, 2009 KCP&L filed an application with the Federal Energy Regulatory Commission ("FERC") to provide for recovery of revenue requirements based upon a cost-of-service formula rate, with a proposed effective date of January 1, 2010. This matter has been docketed by

FERC as Docket No. ER10-230-000, and the KCC has filed a request for intervention in the proceeding. Until such application is approved, KCP&L will be required to either base its Kansas transmission rider on an alternate method or request approval of a rider contingent upon FERC approval of the formula rate application. Such approval is anticipated 9 to 18 months following application. Under the circumstances, the signatories stated that a transmission rider is a good candidate for removal from the 2010 rate case for consideration in the abbreviated rate case.

33. Additionally, the signatories agreed that the in-service criteria utilized for the Iatan Unit 1 environmental upgrades should also be used for determining when the Iatan Unit 2 environmental upgrades are in-service. Discussions are underway to finalize the in-service criteria for both the Iatan Unit 2 new generation and the associated environmental control equipment.

34. The signatories also agreed that KCP&L's request for approval for the appropriate decommissioning funding level for the Wolf Creek Generating Station (as required by the Commission's August 31, 2009 Order in Docket No. 09-WCNE-215-GIE) should take place in this rate case.

35. KCP&L previously agreed to file a depreciation study prior to August 1, 2010. However, the signatories agreed that the study results could be filed in this rate case, or if the Commission prefers, in the abbreviated rate case. However, whether depreciation is considered in this rate case or the abbreviated rate case, it is important that KCP&L be allowed to use its study that is now nearly complete and is ready to be filed with the 2010 rate case rather than being required to perform a new study.

36. Because of the extension of time in filing the 2008 rate case (the 246 Docket) and the additional extension in filing the current Application, other dates established in the 1025 Stipulation require a corresponding adjustment. These issues are described on pp. 16-17 of the Collaborative Report.

37. Finally, the Collaborative Report addressed potential future event topics and related dates beyond the expiration of the Regulatory Plan, such as additional wind energy or the installation of a flue gas desulphurization (“FGD”) unit and a baghouse at La Cygne Unit 1.

#### **REQUEST FOR APPROVAL TO FILE ABBREVIATED CASE**

38. The signatories also agreed that KCP&L may use budgeted cost numbers in this case for Iatan Unit 2. The rates set in this case will then need to be adjusted to reflect actual costs once those actual costs are known. To address this issue, the parties agreed that KCP&L will request Commission approval to file an abbreviated rate case pursuant to K.A.R. 82-1-231(b)(3).

39. Therefore, KCP&L requests that the Commission permit KCP&L to file an abbreviated rate case within 12 months of the date of the Commission’s order in this rate case. As agreed to in the Collaborative Report, this abbreviated case will primarily address the true-up of Iatan Unit 2 costs from the budgeted amounts used in this rate case to the actual costs determined at the time of the abbreviated case. The abbreviated case will not address any additional prudence issues except to apply any adjustments adopted by the Commission in the 2010 rate case, if any, to the actual cost numbers as compared to the budgeted numbers. The detailed terms of the proposed abbreviated rate case that have been agreed to by the parties are described in Section III.B and III.C of the Collaborative Report which was filed in the 1025 Docket.

## **PRUDENCE STANDARD**

40. In the 246 Order, the Commission required KCP&L, Staff and CURB to file briefs with the Commission addressing the legal standard for determining prudence. KEPCo and The Empire District Electric Company (“Empire”) were also permitted to file briefs on the same issue. The 246 Order set forth a list of specific questions for the parties to address and also provided a procedural schedule for such briefs (with a potential date for oral argument if needed or requested).

41. The parties filed briefs in accordance with the revised schedule and the Commission heard oral arguments by the parties on December 15.

## **CONCLUSION**

42. KCP&L and its customers have benefited greatly from the collaborative process set forth in the Regulatory Plan and KCP&L’s management practices, and thus, have avoided many of the difficulties experienced by other regulated energy companies during the last decade. Such processes and practices have enabled KCP&L to maintain its debt at investment grade level since its last rate adjustment, and even prior to that time, which has significantly benefited customers whose cost of service has included a lower cost of financing KCP&L’s operations.

43. Fortunately, in the 1025 Docket the Commission had the foresight to address many of the emerging issues and challenges affecting the supply, delivery and pricing of KCP&L’s electric service into the future. During this proceeding, KCP&L intends to continue the collaborative, cooperative process that was promoted by the Commission in the 1025 Docket. KCP&L is confident that the Commission and other parties to this docket will conclude that the best way for KCP&L to meet the challenges of providing sufficient and efficient electric service in the future is to have rates that are fair and reasonable and that recognize that KCP&L

undertook responsible steps to implement the Regulatory Plan that was approved in the 1025 Docket.

44. The testimony of 20 witnesses, and schedules required by K.A.R. 82-1-231, are filed in support of this Application. The names of the witnesses and the subject of each witness' testimony are as follows:

<u>Witness</u>	<u>Subject Matter</u>
Curtis D. Blanc	Overview and Policy, Regulatory Plan update, Policy rationale for environmental cost recovery rider, requests for approval.
Tim M. Rush	Minimum filing requirements, Test year, Revenues, Rate design, Rules and regulations, Accounting for environmental cost recovery rider.
John P. Weisensee	Revenue requirement schedules, Plant in service and depreciation, including Iatan 1 AQCS and Common and Iatan 2, CIAC flow back, SO2 proceeds flow back, Cash working capital, Payroll and employee benefits, Maintenance expense, Income tax expense, Accumulated deferred income taxes, Property taxes, Miscellaneous expense and rate base items.
Samuel C. Hadaway	Return on Equity, Capital structure, Cost of debt and cost of capital, Overall rate of return.
Paul M. Normand	Class cost of service study.
Larry W. Loos	Allocations, including UE1.
Wm. Edward Blunk	Fuel inventory.
Michael W. Cline	A/R sales fees.
Gregg N. Clizer	Wolf Creek decommissioning trust funding levels.
George M. McCollister	Weather normalization,

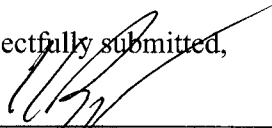


	Customer growth, Other revenue normalization.
John J. Spanos	Depreciation study.
William H. Downey	Iatan: Management oversight
Carl Churchman	Iatan: Project overview
Brent C. Davis	Iatan 1: Prudence and project oversight
Robert N. Bell	Iatan 2: Prudence and project oversight
Chris B. Giles	Iatan: Project history
Daniel F. Meyer	Iatan: Prudence and cost estimation
Steven Jones	Iatan: Project procurement.
Kenneth M. Roberts	Iatan: Project and cost controls as compared to industry standards and best practice.
Kris R. Nielsen	Iatan: Prudence

45. KCP&L has attempted to keep the amount of confidential material in this filing to a minimum. Also, certain highly confidential information has been redacted from testimony, schedules and exhibits where appropriate, pursuant to K.S.A. 66-1220a.

WHEREFORE, KCP&L respectfully requests the Commission to approve the proposed rate schedules and tariffs for electric service, and order that they become effective as proposed, authorize the filing of an abbreviated rate case, pursuant to K.A.R. 82-1-231(b)(3), and that the Commission grant such other and further relief as it deems just and reasonable.

Respectfully submitted,




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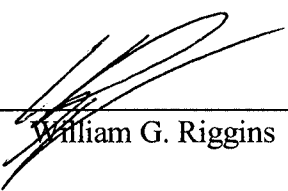
ATTORNEYS FOR KANSAS CITY POWER & LIGHT  
COMPANY

**VERIFICATION**

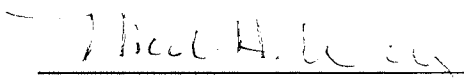
STATE OF MISSOURI )  
 ) ss.  
COUNTY OF JACKSON )

I, William G. Riggins, being duly sworn, on oath state that I am General Counsel and Chief Legal Officer of Kansas City Power & Light Company, that I have read the foregoing Application and know the contents thereof, and that the facts set forth therein are true and correct to the best of my knowledge and belief.

KANSAS CITY POWER & LIGHT COMPANY

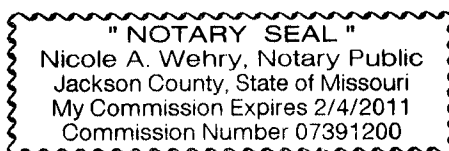
By:   
William G. Riggins

The foregoing Application was subscribed and sworn to before me this December 17, 2009.

  
Notary Public

My Commission Expires:

Feb. 4, 2011



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

Section 2 Summary

		(iii)	(iv)	(v) and (vii)	(viii)	(ix)	(x)	(xi)	(xii)			
<b>Test Year Ending 09/2009</b>												
Line No.	Classification	Average Number of Customers	Base MWh	Base Revenue	Average Price per kWh	Proposed Revenue	Proposed Price per kWh	Proposed Revenue Increase	Proposed Percent Increase	Proposed Average Monthly Increase per Customer	Proposed Increase per kWh	Average Monthly kWh Usage per Customer
1	Residential	208,708	2,877,753	\$ 242,581,555	\$ 0.08430	\$ 270,345,973	\$ 0.09394	\$ 27,764,417	11.4%	\$ 11.09	\$ 0.00965	1,149
2	Small General Service	20,938	323,682	\$ 32,766,473	\$ 0.10123	\$ 36,519,101	\$ 0.11282	\$ 3,752,628	11.5%	\$ 14.94	\$ 0.01159	1,288
3	Medium General Service	3,976	744,095	\$ 57,292,182	\$ 0.07700	\$ 63,851,455	\$ 0.08581	\$ 6,559,273	11.4%	\$ 137.46	\$ 0.00882	15,594
4	Large General Service	1,112	2,340,268	\$ 133,089,034	\$ 0.05687	\$ 148,335,035	\$ 0.06338	\$ 15,246,001	11.5%	\$ 1,142.11	\$ 0.00651	175,314
5	Large Power Service	3	170,797	\$ 8,014,112	\$ 0.04692	\$ 8,931,054	\$ 0.05229	\$ 916,942	11.4%	\$ 26,198.34	\$ 0.00537	4,879,909
6	Other (Lighting and Traffic Signals)	4,274	55,972	\$ 9,239,488	\$ 0.16507	\$ 10,299,974	\$ 0.18402	\$ 1,060,486	11.5%	\$ 20.68	\$ 0.01895	1,091
8	<b>Subtotal Retail (Billed)</b>	<b>239,011</b>	<b>6,512,568</b>	<b>\$ 482,982,844</b>	<b>\$ 0.07416</b>	<b>\$ 538,282,592</b>	<b>\$ 0.08265</b>	<b>\$ 55,299,748</b>	<b>11.4%</b>	<b>\$ 19.28</b>	<b>\$ 0.00849</b>	<b>2,271</b>
9	Adjustments	(2,842) (1)		\$ (1,834,809)				\$ 74,748				
10	<b>Total Retail (Billed)</b>	<b>236,169</b>	<b>6,512,568</b>	<b>\$ 481,148,035</b>		<b>\$ 538,282,592</b>		<b>\$ 55,225,000</b>	<b>11.5%</b>			

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

**Kansas City Power & Light Company  
General Information**

**Kansas Counties**

- 1 Anderson
- 2 Bourbon
- 3 Coffey
- 4 Douglas
- 5 Franklin
- 6 Johnson
- 7 Leavenworth
- 8 Linn
- 9 Miami
- 10 Osage
- 11 Wyandotte

**Kansas Communities**

- |                  |                    |
|------------------|--------------------|
| 1 Basehor        | 32 New Century     |
| 2 Bonner Springs | 33 Olathe          |
| 3 Bucyrus        | 34 Osage City      |
| 4 Centerville    | 35 Osawatomie      |
| 5 Edgerton       | 36 Ottawa          |
| 6 Edwardsville   | 37 Overbrook       |
| 7 Eudora         | 38 Overland Park   |
| 8 Fairway        | 39 Paola           |
| 9 Fontana        | 40 Parker          |
| 10 Fulton        | 41 Pleasanton      |
| 11 Gardner       | 42 Pomona          |
| 12 Garnett       | 43 Prairie Village |
| 13 Greeley       | 44 Prescott        |
| 14 Harris        | 45 Princeton       |
| 15 Hillsdale     | 46 Quenemo         |
| 16 Kansas City   | 47 Rantoul         |
| 17 LaCygne       | 48 Richmond        |
| 18 Lake Quivira  | 49 Roeland Park    |
| 19 Lane          | 50 Shawnee         |
| 20 Leawood       | 51 Spring Hill     |
| 21 Lenexa        | 52 Stanley         |
| 22 Linn Valley   | 53 Stilwell        |
| 23 Louisburg     | 54 Vassar          |
| 24 Lyndon        | 55 Waverly         |
| 25 Mapleton      | 56 Welda           |
| 26 Melvern       | 57 Wellsville      |
| 27 Merriam       | 58 Westphalia      |
| 28 Mission       | 59 Westwood        |
| 29 Mission Hills | 60 Westwood Hills  |
| 30 Mission Woods | 61 Williamsburg    |
| 31 Mound City    |                    |

**Kansas City Power & Light Company  
October 1, 2008 through September 30, 2009 Test Year Including Known and  
Measurable Changes  
Summary of Reasons For Filing the Application**

Kansas City Power & Light Company (“KCP&L”), a subsidiary of Great Plains Energy, Inc., files this Application with the State Corporation Commission of the State of Kansas (“Commission” or “KCC”), and requests approval to increase rates for electric service. This rate Application is the fourth in a series of rate applications contemplated in the Regulatory Plan set forth in the Stipulation and Agreement that the Commission approved in Docket No. 04-KCPE-1025-GIE (“1025 S&A”)

KCP&L’s rates were last adjusted in Docket No. 09-KCPE-246-RTS by an Order of the Commission that was issued on July 24, 2009, which resulted in an increase of \$59 million in KCP&L’s retail jurisdictional rates in Kansas. KCP&L has continued to implement its Regulatory Plan and has undertaken substantial additional investment in rate base. In 2009 and 2010, as part of KCP&L’s Comprehensive Energy Plan to provide clean, affordable energy for generations to come, KCP&L is (1) adding KCP&L’s 465 MW share of new coal-fired generation from Iatan Unit 2, (2) completing its investment in environmental control equipment on Iatan Unit 1 and Iatan common plant, and (3) investing in distribution and transmission facilities for improved reliability. KCP&L’s operating costs have also increased.

These additional investments in plant along with increasing operating costs have resulted in a revenue deficiency.

Additionally, KCP&L’s case addresses the application of the accumulated pre-tax payment on plant against the Comprehensive Energy Plan projects’ rate base as well as the reversal of the amount of pre-tax payment on plant built into KCP&L’s revenue requirement. This case also addresses the return of the accumulated proceeds from SO<sub>2</sub> emission allowance sales as provided for in the 1025 S&A.



## **KCP&L FILES RATE INCREASE REQUEST WITH KANSAS CORPORATION COMMISSION**

### ***Company asks for recovery of costs associated with its Comprehensive Energy Plan***

**Kansas City, Mo. (December 17, 2009)** – Kansas City Power & Light Company (KCP&L), a subsidiary of Great Plains Energy Incorporated (NYSE: GXP) today filed a rate increase request with the Kansas Corporation Commission (KCC) to increase base rates for electric service in its Kansas service area. The total amount of the request is approximately \$55.2 million. This would raise the typical residential customer monthly base bill 11.5%, or approximately \$11.08 each month. If approved, the base rate increase is expected to be effective on October 17, 2010.

