

STATE CORPORATION COMMISSION

MAR 01 2007



Docket Room

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DIRECT TESTIMONY OF

JOHN P. WEISENSEE

KANSAS CITY POWER & LIGHT COMPANY

DOCKET NO. 07-KCPE-___-RTS

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

DIRECT TESTIMONY OF

JOHN P. WEISENSEE

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

**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. 07-KCPE-____-RTS

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

2 A: My name is John P. Weisensee. My business address is 1201 Walnut, Kansas City,
3 Missouri 64106-2124.

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

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

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

2 A: As Regulatory Accounting Manager, I have primary responsibility for preparing the
3 financial information contained in various regulatory filings in Kansas, Missouri and at
4 the Federal Energy Regulatory Commission (“FERC”).

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

6 A: I graduated from The University of Texas at Austin in 1976 with a BBA degree in
7 Accounting, summa cum laude. I earned a Masters in Professional Accounting degree
8 from the same university in 1977. I have been a Certified Public Accountant since 1977.
9 I began my career with KCPL in January 2007. From 1986 to 2001, I was the Manager,
10 Finance and Accounting for St. Joseph Light & Power Company. In the years between
11 leaving that utility and beginning at KCPL, I was self-employed as a business consultant
12 in the utility industry and for many other industries.

13 **Q: Have you previously testified in a proceeding at the Kansas Corporation
14 Commission (“KCC” or “Commission”) or before any other utility regulatory
15 agency?**

16 A: I have testified in numerous proceedings at the Missouri Public Service Commission
17 (“MPSC”), including the recently filed rate case, Case No. ER-2007-0291.

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

19 A: The purpose of my testimony is to: (1) describe the schedules that were used to support
20 the rate increase that KCPL is requesting in this proceeding, attached as Schedule JPW-1
21 (“Revenue Requirement Schedules”); (2) support various accounting adjustments listed
22 on the summary of adjustments attached as Schedule JPW-2 (“Summary of

1 Adjustments”); and (3) address the income tax component of KCPL’s cost of service and
2 the accumulated deferred income tax rate base offset.

3 **REVENUE REQUIREMENT SCHEDULES**

4 **Purpose and Scope**

5 **Q: What is the purpose of these schedules?**

6 A: The Revenue Requirement Schedules are derived from the Company’s Revenue
7 Requirement Model (“Revenue Requirement Model”) and were used to support the rate
8 increase that KCPL is requesting in this proceeding.

9 **Q: Were the Revenue Requirement Schedules prepared either by you or under your
10 direction?**

11 A: Yes, they were.

12 **Q: Please describe the process the Company used to determine the requested rate
13 increase.**

14 A: We utilized a standard ratemaking process to determine the rate increase request. We
15 used historical test year data from the financial books and records of the Company as the
16 basis for the operating revenues, operating expenses, and rate base. We then adjusted the
17 historical test year data to reflect: (1) the Company’s financial data on a 100% Kansas
18 basis; (2) “normal” levels of revenue and expenses that would have occurred during a
19 year with normal weather, maintenance, etc.; (3) annualizations of certain revenue and
20 expense amounts; and (4) known and measurable changes that have been identified since
21 the end of the historical test year. We then allocated the adjusted test year data to arrive
22 at operating revenues, operating expenses, and rate base applicable to the Kansas
23 jurisdiction. We subtracted operating expenses from operating revenues to arrive at

1 operating income. We then divided operating income by rate base to calculate the rate of
2 return prior to the requested rate increase. The requested rate increase is the amount
3 necessary for the post-increase calculated rate of return to equal the rate of return
4 supported by KCPL witness Samuel C. Hadaway in his direct testimony.

5 **Test Year**

6 **Q: What historical test year did KCPL use in determining rate base and operating**
7 **income?**

8 A: The schedules included in this filing are based upon an historical test year ending
9 December 31, 2006, as agreed to in the Regulatory Plan Stipulation and Agreement
10 (“Regulatory Plan S&A”), which the Commission approved in Docket No. 04-KCPE-
11 1025-GIE.

12 **Adjustments**

13 **Q: Is there a listing of the adjustments to the test year data attached to your testimony?**

14 A: Yes, there is a listing of the adjustments along with the dollar amount of those
15 adjustments in the Summary of Adjustments, which is attached hereto as Schedule
16 JPW-2.

17 **Q: Please explain the adjustments to reflect the Company’s financial data on a 100%**
18 **Kansas basis?**

19 A: KCPL has an integrated operating system that serves retail customers in Kansas and
20 Missouri, as well as full-requirements, or firm, wholesale customers. The rates for the
21 Kansas retail customers fall under the jurisdiction of the KCC, the rates for the Missouri
22 retail customers fall under the jurisdiction of the MPSC, and the rates for the firm
23 wholesale customers fall under the jurisdiction of FERC. Each of these commissions

1 authorizes, among other things, the rates used to record book depreciation. The
2 Company's financial books show a blended amount for the book depreciation authorized
3 by the various commissions. An adjustment is thus necessary to reflect the historical
4 Commission-authorized depreciation rates. In addition, adjustments are necessary to
5 reflect differences in the statutory tax rates in Kansas and Missouri and other differences
6 in accounting treatments authorized by the various commissions. The result, after these
7 adjustments are made, is financial information for the total Company that looks as if it
8 operates solely in Kansas and is regulated only by the KCC.

9 **Q: Please explain the adjustments to reflect "normal" levels of revenue and expenses?**

10 A: These include adjustments to revenue, fuel expense, and purchased power to reflect levels
11 that would have occurred if the weather had been "normal" during the test year. Also
12 included are adjustments to reflect a "normal" level of maintenance expense. This is
13 necessary because, for example, turbine maintenance does not occur every year. Thus, an
14 individual generating unit may have large variations in maintenance from year to year.
15 The adjustments to normalize generation maintenance reflect the entire cycle of non-
16 annual maintenance levels. Similar adjustments are necessary for Transmission &
17 Distribution and Information Technology maintenance.

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

19 A: These adjustments, such as the annualization of depreciation expense and certain
20 amortizations authorized by the KCC in Docket No. 06-KCPE-828-RTS ("the 2006 Rate
21 Case"), have been made to reflect an annual level of revenues and expense in cost of
22 service.

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

3 A: These adjustments are for changes in the level of revenues, expenses and rate base that
4 either have occurred or are expected to occur by September 30, 2007.

5 **Allocations**

6 **Q: Why is it necessary to allocate revenues, expenses and rate base to the jurisdictions?**

7 A: Because, as previously discussed, KCPL does not have separate operating systems for its
8 Kansas, Missouri and firm wholesale jurisdictions. It operates a single production and
9 transmission system that is used to provide service to the retail customers in Kansas and
10 Missouri, as well as the full-requirements firm wholesale customers.

11 **Q: Please explain how revenues, expenses, and rate base items were allocated.**

12 A: The allocators that were utilized can be classified as “input” allocators or “calculated”
13 allocators. The input allocators are based on the weather-normalized demand, energy,
14 and customer information that is described in the direct testimony of KCPL witness
15 George M. McCollister. The calculation of these input allocators is attached to my
16 testimony as Schedule JPW-3. The calculated allocators are, at their root, based on the
17 Demand, Energy, and Customer allocators. The calculated allocators are, however,
18 calculated within the Revenue Requirement Model. They are often calculated as
19 combinations of amounts that have previously been allocated using one or more of the
20 input allocators.

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

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

1 consistent with the allocation method used by both the KCC Staff and the Company in
2 the 2006 Rate Case.

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

4 A: The Energy allocator is based on the total annual kilowatt-hour usage by the Kansas and
5 Missouri retail customers and wholesale jurisdiction.

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

7 A: The Customer allocator is based on the number of customers in Kansas, Missouri, and
8 wholesale jurisdiction.

9 **Q: Please explain how retail revenues were allocated.**

10 A: Retail revenues are the revenues received from the retail customers in Kansas and
11 Missouri. Retail revenues are not allocated; rather, they are recorded by jurisdiction.

12 **Q: Please explain how miscellaneous revenues were allocated.**

13 A: Miscellaneous revenues include forfeited discounts, miscellaneous services, rent from
14 electric property, transmission service for others, and other electric revenues. These
15 miscellaneous revenues were subdivided and, where possible, assigned directly to the
16 jurisdiction where they were recorded. The miscellaneous revenues that were not directly
17 assignable to a jurisdiction were grouped by functional categories and allocated on a
18 basis appropriate for that functional category. Production and transmission-related
19 miscellaneous revenues were allocated using the Demand allocator. Distribution-related
20 miscellaneous revenues were allocated based on the distribution plant in each
21 jurisdiction.

1 **Q: Please explain how the off-system sales margins were allocated.**

2 A: KCPL allocated off-system sales margins between jurisdictions based on the Energy

3 allocator.

4 **Q: Please explain how sales for resale revenues were allocated.**

5 A: The sales for resale revenues are the revenues from the full-requirements firm wholesale

6 customers under FERC jurisdiction. These revenues were allocated totally to the FERC

7 jurisdiction.

8 **Q: Please explain how fuel costs were allocated.**

9 A: Fuel costs were allocated based on the Energy allocator.

10 **Q: Please explain how purchased power costs were allocated.**

11 A: The demand (capacity) component was allocated based on the Demand allocator, while

12 the energy component was allocated based on the Energy allocator.

13 **Q: Please explain how other production operating and maintenance (“O&M”) costs**

14 **were allocated.**

15 A: Variable production O&M costs were allocated using the Energy allocator. Variable

16 production O&M costs are primarily those non-fuel costs that are related to fuel. The rest

17 of the production O&M costs are considered to be fixed and were allocated using the

18 Demand allocator.

19 **Q: Please explain how transmission O&M costs were allocated.**

20 A: Transmission O&M costs were allocated based on the allocation of the transmission

21 plant. As I will describe later, transmission plant was primarily allocated using the

22 Demand allocator.

1 **Q: Please explain how distribution O&M costs were allocated.**

2 A: Distribution O&M costs were allocated based on the allocation of the distribution plant.
3 As I will describe later, distribution plant was primarily allocated based on its physical
4 location.

5 **Q: Please explain how customer accounts expenses were allocated.**

6 A: Customer accounts expenses were primarily allocated using the Customer allocator. The
7 exception is that the uncollectible accounts expenses were directly assigned to the
8 jurisdiction of their origin.

9 **Q: Please explain how customer services and information expenses were allocated.**

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

13 **Q: Please explain how sales expenses were allocated.**

14 A: Sales expenses related to firm wholesale sales were directly assigned to the FERC
15 jurisdiction. The rest of the sales expenses were allocated using the Customer allocator.

16 **Q: Please explain how administrative and general (“A&G”) expenses were allocated.**

17 A: A&G expenses were allocated using a number of methods depending on the cause of the
18 cost. Salaries, employee benefits, and injuries and damages expenses were allocated
19 based on the ratio of the allocated sum of the labor portion of the production,
20 transmission, distribution, customer, and sales expenses described previously.
21 Regulatory expenses were directly assigned to the jurisdiction of their origin. Property
22 insurance expenses were allocated based on the allocation of total plant. General plant
23 maintenance and fleet expenses were allocated based on the allocation of the plant with

1 which they are associated. General advertising expenses were allocated using the
2 Customer allocator, and the remainder of A&G expenses were allocated using the Energy
3 allocator.

4 **Q: Please explain how depreciation and amortization expenses were allocated.**

5 A: Depreciation and amortization expenses were adjusted to reflect the appropriate
6 jurisdictionally approved depreciation rates. Adjusted depreciation and amortization
7 expenses were then allocated based on the allocation of the plant with which they are
8 associated. The pre-tax payment on plant expenses were directly assigned to the
9 jurisdiction of their origin.

10 **Q: Please explain how interest on customer deposits was allocated.**

11 A: Interest on customer deposits was directly assigned to the jurisdiction of its origin.

12 **Q: Please explain how taxes other than income were allocated.**

13 A: Property taxes related to Wolf Creek were allocated based on the allocation of Wolf
14 Creek plant. Property taxes not related to Wolf Creek were allocated based on the
15 allocation of total plant excluding Wolf Creek. Payroll taxes related to Wolf Creek
16 payroll were allocated based on the allocation of Wolf Creek payroll. Payroll taxes
17 related to non-Wolf Creek payroll were allocated based on the allocation of the non-Wolf
18 Creek payroll. Gross receipts taxes were assigned directly to the jurisdiction of their
19 origin and then eliminated through an adjustment. Capital stock taxes were allocated
20 based on the allocation of total plant. Kansas City, Missouri earnings taxes were first
21 calculated based on the earnings in the Revenue Requirement Model and then allocated
22 100% to Missouri.

1 **Q: Please explain how income taxes were allocated.**

2 A: Currently payable income taxes were not allocated. Instead, currently payable income
3 taxes were calculated in the Revenue Requirement Model using the statutory tax rates for
4 the appropriate jurisdiction and applying them to jurisdictional taxable income calculated
5 in the Revenue Requirement Model. Deferred tax expenses related to depreciation were
6 calculated using the statutory tax rate for the appropriate jurisdiction and applying it to
7 the jurisdictional difference between tax return depreciation and tax basis straight line
8 depreciation reflected in the Revenue Requirement Model. Other deferred income tax
9 expenses were primarily allocated based on the allocation of the plant with which they
10 are associated.

11 **Q: Please explain how production plant-in-service costs were allocated.**

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

17 **Q: Please explain how transmission plant-in-service costs were allocated.**

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

1 **Q: Please explain how distribution plant-in-service costs were allocated.**

2 A: Distribution plant costs were primarily allocated based on their physical location.

3 **Q: Please explain how general plant-in-service costs were allocated.**

4 A: General plant costs were allocated based on their relationship to other production,
5 transmission, and distribution plant costs.

6 **Q: Please explain how intangible plant-in-service costs were allocated.**

7 A: Intangible plant is primarily capitalized software. These capitalized software costs were
8 allocated based on the allocation factor considered most appropriate for the function of
9 the software. For example, the customer information system is allocated based on the
10 Customer allocation factor, whereas transmission-related software is allocated based on
11 the Demand allocation factor.

12 **Q: Please explain how the reserves for accumulated depreciation and amortization
13 were allocated.**

14 A: The reserves for accumulated depreciation and amortization were first adjusted to reflect
15 the appropriate jurisdictionally approved historical depreciation and amortization rates.
16 Then the adjusted amounts were allocated based on the allocation of the plant with which
17 they are associated.

18 **Q: Please explain how working capital was allocated.**

19 A: Cash working capital (“CWC”) was not allocated. Instead, the CWC amounts were
20 calculated in the Revenue Requirement Model by taking the CWC factors developed in
21 the lead/lag study described in the direct testimony of KCPL witness Christine M.
22 Davidson and applying them to other allocated amounts in the Revenue Requirement
23 Model. Fuel inventory was allocated using the Energy allocator, except for the Missouri

1 Gross AFDC amounts in fuel inventory that were assigned directly to Missouri.
2 Materials and supplies (“M&S”) and prepayments were grouped by function and
3 allocated based on allocations appropriate for the function of the M&S and prepayments.

4 **Q: Please explain how the regulatory assets were allocated.**

5 A: Regulatory assets were assigned directly to the jurisdiction of their origin.

6 **Q: Please explain how the accumulated reserve for deferred taxes was allocated.**

7 A: The accumulated reserve for deferred taxes was first adjusted to reflect the appropriate
8 jurisdictionally approved historical depreciation rates and the appropriate statutory tax
9 rates. The accumulated reserve for deferred taxes was then primarily allocated based on
10 the allocation of plant with which it was associated. However, deferred tax reserve
11 amounts that are associated with regulatory assets and liabilities were assigned directly to
12 their jurisdiction of origin.

13 **Q: Please explain how the customer advances for construction and the customer
14 deposits were allocated.**

15 A: The customer advances for construction and the customer deposits were assigned directly
16 to the jurisdiction of their origin.

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

18 A: First, the method of allocation is critical first to ensure that the rates charged to each
19 jurisdiction of customers reflect the full cost of serving those customers but not the cost
20 of serving customers in other jurisdictions. Second, the method of allocation must allow
21 the Company the opportunity to fully recover its prudent costs of serving those
22 customers. If the sum of the allocation factors allowed in each jurisdiction does not equal

1 100%, then the Company is unable to recover its prudent cost of service and return on
2 rate base.

3 **Q: Has the Company applied the allocations, which you have described, consistently to**
4 **the Kansas, Missouri and FERC jurisdictions?**

5 A: Yes, it has.

6 **Description and Purpose of the Schedules in the Revenue Requirement Model**

7 **Q: Please describe the Revenue Requirement Model.**

8 A: The Revenue Requirement Model consists of multiple Excel-based spreadsheets which
9 reflect a consistent format of unadjusted and adjusted system financial information and
10 which result in allocated Kansas jurisdictional rate base, operating income and rate of
11 return. I will discuss both the schedules and format later in my testimony. Collectively,
12 we refer to this model and its underlying schedules as the Revenue Requirement Model.

13 **Q: What schedules are included in the Revenue Requirement Model?**

14 A: The following schedules, which are attached hereto as Schedule JPW-1, are included in
15 the Revenue Requirement Model:

- 16 ▪ REV REQ SUMMARY
- 17 ▪ SCHEDULE 1 – SUMMARY OF OPERATING INCOME & RATE BASE;
- 18 ▪ SCHEDULE 2 – ALLOCATION OF REVENUES;
- 19 ▪ SCHEDULE 4 – ALLOCATION OF OPERATIONS & MAINTENANCE
20 EXPENSE;
- 21 ▪ SCHEDULE 5 – ALLOCATION OF DEPRECIATION EXPENSES &
22 AMORTIZATIONS;
- 23 ▪ SCHEDULE 6 – ALLOCATION OF TAXES OTHER THAN INCOME TAXES;

- 1 ▪ SCHEDULE 7 – ALLOCATION OF CURRENT AND DEFERRED INCOME
- 2 TAXES;
- 3 ▪ SCHEDULE 8 – ALLOCATION OF ACCUMULATED DEFERRED TAXES;
- 4 ▪ SCHEDULE 11 – ALLOCATION OF ELECTRIC PLANT-IN-SERVICE;
- 5 ▪ SCHEDULE 12 – ALLOCATION OF ACCUMULATED DEPRECIATION;
- 6 ▪ SCHEDULE 15 – ALLOCATION OF WORKING CAPITAL;
- 7 ▪ SCHEDULE 16 – CASH WORKING CAPITAL;
- 8 ▪ SCHEDULE 18 – ALLOCATION OF SALARIES AND WAGES;
- 9 ▪ ALLOCATORS;
- 10 ▪ MISC % - MISCELLANEOUS PERCENTS;
- 11 ▪ CWC% - CASH WORKING CAPITAL PERCENTS; and
- 12 ▪ DEPR % - JURISDICTIONAL DEPRECIATION RATES.

13 **Q: Please describe the purpose of REV REQ SUMMARY.**

14 A: This schedule presents a summary of the traditional revenue requirement and the
15 Contribution in Aid of Construction (“CIAC”) to maintain KCPL’s financial ratios.

16 **Q: Please describe the purpose of SCHEDULE 1 – SUMMARY OF OPERATING**
17 **INCOME & RATE BASE.**

18 A: SCHEDULE 1 presents the overall summary of Net Electric Operating Income, including
19 the major components of operating revenue and operating expenses. It also shows Rate
20 Base, including a summary of the major components of net plant and line item detail for
21 other positive and negative rate base items. Finally, it shows the calculated Rate of
22 Return and Return on Equity for the SYSTEM TOTAL, ADJUSTED TOTAL, KANSAS
23 JURISDICTION and PROFORMA JURISDICTION columns.

1 **Q: What is the purpose of SCHEDULE 2 – ALLOCATION OF REVENUES?**

2 A: SCHEDULE 2 presents the detail of Electric Operating Income, subtotaled by the major
3 components shown on SCHEDULE 1.

4 **Q: What is the purpose of SCHEDULE 4 – ALLOCATION OF OPERATIONS &
5 MAINTENANCE EXPENSE?**

6 A: SCHEDULE 4 presents the detail of other O&M expense by FERC sub-account, and
7 certain additional detail required for allocation purposes, subtotaled by functional
8 category.

9 **Q: What is the purpose of SCHEDULE 5 – ALLOCATION OF DEPRECIATION
10 EXPENSES & AMORTIZATIONS?**

11 A: SCHEDULE 5 presents annualized depreciation and amortization expense by plant sub-
12 account. The annualized depreciation expense amounts, and most amortization expense
13 amounts, were calculated by applying jurisdictional depreciation/amortization rates to
14 adjusted plant-in-service balances shown on SCHEDULE 11. The jurisdictional rates
15 were approved in the rate order approving the Regulatory Plan S&A and are shown on
16 Schedule DEPR %. The SYSTEM TOTAL column reflects depreciation expense
17 calculated for financial reporting purposes using blended jurisdictional rates from
18 Kansas, Missouri and FERC. The adjustments shown on SCHEDULE 5 include those
19 necessary to adjust from the financial blended depreciation/amortization expense to
20 annualized depreciation/amortization expense based on the September 30, 2007 plant-in-
21 service balances and the jurisdictional depreciation/amortization rates. SCHEDULE 5
22 also reflects the annualized pre-tax payment on plant expense approved in the 2006 Rate
23 Case.

1 **Q: What is the purpose of SCHEDULE 6 – ALLOCATION OF TAXES OTHER**
2 **THAN INCOME TAXES?**

3 A: SCHEDULE 6 presents the detail of property taxes, payroll taxes and miscellaneous
4 taxes other than income taxes.

5 **Q: What is the purpose of SCHEDULE 7 – ALLOCATION OF CURRENT AND**
6 **DEFERRED INCOME TAXES?**

7 A: SCHEDULE 7 presents both the calculation of currently payable income taxes and the
8 deferred income tax and investment tax credit amortization included in cost of service.
9 This schedule is further discussed later in this testimony.

10 **Q: What is the purpose of SCHEDULE 8 – ALLOCATION OF ACCUMULATED**
11 **DEFERRED TAXES?**

12 A: SCHEDULE 8 presents the detail of Deferred Income Tax Reserve assets and liabilities
13 related to rate base items, calculated on a jurisdictional basis. This schedule is further
14 discussed later in this testimony.

15 **Q: What is the purpose of SCHEDULE 11 – ALLOCATION OF ELECTRIC PLANT-**
16 **IN-SERVICE?**

17 A: SCHEDULE 11 presents the detail of Electric Plant-in-Service after adjusting the
18 amounts reflected in the financial statements for jurisdictional differences. Although
19 some of the detail is provided only at the FERC plant account level, most of the accounts
20 are further subdivided to allow for the application of different allocation factors to
21 portions of the account balance. The accounts are also subdivided when necessary to
22 facilitate use of different depreciation rates for different portions of the account as
23 required to annualize depreciation expense.

1 **Q: What is the purpose of SCHEDULE 12 – ALLOCATION OF ACCUMULATED**
2 **DEPRECIATION?**

3 A: SCHEDULE 12 presents the detail of Accumulated Reserve for Depreciation by FERC
4 plant account as if jurisdictional depreciation/amortization rates had been applied
5 throughout time to total Company Plant-in-Service expressed on a jurisdictional basis.
6 Where necessary, the FERC plant accounts are further subdivided to allow for the
7 application of different allocation factors to portions of the account balance.

8 **Q: What is the purpose of SCHEDULE 15 – ALLOCATION OF WORKING**
9 **CAPITAL?**

10 A: SCHEDULE 15 presents the detail of each major component of Working Capital. Each
11 component is subdivided as necessary to allow for the application of different allocation
12 factors to portions of the account balance.

13 **Q: What is the purpose of SCHEDULE 16 – CASH WORKING CAPITAL?**

14 A: SCHEDULE 16 presents the calculation of the cash working capital amount shown on
15 SCHEDULE 15. Lead/lag factors, as shown on schedule CWC%, are applied to
16 applicable amounts of O&M expense, interest and taxes and revenues not related to retail
17 kWh sales. The amounts to which the factors are applied have all been transferred from
18 other supporting schedules.

19 **Q: What is the purpose of SCHEDULE 18 – ALLOCATION OF SALARIES AND**
20 **WAGES?**

21 A: SCHEDULE 18 presents labor costs by functional category for labor included in
22 SCHEDULE 4 – ALLOCATION OF OPERATIONS & MAINTENANCE EXPENSE.

1 These amounts are used to derive the allocation factor identified as “Sal & Wages”
2 reflected in the schedule titled ALLOCATORS and applied elsewhere in the schedules.

3 **Q: What is the purpose of ALLOCATORS?**

4 A: The schedule identified as ALLOCATORS presents both the “input” allocators and
5 “calculated” allocators that are necessary to accomplish the allocation process that I
6 discussed previously in my testimony.

7 **Q: What is the purpose of MISC%, MISCELLANEOUS PERCENTS?**

8 A: The MISC% schedule presents the development of various percents used elsewhere in the
9 schedules for calculation of income taxes, revenue related taxes, capital structure, capital
10 cost and the weighted cost of capital.

11 **Q: What is the purpose of CWC% – CASH WORKING CAPITAL PERCENTS?**

12 A: CWC% presents the calculation of lead/lag factors resulting from revenue lead/lags and
13 expense lead/lags for various payment and revenue categories. These factors are used on
14 SCHEDULE 16 for the calculation of Cash Working Capital. KCPL witness Christine
15 M. Davidson discusses the development of the revenue and expense lags in her direct
16 testimony.

17 **Q: What is the purpose of DEPR % – JURISDICTIONAL DEPRECIATION RATES?**

18 A: The DEPR% schedule reflects the jurisdictional depreciation/amortization rates approved
19 in the 2006 Rate Case. These rates are applied to Plant-in-Service balances shown on
20 SCHEDULE 11 to derive the annualized depreciation/amortization expense shown on
21 SCHEDULE 5.

1 **Format of Schedules**

2 **Q: Please explain the format of the schedules in the Revenue Requirement Model.**

3 A: The following columns are reflected on each schedule (excl. REV REQ SUMMARY and
4 CWC%):

5 ▪ LINE NO;

6 ▪ ACCT NO;

7 ▪ DESCRIPTION;

8 ▪ ALLOCATION BASIS;

9 ▪ SYSTEM TOTAL, COL 601;

10 ▪ ADJUSTMENTS, COL 602;

11 ▪ ADJUSTED TOTAL, COL 603;

12 ▪ KANSAS JURISDICTION, COL 604;

13 ▪ PROFORMA ADJUSTMENTS, COL 605; and

14 ▪ PROFORMA JURISDICTION, COL 606.

15 **Q: Please describe the purpose of LINE NO.**

16 A: LINE NO is the line identifier used for cross-reference purposes.

17 **Q: Please describe the purpose of ACCT NO.**

18 A: ACCT NO is the FERC prime or sub-account number, as appropriate.

19 **Q: Please describe the purpose of DESCRIPTION.**

20 A: DESCRIPTION is the description of the line.

21 **Q: Please describe the purpose of ALLOCATION BASIS.**

22 A: For amounts carried forward from another schedule, as indicated by a “TSFR” (or
23 “transferred”) cross-reference, this column reflects the schedule/line number from which

1 the amount was transferred. For input amounts, this column reflects the allocation factor
2 by which the “ADJUSTED TOTAL, COL. 603” amount is allocated between
3 jurisdictions. The allocation factors are presented on the schedule titled
4 “ALLOCATORS.”

5 **Q: Please describe the purpose of SYSTEM TOTAL, COL 601.**

6 A: SYSTEM TOTAL, COL 601 reflects the amounts recorded on the financial books for the
7 period January through December 2006.

8 **Q: Please describe the purpose of ADJUSTMENTS, COL 602.**

9 A: ADJUSTMENTS, COL 602 reflects the sum of the net adjustments made to each line
10 required to: (1) adjust the amount shown in SYSTEM TOTAL, COL 601 to a 100%
11 jurisdictional basis; (2) reflect “normal” levels of revenue and expenses that would have
12 occurred during a year; (3) reflect “annualized” revenues and expenses; or (4) reflect
13 known and measurable changes through September 30, 2007.

14 **Q: Please describe the purpose of ADJUSTED TOTAL, COL 603.**

15 A: ADJUSTED TOTAL, COL 603 reflects the sum of columns COL 601 and COL 602.

16 **Q: Please describe the purpose of KANSAS JURISDICTION, COL 604.**

17 A: KANSAS JURISDICTION, COL 604 reflects the Kansas jurisdictional amount after the
18 appropriate allocation factors have been applied to the amounts shown in ADJUSTED
19 TOTAL, COL. 603.

20 **Q: Please describe the purpose of PROFORMA ADJUSTMENTS, COL 605.**

21 A: PROFORMA ADJUSTMENTS, COL 605 reflects the proforma jurisdictional revenue
22 increase requested along with the associated jurisdictional adjustments for bad debt

1 expense, income and other taxes, and the impact on cash working capital. This amount is
2 before consideration of the CIAC to maintain KCPL's financial ratios.

3 **Q: Please describe the purpose of PROFORMA JURISDICTION, COL 606.**

4 A: PROFORMA JURISDICTION, COL. 606 reflects the sum of COL 604 and COL 605.

5 **Q: To what extent is there a detailed breakdown of amounts shown in any of the**
6 **columns?**

7 A: Wherever the "ALLOCATION BASIS" column shows a "TSFR" (or "transferred")
8 indication, a detailed breakdown of that amount is reflected on the supporting schedule
9 noted. The line number included in the cross-reference reflects the line number on the
10 supporting schedule that agrees with the amount on the "transferred to" schedule.

11 **Q: Is there further detailed breakdown of the amounts reflected in the**
12 **"ADJUSTMENTS, COL 602" column?**

13 A: Yes, the individual adjustments are listed on attached Schedule JPW-2. Each adjustment
14 has a unique adjustment number. The individual adjustments are grouped and subtotaled
15 consistent with the line number and line description shown on SCHEDULE 1 –
16 SUMMARY OF OPERATING INCOME & RATE BASE, to which they apply.

17 **Q: Does that conclude this portion of your testimony?**

18 A: Yes, that concludes my discussion of the Revenue Requirement Schedules.

19 ACCOUNTING ADJUSTMENTS

20 Purpose and Scope

21 **Q: What is the purpose of this portion of your testimony?**

1 A: The purpose of this portion of my testimony is to support various accounting adjustments
2 included in Summary of Adjustments, which as I have previously noted is attached hereto
3 as Schedule JPW-2.

4 **Q: What is the purpose of Summary of Adjustments?**

5 A: It presents a listing of all adjustments to the 2006 test year. The adjustments are
6 organized and subtotaled by the lines reflected on SCHEDULE 1 – SUMMARY OF
7 OPERATING INCOME & RATE BASE. Various KCPL witnesses will support, in their
8 direct testimony, the need for each of the adjustments.

9 **Q: Which adjustments listed in Summary of Adjustments are you supporting?**

10 A: The adjustments I am supporting are included in the Table of Contents to this direct
11 testimony (“Accounting Adjustments section”), along with the page number where the
12 related testimony begins. The dollar amounts discussed in this testimony related to these
13 adjustments refer to total Company effects, not Kansas jurisdictional effects (unless
14 otherwise noted). Kansas jurisdictional effects are determined by allocation factors
15 discussed previously in this testimony.

16 **Adjustments to reflect the Company’s financial data on a 100% Kansas basis**

17 **Q: Please describe Adjustments 1-19.**

18 A: As discussed earlier in this testimony, KCPL has an integrated operating system that
19 serves retail customers in Kansas and Missouri, as well as full-requirements, or firm,
20 wholesale customers. Adjustments are thus necessary to reflect the Kansas jurisdictional
21 cost of service and rate base. The result, after these adjustments are made, is financial
22 information for the total Company that looks like it operates solely in Kansas and is

1 regulated only by the KCC. The purpose of each of these adjustments is described below
2 as well as in Schedule JPW-2.

- 3 ▪ Adj-1, Remove Missouri gross receipts tax from revenues and from other tax
4 expense.
- 5 ▪ Adj-3, Adjust disallowed Wolf Creek plant to 100% Kansas jurisdictional basis.
- 6 ▪ Adj-4, Transfer Kansas City Power & Light Receivables Company (“KCREC”)
7 bad debt expense to KCPL.
- 8 ▪ Adj-5, Adjust Financial Accounting Standard (“FAS”) 87 and FAS 88 pension
9 regulatory assets from financial book amounts to total Company Kansas
10 jurisdictional basis rate base amounts.
- 11 ▪ Adj-9, Adjust for current period bank fees paid by KCREC related to sale of
12 receivables.
- 13 ▪ Adj-10, Transfer Interest on Customer Deposits above the line.
- 14 ▪ Adj-11, Adjust 2006 expenses for amounts recorded in 2006 related to prior years.
- 15 ▪ Adj-12, Adjust book depreciation and amortization expense to Kansas basis
16 depreciation/amortization using Kansas jurisdictional depreciation rates.
- 17 ▪ Adj-13, Adjust book accumulated reserve for depreciation/ amortization to
18 Kansas basis.
- 19 ▪ Adj-14, Adjust deferred income tax reserves to Kansas basis.
- 20 ▪ Adj-16, Normalize 2006 for recurring security costs, eliminating Kansas
21 jurisdictional deferral to a regulated asset.
- 22 ▪ Adj-18, Remove effects of 2006 Hawthorn 5 subrogation settlement.

- 1 ▪ Adj-19, Adjust deductions used to calculate book current and deferred income tax
- 2 expense (provision and amortization) from a financial basis to a Kansas
- 3 jurisdictional basis.

4 **Normalization & annualization adjustments and adjustments to reflect known and**
5 **measurable changes**

6 **ADJ-20, PAYROLL AND RELATED COSTS**

7 **Q: What are the various components of Adj-20?**

8 A: Adj-20 consists of the following parts:

- 9 20 annualize fuel-related payroll costs: \$5,658,097;
- 10 20 annualize non-fuel operations & maintenance (“O&M”) payroll costs:
- 11 \$150,732,764;
- 12 20a reverse fuel-related test year payroll costs: (\$5,171,150);
- 13 20a reverse O&M test year payroll costs: (\$137,760,407);
- 14 20b adjust severance payroll costs to normalized amount: \$248,873;
- 15 20c adjust talent assessment severance payroll costs to annualized amount:
- 16 (\$6,957,387), and related FICA payroll tax effect (\$520,230);
- 17 20d adjust incentive compensation-Power Marketing to normalized amount:
- 18 (\$33,327);
- 19 20e adjust incentive compensation-Value Link to normalized amount: (\$1,558,730);
- 20 and
- 21 20g adjust FICA payroll taxes for Adj-20/Adj-20a effects: \$901,368.

1 **Q: How was payroll annualized (Adj-20)?**

2 A: Payroll was annualized based on the complement of employees and pay rates expected to
3 be in effect as of September 30, 2007.

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

5 A: Pay rates for bargaining unit (union) employees were based on contractual agreements.
6 Pay rates for non-bargaining employees were based on annual salary adjustments
7 expected to be in effect March 2007.

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

10 A: Yes, overtime was annualized at an amount equal to the average of the amounts incurred
11 for the three-year period 2004 through 2006. Amounts were included for other categories
12 at levels comparable to those incurred in the test period.

13 **Q: Was payroll expense associated with the Company's interest in the Wolf Creek
14 Nuclear Operating Corporation ("WCNOC") annualized in a similar manner?**

15 A: Yes, it was.

16 **Q: Do the payroll annualization adjustments take into consideration payroll billed to
17 joint venture partners and payroll charged to capital?**

18 A: Yes, they do.

19 **Q: How was the severance payroll cost adjustment (20b) determined?**

20 A: We compared average severance costs, excluding the talent assessment severance costs
21 discussed below, over the three-year period 2004 through 2006 to severance costs
22 included in the test period.

1 **Q: What are the talent assessment severance costs (Adj-20c)?**

2 A: The Company undertook a comprehensive talent assessment in 2005 and 2006. As a
3 result of this effort, various management employees were severed from the Company in
4 2006 and severance payments were made. Additionally, outplacement costs were
5 incurred.

6 **Q: Why is an adjustment necessary?**

7 A: The talent assessment resulted in the identification of management employees the
8 Company believes can best lead it forward in coming years. However, the severance
9 payments for employees not retained as a result of this assessment, and related
10 outplacement costs, are not representative of a “normal” severance cost level. As a
11 result, test period costs need to be adjusted.

12 **Q: How was the severance talent assessment payroll cost adjustment determined?**

13 A: We amortized these costs over a five-year period, and the resulting adjustment is the
14 difference between this amortization and actual costs incurred in the test period. The
15 related FICA tax expense effect was also considered.

16 **Q: Why are Power Marketing and the ValueLink incentive compensation adjustments
17 (20d and 20e) necessary?**

18 A: Prior to July 1, 2006, the Company had charged the entire amount of incentive expense to
19 O&M expense, with none of it being capitalized to construction and retirement.
20 Beginning July 1, 2006, the Company began capitalizing a portion of incentive expense,
21 similar to the capitalization done for payroll, pension, etc. As a result, an adjustment was
22 necessary to reflect this procedure on an annualized basis.

1 **Q: How were the incentive compensation adjustments determined?**

2 A: We compared 2006 incentive compensation expense as if the capitalization procedure
3 was in effect the entire year to actual 2006 incentive expense, for both Power Marketing
4 and ValueLink.

5 **Q: How was the FICA payroll tax adjustment determined?**

6 A: The portion of this adjustment related to the talent assessment adjustment was discussed
7 above. The payroll annualization effect (Adj-20 and Adj-20a) was calculated as the
8 difference between annualized FICA payroll tax expense and FICA payroll tax expense
9 recorded in the test period.