“Five years ago we engaged the community to develop a plan to improve the environment and provide reliable electricity to fuel our regional economy,” said Michael Chesser, KCP&L Chairman and CEO. “Today we are one step closer to meeting future demand at the lowest reasonable cost and maintaining competitive electric rates for generations to come.”

KCP&L retail electric rates in Kansas are currently more than 22% below the national average<sup>1</sup>.

#### **Rate Increase Drivers**

This rate increase request reflects the forthcoming completion of KCP&L’s Comprehensive Energy Plan (CEP), which was developed through a highly collaborative process that included community partners, customers, environmental groups, local elected officials and regulatory staff.

KCP&L’s efforts in developing the CEP were recognized by the Edison Electric Institute, which awarded the company in 2007 its highest honor for community involvement and collaboration. The Plan also was endorsed by local labor unions, neighborhood groups,

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<sup>1</sup> Based on the EEI Typical Bill Study for the twelve months ended June 30, 2009.

elected officials, community leaders and local economic development agencies and chambers of commerce.

KCP&L's rate request includes costs related to investments in new, cleaner and high-efficient coal-fired generation, upgrades to the transmission and distribution system to improve reliability and increases in operations and maintenance costs. The cost of fuel and KCP&L's various customer energy efficiency and affordability programs, which help customers manage their electricity usage, are not part of this rate request and are recovered through a separate cost adjustment mechanism with no profit to the company.

Iatan 2, an 850 Megawatt (MW) coal-fired generation unit located near Weston, Mo., is scheduled to be completed in late summer of 2010. KCP&L owns 54.7 percent (465 MW) of the unit. The Kansas rate increase request includes the portion of the projected total investment in Iatan 2 allocated to Kansas customers. Rates are expected to be further adjusted, up or down, in 2011 to reflect the actual total investment.

KCP&L intends to file a rate request with the Missouri Public Service Commission for its Missouri service area in early 2010, reflecting its Iatan 2 investment and other costs.

### **Comprehensive Energy Plan**

The CEP was created with a number of short and long-term goals. The plan was designed to allow KCP&L to provide the electricity needed to support the region's economy in the future; maintain competitive electric rates; continue to deliver reliable service; balance the benefits of renewable energy with the stability of cleaner coal generation; and respond to rapidly evolving environmental laws and regulations with flexible and sustainable solutions.

By the end of the five-year plan, KCP&L will have invested more than \$1.6 billion in CEP projects. Key accomplishments include new generating capacity, environmental upgrades to existing facilities, transmission and distribution improvements, and energy efficiency and affordability programs. In addition to Iatan 2, KCP&L completed a 100MW wind generation project in 2006 in Spearville, Kan. The wind project was completed on time and under budget and provides KCP&L customers with a source of clean, renewable energy. The company recently issued requests for proposals to develop up to another 300MW of wind generation.



KCP&L has demonstrated its commitment to providing environmentally responsible energy by making significant environmental investments at the company's LaCygne 1 and Iatan 1 generation facilities. These environmental upgrades, which were completed in 2007 and 2009, respectively, allowed KCP&L to meet new federal emissions standards before being required to do so and have had a positive impact on the Kansas City region's air quality.

Ongoing reliability upgrades to KCP&L's transmission and distribution facilities are aimed at ensuring a continued high level of reliability of major systems and decreasing the number and duration of outages. KCP&L recently received the PA Consulting Group ReliabilityOne™ award for the third consecutive year, recognizing the company as one of the Midwest's leading utilities in terms of delivering reliable service to its customers.

KCP&L encourages customers to take advantage of the residential and business energy efficiency, affordability and demand response programs that were introduced as part of the CEP. These initiatives allow customers to better manage electricity usage and control their utility costs, therefore reducing the impact of higher rates.

### Comprehensive Energy Plan Investments

Project	Completion Date	Investment (millions) <sup>(1)</sup>	In Current Rate Request	Customer Benefits
Environmental Improvements	2009	\$282.5 – \$302.5 <sup>(2)(5)</sup>	No	<ul style="list-style-type: none"> <li>Improved air quality in our service territory</li> <li>Reduced regional ground-level ozone</li> <li>Reduced coal-plant emissions</li> </ul>
New Wind Generation	2006	\$164	No	<ul style="list-style-type: none"> <li>Emission-free electricity</li> <li>Enough renewable electricity to service 33,000 homes</li> </ul>
Electrical System Improvements	2009	\$42.5 <sup>(3)</sup>	Yes	<ul style="list-style-type: none"> <li>Tier-one reliability</li> <li>Best in region reliability 2007, 2008, 2009</li> <li>National reliability award 2007</li> </ul>
Energy Efficiency & Affordability Programs	2009	\$26.6 <sup>(4)</sup>	No	<ul style="list-style-type: none"> <li>12 customer energy efficiency and affordability programs</li> <li>93,000 megawatt hours of electricity saved</li> <li>39,000 free programmable thermostats</li> </ul>
New Baseload Generation (Iatan 2)	Late Summer 2010	\$868 - \$904 <sup>(5)</sup>	Yes	<ul style="list-style-type: none"> <li>850 megawatts of competitively priced electricity to power our region for decades to come</li> <li>Most efficient coal plant in KCP&amp;L fleet</li> </ul>
<b>Total Investment</b>		<b>\$1.62 - \$1.67 Billion <sup>(6)</sup></b>		<ul style="list-style-type: none"> <li>Sustainable, reliable and competitively priced electricity for years to come</li> </ul>

- (1) Reflects KCP&L's share of the projects. KCP&L's investments are allocated between its Kansas and Missouri customers. The current methodology allocates approximately 46% of such investments to Kansas customers.
- (2) Environmental improvements include investments at Iatan 1 and LaCygne 1. Iatan 1 was addressed in KCP&L's last rate case; however, some costs that were not included in the last rate case will be addressed as part of the current case. Range reflects the most recent publicly released estimate for Iatan 1.
- (3) \$10.4 million is included in the rate increase request.
- (4) Reflects the cost of the programs implemented in Kansas. These costs are not reflected in the current rate case; rather, they are collected through a separate cost adjustment mechanism with no profit to the company.
- (5) Range reflects most recent publicly released estimate. These amounts do not include Allowance for Funds Used During Construction (AFUDC) and capitalized property taxes.
- (6) Total investment includes most recent publicly released estimate for facilities common to both the Iatan 1 and Iatan 2 units of \$235 million.

## **Customer Programs and Services**

In addition to its suite of energy-efficiency programs, KCP&L also introduced its Connections program earlier this year to help customers take greater control of their energy costs during these difficult economic times. The Connections program helps customers by providing information on payment flexibility and assistance programs, energy-efficiency tools and connections to community resources. The campaign also connects customers with local weatherization resources that enable low-income families to reduce energy bills by making their homes more energy efficient.

“These are challenging economic times for everyone and we understand a rate increase can add to the financial pressures our customers are experiencing,” said Bill Downey, KCP&L President and COO. “We have been proud to support the Kansas City region for more than 125 years, and our success as a company depends on the strength and the vitality of the communities we serve. We believe we have a responsibility to work with our customers and offer assistance to those who need it most.”

Further information about the Comprehensive Energy Plan and this rate increase request is available at [www.kcplenergyplan.com](http://www.kcplenergyplan.com).

## **About The Companies:**

Headquartered in Kansas City, Mo., Great Plains Energy Incorporated (NYSE: GXP) is the holding company of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company, two of the leading regulated providers of electricity in the Midwest. Kansas City Power & Light and KCP&L Greater Missouri Operations use KCP&L as a brand name. More information about the companies is available at: <http://www.greatplainsenergy.com> or [www.kcpl.com](http://www.kcpl.com).

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## **Forward-Looking Statements:**

Statements made in this release that are not based on historical facts are forward-looking, may involve risks and uncertainties, and are intended to be as of the date when made. Forward-looking statements include, but are not limited to, the outcome of regulatory proceedings, cost estimates of the Comprehensive Energy Plan and other matters affecting future operations. In connection with the safe harbor provisions of the Private Securities Litigation Reform Act of 1995, the registrants are providing a number of important factors that could cause actual results to differ materially from the provided forward-looking information. These important factors include: future economic conditions in regional, national and international markets and their effects on sales, prices and costs, including, but not limited to, possible further deterioration in economic conditions and the

timing and extent of any economic recovery; prices and availability of electricity in regional and national wholesale markets; market perception of the energy industry, Great Plains Energy, KCP&L and GMO; changes in business strategy, operations or development plans; effects of current or proposed state and federal legislative and regulatory actions or developments, including, but not limited to, deregulation, re-regulation and restructuring of the electric utility industry; decisions of regulators regarding rates KCP&L and GMO can charge for electricity; adverse changes in applicable laws, regulations, rules, principles or practices governing tax, accounting and environmental matters including, but not limited to, air and water quality; financial market conditions and performance including, but not limited to, changes in interest rates and credit spreads and in availability and cost of capital and the effects on nuclear decommissioning trust and pension plan assets and costs; impairments of long-lived assets or goodwill; credit ratings; inflation rates; effectiveness of risk management policies and procedures and the ability of counterparties to satisfy their contractual commitments; impact of terrorist acts; increased competition including, but not limited to, retail choice in the electric utility industry and the entry of new competitors; ability to carry out marketing and sales plans; weather conditions including, but not limited to, weather-related damage and their effects on sales, prices and costs; cost, availability, quality and deliverability of fuel; ability to achieve generation planning goals and the occurrence and duration of planned and unplanned generation outages; delays in the anticipated in-service dates and cost increases of additional generating capacity and environmental projects; nuclear operations; workforce risks, including, but not limited to, retirement compensation and benefits costs; the ability to successfully integrate KCP&L and GMO operations and the timing and amount of resulting synergy savings; and other risks and uncertainties.

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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

Sec\_3-Rate Base, Op Inc and Rate of Return-P SCH 1

Sec 3 (i)  
 PUBLIC

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								
1-010		RETAIL SALES	TSFR 2-015		1,100,588,663	141,511,761	1,242,100,424	570,933,090	55,225,000	626,158,090
1-011		MISCELLANEOUS REVENUE	TSFR 2-032		16,932,158	281,332	17,213,490	7,946,917	0	7,946,917
1-012		BULK POWER SALES	TSFR 2-043		163,543,742	(40,466,003)	123,077,739	54,792,128	0	54,792,128
1-013		SALES FOR RESALE	TSFR 2-048		5,558,680	0	5,558,680	0	0	0
** 1-014										**
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	502,499,614	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		2,787,304,585	142,940,100	2,930,244,685	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	(1,355,450)	5,791,467	2,668,459	0	2,668,459
** 1-043										**
1-044		REG ASSET - DSM 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%

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KANSAS CITY POWER & LIGHT COMPANY						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)						
					Adjust to 8-31-10	
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		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)	(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	(271,257)	(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	-		-		Weisensee
CS120	Annualize depreciation on unit trains	(346,200)	(346,200)			Spanos / Weisensee
		26,172,574	26,830,811	(271,257)	(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						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)						
					Adjust to 8-31-10	
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company witness
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		1,897,219	3,285,755	Weisensee
R-20	Normalize bad debt expense related to revenue in R-20	932,920		313,148	619,772	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		287,940	Weisensee
CS-37	Adjust Nuclear decommissioning expense	(514,373)		(356,230)	(158,143)	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 latan 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	Annualize 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	211,628	211,628			Weisensee
CS-78	Annualize KCREC bank fees related to sale of receivables	1,481,530	1,481,530			Cline
CS-80	Amortize MO and KS rate case expenses	2,098,300	150,000	706,212	1,242,088	Weisensee
CS-85	Annualize regulatory assessments	220,031		106,555	113,476	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)	(2)
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						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)						
					Adjust to 8-31-10	
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	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)			Weisensee
CS-115	Amortize Legal Fee Reimbursement	(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			Spanos / Weisensee
		56,532,010	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)			Spanos / Weisensee
		(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			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	1,868,264	1,868,264			Weisensee
CS-122	Amortization underrecovered general plant reserve for depreciation	1,661,925		1,661,925		Spanos / Weisensee
		(47,111,698)	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			Weisensee
CS-126	Adjust property tax expense	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	-	(45,449,764)	
<b>Income Tax Expense- Schedule 1, line 1-026</b>						

KANSAS CITY POWER & LIGHT COMPANY						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)						
					Adjust to 8-31-10	
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company witness
CS-125	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	17,477,526	17,477,526			Weisensee
CS-127	Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	-			-	(2)
		17,477,526	17,477,526	-	-	
<b>Total Electric Oper. Expenses - Schedule 1, line 1-027</b>		<b>(47,373,597)</b>	<b>31,110,106</b>	<b>(7,822,466)</b>	<b>(70,661,237)</b>	
<b>Net Electric Operating Income - Schedule 1, line 1-029</b>		<b>148,700,687</b>	<b>(71,576,109)</b>	<b>88,919,032</b>	<b>131,357,764</b>	
<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	(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		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	(3)



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

KANSAS CITY POWER & LIGHT COMPANY						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)						
					Adjust to 8-31-10	
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company witness
<b>Customer Deposits-KS - Schedule 1, line 1-54</b>						
RB-70	Adjust Customer Deposits to 13-Month average	(15,646)		(15,646)		Weisensee
	<b>RATE BASE - Schedule 1, line 1-056</b>	<b>1,151,518,554</b>	<b>1,122,189,117</b>	<b>8,358,718</b>	<b>20,970,719</b>	
<b>PRO FORMA ADJUSTMENTS</b>						
<b>OPERATING REVENUE</b>						
<b>Retail Sales - Schedule 1, line 1-010</b>						
	Reflect proposed rate increase, excluding additional amortization to maintain credit ratios	55,225,000		55,225,000		Blanc/Weisensee
<b>OPERATING EXPENSES</b>						
<b>Other Operations &amp; Maintenance Expenses - Schedule 1, line 1-020</b>						
	Adjust bad debt expense related to proposed rate increase	213,804		213,804		Weisensee
<b>Federal and State Income Taxes- Schedule 1, line 026</b>						
	Adjust income tax expense for impact of proposed rate increase, excluding additional amortization to maintain credit ratios	21,793,076		21,793,076		Weisensee
	<b>Total Electric Operating Exp - Schedule 1, line 1-027</b>	<b>22,006,880</b>	<b>-</b>	<b>22,006,880</b>	<b>-</b>	
	<b>Net Electric Operating Income - Schedule 1, line 1-029</b>	<b>33,218,120</b>	<b>-</b>	<b>33,218,120</b>	<b>-</b>	
<b>RATE BASE</b>						
<b>Working Capital - Schedule 1, line 1-036</b>						
	Adjust cash working capital for impact of proposed rate increase	(1,211,742)		(1,211,742)		Weisensee
	<b>RATE BASE - Schedule 1, line 1-054</b>	<b>(1,211,742)</b>	<b>-</b>	<b>(1,211,742)</b>	<b>-</b>	
(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 CO.  
 KANSAS REVENUE REQUIREMENT  
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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
11-009		<b>PRODUCTION PLANT</b>								
11-010		<b>STEAM</b>								
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%	149,763,887	2,115,569	151,879,456	69,314,337	0	69,314,337
11-015		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	45.6377%	0	61,758,060	61,758,060	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%	967,780,057	127,276,499	1,095,056,555	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		AQC EQUIPMENT	D1	45.6377%	34,074,117	(995,870)	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%	39,396,975	(218,429)	39,178,546	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			152,093,234	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	21,587,087	51,355,388	23,437,434	0	23,437,434
11-041										
11-042		<b>TOTAL STEAM PLANT</b>			<b>1,850,074,112</b>	<b>1,175,159,837</b>	<b>3,025,233,949</b>	<b>1,380,648,128</b>	<b>0</b>	<b>1,380,648,128</b>
11-043										
11-044		<b>NUCLEAR</b>								
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 ELEC. 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
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										
11-069	328	REGULATORY DISALLOWANCES								