10 **Q: How was FICA payroll tax expense annualized?**

11 A: We annualized FICA payroll tax expense by applying the average 2006 FICA percent
12 (FICA expense/payroll expense) to the payroll annualization adjustment.

13 **Q: Does the FICA payroll tax expense adjustment take into consideration payroll tax
14 expense billed to joint venture partners and payroll tax expense charged to capital?**

15 A: Yes, because the payroll annualization adjustment is the Company's O&M piece only
16 (excluding allocation to joint venture partners and capital), the resulting FICA adjustment
17 likewise properly includes the Company's O&M piece only.

18 **Adj-21, 53a & 53b, PLANT-IN-SERVICE AND RESERVE FOR DEPRECIATION**

19 **Q: What are the various plant-related adjustments?**

20 A: The various plant-related adjustments include:

21	Adj-21, Plant-in-service	\$ 174,321,299
22	Adj-53a, Res for Depr-Depr provision	\$ 116,878,216
23	Adj-53b, Res for Depr-Retirements and net salvage	(\$ 47,368,094)

1 **Q: How was Adj-21 determined?**

2 A: This adjustment was calculated as the difference between December 31, 2006 plant
3 balances and estimated plant balances as of September 30, 2007.

4 **Q: How were the September 30, 2007 plant balances estimated?**

5 A: We rolled December 31, 2006 plant balances forward by using the Company's 2007
6 capital budget, which has been approved by management and the Company's Board of
7 Directors. We also included anticipated retirements during this period.

8 **Q: What is the purpose of adjustments 53a and 53b?**

9 A: In combination, these adjustments roll forward the reserve, expressed on a total Company
10 Kansas basis, for depreciation balances from December 31, 2006 to September 30, 2007.
11 The former addresses the depreciation provision component of the reserve, while the
12 latter addresses the retirement and net salvage components.

13 **Q: How were these two adjustments determined?**

14 A: The depreciation provision component was calculated by multiplying the October 2006
15 provision multiplied by nine to approximate the provision that would be charged to the
16 Reserve for Depreciation from January through September 2007 (nine months). The
17 retirement component was based on estimated retirement activity during this period
18 using the Company's 2007 capital budget. The net salvage component was based on
19 projected activity.

20 **Adj-26b, INFORMATION TECHNOLOGY MAINTENANCE COSTS**

21 **Q: What is the purpose of Adj-26b?**

22 A: This adjustment for \$1,118,982 is necessary to properly reflect Information Technology
23 ("IT") hardware maintenance and software support expense ("IT maintenance expense").

1 The Company continuously reviews its hardware/software requirements, installs new
2 systems or retires/modifies old systems, and, as a result, must adjust the related
3 maintenance/support necessary for those assets. The test period does not include a full
4 year's expense for IT maintenance agreements entered into in 2006, or expected to be
5 entered into in 2007 prior to September 30, 2007. Also, the test period includes expense
6 for agreements not expected to continue in 2007. As a result, IT maintenance expense
7 recorded in the test period must be adjusted to reflect expected expense.

8 **Q: How was the IT maintenance expense adjustment calculated?**

9 A: An annualized level of IT maintenance expense was determined. Then IT maintenance
10 expense recorded during the test year was deducted from the annualized amount.

11 **Q: How was the annualized level of IT maintenance expense determined?**

12 A: A listing was prepared of all hardware/software maintenance agreements in effect at
13 December 31, 2006, with the associated annual expense. We added to that listing all new
14 hardware/software maintenance agreements expected to be in effect prior to
15 September 30, 2007, with the associated annual expense. We then combined these
16 annual expense amounts to arrive at annualized IT maintenance expense.

17 **Q: Does the Company have support for each of these IT maintenance agreements?**

18 A: The Company has support for each of the agreements in place at December 31, 2006. It
19 also has support for many of the new 2007 hardware/software support agreements, and
20 expects to have support for all of the new 2007 agreements prior to September 30, 2007.

21 **Adj-27, PENSIONS**

22 **Q: What are the various components of Adj-27?**

23 A: This adjustment consists of six parts:

- 1 (a) Adjust Financial Accounting Standard No. 87 “Employers’ Accounting for
2 Pensions” (“FAS 87”) pension expense for ratemaking purposes to an annualized
3 level: \$13,315,855;
- 4 (b) roll forward the FAS 87 regulatory asset, expressed on a total Company Kansas
5 basis, to the September 30, 2007 balance: (\$6,321,523);
- 6 (c) reflect amortization of the FAS 87 regulatory asset as of September 30, 2007:
7 \$4,956,009;
- 8 (d) roll forward the Financial Accounting Standard No. 88 “Employers’ Accounting
9 for Settlements and Curtailments of Defined Benefit Pension Plans and for
10 Termination Benefits” (“FAS 88”) regulatory asset, expressed on a total Company
11 Kansas basis, to the September 30, 2007 balance: \$2,585,000;
- 12 (e) reflect amortization of the FAS 88 regulatory asset as of September 30, 2007:
13 \$3,661,329; and
- 14 (f) roll forward the net prepaid pension asset to the September 30, 2007 balance:
15 (\$4,479,616); consisting of (\$1,984,470) Kansas, (\$2,441,391) Missouri and
16 (\$53,755) wholesale.

17 Parts (a), (c) & (e) adjust operating income, and are shown as a combined \$21,933,193 on
18 the Summary of Adjustments. Parts (b), (d) and (f) adjust rate base.

19 **Q: Do these various adjustments include the effects of the Company’s interest in**
20 **WCNOC’s pension plans?**

21 **A: Yes, they do.**

1 **Q: How was part (a) determined?**

2 A: An annualized level of FAS 87 pension expense for ratemaking purposes was
3 determined. Then FAS 87 pension expense recorded during the test year was deducted
4 from the annualized amount.

5 **Q: How was annualized FAS 87 pension expense determined?**

6 A: The annualized FAS 87 expense was based on information provided by the Company's
7 actuarial firms.

8 **Q: Was annualized FAS 87 pension expense determined in accordance with established
9 regulatory practice?**

10 A: Yes, the calculation was made in accordance with the methodology documented in the
11 Regulatory Plan S&A and the 2006 Rate Case Stipulation and Agreement ("2006 S&A").

12 **Q: Did this adjustment take into consideration the Company's Supplemental Executive
13 Retirement Plan ("SERP")?**

14 A: Yes, both the test period expense and the annualized pension expense included the SERP
15 expense.

16 **Q: What is the purpose of part (b)?**

17 A: This adjustment was made to roll forward the FAS 87 regulatory asset, expressed on a
18 total Company Kansas basis, to September 30, 2007.

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

20 A: This regulatory asset represents the cumulative unamortized difference in FAS 87
21 pension expense for ratemaking purposes (as discussed in part (a) above) and pension
22 expense built into rates during the corresponding periods, before amounts capitalized and
23 applicable to joint owners.

1 **Q: When is the beginning point for accumulating this difference in FAS 87 pension**
2 **expense for ratemaking purposes and FAS 87 pension expense currently built into**
3 **rates?**

4 A: The Regulatory Plan S&A specifies the accumulation was to begin January 1, 2005.

5 **Q: How was the FAS 87 regulatory asset rolled forward to September 30, 2007?**

6 A: As indicated earlier in my testimony, the FAS 87 pension regulatory asset at
7 December 31, 2006 was first adjusted from a financial book amount to a total Company
8 Kansas jurisdictional basis rate base amount in Adj-5. The difference between FAS 87
9 expense for Kansas jurisdictional ratemaking purposes per part (a) and FAS 87 expense
10 currently built into rates for the nine-month period January 1, 2007 to September 30,
11 2007 was added to the Kansas basis regulatory asset balance at December 31, 2006 using
12 Adj-27. This result was reduced by the portion of the amortization, included in part (c),
13 related to the regulatory asset at December 31, 2006 for the period January 1, 2007
14 through September 30, 2007 to determine a net Kansas basis regulatory asset at
15 September 30, 2007.

16 **Q: What is the amount of FAS 87 expense currently built into rates?**

17 A: For 2006, the amount built into rates was \$22 million, before amounts capitalized and
18 applicable to joint partners, as specified in the Regulatory Plan S&A. For 2007, the
19 comparable amount is \$42.6 million, as specified in the 2006 S&A.

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

21 A: Yes, the Regulatory Plan S&A authorized rate base inclusion, and the 2006 S&A
22 reaffirmed inclusion.

1 **Q: What is the purpose of part (c)?**

2 A: This adjustment is an amortization of the FAS 87 regulatory asset mentioned in the
3 discussion on part (b). The amount is comprised of the \$5,082,501 amortization of the
4 regulated asset at December 31, 2006 identified in the 2006 S&A, after amounts
5 capitalized and applicable to joint partners, and a corresponding amortization amount
6 related to the expected decrease in the regulated asset from January 1, 2007 through
7 September 30, 2007.

8 **Q: Over what period is the FAS 87 regulatory asset amortized?**

9 A: The FAS 87 regulatory asset is amortized over a 5-year period, as specified in the
10 Regulatory Plan S&A and the 2006 S&A.

11 **Q: Is the amortization exclusive of amounts capitalized and applicable to joint owners?**

12 A: Yes, it is.

13 **Q: What is the purpose of part (d)?**

14 A: This adjustment was made to roll forward the FAS 88 regulatory asset, expressed on a
15 total Company Kansas basis, to September 30, 2007.

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

17 A: This asset represents cumulative unamortized FAS 88 expenses, before amounts
18 capitalized and applicable to joint owners.

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

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

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

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

3 **Q: How was the FAS 88 regulatory asset rolled forward to September 30, 2007?**

4 A: As indicated earlier in my testimony, the FAS 88 regulatory asset at December 31, 2006
5 was first adjusted from a financial book amount to a total Company Kansas jurisdictional
6 basis rate base amount in Adj-5. Adj-27 was then made to reflect projected 2007 FAS 88
7 expense from January 1, 2007 through September 30, 2007.

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

9 A: Yes, the 2006 S&A authorized rate base inclusion.

10 **Q: What is the purpose of part (e)?**

11 A: This adjustment is an amortization of the projected September 30, 2007 FAS 88
12 regulatory asset balance mentioned in the discussion on part (d).

13 **Q: Over what period is the FAS 88 regulatory asset amortized?**

14 A: The FAS 88 regulatory asset is amortized over a 5-year period beginning with the
15 effective date of rates in this case, as specified in the 2006 S&A.

16 **Q: Is the amortization exclusive of amounts capitalized and applicable to joint owners?**

17 A: Yes, it is.

18 **Q: What is the purpose of part (f)?**

19 A: This adjustment was made to roll forward the net prepaid pension asset to September 30,
20 2007.

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

22 A: This asset represents the initial net prepaid pension asset outlined in the Regulatory Plan
23 S&A (\$63,658,444 total Company excluding joint partner shares, consisting of

1 \$28,199,282 Kansas, \$34,694,918 Missouri and \$764,244 Wholesale) reduced by the
2 difference between pension expense computed under FAS 87 (per part (a) above) and
3 contributions made to the pension trusts from January 1, 2005 through September 30,
4 2007.

5 **Q: How was the net prepaid pension asset rolled forward to September 30, 2007?**

6 A: The difference between FAS 87 expense for ratemaking purposes per part (a) and
7 projected contributions for the nine-month period January 1, 2007 to September 30, 2007
8 was subtracted from the December 31, 2006 net prepaid pension asset balance to
9 determine the September 30, 2007 net prepaid pension asset. The December 31, 2006
10 total Company amount of \$17,123,852 was the basis for the \$17.1 million identified in
11 the 2006 S&A.

12 **Q: How were the January 1, 2007 to September 30, 2007 FAS 87 contribution amounts**
13 **determined?**

14 A: The contributions were based on the minimum contributions as determined by the
15 Company's actuarial firms.

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

17 A: Yes, inclusion of this asset in rate base is authorized in the Regulatory Plan S&A and the
18 2006 S&A.

19 **Adj-30, DEFERRED SECURITY EXPENSES**

20 **Q: **** [REDACTED]

21 A: [REDACTED]

22 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 Q: [REDACTED]
4 A: [REDACTED]
5 [REDACTED]
6 Q: [REDACTED]
7 A: [REDACTED]
8 Q: [REDACTED]
9 A: [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 Q: [REDACTED]
14 [REDACTED]
15 A: [REDACTED]
16 [REDACTED]
17 Q: [REDACTED]
18 A: [REDACTED]
19 [REDACTED]
20 Q: [REDACTED]
21 A: [REDACTED]
22 [REDACTED]**

1 **Adj-31, DEMAND RESPONSE, EFFICIENCY AND AFFORDABILITY PROGRAMS**

2 **Q: What are these programs?**

3 A: These programs are described in detail in Appendix B to the Regulatory Plan S&A and
4 are to be implemented during the period 2005-2009. KCPL witness Susan K. Nathan
5 further describes these programs in her direct testimony.

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

7 A: In accordance with the Regulatory Plan S&A, the Company established a regulatory asset
8 to accumulate these costs as they are incurred during this five-year period.

9 **Q: What is the purpose of Adj-31?**

10 A: This adjustment has two components, one affecting rate base and the other affecting
11 operating income.

12 **Q: Why is there an adjustment to rate base?**

13 A: The adjustments of \$2,424,789 (Kansas programs) and \$2,232,921 (Missouri programs)
14 roll forward the deferred costs to September 30, 2007.

15 **Q: Was inclusion in rate base authorized in the Regulatory Plan S&A or the 2006
16 S&A?**

17 A: Deferral of these costs in a regulatory asset was authorized in the Regulatory Plan S&A;
18 the 2006 S&A did not address these costs. The Regulatory Plan S&A stated that
19 treatment of these costs would be determined in the next rate case. The “next rate case”
20 at the time was the 2006 Rate Case, which was a black box settlement with no discussion
21 in the Order or Stipulation and Agreement concerning this issue. However, in subsequent
22 Orders approving the related tariffs for these programs (1190-ACT; 809-TAR;
23 548-TAR), the KCC reaffirmed authorization for interim treatment of the associated costs

1 as a regulatory asset with determination of ratemaking treatment deferred to KCPL's next
2 rate case (now being this 2007 rate case) or to a future Commission Order in Docket No.
3 07-GIMX-247-GIV, a general investigation docket on energy efficiency programs.

4 **Q: Why does the Company believe rate base inclusion is appropriate in this docket?**

5 A: These deferred costs represent shareholder funds expended in the design, evaluation and
6 implementation (assuming Commission approval) of customer programs. Therefore,
7 these costs are similar in nature to other deferred costs that the Company has incurred to
8 benefit retail customers and that the Commission authorized in the 2006 S&A for rate
9 base inclusion, including Deferred Security Costs (Adj-31, discussed in this direct
10 testimony).

11 **Q: Why is there an adjustment to operating income?**

12 A: The operating income adjustment of \$1,078,417 (\$471,754 Kansas programs and
13 \$606,663 Missouri programs) provides a full-year amortization of the estimated
14 September 30, 2007 deferred cost balances.

15 **Q: Was amortization addressed in the Regulatory Plan S&A?**

16 A: Consistent with the rate base issue discussed above, the Commission has not yet
17 determined the amortization treatment of these deferred costs.

18 **Q: Then why did the Company amortize the deferred costs over ten years?**

19 A: The Company believes amortization is appropriate, for the same reasons indicated above
20 for rate base treatment. KCPL used a ten-year amortization period to maintain
21 consistency with the amortization period used to amortize the deferred costs of Missouri
22 customer programs.

1 **Adj-32, REGULATORY EXPENSE**

2 **Q: What are Regulatory expenses?**

3 A: While the term typically refers to various federal, state and local costs this adjustment
4 addresses incremental rate case expenses in this case and those during the 2006 Rate
5 Case.

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

7 A: The Commission in the 2006 Rate Case authorized KCPL to establish a regulatory asset
8 for the deferral of incremental rate case expenses incurred through the duration of the
9 2006 Rate Case. The Company has established a similar regulatory asset for costs to be
10 incurred in the 2007 Rate Case.

11 **Q: Why is there an adjustment to operating income?**

12 A: Adj-32a for \$779,510 (2007 filing) and Adj-32b for \$1,020,789 (2006 filing) provide a
13 full-year amortization of the estimated September 30, 2007 deferred cost balances in the
14 respective deferred accounts. The costs for each of these filings were maintained
15 separately for filings in the Kansas and Missouri jurisdictions. Only the amounts that
16 pertain to rate filings in Kansas are assigned to Kansas jurisdictional cost of service.

17 **Q: What was the amortization period used in the adjustments?**

18 A: The Kansas portion of the 2006 Rate Case deferral is being amortized over a four-year
19 period, in accordance with the 2006 S&A. The Kansas portion of the projected
20 2007 Rate Case deferral is being amortized over two years.

21 **Q: Why was a two-year period selected for the 2007 Rate Case deferral?**

22 A: Rate case expenses should be amortized over the period during which the revised rates
23 are expected to be in effect. For this case there is some uncertainty as to when rates will

1 again be revised. The Regulatory Plan S&A allows for an additional optional rate case to
2 be filed in 2008, with a required rate case in 2009. Therefore, the revised rates in this
3 case may be in effect for as little as one year, or for as long as three years. A two-year
4 amortization period was chosen as a reasonable mid-point.

5 **Q: Are the deferred balances included in rate base?**

6 A: No. The Commission denied rate base treatment of deferred rate case expenses in the
7 2006 Rate Case, and therefore the Company has not included the deferred costs related to
8 either the 2006 Rate Case or the 2007 Rate Case in this proceeding.

9 **Adj-33b, PROPERTY TAX EXPENSE**

10 **Q: Please explain the property tax adjustment.**

11 A: Adj-33b annualizes the real estate and personal property tax expense and payments-in-
12 lieu-of-taxes (“PILOTs”) for *pro forma* end-of-period plant-in-service. The amount of
13 the adjustment relating to real estate and personal property tax expense is \$2,486,808 and
14 the portion relating to the PILOTs is \$330,000, for a total adjustment of \$2,816,808
15 (before jurisdictional allocations).

16 **Q: Please describe how the adjustment relating to the real estate and personal property
17 taxes was calculated.**

18 A: The adjustment is calculated as the difference between property tax expense recorded in
19 the test year and annualized property tax expense.

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

21 A: This calculation involves three components: (a) 2007 property tax expense based on 2007
22 assessed values and 2006 tax levies, (b) the application of 2007 tax levies in place of the
23 2006 tax levies, and (c) estimated property taxes on January 1- September 30, 2007

1 estimated taxable plant additions. The three components are progressive, with each
2 component resulting in an incremental adjustment to property tax expense.

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

4 A: For component (a), the Company determined 2007 property tax expense based on the
5 2007 assessed values, using plant-in-service as of December 31, 2006 and 2006 tax levy
6 rates. For purposes of this filing, the Company estimated the 2007 assessment, but actual
7 2007 assessments should be finalized well before September 30, 2007, and therefore this
8 adjustment will be known and measurable.

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

10 A: In component (b) the Company revised the tax levy rates. The calculation of property
11 taxes for utility property located in Kansas and Missouri is determined by applying the
12 tax levy rates as imposed by the applicable local taxing jurisdictions such as the state,
13 county, school district, etc. to the assessed value of the taxable property of KCPL as of
14 the beginning of the calendar year. The 2007 property taxes will be based on actual 2007
15 tax levy rates, not the 2006 rates used in component (a) above, and, therefore, an
16 adjustment is necessary. This approach provides a better matching process, with the
17 assessment and the tax levy rates synchronized, and results in the best methodology for
18 determining the 2007 property tax expense.

19 **Q: How was component (b) determined?**

20 A: The Company first projected the Company's 2007 overall tax levy rate increase based on
21 a three-year average (2004-2006) of the Company's actual experience. This resulted in a
22 projected 2007 overall Company increase in the tax levy rates of 1.67%. This increase

1 was then applied to the annualized property tax expense determined in component (a)
2 discussed above.

3 **Q: When will 2007 tax levy rates be known?**

4 A: The Company expects to receive tax levy rates from taxing jurisdictions representing a
5 significant portion of the Company's tax expense prior to September 30, 2007, and as
6 such the adjustment will be known and measurable.

7 **Q: Is it likely that the 2007 average tax levy rate will decrease from the 2006 average
8 rate?**

9 A: No, the Company's overall tax levy rate has not decreased since 1998, and that decrease
10 was a result of Kansas legislative action. Since that time the average annual increase has
11 been 1.89%.

12 **Q: Did the Company include a tax rate levy adjustment in the 2006 Rate Case?**

13 A: Yes, a similar adjustment was included in the 2006 Rate Case.

14 **Q: Please explain component (c) of the annualization process.**

15 A: In component (c), we included net taxable plant additions from January 1, 2007 to
16 September 30, 2007. We developed a ratio of property taxes to plant-in-service as of
17 December 31, 2006, after giving effect to the revised tax levy rates included in
18 component (b). This ratio was then applied to 2007 plant additions as of September 30,
19 2007. This use of an acceptable tax-to-plant ratio is consistent with the approach used by
20 the Company in the 2006 Rate Case, and the resulting property tax increases coincide
21 with the implementation of new rates in this case.

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

4 A: Yes, the amounts included in Adj-33b include only the operations and maintenance
5 allocation. The fuel inventory component is included in the fuel inventory adjustment
6 sponsored by KCPL witness Wm. Edward Blunk and the impact of property tax expense
7 for coal trains is included in the annualized fuel cost adjustment sponsored by Company
8 witness Burton L. Crawford.

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

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

13 **Q: Does Kansas law provide for PILOTs on property that is exempt from property**
14 **taxes?**

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

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

20 A: Separate agreements have been finalized with Ford County and United School District
21 (“USD”) #381 that provide for 30 annual payments commencing in 2007. These
22 payments were necessary to secure agreements with landowners and community leaders

1 to site the wind facility. The aggregate of the payments in the initial year is \$330,000 and
2 such payments escalate between 2.5% and 3% per year.

3 **Adj-41 & 49, BAD DEBT EXPENSE**

4 **Q: What is the purpose of these adjustments?**

5 A: Adj-41 for (\$116,927) is a normalization of bad debt expense based on the test year.
6 Adj-49 provides bad debt expense in the following amounts for the associated revenue
7 adjustments:

8	Adj-49a	Weather normalization	(\$5,761)
9	Adj-49b	Other adjustments	\$43,144
10	Adj-49c	Rate adjustment in the 2006 Rate Case	\$423,943

11 The *pro forma* bad debt expense adjustment of \$217,605 shown in Schedule JPW-1
12 (Sch 1, Col 605, line 1-019) reflects the bad debt expense effect of the requested revenue
13 adjustment in this case

14 **Q: Please explain Adj-41 in more detail.**

15 A: This adjustment represents the difference between normalized bad debt expense and bad
16 debt expense recorded in the test period.

17 **Q: How was normalized bad debt expense determined?**

18 A: Normalized bad debt expense was calculated by applying a bad debt write-off factor to
19 test period revenue.

20 **Q: What bad debt write-off factor was used, and how was the factor determined?**

21 A: We used a bad debt percentage of 0.47%, determined by examining recent net bad-debt
22 write-off experience on a total Company basis. The adjusted level of bad debt expense

1 was assigned between jurisdictions based on the actual proportion of bad debts
2 experienced by each jurisdiction as compared with total Company bad debt expense.

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

4 A: The term “net” write-offs refers to the net of accounts written off and recoveries received
5 on accounts previously written off.

6 **Q: Was the bad debt factor used in Adj-41 also used for Adj-49?**

7 A: No, a factor specific to net bad debt write-offs experienced in Kansas (0.313%) was used.
8 Kansas’s net bad debt experience is lower than net bad debts experienced in Missouri.

9 **Q: How was the *pro forma* bad debt expense adjustment determined?**

10 A: This adjustment was calculated as the requested rate adjustment multiplied by the 0.313%
11 bad debt factor.

12 **Q: Why is such an adjustment necessary?**

13 A: It is reasonable to assume that increased revenue resulting from this rate request will
14 result in increased bad debt expense.

15 **Q: Has the Company also included a bad debt adjustment for the CIAC to maintain
16 KCPL’s financial ratios determined in this case?**

17 A: No, such an adjustment would be appropriate but has not been calculated at this time.

18 **ADJ- 42, WOLF CREEK REFUELING OUTAGE**

19 **Q: What is the Wolf Creek refueling outage?**

20 A: The Wolf Creek Nuclear Operating Corporation’s (“WCNOC’s”) refueling cycle is
21 normally about 18 months. The Company defers the O&M outage costs and amortizes
22 the costs over the 18 months leading up to the next refueling.

1 **Q: Has the Company always accounted for these costs in this manner?**

2 A: No. Prior to 2006, the Company expensed these costs in advance of the refueling.

3 **Q: Why did the Company begin deferring refueling costs in 2006?**

4 A: On September 8, 2006, the Financial Accounting Standards Board issued a new FASB

5 Staff Position, FSP AUG AIR-1 (“FSP”), Accounting for Planned Major Maintenance

6 Activities. This FSP prohibits the use of the accrue-in-advance method of accounting for

7 planned major maintenance activities, such as the WCNOG refueling. KCPL adopted

8 this FSP in the fourth quarter of 2006.

9 **Q: What is the purpose of Adj-42?**

10 A: This adjustment for \$757,217 annualizes the Wolf Creek refueling expense by adjusting

11 the test year amortization to an annualized amount.

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

13 A: The test period includes expenses related to the Spring 2005 refueling outage and the Fall

14 2006 refueling outage. Annualized expense should reflect only the level of amortization

15 expense relating to the Fall 2006 refueling outage, since that will be the level of expense

16 recognized in 2007. The annualization adjustment results in a full year’s amortization

17 expense for this refueling.

18 **Q: Did the adoption of the FSP result in an annualized expense higher than would have**

19 **been the expense under the accrue-in-advance method previously used by the**

20 **Company?**

21 A: No, the annualized expense in this case is lower than it would have been under the

22 accrue-in-advance method because it is based on the Fall 2006 refueling. The expense

23 under the accrue-in-advance method would have most likely been higher since it would

1 have been based on the upcoming Spring 2008 refueling, and O&M costs will likely be
2 higher for that refueling. For example, the O&M costs for the Fall 2006 refueling outage
3 were about \$1.4 million higher than the costs of the Spring 2005 refueling outage.

4 **Adj-44, NUCLEAR DECOMMISSIONING EXPENSE**

5 **Q: What is the annualized nuclear decommissioning expense the Company seeks in this**
6 **case?**

7 A: The Company seeks an annualized amount of \$2,392,460 (Kansas jurisdictional), which
8 results in a Kansas jurisdictional adjustment to test year expense of \$997,105. The total
9 Company adjustment is \$1,936.

10 **Q: Is the requested annualized amount the same as that requested in the 2006 Rate**
11 **Case?**

12 A: Yes, the amount is identical to that requested and approved in the 2006 S&A.

13 **Q: Why is the amount the same?**

14 A: The annual expense/accrual level is based on a cost study conducted every three years.
15 The most recent study, conducted by TLG Services, Inc., was filed with the Commission
16 on August 30, 2005. The next study will be conducted in mid-2008. Therefore, the
17 annual expense/accrual level will remain unchanged until that study has been completed.

18 **Q: If the most recent study was conducted in August 2005, why is the Kansas**
19 **jurisdictional 2006 expense not this same \$2,392,460, and, therefore, why is any**
20 **adjustment necessary?**

21 A: The expense recorded for 2006 was based on a previous study. The August 2005 study,
22 incorporated in the expense level approved in the 2006 Rate Case, will not be reflected in

1 recorded expense until the rates approved in that case become effective (January 2007).

2 Therefore, an adjustment to the projected 2006 test period was necessary.

3 **Adj-45, BENEFIT EXPENSE**

4 **Q: What is the purpose of Adj-45?**

5 A: This adjustment for \$5,510,397 is necessary to state benefit expense at a current level.

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

7 A: The more significant benefits include Other Post-Employment Benefits (“OPEB”),
8 401(k) Company match and medical costs. These three categories in total comprise over
9 80% of Benefit Expense.

10 **Q: How were the adjustments calculated?**

11 A: The adjustments were calculated as the difference between annualized benefit expense
12 and benefit expense recorded during the test period.

13 **Q: How was the OPEB annualized amount determined?**

14 A: We annualized OPEB expense based on information provided by the Company’s
15 actuarial firms.

16 **Q: How was the 401(k) annualized amount determined?**

17 A: We annualized 401(k) expense by calculating the 401(k) expense associated with
18 annualized payroll (Adj-20), based on the December 31, 2006 payroll’s average matching
19 percentage.

20 **Q: How was annualized medical expense determined?**

21 A: The annualized medical expense was set at the level expected to be in effect during the
22 updated test period.

1 **Q: Were benefit amounts billed to partners and charged to capital considered in these**
2 **annualization adjustments?**

3 A: Yes, these factors were taken into consideration.

4 **Adj-50, PREPAYMENTS**

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

6 A: While several types of accounts are included under this category, the more significant
7 relate to prepaid insurance and capacity payments.

8 **Q: What is the purpose of Adj-50?**

9 A: This adjustment for \$2,518,160 is necessary to reflect this rate base item on a 13-month
10 average. Prepayment amounts can vary widely during the course of the year and an
11 averaging method minimizes these fluctuations.

12 **Q: How was the adjustment determined?**

13 A: The 13-month average was calculated and compared to the actual prepayment balance at
14 December 31, 2006.

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

16 A: December 2005 through December 2006.

17 **Adj-51, NUCLEAR FUEL INVENTORY**

18 **Q: Why is an adjustment necessary to Nuclear Fuel Inventory?**

19 A: This adjustment for (\$2,460,287) is necessary to reflect this rate base item on an
20 18-month average. Nuclear fuel inventory balances can vary widely and an averaging
21 method minimizes these fluctuations. The portion of Adj-51 related to fossil fuels is
22 discussed by KCPL witness Wm. Edward Blunk in his direct testimony. The total of the

1 two adjustments, nuclear and fossil, is shown as \$1,497,090 on the Summary of
2 Adjustments.

3 **Q: How was the nuclear fuel adjustment determined?**

4 A: The 18-month average was calculated and compared to the December 31, 2006 balance.

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

6 A: April 2006 through September 2007, with January 2007 through September 2007 being
7 projected.

8 **Q: How is the Company able to reasonably project activity?**

9 A: We can project activity with a high degree of certainty because there are no anticipated
10 additions during the projected period and, unless there would be an abnormal,
11 unscheduled outage, the amortization of nuclear fuel in the reactor occurs at a steady rate
12 each month.

13 **Q: Why was an 18-month average used?**

14 A: We used an 18-month average to coincide with the 18-month Wolf Creek refueling cycle
15 discussed above under Adj-42.

16 **Adj-62, SURFACE TRANSPORTATION BOARD LITIGATION COSTS**

17 **Q: What are “Surface Transportation Board Litigation Costs”?**

18 A: As more fully discussed in the direct testimony of KCPL witness Wm. Edward Blunk, the
19 Company filed a rate complaint case on October 12, 2005, with the Surface
20 Transportation Board. In that rate complaint, KCPL charged that Union Pacific
21 Railroad’s rates for the movement of coal from origins in the Powder River Basin of
22 Wyoming to KCPL’s Montrose Generating Station were unreasonably high. The
23 Company has deferred the associated litigation costs.

1 **Q: Why is Adj-62 necessary?**

2 A: The operating income adjustment of **XXXXXXXXXX** amortizes the total Company
3 projected September 30, 2007 deferred costs over five years, with amortization of the
4 December 31, 2006 balance beginning January 1, 2007 and amortization of the 2007
5 costs incurred through September 2007 beginning January 1, 2008.

6 **Q: Was the regulatory treatment of these costs addressed in the 2006 S&A?**

7 A: Yes, deferral of these costs in a regulatory asset, with no rate base treatment, and
8 amortization of the deferred costs over five years was authorized in the 2006 S&A.

9 **Adj-63, TALENT ASSESSMENT**

10 **Q: What is the purpose of this adjustment?**

11 A: The Company undertook a comprehensive talent assessment in 2005 and 2006. The
12 2006 S&A specified that the outside consultant costs associated with the assessment
13 should be deferred to a regulatory asset, with no rate base treatment, and amortized over
14 10 years. This adjustment of \$21,677 reflects a full-year's amortization of the Kansas
15 jurisdictional December 31, 2006 deferred balance.

16 **Adj-97 & 98, DEPRECIATION AND AMORTIZATION EXPENSE**

17 **Q: Please explain the process used to annualize depreciation expense.**

18 A: As discussed in the section above on the Revenue Requirement Model (or "Model"),
19 Schedule 5 of the Model is used to calculate depreciation and amortization expense. The
20 annualized depreciation expense amounts, and most amortization expense amounts, were
21 calculated by applying jurisdictional depreciation/amortization rates to adjusted plant-in-
22 service balances shown on SCHEDULE 11 of the Model. The jurisdictional rates were

1 approved in the Orders approving the Regulatory Plan S&A and the 2006 S&A, and are
2 shown on Schedule DEPR % of the Model.

3 **Q: Were any changes made to the depreciation rates approved in the 2006 S&A?**

4 A: We have not changed any depreciation rates, but since the 2006 Rate Case we have added
5 a few plant accounts to comply with the proper recording of units of property in
6 accordance with the Federal Energy Regulatory Commission's Uniform System of
7 Accounts. As set out in the Regulatory Plan, the wind generation depreciation rates were
8 established to have a twenty-year depreciable life, or a 5% depreciation rate. The 5%
9 depreciation rate was used for all accounts identified with the wind project in the 2006
10 Case. Since that time, two new accounts associated with the wind project have been
11 added, accounts 342, Fuel Holders, Producers and Acc. Equip., and 346, Misc. Power
12 Plant Equipment. We have not added additional charges to the Wind project but have
13 simply established two additional plant accounts to better conform to FERC reporting
14 requirements. We believe the same depreciation rate of 5% for those accounts as all other
15 wind accounts is appropriate.

16 We added a new account 346, Combustion Turbine – Misc. Power Plant Equipment. We
17 recommend a depreciation rate of 4.00%, consistent with all other Combustion Turbine
18 plant accounts.

19 Account 303 was added, Intangible-Substation (similar to Account 353). This
20 account was set up for access rights obtained on substation equipment owned by another
21 utility, and the depreciation rate recommended and used in this case is the same as for
22 Account 353 – Station Equipment (3.24%).

1 KCPL intends to file a Request for Approval of Depreciation Rates for these new
2 accounts in the near future. **Q: Why are two adjustments, Adj-97 and Adj-98,**

3 **necessary for both depreciation and amortization expense?**

4 A: Adj-97 is used to reverse Adj-12 (discussed above), the adjustment necessary to adjust
5 book depreciation and amortization expense to Kansas basis depreciation/amortization
6 using Kansas jurisdictional depreciation rates. Adj-25, sponsored by KCPL witness
7 Michael W. Cline to reflect the pre-tax payment on plant determined in the 2006 Rate
8 Case, and a similar adjustment in Missouri Case No. ER-2006-0314 (\$4,000,000 and
9 \$21,679,061, respectively) is not reversed. Adj-98 (\$4,507,021 and (\$461,918) for
10 depreciation expense and amortization expense, respectively) is then used to reflect
11 annualized Kansas jurisdictional depreciation and amortization expense, excluding the
12 pre-tax payment on plant.

13 **Q: Does that conclude this portion of your testimony?**

14 A: Yes, that concludes my discussion of Accounting Adjustments.

15 **INCOME TAX EXPENSE AND ACCUMULATED DEFERRED INCOME TAXES**

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

17 A: The purpose of this portion of my testimony is to address (i) the income tax component of
18 KCPL's cost of service; and (ii) the accumulated deferred income tax rate base
19 adjustments.

20 **Q: Are you sponsoring adjustments related to current and deferred income tax expense
21 and deferred income tax reserves?**

22 A: Yes. In addition to Adj-14 and Adj-19, which adjust financial deferred tax reserves and
23 income tax expense, respectively, to Kansas basis amounts, I am sponsoring the Federal

1 and State Income Taxes expense adjustment ((\$26,566,473)) reflecting the income tax
2 effect of the various adjustments shown on the Summary of Adjustments, and the
3 Accumulated Deferred Income Tax rate base adjustment (\$4,800,045), shown as Adj-33a
4 on the Summary of Adjustments.

5 **Federal and State Income Tax Expense**

6 **Q: Please explain the income tax component of KCPL's cost of service as calculated in**
7 **Schedule 7 of the Revenue Requirement Model.**

8 A: The income tax component includes current income taxes, deferred income taxes and the
9 amortization of investment tax credits. Current income taxes represent the income taxes
10 currently payable to the federal and state governments. Deferred taxes are taxes that are
11 reported currently on KCPL's books but are payable to the federal and state governments
12 at some future date. Deferred taxes are established for timing differences between when
13 an item of income or expense is recorded for book purposes and when that same item is
14 reported on KCPL's tax returns. The amortization of investment tax credits represents
15 the amount of tax credits flowing through to customers over the remaining lives of the
16 related property. Schedule 7 follows these basic concepts but calculates both the
17 currently payable and deferred income tax components of tax expense using a simplified
18 method that results in a shift of some level of income tax expense from the deferred
19 income tax classification to the current income tax classification.

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

22 A: Jurisdictional O&M deductions and other adjustments are applied against jurisdictional
23 revenues to derive net jurisdictional taxable income, which is then used to compute the

1 jurisdictional current tax expense component (current provision) for cost of service. For
2 book purposes, these adjustments are the result of book versus tax differences and their
3 implementation under normalization or flow-through tax methods. Each adjustment is
4 either added to or subtracted from net income to derive net taxable income for
5 ratemaking. For Schedule 7, however, a simplified methodology is used which
6 eliminates the need to specifically identify all book and tax differences. Most
7 significantly, all basis differences between the book basis and tax basis of assets are
8 ignored in the current tax provision. The reversal of deferred income taxes resulting from
9 prior basis differences is considered in the deferred tax section of Schedule 7, discussed
10 below.