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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
11-070		MPSC DISALLOWANCE	D1	45.6377%	0	0	0	0	0	0
11-071		MPSC DISALLOW - NOT MO JURIS	D1	45.6377%	0	0	0	0	0	0
11-072		KCC DISALLOWANCE	D1	45.6377%	(121,610,192)	0	(121,610,192)	(55,500,132)	0	(55,500,132)
11-073		KCC DISALLOW - NOT KS JURIS	D1	45.6377%	0	0	0	0	0	0
11-074		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
11-075		TOTAL REGULATORY DISALLOWANCES			(121,610,192)	0	(121,610,192)	(55,500,132)	0	(55,500,132)
11-076										
11-077		<b>TOTAL NUCLEAR PRODUCTION PLANT</b>			<b>1,386,359,934</b>	<b>(3,291,631)</b>	<b>1,383,068,302</b>	<b>594,462,551</b>	<b>0</b>	<b>594,462,551</b>
11-078										
11-079		<b>OTHER PRODUCTION PLANT - CT</b>								
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		<b>TOTAL OTHER PRODUCTION PLANT - CT</b>			<b>308,961,785</b>	<b>(1,039,970)</b>	<b>307,921,815</b>	<b>140,528,529</b>	<b>0</b>	<b>140,528,529</b>
11-088										
11-089		<b>OTHER PRODUCTION PLANT - WIND</b>								
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		<b>TOTAL OTHER PRODUCTION PLANT - WIND</b>			<b>157,842,621</b>	<b>0</b>	<b>157,842,621</b>	<b>72,035,791</b>	<b>0</b>	<b>72,035,791</b>
11-097										
11-098		<b>TOTAL PRODUCTION PLANT</b>			<b>3,703,238,452</b>	<b>1,170,828,236</b>	<b>4,874,066,687</b>	<b>2,187,674,999</b>	<b>0</b>	<b>2,187,674,999</b>
11-099										
11-100		<b>TRANSMISSION PLANT</b>								
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		<b>TOTAL LAND</b>			<b>1,584,585</b>	<b>0</b>	<b>1,584,585</b>	<b>733,909</b>	<b>0</b>	<b>733,909</b>
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		<b>TOTAL LAND RIGHTS</b>			<b>23,135,599</b>	<b>0</b>	<b>23,135,599</b>	<b>11,217,819</b>	<b>0</b>	<b>11,217,819</b>
11-115		<b>TOTAL ACCT 350</b>			<b>24,720,184</b>	<b>0</b>	<b>24,720,184</b>	<b>11,951,728</b>	<b>0</b>	<b>11,951,728</b>
11-116										
11-117	352	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		<b>SUBTOTAL</b>			<b>4,732,273</b>	<b>(57,350)</b>	<b>4,674,922</b>	<b>2,149,907</b>	<b>0</b>	<b>2,149,907</b>
11-122		MO GROSS AFDC	100 MO	0.0000%	15,694	0	15,694	0	0	0
11-123		<b>TOTAL ACCT 352</b>			<b>4,747,967</b>	<b>(57,350)</b>	<b>4,690,616</b>	<b>2,149,907</b>	<b>0</b>	<b>2,149,907</b>
11-124										
11-125	353	STATION EQUIPMENT								
11-126		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	2,280,046	0	2,280,046	0	0	0
11-127		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	8,421,656	0	8,421,656	8,421,656	0	8,421,656
11-128		ALLOCATED TRANSMISSION	D1	45.6377%	112,760,636	7,604,052	120,364,689	54,931,713	0	54,931,713
11-129		<b>SUBTOTAL</b>			<b>123,462,338</b>	<b>7,604,052</b>	<b>131,066,390</b>	<b>63,353,368</b>	<b>0</b>	<b>63,353,368</b>
11-130		MO GROSS AFDC	100 MO	0.0000%	558,231	0	558,231	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
11-131		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D1	45.6377%	7,804,252	(20,013)	7,784,238	3,552,550	0	3,552,550
11-132		TOTAL ACCT 353			131,824,820	7,584,039	139,408,859	66,905,918	0	66,905,918
11-133										
11-134	354	TOWERS AND FIXTURES								
11-135		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	10,400	0	10,400	0	0	0
11-136		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	0	0	0	0	0	0
11-137		ALLOCATED TRANSMISSION	D1	45.6377%	4,058,497	(33,940)	4,024,557	1,836,717	0	1,836,717
11-138		TOTAL ACCT 354			4,068,897	(33,940)	4,034,957	1,836,717	0	1,836,717
11-139										
11-140	355	POLES AND FIXTURES								
11-141		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	5,334,131	0	5,334,131	0	0	0
11-142		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	9,557,075	0	9,557,075	9,557,075	0	9,557,075
11-143		RADIAL LINES - MO	100 MO	0.0000%	1,304,794	0	1,304,794	0	0	0
11-144		RADIAL LINES - KS	100 KS	100.0000%	2,941,899	0	2,941,899	2,941,899	0	2,941,899
11-145		ALLOCATED TRANSMISSION	D1	45.6377%	81,891,143	16,476,965	98,368,108	44,892,972	0	44,892,972
11-146		SUBTOTAL			101,029,041	16,476,965	117,506,006	57,391,946	0	57,391,946
11-147		MO GROSS AFDC	100 MO	0.0000%	3,506	0	3,506	0	0	0
11-148		TOTAL ACCT 355			101,032,548	16,476,965	117,509,512	57,391,946	0	57,391,946
11-149										
11-150	356	OVERHEAD CONDUCTORS AND DEVICES								
11-151		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	4,980,623	0	4,980,623	0	0	0
11-152		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	9,524,259	0	9,524,259	9,524,259	0	9,524,259
11-153		RADIAL LINES - MO	100 MO	0.0000%	1,304,554	0	1,304,554	0	0	0
11-154		RADIAL LINES - KS	100 KS	100.0000%	3,458,064	0	3,458,064	3,458,064	0	3,458,064
11-155		ALLOCATED TRANSMISSION	D1	45.6377%	73,004,209	17,530,222	90,534,431	41,317,860	0	41,317,860
11-156		SUBTOTAL			92,271,709	17,530,222	109,801,931	54,300,183	0	54,300,183
11-157		MO GROSS AFDC	100 MO	0.0000%	2,552	0	2,552	0	0	0
11-158		TOTAL ACCT 356			92,274,261	17,530,222	109,804,483	54,300,183	0	54,300,183
11-159										
11-160	357	UNDERGROUND CONDUIT								
11-161		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	0	0	0	0	0	0
11-162		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	152,769	0	152,769	152,769	0	152,769
11-163		ALLOCATED TRANSMISSION	D1	45.6377%	3,080,287	(30,740)	3,049,547	1,391,744	0	1,391,744
11-164		TOTAL ACCT 357	D1	45.6377%	3,233,056	(30,740)	3,202,316	1,544,513	0	1,544,513
11-165										
11-166	358	UNDERGROUND CONDUCTORS & DEVICES								
11-167		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	0	0	0	0	0	0
11-168		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	77,193	0	77,193	77,193	0	77,193
11-169		ALLOCATED TRANSMISSION	D1	45.6377%	2,822,718	(190,419)	2,632,299	1,201,322	0	1,201,322
11-170		TOTAL ACCT 358	D1	45.6377%	2,899,911	(190,419)	2,709,492	1,236,551	0	1,236,551
11-171										
11-172		TOTAL TRANSMISSION PLANT			364,801,642	41,278,777	406,080,419	197,317,463	0	197,317,463
11-173										
11-174		DISTRIBUTION PLANT								
11-175	360	LAND & LAND RIGHTS								
11-176		LAND (NON-DEPRECIABLE)								
11-177		MISSOURI	100 MO	0.0000%	3,618,938	0	3,618,938	0	0	0
11-178		KANSAS	100 KS	100.0000%	4,426,657	0	4,426,657	4,426,657	0	4,426,657
11-179		TOTAL LAND			8,045,595	0	8,045,595	4,426,657	0	4,426,657
11-180										
11-181		LAND RIGHTS								
11-182		MISSOURI (DEPRECIABLE)	100 MO	0.0000%	9,676,655	0	9,676,655	0	0	0
11-183		KANSAS (NON-DEPRECIABLE)	100 KS	100.0000%	6,905,420	0	6,905,420	6,905,420	0	6,905,420
11-184		TOTAL LAND RIGHTS			16,582,075	0	16,582,075	6,905,420	0	6,905,420
11-185										
11-186		TOTAL ACCT 360			24,627,670	0	24,627,670	11,332,077	0	11,332,077
11-187										
11-188	361	STRUCTURES & IMPROVEMENTS								
11-189		MISSOURI	100 MO	0.0000%	5,885,639	(70,870)	5,814,769	0	0	0
11-190		KANSAS	100 KS	100.0000%	5,333,982	(64,228)	5,269,755	5,269,755	0	5,269,755
11-191		TOTAL ACCOUNT 361			11,219,621	(135,098)	11,084,523	5,269,755	0	5,269,755

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

Sec\_4-Plant\_Investments-P SCH 11

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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
11-192										
11-193	362	STATION EQUIPMENT								
11-194		MISSOURI	100 MO	0.0000%	87,015,413	(1,268,034)	85,747,379	0	0	0
11-195		KANSAS	100 KS	100.0000%	64,167,192	(935,078)	63,232,114	63,232,114	0	63,232,114
11-196		SUBTOTAL ACCOUNT 362			151,182,605	(2,203,112)	148,979,493	63,232,114	0	63,232,114
11-197										
11-198		STATION EQUIP - COMMUN EQUIP (LIKE 397)								
11-199		MISSOURI	100 MO	0.0000%	2,105,309	0	2,105,309	0	0	0
11-200		KANSAS	100 KS	100.0000%	1,801,889	0	1,801,889	1,801,889	0	1,801,889
11-201		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)			3,907,198	0	3,907,198	1,801,889	0	1,801,889
11-202										
11-203		TOTAL ACCOUNT 362			155,089,802	(2,203,112)	152,886,691	65,034,003	0	65,034,003
11-204										
11-205	364	POLES, TOWERS, & FIXTURES								
11-206		MISSOURI	100 MO	0.0000%	132,288,348	8,163,953	140,452,301	0	0	0
11-207		KANSAS	100 KS	100.0000%	113,167,124	6,983,918	120,151,042	120,151,042	0	120,151,042
11-208		TOTAL ACCOUNT 364			245,455,472	15,147,871	260,603,343	120,151,042	0	120,151,042
11-209										
11-210	365	OVERHEAD CONDUCTORS & DEVICES								
11-211		MISSOURI	100 MO	0.0000%	109,278,296	6,483,796	115,762,092	0	0	0
11-212		KANSAS	100 KS	100.0000%	90,015,334	5,340,869	95,356,204	95,356,204	0	95,356,204
11-213		TOTAL ACCOUNT 365			199,293,630	11,824,666	211,118,296	95,356,204	0	95,356,204
11-214										
11-215	366	UNDERGROUND CONDUIT								
11-216		MISSOURI	100 MO	0.0000%	116,922,550	3,990,368	120,912,918	0	0	0
11-217		KANSAS	100 KS	100.0000%	87,470,341	2,985,214	90,455,556	90,455,556	0	90,455,556
11-218		TOTAL ACCOUNT 366			204,392,891	6,975,583	211,368,474	90,455,556	0	90,455,556
11-219										
11-220	367	UNDERGROUND CONDUCTORS & DEV.								
11-221		MISSOURI	100 MO	0.0000%	197,911,630	9,001,602	206,913,232	0	0	0
11-222		KANSAS	100 KS	100.0000%	190,533,593	8,666,027	199,199,620	199,199,620	0	199,199,620
11-223		TOTAL ACCOUNT 367			388,445,223	17,667,629	406,112,862	199,199,620	0	199,199,620
11-224										
11-225	368	LINE TRANSFORMERS								
11-226		MISSOURI								
11-227		RECORDED IN MISSOURI	100 MO	0.0000%	31,783,531	0	31,783,531	0	0	0
11-228		ALLOCATED TO MISSOURI	100 MO	0.0000%	105,795,528	(2,562,039)	103,233,489	0	0	0
11-229		TOTAL MISSOURI			137,579,059	(2,562,039)	135,017,019	0	0	0
11-230										
11-231		KANSAS								
11-232		RECORDED IN KANSAS	100 KS	100.0000%	21,776,177	0	21,776,177	21,776,177	0	21,776,177
11-233		ALLOCATED TO KANSAS	100 KS	100.0000%	78,742,285	(1,871,885)	76,870,399	76,870,399	0	76,870,399
11-234		TOTAL KANSAS			100,518,461	(1,871,885)	98,646,576	98,646,576	0	98,646,576
11-235										
11-236		TOTAL ACCOUNT 368			238,097,520	(4,433,925)	233,663,595	98,646,576	0	98,646,576
11-237										
11-238	369	SERVICES								
11-239		MISSOURI	100 MO	0.0000%	45,526,563	(413,480)	45,113,083	0	0	0
11-240		KANSAS	100 KS	100.0000%	42,438,797	(385,437)	42,053,360	42,053,360	0	42,053,360
11-241		TOTAL ACCOUNT 369			87,965,360	(798,917)	87,166,443	42,053,360	0	42,053,360
11-242										
11-243	370	METERS								
11-244		MISSOURI								
11-245		RECORDED IN MISSOURI	100 MO	0.0000%	16,840,498	0	16,840,498	0	0	0
11-246		ALLOCATED TO MISSOURI	100 MO	0.0000%	30,644,540	(1,093,067)	29,551,473	0	0	0
11-247		TOTAL MO METERS			47,485,038	(1,093,067)	46,391,971	0	0	0
11-248										
11-249		KANSAS								
11-250		RECORDED IN KANSAS	100 KS	100.0000%	13,991,614	0	13,991,614	13,991,614	0	13,991,614
11-251		ALLOCATED TO KANSAS	100 KS	100.0000%	26,255,874	(926,464)	25,329,409	25,329,409	0	25,329,409
11-252		TOTAL KS METERS			40,247,488	(926,464)	39,321,023	39,321,023	0	39,321,023