11 Accelerated tax depreciation is used in the currently payable calculation based on
12 the tax basis of plant-in-service. The difference between the accelerated depreciation
13 deduction for tax depreciation on tax basis assets and the depreciation deduction
14 calculated on a straight-line basis generates offsetting deferred income tax expense. The
15 resulting income tax expense reflects a level of total income taxes as if the deduction to
16 arrive at taxable income was based solely on depreciation on tax basis assets, calculated
17 on a straight-line basis. This modified approach normalizes depreciation relating to the
18 method differences (*e.g.*, accelerated versus straight-line) and life differences.

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

20 **A:** The following are the primary adjustments to derive net taxable income for ratemaking:

- 21 ▪ Book depreciation and amortization expense, as calculated on Schedule 5 of
22 KCPL's Revenue Requirement Model, has been excluded from the deductions
23 listed on Schedule 7.

- 1 ▪ As previously discussed, tax straight-line depreciation on both depreciable plant
2 and on amortizable plant is subtracted to derive taxable income. Tax straight-line
3 depreciation is computed by applying existing jurisdictional book straight-line
4 depreciation rates to each vintage year's depreciable tax basis. The amount of
5 accelerated depreciation over (or under) straight-line depreciation is also
6 subtracted (or added) to arrive at taxable income. The use of accelerated
7 depreciation to compute the currently payable income tax expense amount, with
8 offsetting deferred taxes provided for the difference between accelerated
9 depreciation and tax straight-line depreciation, is necessary because of the need to
10 consider the cash impact of deferred income taxes on funds from operation in the
11 calculation of required additional amortizations. (See discussion on deferred
12 income tax expense below.)
- 13 ▪ The deduction for nuclear fuel amortization is treated consistently with the
14 treatment of depreciation and amortization on plant-in-service.
- 15 ▪ As required in the 2006 Rate Case, the pre-tax payments on plant are included as
16 another component of tax basis straight-line depreciation in an amount equal to
17 the amounts included in current rates. Because there is no associated tax
18 amortization there is no impact on taxable income or currently payable income tax
19 expense. However, because the book deduction is higher than the zero tax
20 deduction, the entire amount generates a negative deferred income tax expense
21 and total income tax expense included in cost of service is reduced.
- 22 ▪ The Manufacturer's Deduction amount is deducted from net income in deriving
23 taxable income. This special deduction is allowable under the American Jobs

1 Creation Act and is effective for years beginning after 2004. The deduction is
2 based upon taxable income derived from the production of electricity. For 2007,
3 the deduction is 6% of electricity production taxable income. The percentage
4 increases to 9% by 2010. The amount of the deduction is based upon budgeted
5 2007 production net income before taxes. The amount of the Manufacturer's
6 Deduction is intended to be what will be deducted on KCPL's actual federal
7 return. The deduction has not been adjusted to conform to Kansas jurisdictional
8 taxable income as shown on Schedule 7. This deduction is not an expense for
9 book purposes, so no deferred taxes are created. It results in a lower taxable
10 income with ultimately a lower current tax provision for cost of service.

- 11 ■ A portion of Meals and Entertainment expenses are added back in deriving net
12 taxable income, since a portion of certain meals and entertainment expenses are
13 not tax deductible. This adjustment will increase taxable income and ultimately
14 increase the current tax provision.
- 15 ■ Interest expense is subtracted to derive net taxable income. It is calculated by
16 multiplying net rate base by the weighted average cost of debt as proposed in this
17 proceeding. This is referred to as interest synchronization because this calculation
18 ensures that the interest expense deducted for deriving current taxable income
19 equals the interest expense provided for in rates.

20 Once the deductions and adjustments have been applied to net income to derive taxable
21 income for ratemaking, the taxable income amount is multiplied by the overall tax rate of
22 39.78% to derive the current tax provision.

1 **Q: How is the 39.78% income tax rate determined for calculating the current tax**
2 **provision for cost of service?**

3 A: The current provision calculation utilizes a 35% federal tax rate and a 7.35% Kansas state
4 rate resulting in an overall tax rate of 39.78%. The overall tax rate reflects the federal
5 benefit relating to deductible Kansas state income tax and Kansas not allowing federal
6 taxes to be deducted when computing the current Kansas tax provision.

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

9 A: Yes, the wind production tax credit reduces current income tax due.

10 **Q: Please explain the production tax credit for wind generation adjustment on**
11 **Schedule 7?**

12 A: Internal Revenue Code Section 45 allows for a federal tax credit based upon the amount
13 of electricity produced by a qualifying wind generating facility. The credit is allowed for
14 10 years after the facility is placed in service. The adjustment shown on Schedule 7 as a
15 direct reduction of federal currently payable income tax expense reflects the *pro forma*
16 production tax credits for KPCL's wind generation facility placed in operation in 2006.
17 This adjustment uses the presently allowable \$19 per megawatt hour of generation
18 multiplied by the annualized amount of megawatt hours of wind generation to determine
19 the amount of credit.

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

22 A: The deferred income tax component in cost of service is primarily made up of the
23 deferred taxes applicable to the difference between accelerated tax depreciation and tax

1 basis straight-line depreciation, including the pre-tax payments on plant, as discussed
2 above. It also includes reversal of deferred income taxes on basis timing differences over
3 the related assets' jurisdictional book lives. These basis difference adjustments serve to
4 normalize the tax effect of items that generally are deducted for tax purposes and
5 capitalized for book purposes. The other main deferred tax component is the average rate
6 assumption method of deferred tax amortization. This adjustment represents the
7 amortization of excess deferred income taxes over the remaining book lives. It reduces
8 the income tax component of cost of service. During the 1980s, the federal tax rate was
9 higher than today's 35% rate. Since deferred taxes were provided at the rate in effect
10 when the originating timing differences were generated, the deferred income taxes were
11 provided at a rate higher than the tax rate that is expected to be in existence when the
12 timing differences reverse and the taxes are due to the federal government. This
13 difference in rates is being amortized into the cost of service over the remaining book
14 lives of the assets that generated the timing differences.

15 **Q: Please explain the Investment Tax Credit ("ITC") amortization component in cost**
16 **of service as calculated in Schedule 7.**

17 A: ITC amortization reduces the income tax component of cost of service. The investment
18 tax credit amortization is separated into two parts – Wolf Creek and non-Wolf Creek.

19 **Q: Why is the ITC amortization separated between Wolf Creek and non-Wolf Creek?**

20 A: In accordance with the Order Approving Stipulation and Agreement that was issued on
21 May 24, 2002 by the Commission in Docket No. 02-KCPE-840-RTS, the Commission
22 agreed to extend the lifespan of the Wolf Creek plant from 40 years to 60 years beginning
23 January 1, 2003. As a result, the remaining unamortized amount of Wolf Creek's ITC is

1 being amortized over the longer life. The lengthening of the book life from 40 to
2 60 years decreases the annual ITC amortization specific to Wolf Creek. The non-Wolf
3 Creek ITC continues to be amortized ratably over the remaining book lives of the
4 underlying assets. Another reason that the ITC is separated between Wolf Creek and
5 non-Wolf Creek is to allow for a specific allocation factor for each ITC component in
6 deriving Kansas jurisdictional income tax cost of service.

7 **Accumulated Deferred Income Taxes**

8 **Q: Please explain deferred income taxes and why they are a component of rate base.**

9 A: Deferred income taxes represent the tax on timing differences for deductions and income
10 reported on KCPL's tax return compared to what has been reported for book purposes.
11 An expense deducted for tax purposes that exceeds what has been deducted for book
12 purposes creates a deferred tax liability. A deferred tax liability is also recorded when
13 income is recorded for book purposes sooner than when the income is reported for tax
14 purposes.

15 **Q: What is an example of a "book" versus "tax" expense timing difference that creates
16 a deferred income tax liability?**

17 A: The most significant timing difference is depreciation expense. Tax laws provide for a
18 much quicker method of tax depreciation compared to book depreciation. This
19 accelerated depreciation reduces KCPL's current income tax liability compared to the tax
20 liability computed based upon book depreciation. As a result, KCPL has deferred its tax
21 liability until a future point in time when tax depreciation is less than book depreciation.
22 At that time, the deferred tax liability will no longer be deferred but be paid as part of the
23 tax return.

1 **Q: What is an example of a “book” versus “tax” income timing difference that creates a**
2 **deferred income tax liability?**

3 A: An example of a timing difference relating to an income item is unrealized gains
4 associated with investments. The gain is recognized for book purposes but is deferred for
5 tax purposes until the investment is sold and the gain is actually recognized. Unrealized
6 gains result in a lower amount of income reported on KCPL’s tax return compared to the
7 amount of income reported on KCPL’s books. This timing difference results in a
8 deferred tax liability. Later when the investment is sold, the gain will be included in
9 KCPL’s tax return, and the associated tax will be paid to the government. At that time,
10 the deferred tax liability will be reduced to \$0.

11 **Q: How do deferred income tax liabilities affect rate base?**

12 A: Deferred tax liabilities related to items in the rate base are considered a cost-free source
13 of financing for ratemaking purposes. Ratepayers should not be required to provide for a
14 return on the portion of rate base that has been funded by the government in the form of
15 reduced (albeit temporarily) taxes. As a result, deferred income tax liabilities are reflected
16 as a rate base offset (reduction in rate base).

17 **Q: Please explain other types of deferred income taxes.**

18 A: Deferred taxes can also be a result of timing differences whereby book expenses exceed
19 tax expenses, creating a deferred income tax receivable (asset). Income reported for tax
20 purposes before being recorded for book purposes also results in a deferred tax asset.

1 **Q: What is an example of a “book” versus “tax” expense timing difference that creates**
2 **a deferred income tax asset?**

3 A: A significant deferred tax asset is the one arising from increasing book amortization
4 expense for additional amounts to maintain credit ratios. Because there is no associated
5 depreciation deduction on the tax return, book expense is higher than tax expense. This
6 results in taxable income that is higher than book income for this item and the difference
7 results in a deferred tax asset. A more common expense that is deducted for book
8 purposes before being deducted for tax purposes is the bad debt reserve. KCPL deducts
9 additions to the reserve for book purposes. However, a deduction is only allowed for tax
10 purposes when the receivables are written off. This timing difference also creates a
11 deferred income tax asset.

12 **Q: What is an example of a “book” versus “tax” income timing difference that creates a**
13 **deferred income tax asset?**

14 A: The most significant income item that creates a deferred tax asset specific to KCPL is the
15 sale of sulfur dioxide emission allowances. For tax purposes, any gains on the sales of
16 emission allowances are taxable when the allowances are sold. However, as agreed in
17 previous rate orders, KCPL does not record the income associated with the sale in its
18 current period income, but defers gains in a regulatory liability account. This timing
19 difference of when income is recognized for tax and when it will be recognized for books
20 creates a deferred tax asset, as future tax liabilities will be lower for tax purposes
21 compared to book purposes when the deferred gains are amortized to book income in
22 accordance with future regulatory orders.

1 **Q: How do deferred income tax assets affect rate base?**

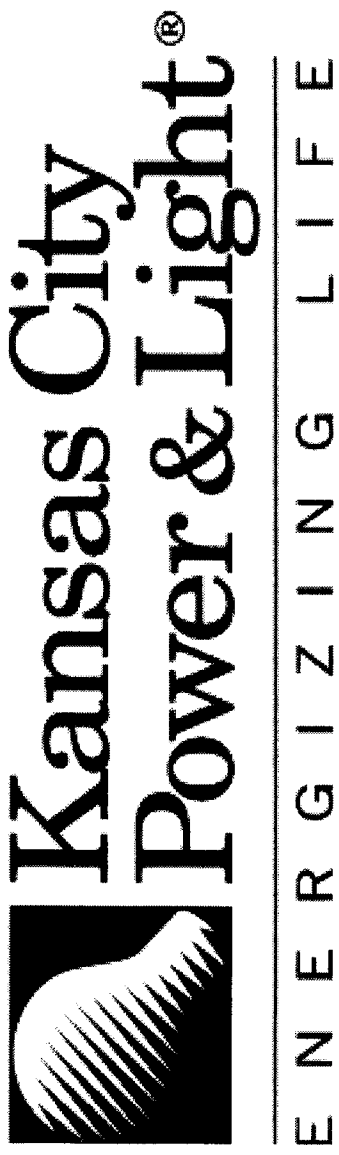
2 A: Converse to deferred tax liabilities, deferred tax assets increase rate base. KCPL has paid
3 taxes to the government in advance of the time when such taxes are included in cost of
4 service and are collected from ratepayers. To the extent of taxes paid, KCPL must
5 borrow money and/or use shareholder funds. The increase to rate base for deferred
6 income tax assets allows shareholders to earn a return on shareholder provided funds
7 until recovered from ratepayers through ratemaking.

8 **Q: What are the deferred income tax reserve adjustments for KCPL's rate base?**

9 A: Schedule 8 of the Revenue Requirement Model itemizes the deferred income tax reserves
10 and deferred income tax reserve adjustments related to items included in KCPL's rate
11 base. Schedule 8 reflects accelerated depreciation and other deferred tax liabilities
12 resulting in a rate base decrease. Schedule 8 also reflects deferred tax assets that serve to
13 increase rate base. Adjustments to the deferred income tax reserves shown on Schedule 8
14 include the changes in deferred income tax reserves related to the addition of net plant
15 and changes to certain deferred regulatory assets and regulatory liabilities during the
16 2007 period ending September 2007.

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

18 A: Yes, it does.



KANSAS REVENUE REQUIREMENT

2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

<u>REV REQ SUMMARY</u>	SUMMARY OF REVENUE REQUIREMENT COMPONENTS
<u>SCH 1</u>	SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
<u>SCH 2</u>	SCHEDULE 2 - ALLOCATION OF REVENUES
<u>SCH 4</u>	SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
<u>SCH 5</u>	SCHEDULE 5 - ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
<u>SCH 6</u>	SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
<u>SCH 7</u>	SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
<u>SCH 8</u>	SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
<u>SCH 11</u>	SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
<u>SCH 12</u>	SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
<u>SCH 15</u>	SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
<u>SCH 16</u>	SCHEDULE 16 - CASH WORKING CAPITAL
<u>SCH 18</u>	SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
<u>ALLOCATORS</u>	ALLOCATORS
<u>MISC %</u>	MISCELLANEOUS PERCENTS
<u>CWC %</u>	CASH WORKING CAPITAL PERCENTS
<u>DEPR %</u>	JURISDICTIONAL DEPRECIATION RATES

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 REVENUE REQUIREMENT SUMMARY
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS JURISDICTION COL. 604	TRADITIONAL REV REQ COL. 605	ADDITIONAL AMORTIZATION COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE			7.87%	2.95%	10.82%
1-010		RETAIL SALES	TSFR 2-014	435,059,316	34,220,000	12,840,873	482,120,189
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	6,301,491	0	0	6,301,491
1-012		BULK POWER SALES	TSFR 2-042	52,325,233	0	0	52,325,233
1-013		SALES FOR RESALE	TSFR 2-047	0	0	0	0
1-014		TOTAL OPERATING REVENUE		493,686,040	34,220,000	12,840,873	540,746,913
1-015							
1-016		OPERATING EXPENSES					
1-017	401	FUEL	TSFR 4-380	79,890,037	0	0	79,890,037
1-018	401	PURCHASED POWER	TSFR 4-382	19,595,589	0	0	19,595,589
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-384	184,724,878	217,005	0	184,942,284
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	67,876,649	0	0	67,876,649
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-162	7,535,184	0	0	7,535,184
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	0	0	0
1-023	431	INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	78,796	0	0	78,796
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	32,483,161	0	0	32,483,161
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	24,151,822	13,531,773	4,978,407	42,662,003
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		416,326,117	13,749,378	4,978,407	435,053,902
1-028							
1-029		NET ELECTRIC OPERATING INCOME		77,359,923	20,470,622	7,862,466	105,693,010