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

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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
11-253										
11-254		TOTAL ACCOUNT 370			87,732,525	(2,019,532)	85,712,994	39,321,023	0	39,321,023
11-255										
11-256	371	INSTALLATION ON CUST.PREMISES								
11-257		MISSOURI	100 MO	0.0000%	8,035,550	(299,093)	7,736,457	0	0	0
11-258		KANSAS	100 KS	100.0000%	3,192,611	(118,833)	3,073,779	3,073,779	0	3,073,779
11-259		TOTAL ACCOUNT 371			11,228,161	(417,926)	10,810,235	3,073,779	0	3,073,779
11-260										
11-261	373	STREET LIGHTS & SIGNAL SYSTEMS								
11-262		MISSOURI	100 MO	0.0000%	9,092,934	(408,275)	8,684,658	0	0	0
11-263		KANSAS	100 KS	100.0000%	25,941,322	(1,164,773)	24,776,549	24,776,549	0	24,776,549
11-264		TOTAL ACCOUNT 373			35,034,256	(1,573,049)	33,461,207	24,776,549	0	24,776,549
11-265										
11-266		TOTAL DISTRIBUTION PLANT			1,688,582,133	40,034,191	1,728,616,323	794,669,543	0	794,669,543
11-267										
11-268		TOTAL TRANS & DIST. PLANT			2,053,383,775	81,312,968	2,134,696,743	991,987,005	0	991,987,005
11-269										
11-270		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
11-271										
11-272		GENERAL PLANT								
11-273	389	LAND AND LAND RIGHTS	PTD	45.3669%	2,303,493	0	2,303,493	1,045,025	0	1,045,025
11-274	390	STRUCTURES AND IMPROVEMENTS	PTD	45.3669%	65,218,246	3,074,154	68,292,400	30,982,177	0	30,982,177
11-275		LEASEHOLD IMPROVEMENTS	PTD	45.3669%	22,808,560	(227,272)	22,581,288	10,244,441	0	10,244,441
11-276		TOTAL ACCT 390			88,026,805	2,846,883	90,873,688	41,226,618	0	41,226,618
11-277	391	OFFICE FURNITURE & EQUIPMENT	PTD	45.3669%	14,569,720	12,777,329	27,347,049	12,406,521	0	12,406,521
11-278		OFFICE FURNITURE & EQUIPMENT - COMPUTERS	PTD	45.3669%	118,095	0	118,095	53,576	0	53,576
11-279	392	TRANSPORTATION EQUIP - AUTO'S	T&D	46.4697%	625,964	0	625,964	290,884	0	290,884
11-280		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	46.4697%	11,727,014	(3,453,256)	8,273,759	3,844,790	0	3,844,790
11-281		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	46.4697%	24,585,446	18,901,617	43,487,063	20,208,304	0	20,208,304
11-282		TRANSPORTATION EQUIP - TRACTORS	T&D	46.4697%	1,707,501	0	1,707,501	793,470	0	793,470
11-283		TRANSPORTATION EQUIP - TRAILERS	T&D	46.4697%	1,469,323	0	1,469,323	682,790	0	682,790
11-284	393	STORES EQUIPMENT	PTD	45.3669%	665,341	(105,229)	560,112	254,106	0	254,106
11-285	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	45.3669%	3,827,983	(411,599)	3,416,384	1,549,909	0	1,549,909
11-286	395	LABORATORY EQUIPMENT	PTD	45.3669%	5,394,347	(494,156)	4,900,191	2,223,067	0	2,223,067
11-287	396	POWER OPERATED EQUIPMENT	T&D	46.4697%	15,948,273	(1,843,200)	14,105,072	6,554,584	0	6,554,584
11-288	397	COMMUNICATIONS EQUIPMENT								
11-289		ALLOCATED	T&D	46.4697%	104,091,928	6,152,186	110,244,114	51,230,100	0	51,230,100
11-290		MO GROSS AFDC	100 MO	0.0000%	9,280	0	9,280	0	0	0
11-291		TOTAL ACCT 397			104,101,207	6,152,186	110,253,393	51,230,100	0	51,230,100
11-292	398	MISCELLANEOUS EQUIPMENT	PTD	45.3669%	449,288	(44,680)	404,608	183,558	0	183,558
11-293	399	OTHER TANGIBLE PROPERTY	100 MO	0.0000%	0	0	0	0	0	0
11-294										
11-295		TOTAL GENERAL PLANT			275,519,800	34,325,895	309,845,695	142,547,302	0	142,547,302
11-296										
11-297		INTANGIBLE PLANT								
11-298	301	ORGANIZATION	PTD	45.3669%	72,186	0	72,186	32,749	0	32,749
11-299	302	FRANCHISES & CONSENTS								
11-300		MISSOURI	100 MO	0.0000%	22,937	0	22,937	0	0	0
11-301		OTHER	TRAN PLANT	48.5907%	0	0	0	0	0	0
11-302		TOTAL ACCOUNT 302			22,937	0	22,937	0	0	0
11-303										
11-304	303	MISC. INTANGIBLE PLANT								
11-305		5-YR SOFTWARE								
11-306		CUSTOMER RELATED	C2	46.9284%	26,722,613	0	26,722,613	12,540,503	0	12,540,503
11-307		ENERGY RELATED	E1	42.4784%	8,960,461	0	8,960,461	3,806,263	0	3,806,263
11-308		DEMAND RELATED	D1	45.6377%	34,588,384	9,823,481	44,411,865	20,268,568	0	20,268,568
11-309		CORPORATE SOFTWARE	SAL & WAGES	46.0757%	17,847,568	0	17,847,568	8,223,393	0	8,223,393
11-310		TRANSMISSION RELATED	D1	45.6377%	3,716,152	0	3,716,152	1,695,967	0	1,695,967
11-311		TOTAL 5-YR SOFTWARE			91,835,177	9,823,481	101,658,659	46,534,694	0	46,534,694
11-312										
11-313		10-YR SOFTWARE								

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
11-314		CUSTOMER RELATED	C2	46.9284%	38,599,671	0	38,599,671	18,114,220	0	18,114,220
11-315		ENERGY RELATED	E1	42.4784%	11,433,706	0	11,433,706	4,856,858	0	4,856,858
11-316		TOTAL 10-YR SOFTWARE			50,033,377	0	50,033,377	22,971,078	0	22,971,078
11-317										
11-318		INTANGIBLE ACC EQUIP (LIKE 312)	D1	45.6377%	34,980	0	34,980	15,964	0	15,964
11-319		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D1	45.6377%	2,033,436	0	2,033,436	928,014	0	928,014
11-320		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	T&D	46.4697%	8,365	0	8,365	3,887	0	3,887
11-321										
11-322		TOTAL MISC. INTANGIBLE PLANT			143,945,336	9,823,481	153,768,817	70,453,638	0	70,453,638
11-323										
11-324		TOTAL INTANGIBLE PLANT			144,040,459	9,823,481	153,863,940	70,486,386	0	70,486,386
11-325										
11-326		ELECTRIC ACQUISITION ADJUSTMENT	D1	45.6377%	0	0	0	0	0	0
11-327										
11-328		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
11-329										
11-330										
11-331										
11-332										
11-333										
11-334		RECAPS FOR TAX ALLOCATIONS:								
11-335		PRODUCTION PLANT	TSFR 11-098		3,703,238,452	1,170,828,236	4,874,066,687	2,187,674,999	0	2,187,674,999
11-336		LESS: WOLF CREEK	TSFR 11-077		1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-337		PRODUCTION PLANT W/O WOLF CREEK			2,316,878,518	1,174,119,867	3,490,998,385	1,593,212,448	0	1,593,212,448
11-338										
11-339		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
11-340		LESS: WOLF CREEK	TSFR 11-077		1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-341		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
11-342										
11-343		PROD., TRANS., AND DIST.	TSFR 11-270		5,756,622,226	1,252,141,204	7,008,763,430	3,179,662,005	0	3,179,662,005
11-344		LESS: WOLF CREEK	TSFR 11-077		1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
11-345		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
11-346										
11-347		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-328		6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
11-348		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-188		2,787,304,585	142,940,100	2,930,244,685	1,375,952,618	0	1,375,952,618
11-349		NET PLANT			3,388,877,900	1,153,350,480	4,542,228,380	2,016,743,075	0	2,016,743,075
11-350										
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



KANSAS CITY POWER & LIGHT COMPANY						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)		Adjust to 8-31-10				Company witness
	Total Adjustments Incr (Decr)	Allocated Adjs Incr (Decr)	100% KS Adjs Incr (Decr)	100% MO Adjs Incr (Decr)		
<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	-	-	

(1) All amounts are total company; if an adjustment is applicable to only KS or MO it is so indicated

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SECTION 4: PLANT INVESTMENTS

Supplemental Plant Investment Schedules, by Primary Account

Source: PowerPlant Asset Management System, Rpt Asset-1045KCP - Financial Basis

Account 101 - Electric Plant In Service - Total Company-Financial Basis

Plant Account	Description	2006	2007	2008	12 Mos Prior to	Test Year
					September-08	September-09
301	Intan Plt-Organiz-EI In S	72,186	72,186	72,186	72,186	72,186
302	Intan Plt-Franchs-EI In S	22,937	22,937	22,937	22,937	22,937
303	Misc Intangible Plant	100,426,986	110,250,221	136,593,185	124,676,990	143,945,336
310	Stm Pr-Land&Rghts-EI In S	8,763,891	8,763,891	8,763,891	8,763,891	8,782,031
311	Stm Pr-Struc&Impr-EI In S	95,240,794	97,310,898	97,248,159	96,875,865	158,959,660
312	Stm Pr-Boil Pl Eq-EI In S	842,668,897	892,114,824	911,941,194	905,820,852	1,253,157,672
314	Stm Pr-Turbogener-EI In S	229,314,583	232,376,055	231,961,208	231,422,732	247,313,213
315	Stm Pr-Accs EI Eq-EI In S	128,370,775	130,530,572	130,246,417	131,220,481	152,093,234
316	Stm Pr-Misc Pw Eq-EI In S	26,612,464	28,062,114	29,672,643	29,194,036	29,768,301
317	Stm Pr-Asset Ret Cost	4,896,710	4,896,710	20,528,643	22,084,786	17,753,808
320	Nucl Prod-Land & Rts-EI/Ser	3,411,585	3,411,585	3,411,585	3,411,585	3,411,585
321	Nucl Prod-Struc&Impr-EI/Ser	418,167,750	418,342,264	419,695,524	419,582,456	420,540,731
322	Nucl Prod-Reactor -EI/Ser	688,541,800	699,866,516	708,307,299	708,071,894	707,363,877
323	Nucl Prod-Turb/Gen -EI/Ser	171,898,146	171,926,021	172,354,919	172,356,236	172,174,960
324	Nucl Prod-Acc Elec -EI/Ser	141,535,684	131,890,555	132,615,815	132,623,447	132,276,561
325	Nucl Prod-Mis Pwr -EI/Ser	70,673,673	70,892,056	72,086,162	71,943,263	72,202,412
326	Nucl Prod-Asset Ret Cost	0	0	-	-	-
328	Nucl Prod-Disallwd-Fasb 90	(137,912,486)	(136,797,824)	(135,980,611)	(135,980,611)	(135,719,922)
340	Oth Pro-Land&Rts-EI In S	1,102,201	1,102,201	1,102,201	1,102,201	1,102,201
341	Other Prod-Structures & Improv	7,786,530	8,021,466	8,042,369	7,971,716	8,044,482
342	Oth Pro-Fuel Hldr-EI In S	10,766,775	10,766,775	10,928,674	10,928,674	10,927,857
344	Oth Pro-Generatr-EI In S	401,701,842	401,957,616	404,904,451	403,712,429	425,174,556
345	Oth Pro-Acc EI Eq-EI In S	13,943,090	14,035,146	14,197,913	14,151,127	21,555,311
346	Oth Pro-Misc PowerPlnt Equip	364,432	0	-	-	-
347	Oth Pro-Wind ARC	3,056,058	3,056,058	3,056,058	3,056,058	3,056,058
350	Trsm Plt-Land&Rts-EI In S	24,490,895	24,610,442	24,720,184	24,720,184	24,720,184
352	Trsm Plt-Struc&Im-EI In S	4,624,606	4,676,717	4,748,308	4,748,308	4,747,967
353	Trsm Plt-Statn Eq-EI In S	148,905,612	158,894,818	167,391,089	165,992,803	131,824,820
354	Trsm Plt-Twrs&Fix-EI In S	4,029,692	4,029,692	4,029,692	4,029,692	4,068,897
355	Trsm Plt-Pole&Fix-EI In S	91,821,060	98,181,086	102,867,876	101,804,242	101,032,548
356	Trsm Plt-O'hd Con-EI In S	82,165,686	85,751,177	92,773,104	90,312,381	92,274,261
357	Trsm Plt-U'g Cndt-EI In S	3,080,287	3,080,287	3,080,287	3,080,287	3,233,056
358	Trsm Plt-U'g Cndc-EI In S	2,822,718	2,822,718	2,822,718	2,822,718	2,899,911
360	Dis Plt-Land&Rght-EI In S	23,454,144	23,940,215	24,485,341	24,370,938	24,627,670
361	Dis Plt-Struc&Imp-EI In S	10,210,166	10,528,226	10,728,119	10,604,234	11,219,621
362	Dis Plt-Sta Equip-EI In S	145,737,405	150,822,346	155,217,130	156,418,647	155,089,802
364	Dis Plt-Pole,Twr&EI In S	221,795,451	231,087,474	239,391,344	235,823,148	245,455,472
365	Dis Plt-O'hd Cond-EI In S	181,895,627	190,511,122	197,553,657	194,509,563	199,293,630
366	Dis Plt-U'g Cndui-EI In S	144,079,376	155,148,697	184,353,413	178,694,152	204,392,891
367	Dis Plt-U'g Cnduc-EI In S	319,549,141	343,545,723	371,333,551	365,521,506	388,445,223
368	Dis Plt-Line Trfm-EI In S	210,234,020	220,379,236	235,046,576	230,824,794	238,097,520
369	Dis Plt-Services -EI In S	79,866,999	84,918,898	85,184,053	84,483,960	87,965,360
370	Dis Plt-Meters -EI In S	83,707,051	84,608,529	86,880,524	86,089,730	87,732,525
371	Dis Plt-Cust Inst-EI In S	9,333,370	10,067,258	11,217,899	10,680,898	11,228,161
373	Dis Plt-St Ltg&Sn-EI In S	35,621,628	36,748,623	37,044,396	36,698,571	35,034,256
389	Gen Plt-Land&Rght-EI In S	2,252,136	2,254,637	2,303,493	2,303,493	2,303,493
390	Gen Plt-Struc&Imp-EI In S	56,261,911	57,304,158	61,691,256	59,421,613	88,026,804
391	Gen Plt-Office Eq-EI In S	13,253,043	14,763,716	14,818,341	15,526,973	14,687,815
392	Gen Plt-Transp Eq-EI In S	29,120,792	30,747,938	39,697,573	34,447,394	40,115,249
393	Gen Plt-Stores Eq-EI In S	665,341	665,341	665,341	665,341	665,341
394	Gen Plt-Tools Etc-EI In S	3,344,702	3,544,342	3,803,797	3,684,577	3,827,983
395	Gen Plt-Lab Equip-EI In S	4,855,809	4,952,340	5,259,511	5,197,482	5,394,347
396	Gen Plt-Pwr Op Eq-EI In S	11,907,168	14,091,593	14,327,033	14,183,565	15,948,273
397	Gen Plt-Commun Eq-EI In S	80,476,015	87,497,001	98,551,985	96,230,759	104,101,207
398	Gen Plt-Misc Eq -EI In S	206,267	313,783	453,893	293,521	449,288
399	Gen Plt-Othr Tang-EI In S	0	0	-	-	-
<b>Total Electric Plant In Service</b>		<b>5,261,195,421</b>	<b>5,443,358,974</b>	<b>5,664,214,306</b>	<b>5,607,270,705</b>	<b>6,182,882,619</b>
<b>Less: Asset Retirement Costs Not Included in Rate Base</b>						
317	Stm Pr-Asset Ret Cost	4,896,710	4,896,710	20,528,643	22,084,786	17,753,808
326	Nucl Prod-Asset Ret Cost	0	0	-	-	-
347	Oth Pro-Wind ARC	3,056,058	3,056,058	3,056,058	3,056,058	3,056,058
<b>Total Plant Excl Asset Retirement Costs</b>		<b>5,253,242,654</b>	<b>5,435,406,207</b>	<b>5,640,629,605</b>	<b>5,582,129,862</b>	<b>6,162,072,754</b>

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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
12-009		<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	32,018,669	430,320,416	196,388,473	0	196,388,473
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		AQC 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			688,215,651	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	4,038,640	85,716,065	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	4,848,357	86,525,782	39,488,404	0	39,488,404
12-027										
12-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	34,236,627	1,505,500	35,742,126	16,311,895	0	16,311,895
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%	14,820,553	715,307	15,535,859	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%	1,986,443	10,288	1,996,731	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		<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>
12-040										
12-041		<b>NUCLEAR PRODUCTION</b>								
12-042	321	STRUCTURES & IMPROVEMENTS	D1	45.6377%	220,843,605	4,455,297	225,298,902	102,821,307	0	102,821,307
12-043		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-044		TOTAL STRUCTURES & IMPROVEMENTS			220,843,605	4,455,297	225,298,902	102,821,307	0	102,821,307
12-045										
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										
12-055	324	ACCESSORY ELECTRIC EQUIPMENT	D1	45.6377%	55,833,359	(980,326)	54,853,032	25,033,679	0	25,033,679
12-056		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-057		TOTAL ACCESSORY ELECT EQUIP			55,833,359	(980,326)	54,853,032	25,033,679	0	25,033,679
12-058										
12-059	325	MISCELLANEOUS POWER PLANT EQUIP	D1	45.6377%	18,404,660	(188,834)	18,215,826	8,313,290	0	8,313,290
12-060		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-061		TOTAL MISC POWER PLANT EQUIP			18,404,660	(188,834)	18,215,826	8,313,290	0	8,313,290
12-062										
12-063	328	REGULATORY DISALLOWANCES								
12-064		MPSC DISALLOWANCE	D1	45.6377%	0	0	0	0	0	0
12-065		MPSC DISALLOW - NOT MO JURIS	D1	45.6377%	0	0	0	0	0	0
12-066		KCC DISALLOWANCE	D1	45.6377%	(57,458,834)	(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)

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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
12-070		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	616,605	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	72,299,597	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%	1,359,730	0	1,359,730	620,550	0	620,550
12-097		TOTAL ACCOUNT 350			1,359,730	0	1,359,730	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%	4,199,912	77,489	4,277,401	1,947,077	0	1,947,077
12-109		TOTAL ACCOUNT 354			4,199,912	77,489	4,277,401	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
12-123		TOTAL ACCOUNT 358			1,833,720	(139,934)	1,693,786	773,006	0	773,006
12-124										
12-125		SUBTOTAL TRANSMISSION			186,993,387	9,532,142	196,525,529	93,957,110	0	93,957,110
12-126		TRANSMISSION RWIP	TRAN RESERVE	47.8091%	(113,618)	197,684	84,066	40,191	0	40,191
12-127		TOTAL TRANSMISSION			186,879,769	9,729,827	196,609,596	93,997,301	0	93,997,301
12-128										
12-129		DISTRIBUTION								
12-130	360	LAND RIGHTS	360 LR	41.6439%	266,518	0	266,518	110,988	0	110,988

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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
12-131	361	STRUCTURES & IMPROVEMENTS	361	47.5416%	4,318,266	124,745	4,443,011	2,112,276	0	2,112,276
12-132										
12-133	362	STATION EQUIPMENT	362 SUB	42.4435%	64,401,854	1,565,732	65,967,587	27,998,954	0	27,998,954
12-134		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	46.1172%	1,627,072	142,613	1,769,685	816,128	0	816,128
12-135		TOTAL ACCOUNT 362			66,028,927	1,708,345	67,737,272	28,815,083	0	28,815,083
12-136										
12-137	364	POLES, TOWERS, & FIXTURES	364	46.1050%	127,119,659	5,390,512	132,510,171	61,093,749	0	61,093,749
12-138	365	OH. COND. & DEVICES	365	45.1672%	73,114,500	2,581,285	75,695,786	34,189,660	0	34,189,660
12-139	366	UG. CONDUIT	366	42.7952%	45,769,142	3,234,955	49,004,098	20,971,400	0	20,971,400
12-140	367	UG COND. & DEVICES	367	49.0503%	141,029,315	9,824,268	150,853,583	73,994,153	0	73,994,153
12-141	368	LINE TRANSFORMERS	368	42.2173%	123,282,958	4,040,762	127,323,720	53,752,700	0	53,752,700
12-142	369	SERVICES	369	48.2449%	38,868,704	1,717,355	40,586,059	19,580,702	0	19,580,702
12-143	370	METERS	370	45.8752%	45,276,239	919,194	46,195,433	21,192,256	0	21,192,256
12-144	371	INSTALLATION ON CUSTOMER PREMISES	371	28.4340%	14,278,124	848,753	15,126,878	4,301,171	0	4,301,171
12-145	373	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	324,689,595	0	324,689,595
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										
12-151		GENERAL PLANT								
12-152	389	LAND RIGHTS	PTD	45.3669%	0	0	0	0	0	0
12-153										
12-154	390	STRUCTURES & IMPROVEMENTS	PTD	45.3669%	14,853,385	(146,186)	14,707,199	6,672,207	0	6,672,207
12-155		LEASEHOLD IMPROVEMENTS	PTD	45.3669%	2,116,374	1,179,126	3,295,500	1,495,068	0	1,495,068
12-156		TOTAL ACCT 390			16,969,759	1,032,940	18,002,699	8,167,275	0	8,167,275
12-157										
12-158	391	OFFICE FURNITURE & EQUIPMENT	PTD	45.3669%	3,858,799	(230,078)	3,628,721	1,646,240	0	1,646,240
12-159		OFFICE FURNITURE & EQUIPMENT - COMPUTERS	PTD	45.3669%	15,509	(17,799)	(2,290)	(1,039)	0	(1,039)
12-160	392	TRANSPORTATION EQUIP - AUTO'S	T&D	46.4697%	675,356	48,387	723,743	336,321	0	336,321
12-161		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	46.4697%	2,581,698	(2,694,468)	(112,769)	(52,404)	0	(52,404)
12-162		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	46.4697%	6,041,135	2,631,002	8,672,138	4,029,916	0	4,029,916
12-163		TRANSPORTATION EQUIP - TRACTORS	T&D	46.4697%	279,104	131,990	411,094	191,034	0	191,034
12-164		TRANSPORTATION EQUIP - TRAILERS	T&D	46.4697%	835,261	113,579	948,839	440,923	0	440,923
12-165	393	STORES EQUIPMENT	PTD	45.3669%	516,105	(85,806)	430,299	195,214	0	195,214
12-166	394	TOOLS, SHOP & GARAGE EQ.	PTD	45.3669%	2,525,833	(501,028)	2,024,805	918,592	0	918,592
12-167	395	LABORATORY EQUIPMENT	PTD	45.3669%	2,374,044	(345,858)	2,028,186	920,126	0	920,126
12-168	396	POWER OPERATED EQUIPMENT	T&D	46.4697%	2,939,505	(891,607)	2,047,898	951,652	0	951,652
12-169										
12-170	397	COMMUNICATIONS EQUIPMENT	T&D	46.4697%	27,870,749	(9,724,075)	18,146,674	8,432,703	0	8,432,703
12-171		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-172		TOTAL ACCOUNT 397			27,870,749	(9,724,075)	18,146,674	8,432,703	0	8,432,703
12-173										
12-174	398	MISCELLANEOUS EQUIPMENT	PTD	45.3669%	256,452	(20,806)	235,646	106,905	0	106,905
12-175	399	OTHER PROPERTY	100 MO	0.0000%	0	0	0	0	0	0
12-176										
12-177		SUBTOTAL GENERAL			67,739,310	(10,553,627)	57,185,683	26,283,459	0	26,283,459
12-178		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	45.9616%	390,509	2,391,981	2,782,491	1,278,877	0	1,278,877
12-179		TOTAL GENERAL			68,129,820	(8,161,646)	59,968,174	27,562,336	0	27,562,336
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 COMPANY						
KANSAS REVENUE REQUIREMENT						
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010						
SUMMARY OF ADJUSTMENTS (1)						
					Adjust to 8-31-10	
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
<b>RATE BASE</b>						
<b>Accumulated Depreciation &amp; Amortization - Schedule 1, line 1-033</b>						
RB-30	Adjust test year KS basis Accumulated Reserve to Projected KS basis	142,940,100	142,940,100			Weisensee
	balance at the Update/True Up period	142,940,100	142,940,100	-	-	
(1) All amounts are total company; if an adjustment is applicable to only KS or MO it is so indicated						

**Kansas City Power & Light Company**  
**SECTION 5: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
 Supplemental Plant Reserve Schedules, by Primary Account

Source: PowerPlant Asset Management System, Rpt Depr-1033 FIN - Financial Basis

**Account 108/111 - Electric Accumulated Provision for Depreciation and Amort - Total Company-Financial Basis**

Plant Account	Description	12 Months Prior to the Test Year				
		2006	2007	2008	September-08	September-09
301	Depr-EI--Intangible-Organization	-	-	-	-	-
302	Depr-EI-Intangible-Franchises	-	-	-	-	-
303	Depr/Amort-EI-Misc Intangible Plant	76,196,650	84,672,222	95,377,953	92,081,940	103,670,847
310	Depr-EI-Steam Prod-Land & Rights	-	-	-	-	-
311	Depr-EI-Steam Prod-Structures	50,459,410	53,360,657	55,276,412	54,520,528	58,419,639
312	Depr-EI-Steam Prod-Boiler	595,261,003	614,582,532	636,326,556	629,667,154	626,141,980
314	Depr-EI-St Prod-Turbogenerator	93,090,974	97,005,227	98,316,046	97,884,183	98,587,963
315	Depr-EI-St Prod-Accessory Equip	58,586,268	61,388,151	64,191,099	63,534,841	70,715,626
316	Depr-EI-St Pro-Misc Equip	13,307,505	14,255,038	15,262,245	15,000,271	15,308,243
317	Depr-EI-St Prod-Asset Ret Cost	2,888,562	3,233,139	4,152,274	3,853,856	4,709,694
320	Depr/Amort-EI-Nucl Prod-Land & Rights	-	-	-	-	-
321	Depr-EI-Nucl Prod-Structures	234,266,746	240,615,162	236,194,448	234,568,340	240,717,306
322	Depr-EI-Nucl Prod-Reactor	366,964,824	378,763,285	367,604,800	364,563,032	375,051,330
323	Depr-EI-Nucl Prod-Turbogenerator	110,367,489	113,729,584	113,691,692	112,847,138	116,000,664
324	Depr-EI-Nucl Prod-Accessory Equip	67,873,265	60,611,023	59,397,103	58,823,465	60,737,674
325	Depr-EI-Nucl Prod-Misc Pwr	17,398,866	17,554,635	18,404,139	17,979,473	19,510,459
326	Depr-EI-Nucl Prod-Asset Ret Cost	-	-	-	-	-
328	Depr-EI-Nucl Disallowed Plt-FASB 90	(77,530,865)	(78,796,194)	(77,451,583)	(76,863,467)	(78,953,238)
340	Depr/Amort-EI-Other Prod-Land & Rights	2,497	3,103	3,710	3,558	4,164
341	Depr-EI-Other Prod	368,695	723,703	1,081,121	991,990	1,350,083
342	Depr-EI-Other Prod-Fuel Holders	2,347,800	2,784,931	3,227,266	3,116,340	3,560,032
344	Depr-EI-Other Prod-Generators	70,102,712	95,396,792	112,911,616	108,481,007	126,961,741
345	Depr-EI-Other Prod-Accessory Equip	6,690,691	7,245,751	7,821,020	7,676,860	10,296,517
346	Depr-EI-Other Prod-Misc Pwr Plt Eq	846	-	-	-	-
347	Depr-EI-Other Prod-Wind ARO	89,133	160,845	262,431	237,035	338,621
350	Depr-EI Trans Plant-Land & Rights	4,413,861	4,560,879	4,711,227	4,673,633	4,822,278
352	Depr-EI Trans Plant-Structures & Impr	1,470,874	1,552,510	1,633,820	1,612,352	1,691,390
353	Depr-EI Trans Plant-Station Equip	49,135,396	52,136,286	56,298,190	55,267,125	51,233,250
354	Depr-EI Trans Plant-Towers	3,466,850	3,561,548	3,656,246	3,632,571	3,766,562
355	Depr-EI Trans Plant-Poles	48,303,899	50,664,884	53,603,889	52,964,260	54,993,667
356	Depr-EI Trans Plant-Overhead Conductor	40,076,779	42,561,124	45,444,409	44,634,165	46,893,370
357	Depr-EI Trans Plant-Undergrd Conduit	1,836,448	1,888,197	1,939,946	1,927,009	1,973,595
358	Depr-EI Trans Plant-Undergrd Conductor	1,958,709	2,020,809	2,082,909	2,067,384	2,130,403
360	Depr/Amort-EI Dist Plt-Land & Rights	3,228,131	3,428,777	3,635,777	3,583,329	3,794,142
361	Depr-EI Dist Plt-Structures	4,258,771	4,514,823	4,784,479	4,717,631	4,969,148
362	Depr-EI Dist Plt-Station Equip	52,963,840	55,183,969	58,450,903	57,848,451	58,616,542
364	Depr-EI Dist Plt-Poles	111,735,916	119,291,252	125,502,252	124,306,246	130,475,776
365	Depr-EI Dist Plt-Overhead Conductor	56,698,029	59,683,484	61,336,063	60,910,849	62,585,375
366	Depr-EI Dist Plt-Undergrd Conduit	28,953,572	31,263,238	33,562,807	32,971,912	35,845,791
367	Depr-EI Dist Plt-Undergrd Conductor	84,625,587	89,682,257	94,533,933	94,104,876	98,282,309
368	Depr-EI Dist Plt-Line Transformers	93,139,889	99,385,543	105,756,490	104,223,865	110,948,073
369	Depr-EI Dist Plt-Services	35,567,083	37,890,755	38,955,013	38,368,549	40,695,386
370	Depr-EI Dist Plt-Meters	44,146,128	46,653,146	50,409,562	48,731,547	52,899,520
371	Depr-EI Dist Plt-Installation	9,408,956	10,204,053	11,217,117	10,959,126	12,034,315
373	Depr-EI Dist Plt-Street Lighting	6,747,715	7,657,018	7,917,055	7,728,573	8,027,104
389	Depr/Amort-EI Gen Plt-Land & Rights	-	-	-	-	-
390	Depr-EI Gen Plt-Structures	18,013,951	19,257,038	20,159,259	19,657,994	20,163,845
391	Depr-EI Gen Plt-Office Furniture	5,214,231	5,817,891	6,426,537	6,258,052	6,602,636
392	Depr-Gen Plt-Transportation Equip	3,967,974	5,953,285	7,673,612	7,241,170	8,364,900
393	Depr-EI Gen Plt-Stores Equip	485,214	507,770	530,325	524,686	547,241
394	Depr-EI Gen Plt-Tools	1,910,021	2,014,874	2,125,069	2,096,964	2,211,876
395	Depr-EI Gen Plt-Laboratory Equip	2,155,455	2,309,321	2,470,656	2,429,634	2,597,324
396	Depr-EI Gen Plt-Power Equip	1,346,072	1,870,400	2,516,692	2,401,046	3,041,486
397	Depr-EI Gen Plt-Communication Equip	13,491,967	16,003,905	18,620,882	18,012,707	20,944,272
398	Depr-EI Gen Plt-Misc Equip	115,183	127,058	138,312	135,148	151,505