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
 2006 TEST YEAR INCL. KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	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		0	635,482,529	635,482,529	48,715,473	684,198,002	435,059,316	34,220,000	489,278,316
1-010		RETAIL SALES	TSFR 2-014	0	14,483,283	14,483,283	106,386	14,589,669	6,301,491	0	6,301,491
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	0	0	0	0	0	0	0	0
1-013		SALES FOR RESALE	TSFR 2-047	0	3,788,508	3,788,508	0	3,788,508	0	0	0
1-014		TOTAL OPERATING REVENUE		0	1,140,357,015	1,140,357,015	(15,419,834)	1,124,937,181	493,666,040	34,220,000	527,906,040
1-015		OPERATING EXPENSES									
1-016		FUEL	TSFR 4-300	0	229,469,024	229,469,024	(41,317,622)	188,151,402	79,860,037	0	79,860,037
1-017	401	PURCHASED POWER	TSFR 4-302	0	26,417,910	26,417,910	19,224,082	45,641,992	19,565,589	0	19,565,589
1-018	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-304	0	346,282,393	346,282,393	62,025,280	410,307,674	184,724,679	217,605	184,942,284
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	0	144,462,117	144,462,117	4,307,021	148,769,138	67,876,949	0	67,876,949
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-162	0	8,261,653	8,261,653	25,217,143	33,478,775	7,535,184	0	7,535,184
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	0	0	438,657	438,657	0	0	0
1-023	408	INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	0	0	78,796	78,796	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	0	108,479,087	108,479,087	(35,685,257)	72,793,830	32,483,161	0	32,483,161
1-025	408	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	0	77,795,677	77,795,677	(26,566,473)	51,229,204	24,151,822	0	37,683,596
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		0	943,157,821	943,157,821	8,001,827	951,159,648	416,326,117	13,749,378	430,075,995
1-028		NET ELECTRIC OPERATING INCOME		0	197,199,194	197,199,194	(23,421,661)	173,777,533	77,339,923	20,470,622	97,830,544
1-030		RATE BASE									
1-031		TOTAL ELECTRIC PLANT	TSFR 11-288	5,208,843,054	5,253,242,655	5,253,242,655	188,659,284	5,441,901,919	2,443,802,774	0	2,443,802,774
1-032	101	LESS: ACCUM. DEPRECIATION & AMORT	TSFR 12-178	2,411,429,412	2,444,966,920	2,444,966,920	53,118,463	2,498,116,383	1,134,863,564	0	1,134,863,564
1-033	108, 111	NET PLANT		2,797,413,642	2,808,275,735	2,808,275,735	135,540,801	2,943,783,536	1,308,919,210	0	1,308,919,210
1-034		PLUS:									
1-035		WORKING CAPITAL	TSFR 15-043	128,132,111	98,683,233	98,683,233	3,153,286	101,816,529	41,601,969	(588,395)	41,012,574
1-036	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	15,100,857	11,366,408	11,366,408	(2,441,361)	8,955,017	0	0	0
1-037		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	13,159,688	9,263,503	9,263,503	(1,984,470)	7,279,033	7,279,033	0	7,279,033
1-038		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	356,648	250,830	250,830	(53,755)	197,175	0	0	0
1-039		PENSION REGULATORY ASSET - FAS87	SAL & WAGES	30,999,664	36,008,314	36,217,706	(5,393,036)	29,824,670	13,400,430	0	13,400,430
1-040	182.3	PENSION REGULATORY ASSET - FAS88	SAL & WAGES	0	21,883,139	22,673,747	2,612,681	25,286,428	11,361,367	0	11,361,367
1-041		REG ASSET - DSM PROGRAMS - MO	100 MO	2,368,665	3,568,238	3,568,238	2,232,921	5,769,159	0	0	0
1-042		REG ASSET - DSM PROGRAMS - KS	100 KS	1,617,612	2,262,746	2,262,746	2,424,789	4,717,535	4,717,535	0	4,717,535
1-043		REG ASSET - REGULATORY EXP - MO	100 MO	786,120	1,382,518	1,382,518	344,761	1,727,279	0	0	0
1-044		JANUARY 2002 ICE STORM	100 MO	1,520,867	380,167	380,167	(380,167)	0	0	0	0
1-045		LESS:									
1-046	282 & 283	ACCUM. DEFERRED TAXES	TSFR 6-065	0	546,178,688	546,178,688	2,083,362	548,262,050	251,137,303	0	251,137,303
1-047	284	DEFERRED GAIN ON EMISSION CR	E1	64,457,042	64,457,042	64,457,042	586,029	65,043,071	27,599,455	0	27,599,455
1-048		CUST. ADVANCES FOR CONST - MO	100 MO	224,460	218,747	218,747	0	218,747	0	0	0
1-049		CUST. ADVANCES FOR CONST - KS	100 KS	2,772,337	2,860,770	2,860,770	0	2,860,770	2,860,770	0	2,860,770
1-050		CUSTOMER DEPOSITS - MO	100 MO	5,477,336	5,540,782	5,540,782	0	5,540,782	0	0	0
1-051		CUSTOMER DEPOSITS - KS	100 KS	2,088,045	1,937,355	1,937,355	0	1,937,355	1,937,355	0	1,937,355
1-052		RATE BASE		2,921,702,762	2,379,321,032	2,379,321,032	134,630,268	2,513,951,300	1,108,410,777	(588,395)	1,107,821,383
1-053		RATE OF RETURN									
1-054		ROE									
1-055											
1-056											
1-057											
1-058											
1-059											
1-060											
1-061											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 2 - ALLOCATION OF REVENUES
 2006 TEST YEAR INCL. KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3-2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
2-009		ELECTRIC - RETAIL SALES									
2-010		MISSOURI (EXCLUDING GRT)	100 MO	0	492,047,188	492,047,188	57,091,468	549,138,656	0	34,220,000	34,220,000
2-011		GRT IN MO REVENUE	100 MO	0	39,735,592	39,735,592	(39,735,592)	0	0	0	0
2-012		TOTAL MISSOURI		0	531,782,780	531,782,780	17,355,866	549,138,646	0	34,220,000	34,220,000
2-013		KANSAS	100 KS	0	403,699,739	403,699,739	31,359,577	435,059,316	435,059,316	0	435,059,316
2-014		TOTAL RETAIL SALES		0	935,482,529	935,482,529	48,715,473	984,198,002	435,059,316	34,220,000	469,279,316
2-015											
2-016		MISCELLANEOUS REVENUE									
2-017	450	FORFEITED DISCOUNTS - MO	100 MO	0	1,405,869	1,405,869	0	1,405,869	0	0	0
2-018		FORFEITED DISCOUNTS - KS	100 KS	0	946,036	946,036	0	946,036	946,036	0	946,036
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	0	906,029	906,029	0	906,029	0	0	0
2-020		MISCELLANEOUS SERVICES - KS	100 KS	0	698,477	698,477	0	698,477	698,477	0	698,477
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	0	(305,428)	(305,428)	0	(305,428)	(142,139)	0	(142,139)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	0	551,423	551,423	0	551,423	0	0	0
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	0	203,358	203,358	0	203,358	203,358	0	203,358
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	0	19,444	19,444	0	19,444	8,756	0	8,756
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	0	6,785	6,785	0	6,785	3,055	0	3,055
2-026		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	0	1,757,596	1,757,596	0	1,757,596	817,945	0	817,945
2-027	456	TRANS FOR OTHERS	D3	0	7,865,964	7,865,964	109,386	7,975,350	3,591,337	0	3,591,337
2-028		OTHER ELEC REVENUES - MO	100 MO	0	85,790	85,790	0	85,790	0	0	0
2-029		OTHER ELEC REVENUES - KS	100 KS	0	29,059	29,059	0	29,059	29,059	0	29,059
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	0	312,881	312,881	0	312,881	145,608	0	145,608
2-031		TOTAL MISCELLANEOUS REVENUE		0	14,493,283	14,493,283	109,386	14,592,669	6,301,491	0	6,301,491
2-032											
2-033		BULK POWER SALES									
2-034	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	0	13,925,015	13,925,015	(486,606)	13,438,409	6,050,027	0	6,050,027
2-035		FIRM BULK SALES (ENERGY)	E1	0	35,031,189	35,031,189	16,891,403	51,922,592	22,038,874	0	22,038,874
2-036		OTHER MISC & ADJUSTMENTS	E1	0	1,797,484	1,797,484	(1,797,484)	0	0	0	0
2-037		BULK SALES RECLASSIFIED AS TRANS REV	E1	0	(1,637,268)	(1,637,268)	0	(1,637,268)	(684,349)	0	(684,349)
2-040		SUBTOTAL BULK POWER SALES		0	184,985,426	184,985,426	(64,244,693)	120,720,733	51,587,983	0	51,587,983
2-041		REV ON TRANS. FOR KCPL	D3	0	1,637,268	1,637,268	0	1,637,268	737,269	0	737,269
2-042		TOTAL BULK POWER SALES		0	186,602,694	186,602,694	(64,244,693)	122,358,001	52,325,233	0	52,325,233
2-043											
2-044		SALES FOR RESALE (FERC JURIS CUST)									
2-045	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0	3,749,602	3,749,602	0	3,749,602	0	0	0
2-046		TRANSMISSION FOR FERC WHOLE FIRM POWER	100 WS	0	38,907	38,907	0	38,907	0	0	0
2-047		TOTAL SALES FOR RESALE		0	3,788,509	3,788,509	0	3,788,509	0	0	0
2-048											
2-049		TOTAL ELECTRIC OPERATING REVENUE		0	1,140,357,015	1,140,357,015	(15,419,834)	1,124,937,181	493,666,040	34,220,000	527,906,040

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3, 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES									
4-010		STEAM POWER GENERATION									
4-011		OPERATION									
4-012		LABOR	D1	0	4,544,977	4,544,977	(442,671)	4,102,306	1,847,287	0	1,847,287
4-013	500	SUPERVISION AND ENGINEERING	D2	0	1,026,221	1,026,221	0	1,026,221	462,112	0	462,112
4-014		OTHER		0	5,571,198	5,571,198	(442,671)	5,128,527	2,309,389	0	2,309,389
4-015		TOTAL ACCOUNT 500		0	11,142,396	11,142,396	0	11,142,396	4,618,588	0	4,618,588
4-016		FUEL	E1	0	5,120,834	5,120,834	0	5,120,834	2,173,570	0	2,173,570
4-017		LABOR	E1	0	158,785,411	158,785,411	0	158,785,411	67,401,720	0	67,401,720
4-018		OTHER		0							
4-019		COAL & FREIGHT		0							
4-020				0							
**											
4-023		OIL	E1	0	4,274,966	4,274,966	0	4,274,966	1,814,549	0	1,814,549
4-024		GAS	E1	0	663,722	663,722	0	663,722	281,721	0	281,721
4-025		FUEL HAND, LIMESTONE & OTHER	E1	0	4,203,241	4,203,241	3,741,204	7,944,445	3,372,070	0	3,372,070
4-026		OTHER FUEL AMORTIZATIONS	E1	0	0	0	0	0	0	0	0
4-027		UNIT TRAIN - DEPRECIATION	TSFR 5-017	0	400,068	400,068	0	400,068	634,151	0	634,151
4-028		FUEL ADJ FOR NORMALIZATIONS	E1	0	0	0	1,008,271	1,408,271	(21,300,729)	0	(21,300,729)
4-029		SUBTOTAL OTHER		0	167,810,439	167,810,439	(45,434,150)	122,376,289	51,876,482	0	51,876,482
4-030		TOTAL ACCOUNT 501		0	172,731,273	172,731,273	(45,434,150)	127,297,123	54,050,053	0	54,050,053
4-031	502	STEAM EXPENSES		0	7,570,142	7,570,142	703,336	8,273,478	3,725,585	0	3,725,585
4-032		LABOR	D1	0	4,546,447	4,546,447	0	4,546,447	2,047,286	0	2,047,286
4-033		OTHER	D2	0	12,116,599	12,116,599	703,336	12,819,935	5,772,872	0	5,772,872
4-034		TOTAL ACCOUNT 502		0	0	0	0	0	0	0	0
4-035	503	STEAM FROM OTHER SOURCES		0	0	0	0	0	0	0	0
4-036		LABOR	E1	0	0	0	0	0	0	0	0
4-037		OTHER	E1	0	0	0	0	0	0	0	0
4-038		TOTAL ACCOUNT 503		0	0	0	0	0	0	0	0
4-039		ELECTRIC EXPENSES TURBOGEN		0	0	0	0	0	0	0	0
4-040		LABOR	D1	0	5,522,366	5,522,366	513,079	6,035,445	2,717,789	0	2,717,789
4-041		OTHER	D2	0	1,201,743	1,201,743	0	1,201,743	541,150	0	541,150
4-042		TOTAL ACCOUNT 505		0	6,724,109	6,724,109	513,079	7,237,188	3,258,939	0	3,258,939
4-043	506	MISC STEAM POWER EXPENSES		0	5,938,746	5,938,746	542,473	6,381,219	2,873,493	0	2,873,493
4-044		LABOR	D1	0	4,768,426	4,768,426	0	4,768,426	2,147,965	0	2,147,965
4-045		OTHER	D2	0	10,605,172	10,605,172	542,473	11,150,646	5,021,187	0	5,021,187
4-046		TOTAL ACCOUNT 506		0	0	0	0	0	0	0	0
4-047	507	RENTS		0	0	0	0	0	0	0	0
4-048		LABOR	D1	0	186,083	186,083	6	186,089	83,794	0	83,794
4-049		OTHER	D2	0	186,083	186,083	6	186,089	83,797	0	83,797
4-050		TOTAL ACCOUNT 507		0	207,937,425	207,937,425	(44,117,928)	163,819,497	70,496,247	0	70,496,247
4-051		TOTAL OPERATION		0	0	0	0	0	0	0	0
4-052		MAINTENANCE		0	0	0	0	0	0	0	0
4-053		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-054	510	LABOR	D1	0	2,701,696	2,701,696	251,012	2,952,708	1,329,618	0	1,329,618
4-055		OTHER	D2	0	324,202	324,202	193,563	517,765	233,152	0	233,152
4-056		TOTAL ACCOUNT 510		0	3,025,898	3,025,898	444,575	3,470,473	1,562,770	0	1,562,770
4-057		MAINTENANCE OF STRUCTURES		0	943,245	943,245	87,637	1,030,882	484,211	0	484,211
4-058		LABOR	D1	0	2,389,867	2,389,867	107,416	2,497,283	1,124,539	0	1,124,539
4-059		OTHER	D2	0	3,333,112	3,333,112	195,055	3,528,166	1,588,750	0	1,588,750
4-060		TOTAL ACCOUNT 511		0	7,821,389	7,821,389	735,971	8,557,360	3,898,454	0	3,898,454
4-061	512	MAINTENANCE OF BOILER PLANT		0	15,780,489	15,780,489	3,455,388	19,235,877	8,662,009	0	8,662,009
4-062		LABOR	D1	0	23,701,888	23,701,888	4,191,369	27,893,257	12,580,463	0	12,580,463
4-063		OTHER	D2	0	0	0	0	0	0	0	0
4-064		TOTAL ACCOUNT 512		0	23,701,888	23,701,888	4,191,369	27,893,257	12,580,463	0	12,580,463
4-065	513	MAINTENANCE OF ELECTRIC PLANT		0	1,470,960	1,470,960	136,666	1,607,626	723,921	0	723,921
4-066		LABOR	D1	0	3,347,812	3,347,812	1,497,721	4,845,533	2,181,966	0	2,181,966
4-067		OTHER	D2	0	4,818,772	4,818,772	1,634,387	6,453,159	2,905,887	0	2,905,887
4-068		TOTAL ACCOUNT 513		0	48,228	48,228	4,574	52,802	24,227	0	24,227
4-069	514	MAINTENANCE MISCELLANEOUS		0	280,971	280,971	(117,577)	163,394	73,577	0	73,577
4-070		LABOR	D1	0	330,199	330,199	(113,003)	217,196	97,604	0	97,604
4-071		OTHER	D2	0	35,209,869	35,209,869	6,352,382	41,562,251	18,715,674	0	18,715,674
4-072		TOTAL ACCOUNT 514		0	0	0	0	0	0	0	0
4-073		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
4-074				0	0	0	0	0	0	0	0

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 999	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-075		TOTAL STEAM POWER EXPENSES		0	243,147,294	243,147,294	(37,785,545)	205,381,749	89,211,921	0	89,211,921
4-076											
4-077											
4-078		NUCLEAR POWER GENERATION OPERATION									
4-079											
4-080	517	SUPERVISION AND ENGINEERING									
4-081		LABOR	D1	0	4,715,368	4,715,368	444,027	5,159,395	2,323,300	0	2,323,300
4-082		OTHER	D2	0	862,297	862,297	0	862,297	388,296	0	388,296
4-083		TOTAL ACCOUNT 517		0	5,577,665	5,577,665	444,027	6,021,693	2,711,596	0	2,711,596
4-084	518	FUEL									
4-085		LABOR	E1	0	0	0	0	0	0	0	0
4-086		OTHER									
4-087		NUCLEAR FUEL-NET AMORTIZATION	E1	0	13,965,058	13,965,058	427,150	14,392,208	6,108,864	0	6,108,864
4-088		DOE DECONTAM. & DECOM.	E1	0	758,796	758,796	0	758,796	322,076	0	322,076
4-089		NUCLEAR FUEL-DISPOSAL	E1	0	4,077,395	4,077,395	0	4,077,395	1,730,676	0	1,730,676
4-090		COST OF OIL	E1	0	125,803	125,803	0	125,803	53,388	0	53,388
4-091		TOTAL OTHER		0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-092		TOTAL ACCOUNT 518		0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-093	519	COOLANTS AND WATER									
4-094		LABOR	D1	0	1,254,066	1,254,066	118,090	1,372,156	617,888	0	617,888
4-095		OTHER	D2	0	749,005	749,005	0	749,005	337,280	0	337,280
4-096		TOTAL ACCOUNT 519		0	2,003,071	2,003,071	118,090	2,121,161	955,169	0	955,169
4-097	520	STEAM EXPENSES									
4-098		LABOR	D1	0	7,075,050	7,075,050	686,230	7,741,280	3,485,634	0	3,485,634
4-099		OTHER	D2	0	3,188,241	3,188,241	0	3,188,241	1,435,680	0	1,435,680
4-100		TOTAL ACCOUNT 520		0	10,263,291	10,263,291	686,230	10,929,521	4,921,614	0	4,921,614
4-101	523	ELECTRIC EXPENSES									
4-102		LABOR	D1	0	810,177	810,177	76,291	886,468	399,181	0	399,181
4-103		OTHER	D2	0	(27,925)	(27,925)	0	(27,925)	(12,575)	0	(12,575)
4-104		TOTAL ACCOUNT 523		0	782,252	782,252	76,291	866,542	386,606	0	386,606
4-105	524	MISCELLANEOUS									
4-106		LABOR	D1	0	9,667,044	9,667,044	913,132	10,610,176	4,777,812	0	4,777,812
4-107		WOLF CREEK DECOMMISSIONING - NO	D1	0	2,303,856	2,303,856	(1,022,592)	1,281,264	0	0	0
4-108		WOLF CREEK DECOMMISSIONING - KS	D1	0	1,395,355	1,395,355	967,105	2,392,460	2,392,460	0	2,392,460
4-109		WOLF CREEK DECOMMISSIONING - FERC	D1	0	26,732	26,732	27,423	54,155	0	0	0
4-110		WOLF CREEK OUTAGE AMORTIZATION	D2	0	2,865,556	2,865,556	38,604	2,904,160	1,321,266	0	1,321,266
4-113		OTHER	D2	0	1,305,102	1,305,102	0	1,305,102	587,683	0	587,683
4-114		TOTAL ACCOUNT 524		0	18,380,744	18,380,744	2,131,372	20,512,116	10,256,931	0	10,256,931
4-115	525	RENTS									
4-116		LABOR	D1	0	0	0	0	0	0	0	0
4-117		OTHER	D2	0	0	0	0	0	0	0	0
4-118		TOTAL ACCOUNT 525		0	0	0	0	0	0	0	0
4-119		TOTAL OPERATION		0	55,934,073	55,934,073	3,863,161	59,797,235	27,448,929	0	27,448,929
4-120											
4-121		MAINTENANCE									
4-122	528	SUPERVISION AND ENGINEERING									
4-123		LABOR	D1	0	2,748,017	2,748,017	258,864	3,007,881	1,354,463	0	1,354,463
4-124		OTHER	D2	0	2,730,662	2,730,662	0	2,730,662	1,229,630	0	1,229,630
4-125		TOTAL ACCOUNT 528		0	5,478,679	5,478,679	258,864	5,738,542	2,584,092	0	2,584,092
4-126	529	MAINTENANCE OF STRUCTURES									
4-127		LABOR	D1	0	1,719,019	1,719,019	161,873	1,880,892	846,974	0	846,974
4-128		OTHER	D2	0	87,051	87,051	0	87,051	39,200	0	39,200
4-129		TOTAL ACCOUNT 529		0	1,806,070	1,806,070	161,873	1,967,943	886,174	0	886,174
4-130	530	MAINTENANCE OF REACTOR PLANT									
4-131		LABOR	D1	0	1,760,336	1,760,336	165,764	1,926,100	867,332	0	867,332
4-132		WOLF CREEK OUTAGE AMORTIZATION	D2	0	6,659,819	6,659,819	7,181,613	13,841,432	3,322,542	0	3,322,542
4-133		OTHER	D2	0	(4,214,702)	(4,214,702)	0	(4,214,702)	(1,897,900)	0	(1,897,900)
4-134		TOTAL ACCOUNT 530		0	4,205,453	4,205,453	884,377	5,089,830	2,291,974	0	2,291,974
4-135	531	MAINTENANCE OF ELECTRIC PLANT									
4-136		LABOR	D1	0	1,509,395	1,509,395	142,134	1,651,529	743,691	0	743,691
4-137		OTHER	D2	0	2,357,665	2,357,665	0	2,357,665	1,061,667	0	1,061,667
4-138		TOTAL ACCOUNT 531		0	3,867,060	3,867,060	142,134	4,009,194	1,805,358	0	1,805,358
4-139	532	MAINTENANCE OF MISC NUCLEAR PLANT									
4-140		LABOR	D1	0	1,035,547	1,035,547	97,514	1,133,061	510,222	0	510,222