**Kansas City Power & Light Company**  
**SECTION 5: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
 Supplemental Plant Reserve Schedules, by Primary Account

Source: PowerPlant Asset Management System, Rpt Depr-1033 FIN - Financial Basis

**Account 108/111 - Electric Accumulated Provision for Depreciation and Amort - Total Company-Financial Basis**

Plant Account	Description	12 Months Prior to the Test Year				
		2006	2007	2008	September-08	September-09
399	Depr-Elec-Gen Plt-Other Property	36,674,731	62,353,792	109,756,680	97,905,958	149,142,180
	<b>Subtotal 108/111 Elec Reserve</b>	<b>2,454,244,305</b>	<b>2,607,289,474</b>	<b>2,747,900,458</b>	<b>2,700,864,355</b>	<b>2,853,574,605</b>
	Retirement Work in Progress	(6,266,690)	(10,056,871)	(10,065,163)	(12,458,648)	(8,560,358)
	<b>Total Elec Reserve for Depr &amp; Amort</b>	<b>2,447,977,615</b>	<b>2,597,232,602</b>	<b>2,737,835,295</b>	<b>2,688,405,707</b>	<b>2,845,014,247</b>
<b>Asset Retirement Costs Included Above</b>						
317	Depr-EI-St Prod-Asset Ret Cost	2,888,562	3,233,139	4,152,274	3,853,856	4,709,694
326	Depr-EI-Nucl Prod-Asset Ret Cost	-	-	-	-	-
347	Depr-EI-Other Prod-Wind ARO	89,133	160,845	262,431	237,035	338,621
	<b>Total Plant Excl Asset Retirement Costs</b>	<b>2,444,999,920</b>	<b>2,593,838,618</b>	<b>2,733,420,590</b>	<b>2,684,314,817</b>	<b>2,839,965,931</b>



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

Sec\_6-Working Capital-P SCH 15

Sec 6 (i)

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					(63,085,043)			
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										
15-012	151	FUEL INVENTORY								
15-013		FOSSIL FUELS	E1	42.4784%	51,443,909	(6,483,062)	44,960,847	19,098,660	0	19,098,660
15-014										
15-015	120	NUCLEAR FUEL IN REACTOR								
15-016		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%	(123,611,650)	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										
15-022		TOTAL FUEL INVENTORY			110,708,735	(11,212,495)	99,496,240	42,264,436	0	42,264,436
15-023										
15-024	154 & 163	MATERIALS & SUPPLIES								
15-025		FOSSIL GENERATION RELATED M&S	D1	45.6377%	36,258,115	(408,509)	35,849,606	16,360,947	0	16,360,947
15-026		WOLF CREEK RELATED M&S	D1	45.6377%	23,076,085	170,666	23,246,751	10,609,290	0	10,609,290
15-027		T&D RELATED M&S - MO	100 MO	0.0000%	791,565	(3,855)	787,710	0	0	0
15-028		T&D RELATED M&S - KS	100 KS	100.0000%	782,936	(15,524)	767,412	767,412	0	767,412
15-029		T&D RELATED M&S - ALLOCATED	T&D	46.4697%	18,022,856	(3,933)	18,018,923	8,373,338	0	8,373,338
15-030		WIND GENERATION RELATED M&S	D1	45.6377%	358,700	(100,644)	258,056	117,771	0	117,771
15-031		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	45.9525%	0	0	0	0	0	0
15-032		TOTAL MATERIALS & SUPPLIES			79,290,257	(361,799)	78,928,458	36,228,757	0	36,228,757
15-033										
15-034	165	PREPAYMENTS								
15-035		GRT TAXES	100 MO	0.0000%	0	0	0	0	0	0
15-036		OTHER - GENERATION RELATED	D1	45.6377%	3,106,756	(180,972)	2,925,784	1,335,261	0	1,335,261
15-037		OTHER - RENTS	E2	42.3256%	1,305,857	(114,594)	1,191,263	504,209	0	504,209
15-038		GENERAL INSURANCE	ELEC W/O W.C.	45.9525%	972,689	2,299,635	3,272,324	1,503,714	0	1,503,714
15-039		W C INSURANCE PLANT RELATED	D1	45.6377%	677,176	102,490	779,666	355,822	0	355,822
15-040		MISCELLANEOUS OTHER	SAL & WAGES	46.0757%	2,202,657	7,481	2,210,138	1,018,337	0	1,018,337
15-041		POSTAGE	C2	46.9284%	56,628	24,938	81,566	38,277	0	38,277
15-042		TOTAL PREPAYMENTS			8,321,763	2,138,977	10,460,740	4,755,621	0	4,755,621
15-043										
15-044		TOTAL WORKING CAPITAL			150,898,351	(25,097,956)	125,800,396	49,945,406	(1,211,742)	48,733,664

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

Sec\_6-Working Capital-P SCH 16

Sec 6 (ii) 1

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										
16-011		PAYROLL-RELATED CWC								
16-012										
16-013		FED, STATE, & CITY INCOME TAX WITHHOLDING	TSFR 18-035		24,308,900	5,118,399	29,427,298	13,591,458	0	13,591,458
16-014		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013		813,183	171,221	984,404	454,662	0	454,662
16-015										
16-016		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036		8,760,284	1,844,536	10,604,820	4,898,002	0	4,898,002
16-017		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016		293,770	61,855	355,625	164,251	0	164,251
16-018										
16-019		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 WITHHOLDING	CWC-025 * 16-019		627,164	132,054	759,218	350,657	0	350,657
16-021										
16-022		ACCRUED VACATION	TSFR 18-049		11,826,112	0	11,826,112	5,435,952	0	5,435,952
16-023		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										
16-025		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										
16-028		WCNOC A & G PAYROLL	TSFR 18-033		3,673,801	0	3,673,801	1,676,639	0	1,676,639
16-029		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-028		128,231	0	128,231	58,522	0	58,522
16-030										
16-031		NET OTHER PAYROLL	TSFR 18-039		56,195,835	14,322,469	70,518,304	32,596,104	0	32,596,104
16-032		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031		1,864,470	475,192	2,339,662	1,081,476	0	1,081,476
16-033										
16-034		FUEL & PURCHASED POWER-RELATED CWC								
16-035										
16-036		COAL & FREIGHT	TSFR 4-020/4-021/4-022/4-028		184,376,023	19,854,016	204,230,039	86,680,887	0	86,680,887
16-037		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										
16-039		GAS - ACCT 501	TSFR 4-024		478,899	(478,899)	0	0	0	0
16-040		GAS - ACCT 547	TSFR 4-163		14,962,364	(9,988,429)	4,973,935	2,112,849	0	2,112,849
16-041		TOTAL GAS			15,441,263	(10,467,328)	4,973,935	2,112,849	0	2,112,849
16-042		NET CWC FOR GAS	CWC-014 * 16-041		(87,571)	59,363	(28,208)	(11,982)	0	(11,982)
16-043										
16-044		OIL - ACCT 501	TSFR 4-023		5,452,713	(5,452,713)	0	0	0	0
16-045		OIL - ACCT 518	TSFR 4-096		49,219	(49,219)	0	0	0	0
16-046		OIL - ACCT 548	TSFR 4-162		958,404	(958,404)	0	0	0	0
16-047		TOTAL OIL			6,460,336	(6,460,336)	0	0	0	0
16-048		NET CWC FOR OIL	CWC-015 * 16-047		319,477	(319,477)	0	0	0	0
16-049										
16-050		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
16-051		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050		749,125	287,793	1,036,918	440,467	0	440,467
16-052										
16-053		PURCHASED POWER	TSFR 4-208		77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,671
16-054		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053		97,450	(43,237)	54,212	23,216	0	23,216
16-055										
16-056		OTHER O&M-RELATED CWC								
16-057										
16-058		PENSIONS	TSFR 4-334		33,306,639	6,283,796	39,590,435	18,241,573	0	18,241,573
16-059		NET CWC FOR PENSIONS	CWC-018 * 16-058		(2,298,614)	(433,668)	(2,732,282)	(1,258,918)	0	(1,258,918)
16-060										
16-061		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-335		8,007,913	770,772	8,778,685	4,044,841	0	4,044,841
16-062		NET CWC FOR OPEB	CWC-019 * 16-061		(3,332,389)	(320,747)	(3,653,136)	(1,683,208)	0	(1,683,208)
16-063										
16-064		WC OUTAGE DEFERRAL - ACCT 524	TSFR 4-116		0	0	0	0	0	0
16-065		WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-139		0	0	0	0	0	0
16-066		TOTAL WOLF CREEK OUTAGE DEFERRAL			0	0	0	0	0	0
16-067		NET CWC FOR WC OUTAGE DEFERRAL	CWC-012 * 16-066		0	0	0	0	0	0
16-068										

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

Sec\_6-Working Capital-P SCH 16

Sec 6 (ii) 1

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
16-069		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-397		31,896,603	2,310,441	34,007,044	16,238,843	0	16,238,843
16-070		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-069		1,106,342	80,644	1,186,986	566,802	0	566,802
16-071										
16-072		INJURIES & DAMAGES	TSFR 4-332		8,347,349	30,798	8,378,147	3,860,291	0	3,860,291
16-073		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										
16-075		TOTAL O&M EXPENSES	TSFR 4-379		725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
16-076		LESS: O&M EXPENSES ABOVE			545,309,649	11,867,816	557,177,465	247,227,736	0	247,227,736
16-077		NET OTHER O&M EXPENSE			180,043,854	36,528,943	216,572,797	100,787,201	213,804	101,001,005
16-078		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										
16-080		TOTAL O&M-RELATED CWC			(15,935,014)	(825,838)	(16,760,852)	(7,875,105)	(7,381)	(7,882,486)
16-081										
16-082										
16-083		INTEREST & TAXES-RELATED CWC								
16-084										
16-085		INTEREST EXPENSE	TSFR 7-043		62,694,550	92,765,254	155,459,804	68,363,494	(46,155)	68,317,339
16-086		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-085		(10,305,953)	(15,249,083)	(25,555,036)	(11,237,835)	7,587	(11,230,247)
16-087										
16-088		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
16-089		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-088		(5,082,292)	3,548,481	(1,533,810)	(918,091)	(1,138,912)	(2,057,003)
16-090										
16-091		PROPERTY TAXES	TSFR 6-014		60,048,215	7,089,045	67,137,260	30,435,903	0	30,435,903
16-092		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-091		(28,604,337)	(3,376,910)	(31,981,248)	(14,498,330)	0	(14,498,330)
16-093										
16-094		WOLF CREEK PAYROLL TAX	TSFR 6-020		2,519,745	124,576	2,644,321	1,206,808	0	1,206,808
16-095		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-094		87,949	4,348	92,298	42,123	0	42,123
16-096										
16-097		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059		9,899,041	1,676,709	11,575,750	5,327,478	0	5,327,478
16-098		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-031 * 16-097		328,974	55,722	384,695	177,047	0	177,047
16-099										
16-100		KCMO GROSS RECEIPTS TAX - 6%	100 MO	0.0000%	28,517,952	5,355,566	33,873,518	0	0	0
16-101		NET CWC FOR KCMO GRT - 6%	CWC-034 * 16-100		6,571,630	1,234,128	7,805,758	0	0	0
16-102										
16-103		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	0.0000%	11,042,944	2,067,991	13,110,935	0	0	0
16-104		NET CWC FOR KCMO GRT - 4% & 1%	CWC-035 * 16-103		(225,397)	(42,210)	(267,607)	0	0	0
16-105										
16-106		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	0.0000%	6,208,457	1,166,559	7,375,016	0	0	0
16-107		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-106		1,113,780	209,277	1,323,058	0	0	0
16-108										
16-109		KANSAS FRANCHISE TAXES	100 KS	100.0000%	13,274,136	2,191,994	15,466,130	15,466,130	1,496,598	16,962,728
16-110		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-109		(768,082)	(126,835)	(894,917)	(894,917)	(86,598)	(981,515)
16-111										
16-112		MISSOURI SALES TAX	100 MO	0.0000%	15,309,914	2,873,977	18,183,891	0	0	0
16-113		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-112		126,254	23,700	149,955	0	0	0
16-114										
16-115		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
16-116		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-115		120,402	19,862	140,264	140,264	13,561	153,825
16-117										
16-118		MISSOURI USE TAX	100 MO	0.0000%	784,143	0	784,143	0	0	0
16-119		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-118		(101,187)	0	(101,187)	0	0	0
16-120										
16-121		KANSAS USE TAX	100 KS	100.0000%	109,778	0	109,778	109,778	0	109,778
16-122		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-121		(14,166)	0	(14,166)	(14,166)	0	(14,166)
16-123										
16-124		TOTAL INTEREST & TAXES-RELATED CWC			(36,752,424)	(13,699,519)	(50,451,943)	(27,203,904)	(1,204,362)	(28,408,266)
16-125										
16-126										
16-127		NON-RETAIL REVENUE-RELATED CWC								
16-128										

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

Sec\_6-Working Capital-P SCH 16

Sec 6 (ii) 1

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
16-129		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										
16-141		TOTAL CASH WORKING CAPITAL			(47,422,404)	(15,662,639)	(63,085,043)	(33,303,408)	(1,211,742)	(34,515,150)

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

Sec\_6-Working Capital-P CWC %

Sec 6 (ii) 2

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	<b>Operations and Maintenance Expense</b>					
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 & Transportaion	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	<b>Payroll-Related O&amp;M</b>					
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	<b>Taxes</b>					
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)	-11.4329%
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	23.0438%
CWC-035	MO Gross Receipts Taxes - 4%	ASSIGN	26.55	34.00	(7.45)	-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	0.6329%
CWC-039	Use Taxes	ASSIGN	26.55	73.65	(47.10)	-12.9041%
CWC-040						
CWC-041						
CWC-042	Currently Payable Income taxes	ASSIGN	26.55	45.63	(19.08)	-5.2260%
CWC-043	Interest Expense	ASSIGN	26.55	86.55	(60.00)	-16.4384%
CWC-044						
CWC-045						
CWC-046						
CWC-047	Total Gross Payroll (projected 12 MO ended 12-2006)		200,520,730			
CWC-048	Less : Gross Payroll paid by WCNOC		<u>38,700,177</u>			
CWC-049	Gross Payroll - incurred internally		<u>161,820,553</u>			
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		11,655,774	7.2029%		
CWC-054	Other Employee Withholdings		<u>27,316,320</u>	16.8806%		
CWC-055	Total Withholdings		<u>71,315,681</u>	44.0708%		