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3-2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-141		OTHER	D2	0	1,023,280	1,023,280	0	1,023,280	460,788	0	460,788
4-142		TOTAL ACCOUNT 532		0	2,058,827	2,058,827	97,514	2,156,341	971,010	0	971,010
4-143		TOTAL MAINTENANCE		0	17,417,090	17,417,090	1,544,761	18,961,850	8,538,609	0	8,538,609
4-144											
4-145		TOTAL NUCLEAR POWER EXPENSES		0	73,351,163	73,351,163	5,407,922	78,759,085	35,985,538	0	35,985,538
4-146											
4-147		OTHER POWER GENERATION EXPENSE									
4-148	546	SUPERVISION AND ENGINEERING	D1	0	558,078	558,078	51,934	610,012	275,096	0	275,096
4-149		LABOR	D2	0	807,763	807,763	0	807,763	363,739	0	363,739
4-150		OTHER		0	1,366,741	1,366,741	51,934	1,418,674	638,636	0	638,636
4-151		TOTAL ACCOUNT 546		0	37,061,387	37,061,387	0	37,061,387	15,730,941	0	15,730,941
4-152	547	FUEL	E1	0	553,718	553,718	0	553,718	235,029	0	235,029
4-153		OIL	E1	0	37,061,387	37,061,387	0	37,061,387	15,730,941	0	15,730,941
4-154		GAS		0							
4-155		FUEL HANDLING & OTHER		0	120,272	120,272	11,174	131,446	55,703	0	55,703
4-156		LABOR	E1	0	75,323	75,323	3,676,204	3,751,527	1,593,208	0	1,593,208
4-157		OTHER	E1	0	37,810,690	37,810,690	3,689,378	41,500,077	17,614,971	0	17,614,971
4-158		TOTAL ACCOUNT 547		0	292,158	292,158	27,145	319,303	143,783	0	143,783
4-159	548	GENERATION EXPENSES	D1	0	76,794	76,794	0	76,794	35,632	0	35,632
4-160		LABOR	D2	0	371,952	371,952	27,145	399,097	179,715	0	179,715
4-161		OTHER		0	176,875	176,875	16,434	193,309	87,048	0	87,048
4-162		TOTAL ACCOUNT 548		0	36,750	36,750	0	36,750	17,900	0	17,900
4-163	549	MISC OTHER PWR GEN EXP	D1	0	216,625	216,625	16,434	233,059	104,947	0	104,947
4-164		LABOR		0							
4-165		OTHER		0							
4-166		TOTAL ACCOUNT 549		0	0	0	0	0	0	0	0
4-167	550	RENTS	D2	0	0	0	0	0	0	0	0
4-168		LABOR		0							
4-169		OTHER		0							
4-170		TOTAL ACCOUNT 550		0	0	0	0	0	0	0	0
4-171		OTHER		0							
4-172		TOTAL OPERATION		0	39,766,017	39,766,017	3,784,890	43,550,908	18,538,469	0	18,538,469
4-173											
4-174		MAINTENANCE									
4-175	551	SUPERVISION AND ENGINEERING	D1	0	9,059	9,059	838	9,897	4,448	0	4,448
4-176		LABOR	D2	0	399,308	399,308	0	399,308	179,809	0	179,809
4-177		OTHER		0	408,345	408,345	839	409,184	184,257	0	184,257
4-178		TOTAL ACCOUNT 551		0	9,491	9,491	862	10,373	4,671	0	4,671
4-179	552	MAINTENANCE OF STRUCTURES	D1	0	28,397	28,397	0	28,397	12,787	0	12,787
4-180		LABOR	D2	0	37,888	37,888	862	38,750	17,458	0	17,458
4-181		OTHER		0	201,888	201,888	18,758	220,646	99,358	0	99,358
4-182		TOTAL ACCOUNT 552		0	399,119	399,119	1,940,684	2,339,803	1,053,624	0	1,053,624
4-183		GENERATING AND ELECTRIC EQUIP	D1	0	601,007	601,007	1,569,442	2,560,449	1,152,982	0	1,152,982
4-184		LABOR	D2	0	12,674	12,674	1,178	13,852	6,237	0	6,237
4-185		OTHER		0	20,964	20,964	0	20,964	9,449	0	9,449
4-186		TOTAL ACCOUNT 553		0	33,638	33,638	1,178	34,816	15,686	0	15,686
4-187	554	MTCE OF MISC OTHER PWR GEN PLT	D1	0	1,080,897	1,080,897	1,962,341	3,043,238	1,370,384	0	1,370,384
4-188		LABOR	D2	0	40,846,914	40,846,914	5,747,231	46,594,145	19,909,853	0	19,909,853
4-189		OTHER		0							
4-190		TOTAL ACCOUNT 554		0	0	0	0	0	0	0	0
4-191		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
4-192											
4-193		TOTAL OTHER POWER GENERATION EXPENSES		0	40,846,914	40,846,914	5,747,231	46,594,145	19,909,853	0	19,909,853
4-194											
4-195		OTHER POWER SUPPLY EXPENSES									
4-196	555	PURCHASED POWER	D1	0	5,868,301	5,868,301	2,741,760	8,610,061	3,877,150	0	3,877,150
4-197		DEMAND(CAPACITY)	E1	0	20,549,609	20,549,609	16,482,322	37,031,931	15,718,438	0	15,718,438
4-198		ENERGY		0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
4-199		TOTAL ACCOUNT 555		0	1,812,668	1,812,668	122,644	1,935,312	871,480	0	871,480
4-200	556	SYSTEM CONTROL & LOAD DISPATCH	D1	0	542,297	542,297	0	542,297	244,199	0	244,199
4-201		LABOR		0	2,354,965	2,354,965	122,644	2,477,609	1,115,679	0	1,115,679
4-202		OTHER		0	4,136,468	4,136,468	384,316	4,520,784	1,984,013	0	1,984,013
4-203		TOTAL ACCOUNT 556		0	1,786,665	1,786,665	0	1,786,665	784,113	0	784,113
4-204		OTHER EXPENSES		0							
4-205		LABOR		0							
4-206		OTHER		0							

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3-2006 ACTUAL COL. 599	O4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-207		TOTAL ACCOUNT 557		0	5,923,153	5,923,153	384,316	6,307,469	2,788,125	0	2,788,125
4-208		TOTAL OTHER POWER SUPPLY EXPENSES		0	34,896,028	34,896,028	19,731,042	54,427,071	23,479,393	0	23,479,393
4-210		TOTAL PRODUCTION OPERATIONS		0	338,333,544	338,333,544	(16,738,834)	321,594,710	139,961,038	0	139,961,038
4-211		TOTAL PRODUCTION MAINTENANCE		0	53,707,856	53,707,856	9,859,484	63,567,339	28,624,867	0	28,624,867
4-213		TOTAL POWER PRODUCTION EXPENSES		0	392,041,400	392,041,400	(6,879,350)	385,162,049	168,585,705	0	168,585,705
4-214		TRANSMISSION EXPENSES		0	6,111,070	6,111,070	210,296	6,321,366	2,991,573	0	2,991,573
4-217		OPERATION	TRAN PLANT	0	616,541	616,541	563,528	1,180,069	547,265	0	547,265
4-218		OPERATION SUPERVISION & ENGRG	TRAN PLANT	0	182,244	182,244	10,901	193,145	86,654	0	86,654
4-220		LOAD DISPATCHING	353	0	184,983	184,983	3,274	188,257	84,773	0	84,773
4-221		STATION EXPENSES	D3	0	1,120	1,120	81	1,201	541	0	541
4-222		OVERHEAD LINE EXPENSES	D3	0	7,195,625	7,195,625	1,000,000	8,195,625	3,660,528	0	3,660,528
4-223		UG LINE EXPENSES	D3	0	1,498,438	1,498,438	77,920	1,576,358	731,511	0	731,511
4-224		MISC. TRANSMISSION EXPENSES	TRAN PLANT	0	2,512,325	2,512,325	0	2,512,325	1,131,312	0	1,131,312
4-225		RENTS	D3	0	281	281	23	304	137	0	137
4-226		RTO	D3	0	18,303,628	18,303,628	1,866,013	20,169,641	9,204,293	0	9,204,293
4-227		TOTAL OPERATION		0	1,070	1,070	0	1,070	496	0	496
4-228		MAINTENANCE	TRAN PLANT	0	26,287	26,287	40	26,327	11,815	0	11,815
4-229		OPERATION SUPERVISION & ENGRG.	352	0	681,834	681,834	1,099,798	1,781,632	799,316	0	799,316
4-230		STRUCTURES	D3	0	1,070,859	1,070,859	417,796	1,488,655	670,348	0	670,348
4-231		STATION EQUIPMENT	D3	0	3,878	3,878	263	4,142	1,895	0	1,895
4-232		OVERHEAD LINES	D3	0	1,783,928	1,783,928	1,517,887	3,301,815	1,483,840	0	1,483,840
4-233		UNDERGROUND LINES		0	20,087,556	20,087,556	3,383,900	23,471,456	10,688,133	0	10,688,133
4-234		TOTAL MAINTENANCE		0	1,411,125	1,411,125	96,377	1,507,503	701,557	0	701,557
4-235		TOTAL TRANSMISSION EXPENSES		0	152,910	152,910	5,377	158,286	67,494	0	67,494
4-236		DISTRIBUTION EXPENSES	DIST PLANT	0	1,590,086	1,590,086	114,434	1,704,519	761,316	0	761,316
4-237		OPERATION	362	0	2,715,265	2,715,265	61,441	2,776,705	1,373,613	0	1,373,613
4-238		LOAD DISPATCHING	365	0	86,713	86,713	4,580	91,293	74,033	0	74,033
4-239		STATION EXPENSES	373	0	1,171,567	1,171,567	91,119	1,262,686	572,288	0	572,288
4-240		OVERHEAD LINE EXPENSES	371	0	1,205,962	1,205,962	32,523	1,238,475	341,904	0	341,904
4-241		UNDERGROUND LINE EXPENSES	DIST PLANT	0	86,960	86,960	0	86,960	40,469	0	40,469
4-242		STREET LIGHTING & SIGNAL SYSTEMS		0	8,423,586	8,423,586	405,651	8,829,237	3,932,675	0	3,932,675
4-243		METER EXPENSES	DIST OPS	0	1,859,182	1,859,182	87,148	1,946,330	866,905	0	866,905
4-244		CUSTOMER INSTALLATIONS	DIST OPS	0	10,259,153	10,259,153	(150,601)	10,108,552	4,502,399	0	4,502,399
4-245		RENTS		0	20,541,921	20,541,921	342,398	20,884,319	9,301,980	0	9,301,980
4-246		SUBTOTAL OPERATIONS		0	206,818	206,818	5,134	211,952	103,765	0	103,765
4-247		OPERATION SUPERVISION & ENGRG.	381	0	975,908	975,908	47,368	1,023,272	436,302	0	436,302
4-248		MISC. DISTRIBUTION EXPENSE	365	0	11,019,283	11,019,283	3,935,369	15,954,652	6,947,416	0	6,947,416
4-249		TOTAL OPERATIONS	100 MO	0	4,562,002	4,562,002	(4,562,002)	0	0	0	0
4-250		MAINTENANCE		0	2,114,254	2,114,254	451,524	2,565,778	1,269,269	0	1,269,269
4-251		STRUCTURES	367	0	1,422,905	1,422,905	29,720	1,452,625	638,810	0	638,810
4-252		STATION EQUIPMENT	368	0	1,422,905	1,422,905	29,720	1,452,625	1,140,515	0	1,140,515
4-253		OVERHEAD LINES	373	0	707,371	707,371	51,920	759,291	344,134	0	344,134
4-254		UNDERGROUND LINES	370	0	23,031,940	23,031,940	56,952	23,088,893	10,880,212	0	10,880,212
4-255		LINE TRANSFORMERS	DIST MTC	0	256,334	256,334	10,852	267,186	125,906	0	125,906
4-256		STREET LIGHTING & SIGNAL SYSTEM	DIST MTC	0	259,569	259,569	18,842	278,411	131,166	0	131,166
4-257		METERS		0	23,547,843	23,547,843	86,646	23,634,489	11,137,314	0	11,137,314
4-258		SUBTOTAL MAINTENANCE		0	44,089,764	44,089,764	429,044	44,518,808	20,439,293	0	20,439,293
4-259		MISC. DISTRIBUTION PLANT		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-260		OPERATION SUPERVISION & ENGRG.		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-261		TOTAL MAINTENANCE		0	44,089,764	44,089,764	429,044	44,518,808	20,439,293	0	20,439,293
4-262		TOTAL DISTRIBUTION EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-263		CUSTOMER ACCOUNTS EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-264		SUPERVISION		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-265		TOTAL DISTRIBUTION EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-266		CUSTOMER ACCOUNTS EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-267		SUPERVISION		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-268		TOTAL DISTRIBUTION EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-269		CUSTOMER ACCOUNTS EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-270		SUPERVISION		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-271		TOTAL DISTRIBUTION EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-272		CUSTOMER ACCOUNTS EXPENSES		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564
4-273		SUPERVISION		0	454,758	454,758	(108,171)	346,588	160,564	0	160,564