**Kansas City Power & Light Company**  
2010 Rate Case - Direct Filing  
Test Year 09-2009 with Known and Measurable Changes to 8-31-2010  
**Fuel & Fuel Additive Inventory For Kansas Rate Base**  
Based on Per Unit Book Value of Inventory September 30, 2009

HIGHLY CONFIDENTIAL COMMERCIAL INFORMATION

Coal (based on UFIM analysis)

	Available (1)	Basemat (2)	Total Tons	Average Daily Burn	Average Days Burn	Days Burn During Disruption	KCPL Share Tons	\$/Ton (3)	Total Value KCPL Share	Per Books September 09	RB-74 Fuels inventories Adjustment
Hawthorn	**								**		
Iatan 1	**								**		
Iatan 2	**								**		
LaCygne BIT	**								**		
LaCygne PRB	**								**		
Montrose	**								**		
<b>TOTAL</b>	**							**	<b>\$40,230,361</b>	46,847,257	(6,616,896)

Oil (historical average)

	KCPL Share BBLs (4)	\$/BBL (3)	Total Value KCPL Share	Per Books September 09	RB-74 Fuels inventories Adjustment
Iatan	**		**		
LaCygne	**		**		
Montrose	**		**		
Northeast	**		**		
Wolf Creek	**		**		
<b>TOTAL</b>	**		<b>\$4,364,567</b>	4,235,527	129,040

Lime/Limestone (historical average)

	KCPL Share Tons (5)	\$/Ton (3)	Total Value KCPL Share	Per Books September 09	RB-74 Fuels inventories Adjustment
Hawthorn	**		**		
Iatan	**		**		
LaCygne	**		**		
<b>TOTAL</b>	**		<b>\$208,253</b>	187,599	20,654

Ammonia (historical average)

	KCPL Share Tons (5)	\$/Ton (3)	Total Value KCPL Share	Per Books September 09	RB-74 Fuels inventories Adjustment
Hawthorn 5	**		**		
Hawthorn 9 - premium	**		**		
Iatan	**		**		
LaCygne	**		**		
<b>TOTAL</b>	**		<b>\$108,433</b>	114,497	(6,064)

Powder Activated Carbon (historical average)

	KCPL Share Tons (6)	\$/Ton (3)	Total Value KCPL Share	Per Books September 09	RB-74 Fuels inventories Adjustment
Iatan	**		**		
<b>TOTAL</b>	**		<b>\$49,233</b>	59,029	(9,796)

**TOTAL Fuel & Fuel Additive Inventory (KCPL share)**

<b>\$44,960,847</b>	<b>51,443,909</b>	<b>(6,483,062)</b>
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RB-74

Notes: (1) Developed from MIDAS Study for Rates using UFIM  
(2) Based on MIKON field work 2009, Iatan 2 estimate based on Iatan 1  
(3) Book value of inventory at 9/30/09  
(4) Average of 13 months ended September 2009  
(5) Average of 13 months ended September 2009, Iatan average March 2009-September 2009  
(6) Average July 2009-September 2009

**KANSAS CITY POWER & LIGHT**

**2010 RATE CASE**

**Direct Filing- Test Year 9-2009 with Known & Measurable Changes to 8-31-2010**

**RB-75 Nuclear Fuel Inventory**

FERC 120

DR/(CR)	ACCOUNT & DESCRIPTION					120561 Nucl Fuel Amortz Provision	
	120220 Nucl Fuel Stock-Mat & Assem	120330 Nucl Fuel In Reactor	120440 Nucl Fuel Spent Fuel	Total Nucl Fuel			
1 March-2009	RB-75.1	44,581,618	56,922,383	81,340,494	182,844,496	(115,161,632)	
2 April-2009	RB-75.1	44,418,349	56,922,383	81,340,494	182,681,227	(116,511,195)	
3 May-2009	RB-75.1	44,811,409	56,922,383	81,340,494	183,074,286	(117,933,278)	
4 June-2009	RB-75.1	44,811,409	56,922,383	81,340,494	183,074,286	(119,397,839)	
5 July-2009	RB-75.1	44,811,409	56,922,383	81,340,494	183,074,286	(120,910,803)	
6 August-2009	RB-75.1	44,811,409	56,922,383	81,340,494	183,074,286	(122,147,142)	
7 September-2009	RB-75.1	44,613,599	56,922,383	81,340,494	182,876,476	(123,611,650)	<b>Test Period</b>
8 October-2009	RB-75.2	44,613,599	56,922,383	81,340,494	182,876,476	(123,974,823)	59,264,826
9 November-2009	RB-75.2	-	78,799,453	83,085,759	161,885,212	(104,231,641)	
10 December-2009	RB-75.2	-	78,799,453	83,085,759	161,885,212	(106,500,961)	
11 January-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(108,528,795)	
12 February-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(110,772,886)	
13 March-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(112,949,218)	
14 April-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(115,194,636)	
15 May-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(117,370,337)	
16 June-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(119,617,704)	
17 July-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(121,865,070)	
18 August-2010	RB-75.2	-	78,799,453	83,085,759	161,885,212	(124,111,269)	
<b>18 Month Average</b>		<b>19,859,600</b>	<b>69,076,311</b>	<b>82,310,086</b>	<b>171,245,997</b>	<b>(116,710,604)</b>	<b>18 mth Avg</b>
							54,535,392
<b>RB-75 Adjustment</b>		<b>(24,753,999)</b>	<b>12,153,928</b>	<b>969,592</b>	<b>(11,630,479)</b>	<b>6,901,046</b>	<b>(4,729,434)</b>
Test Period vs 18 mth Avg					RB-75	RB-75	Total RB-75
				Sch/Line#	15-016	15-017	
					DECR RB	DECR RB Offset	

**KANSAS CITY POWER & LIGHT**  
**2010 RATE CASE**  
**Direct Filing- Test Year 9-2009 with Known & Measurable Changes to 8-31-2010**  
**RB-72 Materials & Supplies Inventory**

FERC Accts 154 & 163 debit (credit)

Unit	KCPL
Ledger	ACTUALS

Sum of Sum Total Amt		13 MO AVG (except for starred acct)	Fossil Fuel Generating Stations	Wolf Creek	T&D Missouri	T&D Kansas	T&D Allocated	Wind	Other
Account	Acct Descr	9/08 - 9/09							
154004	Inventory-Undistributed Issues	-							
154100	M&S Deposit on Reels	440,386					440,386		
154101	M&S Deposit on Drums	375					375		
154102	M&S Deposits for Containers	(25)					(25)		
154200	Fuel Additive-Limestone	287,896	287,896						
154201	Fuel Additive-Limestone-KGE	(72,021)	(72,021)						
154202	Fuel Additive-Lime-SJLP	(17,755)	(17,755)						
154203	FuelAdditive-Limestone-EDE	(9,224)	(9,224)						
154210	Fuel Additive-Ammonia	170,528	170,528						
154211	Fuel Additive-Ammonia-KGE	(50,143)	(50,143)						
154212	FuelAdditive-Ammonia-SJLP	(7,110)	(7,110)						
154213	FuelAdditive-Ammonia-EDE	(6,562)	(6,562)						
154230	FuelAdditive-PAC	23,431	23,431						
154232	FuelAdditive-PAC-SJLP	(4,217)	(4,217)						
154233	FuelAdditive-PAC-EDE	(2,812)	(2,812)						
154310 *	M&S Substation Spare Parts	3,503,221					3,503,221		*
154320 *	M&S F&M Central Stores	9,800,228			384,070		9,416,157		*
154326	M&S Emergency Restoration Mtrl	759,285					759,285		*
154330	M&S Northland Service Center	54,267			54,267				*
154340 *	M&S Dodson Service Center	54,020			54,020				*
154362	M&S Marshall Service Center	165,500			165,500				*
154370	M&S Southland Service Center	384,070				384,070			*
154380	M&S Johnson Co Service Center	55,423				55,423			*
154390	M&S Paola Service Center	220,267				220,267			*
154396	M&S Ottawa Service Center	42,143				42,143			*
154400	M&S Inter Plant Transfers	(4,896)	(4,896)						*
154401	M&S Inter Unit Transfers	(6,886)	(6,886)						*
154510	M&S CT Maintenance	2,565,628	2,565,628						*
154511	M&S Repairs in Progress-CT's	-	-						*
154530 *	M&S Hawthorn Power Station	11,464,261	11,464,261						*
154531	M&S Repairs in Progress-HAW	-	-						*
154540 *	M&S Montrose Power Station	7,171,058	7,171,058						*
154541	M&S Repairs in Progress-Mont	-	-						*
154550	M&S Iatan Power Station	6,275,055	6,275,055						*
154551	M&S Repairs in Progress-Iatan	-	-						*
154553	M&S Iatan-EDE	(753,007)	(753,007)						*
154555	M&S Iatan - SJLP	(1,129,510)	(1,129,510)						*
154570	M&S LaCygne Power Station	17,686,810	17,686,810						*
154571	M&S Repairs in Progress-LaC	-	-						*
154576	M&S LaCygne-WR	(8,843,405)	(8,843,405)						*
154581 *	M&S Wolf Creek Station	23,024,767		23,024,767					*
154590	M&S Spearville Wind	258,056						258,056	*
154610	M&S Veh Fuel Warrensburg	3,378			3,378				*
154620	M&S Veh Fuel-F&M	74,072			74,072				*
154630	M&S Veh Fuel Northland	18,914			18,914				*
154640	M&S Veh Fuel Dodson	25,621			25,621				*
154650	M&S Veh Fuel Johnson County	36,603				36,603			*
154660	M&S Veh Fuel St.Joe	2,080			2,080				*
154661	M&S Veh Fuel Lee's Summit	2,095			2,095				*
154662	M&S Veh Fuel Belton	3,692			3,692				*
154670	M&S Veh Fuel Southland	28,907				28,907			*
163020	Stores Expense Undistributed	(3,761,736)	(1,091,241)				(2,670,495)		*
163100	Stores Exp Undist-Wolf Crk	221,984		221,984					*
163200 *	Stores Exp Undis-Production	2,403,726	2,403,726						*
163210 *	Stores Exp - PPV - Prod	112,012	112,012						*
163250 *	Stores Exp -Misc Voucher Items	415,439					415,439		*
163300 *	Stores Exp Undis-T & D	5,287,486					5,287,486		*
163310 *	Stores Exp - PPV -T&D	869,055					869,055		*
163320	Inventory Adjustments	(1,961)					(1,961)		*
<b>Grand Total</b>		<b>79,240,471</b>	<b>36,161,617</b>	<b>23,246,751</b>	<b>787,710</b>	<b>767,413</b>	<b>18,018,924</b>	<b>258,056</b>	<b>-</b>

RB 72.2

Less Fuel Additives Incl in Fuel Inventories Consistent with Staff

154200	Fuel Additive-Limestone	(287,896)	(287,896)						
154201	Fuel Additive-Limestone-KGE	72,021	72,021						
154202	Fuel Additive-Lime-SJLP	17,755	17,755						
154203	FuelAdditive-Limestone-EDE	9,224	9,224						
154210	Fuel Additive-Ammonia	(170,528)	(170,528)						
154211	Fuel Additive-Ammonia-KGE	50,143	50,143						
154212	FuelAdditive-Ammonia-SJLP	7,110	7,110						
154213	FuelAdditive-Ammonia-EDE	6,562	6,562						
154230	FuelAdditive-PAC	(23,431)	(23,431)						
154232	FuelAdditive-PAC-SJLP	4,217	4,217						
154233	FuelAdditive-PAC-EDE	2,812	2,812						
<b>TOTAL Materials &amp; Supplies (excl Fuel Additives)</b>		<b>78,928,460</b>	<b>35,849,606</b>	<b>23,246,751</b>	<b>787,710</b>	<b>767,413</b>	<b>18,018,924</b>	<b>258,056</b>	<b>-</b>

Sept 2009 Balances (601-15 wp) 79,290,258 36,258,115 23,076,085 791,565 782,936 18,022,856 358,700 - RB 72.1

Adjustment RB-72 (361,798) (408,509) 170,666 (3,855) (15,524) (3,933) (100,644) -

Sch-Line# 15-025 15-026 15-027 15-028 15-029 15-030 15-031



Kansas City Power and Light Co  
 Rate Case Schedule - 2010 Rate Cases - Direct Filing  
 Test Year 09-2010 with Known and Measurable Changes to 8-31-2010  
 Line Assignments

Debit (credit)

Allocate

<u>KCPL A/C No.</u>	<u>Description</u>	<u>Sep-09 Balance</u>	<u>100% MO</u>	<u>Generation Demand</u>	<u>Energy</u>	<u>Plant W/O WC</u>	<u>WC Plant</u>	<u>Salaries &amp; Wages</u>	<u>Customers</u>
165001	General Insurance	972,689				972,689			
165004	Postage	56,628							56,628
165005	Interest - Unsecured Note	-						-	
165008	Other - Generation Related	3,106,756		3,106,756					
165008	Other - Rents, dues	667,224						667,224	
165008	Other - Software Maintenance	1,305,857			1,305,857				
165011	WC General Ins. - Property Related	677,176					677,176		
165011	WC General Ins. - Non Property Related	1,535,433						1,535,433	
Col 601	Total Prepayments Period Ended Sept 30, 2009	<u>8,321,763</u>	-	<u>3,106,756</u>	<u>1,305,857</u>	<u>972,689</u>	<u>677,176</u>	<u>2,202,657</u>	<u>56,628</u>
Col 602	<b>Adjustment 50 - PREPAYMENTS</b>	<u>2,138,977</u>	-	<u>(180,972)</u>	<u>(114,594)</u>	<u>2,299,635</u>	<u>102,490</u>	<u>7,481</u>	<u>24,938</u>
Col 603	<b>13 Month Avg Period Ended Sept 30, 2009</b>	<u>10,460,740</u>	-	<u>2,925,784</u>	<u>1,191,263</u>	<u>3,272,324</u>	<u>779,666</u>	<u>2,210,138</u>	<u>81,566</u>
	Cost of Service Line Number	15-042	15-035	15-036	15-037	15-038	15-039	15-040	15-041

Kansas City Power and Light Co  
Rate Case Schedule - 2010 Rate Cases - Direct Filing  
Test Year 09-2010 with Known and Measurable Changes to 8-31-2010  
13 Month Average Period Ended September 30, 2009

Debit (credit)

Line Assignments

KCPL A/C No.		Description	13 Month Avg Sep-09 Balance	Allocate						Check Total	
				100% MO	Generation Demand	Energy	Plant W/O WC	WC Plant	Salaries & Wages		Customers
165001	General Insurance		3,272,324				3,272,324			3,272,324	
165004	Postage		81,566						81,566	81,566	
165005	Interest - Unsecured Note		6,024					6,024		6,024	
165008	Other - Generation Related		2,925,784		2,925,784					2,925,784	
165008	Other - Rents, dues		1,110,783					1,110,783		1,110,783	
165008	Other - Software Maintenance		1,191,263			1,191,263				1,191,263	
165011	WC General Ins. - Property Related		779,666					779,666		779,666	
165011	WC General Ins. - Non Property Related		1,093,331					1,093,331		1,093,331	
165017	Rate Cap Agreements									-	
165018	Rent - Operating Lease									-	
Col 603	13 Month Avg Period Ended Sept 30, 2009		10,460,740	-	2,925,784	1,191,263	3,272,324	779,666	2,210,138	81,566	10,460,740
Ties To	OR Page 18 Line 24 plus Line 25 less account 174400										
	Cost of Service Line Number		15-041	15-034	15-035	15-036	15-037	15-038	15-039	15-040	

Note:

Column Headings represent the allocation factor being applied, which is determined by Regulatory (Randy Erickson).  
The same allocations will always be used. Any changes will be decided by Regulatory.

Kansas City Power and Light Co  
Rate Case Schedule - 2010 Rate Cases - Direct Filing  
Test Year 09-2010 with Known and Measurable Changes to 8-31-2010  
Prepayment - September 2009

Debit (credit)

A/C No.	Description	13 Mo Avg Balance	Sep-09 Balance	Aug-09 Balance	Jul-09 Balance	Jun-09 Balance	May-09 Balance	Apr-09 Balance	Mar-09 Balance	Feb-09 Balance	Jan-09 Balance	Dec-08 Balance	Nov-08 Balance	Oct-08 Balance	Sep-08 Balance
165001	General Insurance	3,272,324	972,689	1,453,377	2,024,539	2,595,700	3,076,388	3,647,550	4,218,711	4,686,723	5,256,393	4,793,414	4,653,656	2,982,668	2,178,400
165004	Postage	81,566	56,628	101,916	65,352	65,004	118,038	63,629	53,055	109,287	68,125	75,904	107,021	101,244	75,151
165005	Interest - Unsecured Note	6,024	-	-	-	-	-	-	-	-	-	-	52,533	-	25,781
165008	Other	5,227,830	5,079,837	5,970,659	6,635,132	6,065,578	6,565,969	5,778,675	5,422,540	5,299,268	5,069,299	3,106,594	3,662,341	4,751,961	4,553,936
165011	WC General Ins.	1,872,997	1,630,054	1,513,894	1,588,371	2,012,905	2,475,216	2,957,155	2,862,525	2,220,403	2,076,075	995,963	1,283,522	1,180,508	1,552,368
165017	Rate Cap Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165018	Rent - Operating Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Prepayments 13 Mo Avg		10,460,740	7,739,208	9,039,845	10,313,393	10,739,187	12,235,611	12,447,010	12,556,832	12,315,682	12,469,892	8,971,875	9,759,073	9,016,381	8,385,636
YTD Sep-09 Adj Balance		7,739,208													
Ppd Int on Life Insurance (not included)		582,556													
YTD Sep-09 Balance (Trial Balance)		8,321,763													

**Kansas City Power and Light Co**  
**Rate Case Schedule - 2010 Rate Cases - Direct Filing**  
**Other Prepayments**  
**13 Month Average Period Ended September 30, 2009**  
**Line Assignments**

Column Headings are actually references to the allocation factor being used. Randy Erickson determines which factors should be applied. Going forward only the amounts should be updated will always be used. Notify Randy if any new lines are added.

Debit (credit)	165008	Generation	Energy	Salaries	
Other Prepayments (165008)	<u>Account</u>	<u>Demand</u>	<u>Energy</u>	<u>&amp; Wages</u>	
Rent 1201 Walnut	-			-	
Morgan Stanley	962,980	962,980			
Remarketing Fees		-			
Line of Credit				-	
Cannon Cochran Mgmt Svc	50,000			50,000	
Fuel - Hawthorn Ash Disposal	16,223		16,223		
Medical Reimbursement (COBRA Adj)	29,041			29,041	
EEl Dues	194,832			194,832	
EPRI Dues	466,920			466,920	
Corporate Executive Board	2,073			2,073	
NYSE Annual Fee	43,057			43,057	
Moody's - credit monitoring fee	38,833			38,833	
ACL Services	120			120	
UARG Fees (Utility Air Regulatory Group)	71,648			71,648	
KCC and MPSC	130,275			130,275	
Global Energy Decisions	6,519			6,519	
NERC	77,463			77,463	
Software Maintenance Agreements:					
OpenLink Financial - Endur	85,157		85,157		
Oracle Software	314,606		314,606		
IPS Utility, IMGS and Z/I Imaging	102,378		102,378		
Curator & EMPAC	91,143		91,143		
WMS, STORMS and Scheduler	-		-		
MicroSoft, NETFYI, Symon, CISCO, PCI, Symantec, Alexander, Hewlett Packard, OMS Support, IBM WebSphere, PowerPlan	581,756		581,756		
Air Emissions Fee	-	-			
Natural Gas Park and Loan	-	-			
Short Term Unit Train Lease	299,011	299,011			
SPS/Xcel Energy	1,612,447	1,612,447			
Wolf Creek Outage 2005	-	-			
LaCygne Outage 2009	51,346	51,346			
<b>Total</b>	<b>5,227,830</b>	<b>2,925,784</b>	<b>1,191,263</b>	<b>1,110,783</b>	
Cost of Service Line Number		15-035	15-036	15-039	
<b>Wolf Creek General Insurance (165011)</b>	<b>165011</b>	<b>KCPL</b>	<b>KCPL</b>		
	<b>AMOUNT</b>	<b>%</b>	<b>SHARE</b>		
Neil I (Business Interruption)	225,733	47%	106,095		
Neil II (Excess Property)	647,532	47%	304,340		
Primary Property	419,154	47%	197,003		
Facility Form Liability	201,497	47%	94,703		
Marsh Brokerage Fees	43,846	47%	20,608		
AEGIS Excess General Policy	104,586	47%	49,155		
<b>Total Property Related</b>	<b>1,642,349</b>		<b>771,904</b>	15-038	Cost of Service Line Number
Property Taxes - 345kV trans line	16,514	47%	7,762	15-038	Cost of Service Line Number
Worker's Compensation	174,423	47%	81,979		
Directors and Officers	74,208	47%	34,878		
Nuclear Regulatory Commission Fees	56,647	47%	26,624		
Institute of Nuclear Power Operations	487,480	47%	229,116		
Electric Power Research Institute	49,403	47%	23,220		
Utilities Service Alliance Dues	-	47%	-		
NEI annual fee	187,182	47%	87,975		
Water Purchased Contract	176,700	47%	83,049		
Federal Energy Management Agency Fee	439,052	47%	206,354		
Control Components Inc	-	47%	-		
Kansas Nuclear Emergency Program	232,504	47%	109,277		
TSW License Support	370,368	47%	174,073		
Prepaid Employee Benefits	75,192	47%	35,340		
Ppd Interest on Life Insurance (don't include)	-	47%	(0)		
Other-Volian	3,077	47%	1,446		
Subtotal Non-Property Related	<u>2,326,237</u>		<u>1,093,331</u>		
Wolf Creek General Insurance	<u>3,985,100</u>		<u>1,872,997</u>		
Steam Generation - (not on WCNO's prepaid acct)			-		
Rcl Materials Clearing					
<b>Total Non-Property Related</b>			<u><b>1,093,331</b></u>	15-039	Cost of Service Line Number
<b>Total KCPL Costs for Wolf Creek Prepayments</b>			<u><b>1,872,997</b></u>		



Kansas City Power and Light Co														
Rate Case Schedule - 2010 Rate Cases - Direct Filing														
Miscellaneous Prepaid- 165008, 165011														
Debit (credit)														
	Average	Balance at Sep-09	Balance at Aug-09	Balance at Jul-09	Balance at Jun-09	Balance at May-09	Balance at Apr-09	Balance at Mar-09	Balance at Feb-09	Balance at Jan-09	Balance at Dec-08	Balance at Nov-08	Balance at Oct-08	Balance at Sep-08
Electric Power Research Institute	49,403	-	71,991	143,983	-	71,991	143,983	-	71,991	(71,992)	-	70,099	140,198	-
11 Utilities Service Alliance Dues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 NEI annual fee	187,182	106,708	142,279	177,850	213,421	248,992	284,563	320,134	355,705	391,276	-	32,072	64,145	96,218.00
13 Water Purchase Contract	176,700	120,900	161,200	201,500	241,800	282,100	322,400	362,700	403,000	(40,300)	-	40,300	80,600	120,900.00
14 Federal Emergency Management Agency Fees	439,052	411,479	442,448	473,421	504,394	535,367	566,340	597,313	628,286	247,780	278,753	309,726	340,699	371,672.24
15 Control Components Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Kansas Nuclear Emergency Program	232,504	434,084	482,316	(47,868)	-	47,864	95,732	143,600	191,468	239,336	287,204	335,072	382,940	430,808.00
17 TSW License Support	370,368	483,470	529,540	115,266	161,336	207,406	253,476	299,546	345,616	391,686	437,756	483,826	529,896	575,966.00
18 Prepaid Employee Benefits	75,192	102,878	155,463	-	72,251	76,647	77,697	98,391	74,781	61,947	61,819	65,031	65,022	65,571.27
19 Prepaid Interest on Life Insurance (c)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Other - Volian	3,077	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-
Total Non-Property Related	2,326,237	2,027,400	1,497,145	1,372,503	1,992,663	2,760,938	3,525,872	3,052,725	3,876,487	3,432,994	1,332,420	1,927,644	1,453,188	1,989,100
Total KCPL Costs for W C Prepayments	3,985,100	3,434,308	3,175,861	3,323,026	4,214,994	5,255,077	6,291,820	6,090,479	4,724,263	4,417,181	2,119,071	2,730,898	2,511,719	3,302,911
c) Prepaid interest related to WCNOC's annual borrowing against the next year's expected cash value of the key employee life insurance policies, has been eliminated because the amortization of the prepaid is to account 82620														
KCPL %	KCPL SHARE	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%
Wolf Creek General Insurance (165011)														
	Average													
Neil I (Business Interruption)	106,095	99,378	115,941	132,505	149,068	165,631	182,195	198,758	15,989	31,977	47,965	63,953	79,941	95,929
Neil II (Excess Property)	304,340	289,174	337,370	385,565	433,761	481,957	530,152	578,348	43,813	87,628	131,442	175,256	219,071	262,885
Primary Property	197,003	186,351	217,409	248,467	279,525	310,583	341,641	372,699	28,780	57,559	86,337	115,116	143,894	172,673
Facility Form Liability	94,703	53,340	71,119	88,899	106,678	124,458	142,238	160,017	177,796	195,576	0	18,504	37,008	55,511
Marsh Brokerage Fees	20,608	14,100	18,800	23,500	28,200	32,900	37,600	42,300	47,000	(4,700)	0	4,700	9,400	14,100
AEGIS Excess General Policy	49,155	18,904	28,357	37,810	47,263	56,716	66,170	75,623	85,076	94,529	103,982	0	8,196	16,393
Total Property Related	771,904	661,247	788,997	916,746	1,044,496	1,172,245	1,299,995	1,427,745	398,454	462,568	369,726	377,530	497,510	617,491
Property Taxes - 345KV Transmission Line	7,762	15,929	21,239	26,548	31,858	5,330	0	0	0	0	0	0	0	0
Worker's Compensation	81,979	35,582	53,306	71,030	88,754	106,478	124,202	141,927	159,651	177,375	54,319	133	17,798	35,169
Directors and Officers	34,878	6,171	12,343	18,515	24,687	30,859	37,031	43,203	88,615	55,547	61,719	67,891	(0)	6,831
Nuclear Regulatory Commission Fees	26,624	0	(469,922)	(163,208)	0	163,208	326,415	0	163,208	326,415	0	163,208	(163,208)	0
Institute of Nuclear Power Operations	229,116	131,152	174,870	218,588	262,306	306,024	349,742	393,460	437,178	480,896	0	37,382	74,763	112,143
Electric Power Research Institute	23,220	0	33,836	67,672	0	33,836	67,672	0	33,836	(33,836)	0	32,947	65,893	0
Utilities Service Alliance Dues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEI annual fee	87,975	50,153	66,871	83,590	100,308	117,026	133,745	150,463	167,181	183,900	0	15,074	30,148	45,222
Water Purchased Contract	83,049	56,823	75,764	94,705	113,646	132,587	151,528	170,469	189,410	(18,941)	0	18,941	37,882	56,823
Federal Energy Management Agency Fee	206,354	193,395	207,950	222,508	237,065	251,622	266,180	280,737	295,294	116,457	131,014	145,571	160,129	174,686
Control Components Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kansas Nuclear Emergency Program	109,277	204,019	226,689	(22,498)	0	22,496	44,994	67,492	89,990	112,488	134,986	157,484	179,982	202,480
TSW License Support	174,073	227,231	248,884	54,175	75,828	97,481	119,134	140,787	162,440	184,092	205,745	227,398	249,051	270,704
Prepaid Employee Benefits	35,340	48,353	73,068	0	33,958	36,024	36,518	46,244	35,147	29,115	29,055	30,564	30,560	30,819
Prepaid Int on Life Insurance (don't include)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other - Volian	1,446	0	0	0	0	0	0	0	0	0	9,400	9,400	0	0
Total Non-Property Related	1,093,331	952,878	703,658	645,076	936,552	1,297,641	1,657,160	1,434,781	1,821,949	1,613,507	626,237	905,993	682,998	934,877
Total KCPL Costs for W C Prepayments	1,872,997	1,630,054	1,513,894	1,588,371	2,012,905	2,475,216	2,957,155	2,862,525	2,220,403	2,076,075	995,963	1,283,522	1,180,508	1,552,368
Rcl Materials Clearing for Oct														
Steam Generation -														
	0													
Trial Balance	2,606,208	2,212,608	2,169,268	2,316,565	2,813,919	2,475,215	3,145,060	3,238,336	2,784,120	2,827,699	1,935,493	2,410,958	2,495,849	3,055,616
Prepaid Interest on Life Insurance	733,212	582,556	655,375	728,195	801,014	0	187,906	375,812	563,718	751,623	939,529	1,127,435	1,315,341	1,503,247
Difference	(0.22)	(0.95)	(0.95)	(0.56)	(0.56)	(0.56)	(0.59)	(0.59)	(0.58)	0.37	0.37	0.36	0.37	1.00

KANSAS CITY POWER & LIGHT COMPANY					
KANSAS REVENUE REQUIREMENT					
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010					
SUMMARY OF ADJUSTMENTS (1)					
					Adjust to 8-31-10
					Company witness
					Total Adjustments
					Incr (Decr)
					Allocated Adjs
					Incr (Decr)
					100% KS Adjs
					Incr (Decr)
					100% MO Adjs
					Incr (Decr)
<b>RATE BASE</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>RATE BASE</b>					
<b>Working Capital - Schedule 1, line 1-036</b>					
	Adjust cash working capital for impact of proposed rate increase	(1,211,742)		(1,211,742)	Weisensee
(1) All amounts are total company; if an adjustment is applicable to only KS or MO it is so indicated					