KANSAS CITY POWER & LIGHT CO.
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 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR, INCL. KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3-2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-273	902	METER READING EXPENSES	C2	0	0	4,376,916	86,342	4,463,257	2,070,012	0	2,070,012
4-274	903	CUST RECORDS & COLLECTION EXP	C2	0	10,322,640	10,322,640	1,132,251	11,454,891	5,306,713	0	5,306,713
4-275	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	0	0	0	3,377,030	3,377,030	0	217,605	217,605
4-276	904	UNCOLLECTIBLE ACCOUNTS - KS	100 KS	0	0	0	1,481,065	1,481,065	1,481,065	0	1,481,065
4-277	905	TOTAL ACCOUNT 904	C2	0	0	0	4,858,095	4,858,095	1,481,065	217,605	1,698,670
4-278	905	MISCELLANEOUS OPERATING EXP.		0	5,972	5,972	4,067,305	4,073,277	1,887,029	0	1,887,029
4-279	905	TOTAL CUST. ACCT. EXPENSES		0	15,162,286	15,162,286	10,038,822	25,201,107	10,905,382	217,605	11,122,987
4-280											
4-281	907	CUSTOMER SERVICES & INFO. EXP	C2	0	186	186	18	204	84	0	94
4-282	908	CUSTOMER SVC SUPERVISION EXPENSE	C2	0	1,705,674	1,705,674	41,660	1,747,334	809,581	0	809,581
4-283	908	CUSTOMER ASSISTANCE EXPENSE	C2	0	0	0	0	0	0	0	0
4-284	909	PUBLIC INFORMATION	C1	0	603,198	603,198	57	603,195	279,447	0	279,447
4-285	910	INFORM & INSTRUCT ADVERTISING	C2	0	17,971	17,971	3	17,974	8,327	0	8,327
4-286	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	100 MO	0	0	0	606,663	606,663	0	0	0
4-287	916	AMORT OF DEFERRED DSM PROGRAMS - MO	100 KS	0	0	0	471,754	471,754	471,754	0	471,754
4-288	916	AMORT OF DEFERRED DSM PROGRAMS - KS	100 WS	0	0	0	1,120,156	1,120,156	1,569,203	0	1,569,203
4-289	916	TOTAL CUST SERVICES & INFO EXP		0	2,327,168	2,327,168	0	3,447,324	0	0	0
4-290											
4-291											
4-292	912	SALES EXPENSES	C1	0	0	0	0	0	0	0	0
4-293	912	DEMONSTRATION & SELLING EXP - RETAIL	100 WS	0	0	0	0	0	0	0	0
4-294	913	DEMONSTRATION & SELLING EXP - WHOLESALE	C2	0	637,831	637,831	29,988	667,820	309,381	0	309,381
4-295	913	DEMONSTRATION & SELLING EXP - GENERAL	C1	0	13,307	13,307	83	13,390	6,204	0	6,204
4-296	916	MISC. SALES EXPENSE - RETAIL	C1	0	131,613	131,613	15,975	147,588	68,374	0	68,374
4-297	916	MISC. SALES EXPENSE - WHOLESALE	100 WS	0	0	0	0	0	0	0	0
4-298											
4-299											
4-300											
4-301	920	TOTAL CUST ACCTS, CUST SERV & SALES		0	18,272,205	18,272,205	46,046	828,798	383,959	0	383,959
4-302											
4-303	920	ADMINISTRATIVE & GENERAL EXPENSES	SAL & WAGES	0	42,489,459	42,489,459	(3,564,602)	38,924,857	17,489,208	0	17,489,208
4-304	921	SALARIES	E2	0	4,090,020	4,090,020	3,886	4,093,906	1,732,317	0	1,732,317
4-305	921	OFFICE EXPENSE	100 MO	0	666,070	666,070	0	666,070	758,976	0	758,976
4-306	921	OFFICE EXPENSE - 100% MO	100 KS	0	0	0	80,906	80,906	0	0	0
4-307	922	OFFICE EXPENSE - 100% KS	E2	0	0	0	1,040,766	1,040,766	1,040,766	0	1,040,766
4-308	922	ADMIN EXP TRANS - CR	E2	0	(1,448,613)	(1,448,613)	(62,455)	(1,511,068)	(647,896)	0	(647,896)
4-309	923	OUTSIDE SERVICES	E2	0	1,801,051	1,801,051	10,871	1,811,922	5,040,719	0	5,040,719
4-310	923	OUTSIDE SERVICES - MO	100 MO	0	(3,012,909)	(3,012,909)	2,823,207	(189,602)	0	0	0
4-311	924	OUTSIDE SERVICES - KS	100 KS	0	(216,771)	(216,771)	238,448	21,677	21,677	0	21,677
4-312	924	PROPERTY INSURANCE	TOTAL PLANT	0	2,547,163	2,547,163	0	2,547,163	1,143,868	0	1,143,868
4-313	925	INJURIES & DAMAGES	SAL & WAGES	0	7,128,973	7,128,973	56,787	7,185,760	3,229,959	0	3,229,959
4-314	926	EMPLOYEE BENEFITS		0	0	0	0	0	0	0	0
4-315	926	EMPLOYEE BENEFITS - PENSIONS		0	17,074,017	17,074,017	21,933,183	39,007,210	17,526,209	0	17,526,209
4-316	926	EMPLOYEE BENEFITS - OPEB		0	4,051,982	4,051,982	3,147,361	7,199,343	3,234,715	0	3,234,715
4-317	926	EMPLOYEE BENEFITS - OTHER		0	20,429,196	20,429,196	2,026,620	22,455,816	10,089,553	0	10,089,553
4-318	926	TOTAL EMPLOYEE BENEFITS		0	41,555,196	41,555,196	27,107,174	68,662,369	30,850,477	0	30,850,477
4-319	928	REGULATORY EXPENSES		0	0	0	0	0	0	0	0
4-320	928	COMMISSION ASSESSMENTS - MO	100 MO	0	761,531	761,531	0	761,531	0	0	0
4-321	928	COMMISSION ASSESSMENTS - KS	100 KS	0	487,417	487,417	0	487,417	487,417	0	487,417
4-322	928	COMMISSION ASSESSMENTS - FERC	E1	0	866,529	866,529	131,079	799,608	339,398	0	339,398
4-323	928	RATE CASE EXPENSE - MO	100 MO	0	1,353,437	1,353,437	1,286,963	2,642,420	0	0	0
4-324	928	RATE CASE EXPENSE - MO	100 KS	0	689,693	689,693	871,545	1,561,238	1,561,238	0	1,561,238
4-325	928	RATE CASE EXPENSE - FERC	100 WS	0	187,060	187,060	7,163	194,223	0	0	0
4-326	928	RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0	0	0
4-327	928	RATE DESIGN EXPENSE - MO	100 KS	0	493	493	0	493	493	0	493
4-328	928	RATE DESIGN EXPENSE - FERC	100 WS	0	0	0	0	0	0	0	0
4-329	928	MISC. REGULATORY FILINGS	D2	0	119,908	119,908	10,051	129,959	58,521	0	58,521
4-330	928	LOAD RESEARCH PROGRAM	100 MO	0	26,271	26,271	1,145	27,416	0	0	0
4-331	928	TOTAL REGULATORY EXPENSES		0	4,294,338	4,294,338	2,300,966	6,604,304	2,447,068	0	2,447,068
4-332											
4-333	928	SUBTOTAL A & G EXPENSES		0	109,897,077	109,897,077	30,136,754	140,133,831	62,348,153	0	62,348,153
4-334											
4-335	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	0	0	0	0	0	0	0	0
4-336	930.1	GENERAL ADVERTISING	C1	0	312,086	312,086	78,875	390,970	181,128	0	181,128
4-337	930.2	MISCELLANEOUS EXPENSE		0	264,114	264,114	0	264,114	111,764	0	111,764
4-338		EETIDUES	E2	0	0	0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-330		EPRI RESEARCH SUBSCRIPTION	E2	0	2,349,967	2,349,967	0	2,349,967	984,426	0	984,426
4-340		OTHER MISCELLANEOUS EXPENSE	E2	0	4,037,088	4,037,088	67,261	4,104,349	1,736,820	0	1,736,820
4-341		TOTAL MISCELLANEOUS EXPENSE		0	6,651,168	6,651,168	67,261	6,718,429	2,843,010	0	2,843,010
4-342	931	RENTS	E2	0	7,668,060	7,668,060	0	7,668,060	3,244,861	0	3,244,861
4-343	933	FLEET UNITEQUIPMENT EXPENSE	392	0	256,821	256,821	312,504	569,325	264,771	0	264,771
4-344	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	0	1,197,729	1,197,729	1,197,729	2,395,458	2,746,706	0	2,746,706
4-345		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		0	129,678,403	129,678,403	31,793,123	161,471,525	71,628,630	0	71,628,630
4-347		TOTAL ELECTRIC OPER & MAINT EXPENSES		0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-349		RECAPS FOR CASH WORKING CAPITAL	TSFR 4-349	0	0	0	0	0	0	0	0
4-350		LESS: OTHER FUEL AMORT	TSFR 4-026	0	0	0	0	0	0	0	0
4-351		TOTAL O&M EXCL. O&M AMORTIZATIONS		0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-352		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-145	0	73,351,163	73,351,163	5,407,922	78,759,085	35,985,538	0	35,985,538
4-353		LESS: NUCLEAR PROD PAYROLL	TSFR 4-081	0	4,715,368	4,715,368	444,027	5,159,395	2,323,300	0	2,323,300
4-354		ACCT 517	TSFR 4-085	0	0	0	0	0	0	0	0
4-355		ACCT 518	TSFR 4-094	0	1,254,066	1,254,066	118,090	1,372,156	617,888	0	617,888
4-356		ACCT 520	TSFR 4-098	0	7,075,050	7,075,050	666,230	7,741,280	3,485,934	0	3,485,934
4-357		ACCT 523	TSFR 4-102	0	810,177	810,177	76,291	886,468	399,181	0	399,181
4-358		ACCT 524	TSFR 4-106	0	9,697,044	9,697,044	913,132	10,610,176	4,777,812	0	4,777,812
4-359		ACCT 525	TSFR 4-116	0	0	0	0	0	0	0	0
4-360		ACCT 528	TSFR 4-123	0	2,749,017	2,749,017	258,864	3,007,881	1,354,463	0	1,354,463
4-361		ACCT 529	TSFR 4-127	0	1,719,019	1,719,019	161,873	1,880,892	846,974	0	846,974
4-362		ACCT 530	TSFR 4-131	0	1,760,336	1,760,336	165,764	1,926,100	867,332	0	867,332
4-363		ACCT 531	TSFR 4-136	0	1,509,395	1,509,395	142,134	1,651,529	743,691	0	743,691
4-364		ACCT 532	TSFR 4-140	0	1,035,547	1,035,547	97,514	1,133,061	510,222	0	510,222
4-365		TOTAL NUCLEAR PROD PAYROLL		0	32,325,019	32,325,019	3,043,919	35,368,938	15,826,797	0	15,826,797
4-366		LESS: NUCLEAR FUEL EXP-OTHER	TSFR 4-091	0	18,927,051	18,927,051	427,160	19,354,201	8,215,014	0	8,215,014
4-367		NUCLEAR PROD O&M EXCL FUEL & PAYROLL		0	22,096,068	22,096,068	1,936,853	24,032,921	11,843,728	0	11,843,728
4-376		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-091	0	18,927,051	18,927,051	427,160	19,354,201	8,215,014	0	8,215,014
4-377		LESS: OIL	TSFR 4-090	0	125,803	125,803	0	125,803	53,398	0	53,398
4-378		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		0	18,801,248	18,801,248	427,160	19,228,398	8,161,615	0	8,161,615
4-381		RECAPS FOR SCHEDULE 1	TSFR 4-348	0	0	0	0	0	0	0	0
4-382		LESS: OTHER FUEL AMORT		0	0	0	0	0	0	0	0
4-383		TOTAL ELECTRIC O&M EXPENSE		0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-384		FUEL		0	172,731,273	172,731,273	(45,434,150)	127,297,123	54,050,053	0	54,050,053
4-385		ACCOUNT 501	TSFR 4-030	0	18,927,051	18,927,051	427,160	19,354,201	8,215,014	0	8,215,014
4-386		ACCOUNT 518	TSFR 4-062	0	37,810,669	37,810,669	3,686,378	41,500,077	17,614,971	0	17,614,971
4-387		ACCOUNT 547	TSFR 4-159	0	229,469,024	229,469,024	(41,317,622)	188,151,402	79,880,037	0	79,880,037
4-388		TOTAL FUEL		0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
4-389		PURCHASED POWER	TSFR 4-199	0	348,282,363	348,282,363	62,025,280	410,307,674	184,724,679	217,605	184,942,284
4-390		O&M EXCL FUEL & PURCHASED POWER		0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES									
5-010		PRODUCTION									
5-011		STEAM PRODUCTION									
5-012	311	STRUCTURES & IMPROVEMENTS	D1	0	2,867,652	2,867,652	225,544	3,093,196	1,392,880	0	1,392,880
5-013		STRUCTURES & IMPROVEMENTS - H5	D1	0	8,666	8,666	68,155	74,821	33,692	0	33,692
5-014		TOTAL ACCOUNT 311		0	2,876,318	2,876,318	291,699	3,168,017	1,426,573	0	1,426,573
5-015											
5-016	312	BOILER PLANT EQUIPMENT	D1	0	20,831,619	20,831,619	4,290,930	25,122,549	11,312,800	0	11,312,800
5-017		UNIT TRAINS	D2	0	400,068	400,068	1,008,203	1,408,271	634,151	0	634,151
5-018		ACC EQUIPMENT	D1	0	2,206,557	2,206,557	1,147,501	3,354,058	1,510,348	0	1,510,348
5-019		BOILER PLANT EQUIPMENT - H5	D1	0	2,282,405	2,282,405	134,700	2,387,185	1,079,468	0	1,079,468
5-020		TOTAL ACCOUNT 312		0	25,700,649	25,700,649	6,581,423	32,282,072	14,536,767	0	14,536,767
5-021											
5-022	314	TURBOGENERATOR UNITS	D1	0	6,253,171	6,253,171	(536,505)	5,716,666	2,574,241	0	2,574,241
5-023		TOTAL ACCOUNT 314		0	6,253,171	6,253,171	(536,505)	5,716,666	2,574,241	0	2,574,241
5-024											
5-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	0	2,869,159	2,869,159	27,727	2,896,885	1,214,420	0	1,214,420
5-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	0	296,874	296,874	(20,686)	276,179	124,365	0	124,365
5-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	0	601	601	(163)	438	197	0	197
5-028		TOTAL ACCOUNT 315		0	2,866,633	2,866,633	6,869	2,873,502	1,338,982	0	1,338,982
5-029											
5-030	316	MISC POWER PLANT EQUIPMENT	D1	0	921,131	921,131	139,635	1,060,766	477,668	0	477,668
5-031		MISC POWER PLANT EQUIPMENT - H5	D1	0	21,670	21,670	2,011	23,681	10,684	0	10,684
5-032		TOTAL ACCOUNT 316		0	942,801	942,801	141,646	1,084,447	488,331	0	488,331
5-033											
5-034		TOTAL STEAM PRODUCTION		0	38,739,572	38,739,572	8,465,132	45,224,704	20,364,894	0	20,364,894
5-035											
5-036											
5-037		NUCLEAR PRODUCTION									
5-038	321	STRUCTURES & IMPROVEMENTS	D1	0	12,286,740	12,286,740	(6,106,137)	6,180,603	2,784,055	0	2,784,055
5-039		MISSOURI GROSS AFDC	100 MO	0	590,385	590,385	(6,996,522)	6,182,603	2,784,055	0	2,784,055
5-040		TOTAL ACCOUNT 321		0	12,879,125	12,879,125	(6,996,522)	6,182,603	2,784,055	0	2,784,055
5-041											
5-042	322	REACTOR PLANT EQUIPMENT	D1	0	19,643,901	19,643,901	(8,560,265)	11,083,636	4,982,006	0	4,982,006
5-043		MISSOURI GROSS AFDC	100 MO	0	1,523,924	1,523,924	(1,523,924)	0	0	0	0
5-044		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0	0	0
5-045		TOTAL ACCOUNT 322		0	21,167,825	21,167,825	(10,104,189)	11,063,636	4,982,006	0	4,982,006
5-046											
5-047	323	TURBOGENERATOR UNITS	D1	0	5,160,020	5,160,020	(1,875,601)	3,284,419	1,478,989	0	1,478,989
5-048		MISSOURI GROSS AFDC	100 MO	0	181,983	181,983	(181,983)	0	0	0	0
5-049		TOTAL ACCOUNT 323		0	5,342,003	5,342,003	(2,057,584)	3,284,419	1,478,989	0	1,478,989
5-050											
5-051	324	ACCESSORY ELECTRIC EQUIPMENT	D1	0	4,020,043	4,020,043	(1,705,786)	2,314,257	1,042,121	0	1,042,121
5-052		MISSOURI GROSS AFDC	100 MO	0	186,235	186,235	(186,235)	0	0	0	0
5-053		TOTAL ACCOUNT 324		0	4,218,278	4,218,278	(1,894,021)	2,314,257	1,042,121	0	1,042,121
5-054											
5-055	325	MISCELLANEOUS POWER PLANT EQUIP	D1	0	2,130,902	2,130,902	(516,915)	1,613,987	726,786	0	726,786
5-056		MISSOURI GROSS AFDC	100 MO	0	35,862	35,862	(35,862)	0	0	0	0
5-057		TOTAL ACCOUNT 325		0	2,166,764	2,166,764	(552,777)	1,613,987	726,786	0	726,786
5-058											
5-059	328	REGULATORY DISALLOWANCES	D1	0	(3,930,412)	(3,930,412)	1,805,096	(2,125,316)	(957,040)	0	(957,040)
5-060		MISSOURI GROSS AFDC	100 MO	0	(256,866)	(256,866)	256,866	0	0	0	0
5-061		TOTAL ACCOUNT 328		0	(4,187,278)	(4,187,278)	2,061,962	(2,125,316)	(957,040)	0	(957,040)
5-062											
5-063		TOTAL NUCLEAR PRODUCTION		0	41,586,717	41,586,717	(19,253,130)	22,333,587	10,056,917	0	10,056,917
5-064											
5-065		OTHER PRODUCTION - CT									
5-066	341	STRUCTURES - CT	D1	0	183,271	183,271	(3,968)	179,303	80,741	0	80,741
5-067	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	0	437,131	437,131	(7,247)	429,884	193,579	0	193,579
5-068	344	GENERATORS - CT	D1	0	10,604,586	10,604,586	(142,450)	10,462,136	4,711,148	0	4,711,148
5-069		ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	0	566,173	566,173	(10,884)	555,289	250,049	0	250,049
5-070	346	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	0	115	115	430	545	245	0	245
5-071		TOTAL OTHER PRODUCTION - CT		0	11,791,276	11,791,276	(164,120)	11,627,156	5,235,762	0	5,235,762
5-072											
5-073	341	OTHER PRODUCTION - WIND	D1	0	6,877	6,877	158,167	165,044	74,320	0	74,320
5-074	344	STRUCTURES - WIND	D1	0	2,866,172	2,866,172	4,323,979	7,012,151	3,157,604	0	3,157,604
5-075		GENERATORS - WIND									

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2006 TEST YEAR INCL. KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-3-2006 ACTUAL COL. 389	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-075	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
5-076	346	OTHER PROD-PWR PLT EQUIP - WIND	D1	0	731	731	16,809	17,540	7,868	0	7,868
5-077		TOTAL OTHER PRODUCTION - WIND		0	2,693,780	2,693,780	4,500,955	7,194,735	3,239,823	0	3,239,823
5-078											
5-079		TOTAL PRODUCTION PLANT DEPRECIATION		0	94,811,345	94,811,345	(6,431,163)	86,380,182	38,897,396	0	38,897,396
5-080											
5-081		TRANSMISSION									
5-082	352	STRUCTURES AND IMPROVEMENTS	352 SUB	0	81,286	81,286	25,486	106,772	48,080	0	48,080
5-083		MISSOURI GROSS AFDC	100 MO	0	213	213	153	366	0	0	0
5-084		TOTAL ACCOUNT 352		0	81,499	81,499	25,639	107,138	48,080	0	48,080
5-085											
5-086	353	STATION EQUIPMENT	353 SUB	0	3,400,201	3,400,201	1,223,343	4,623,544	2,082,003	0	2,082,003
5-087		MISSOURI GROSS AFDC	100 MO	0	12,504	12,504	5,583	18,087	0	0	0
5-088		STATION EQUIP - COMMUN EQUIP (LIKE 387)	D3	0	189,359	189,359	109,756	299,115	134,663	0	134,663
5-089		TOTAL ACCOUNT 353		0	3,602,064	3,602,064	1,338,691	4,940,745	2,216,696	0	2,216,696
5-090											
5-091	354	TOWERS AND FIXTURES	354	0	95,907	95,907	14,292	110,199	49,623	0	49,623
5-092		TOTAL ACCOUNT 354		0	95,907	95,907	14,292	110,199	49,623	0	49,623
5-093											
5-094	355	POLES AND FIXTURES	355 SUB	0	3,467,708	3,467,708	244,587	3,712,295	1,776,023	0	1,776,023
5-095		MISSOURI GROSS AFDC	100 MO	0	126	126	10	136	0	0	0
5-096		TOTAL ACCOUNT 355		0	3,467,834	3,467,834	244,597	3,712,431	1,776,023	0	1,776,023
5-097											
5-098	356	OVERHEAD COND. & DEVICES	356 SUB	0	2,391,864	2,391,864	323,140	2,715,004	1,299,304	0	1,299,304
5-099		MISSOURI GROSS AFDC	100 MO	0	79	79	1	80	0	0	0
5-100		TOTAL ACCOUNT 356		0	2,391,943	2,391,943	323,141	2,715,084	1,299,304	0	1,299,304
5-101											
5-102	357	UNDERGROUND CONDUIT	357	0	52,673	52,673	11,644	64,317	28,962	0	28,962
5-103		TOTAL ACCOUNT 357		0	52,673	52,673	11,644	64,317	28,962	0	28,962
5-104											
5-105	358	UNDERGROUND COND. & DEVICES	358	0	61,253	61,253	(12,830)	48,423	21,805	0	21,805
5-106		TOTAL ACCOUNT 358		0	61,253	61,253	(12,830)	48,423	21,805	0	21,805
5-107											
5-108		TOTAL TRANSMISSION PLANT DEPREC.		0	9,753,173	9,753,173	1,945,165	11,698,338	5,440,493	0	5,440,493
5-109											
5-110		DISTRIBUTION									
5-111	361	STRUCTURES & IMPROVEMENTS	361	0	267,021	267,021	(31,321)	235,700	115,391	0	115,391
5-112											
5-113	362	STATION EQUIPMENT	362 SUB	0	3,136,179	3,136,179	690,469	3,826,648	1,627,453	0	1,627,453
5-114		STATION EQUIP - COMMUN EQUIP (LIKE 387)	362 COM	0	103,953	103,953	21,837	125,790	59,668	0	59,668
5-115		TOTAL ACCOUNT 362		0	3,240,132	3,240,132	712,305	3,952,437	1,687,121	0	1,687,121
5-116											
5-117	364	POLES, TOWERS & FIXTURES	364	0	8,231,202	8,231,202	164,226	8,395,428	3,870,795	0	3,870,795
5-118	365	OVERHEAD COND. & DEVICES	365	0	4,163,163	4,163,163	1,281,640	5,444,803	2,431,897	0	2,431,897
5-119	366	UNDERGROUND CONDUIT	366	0	2,357,144	2,357,144	654,660	3,011,804	1,499,023	0	1,499,023
5-120	367	UNDERGROUND COND. & DEVICES	367	0	6,808,533	6,808,533	3,920,351	10,728,884	5,307,490	0	5,307,490
5-121	368	LINE TRANSFORMERS	368	0	6,821,327	6,821,327	836,534	7,657,861	3,215,572	0	3,215,572
5-122	369	SERVICES	369	0	2,334,630	2,334,630	(27,187)	2,307,443	1,125,768	0	1,125,768
5-123	370	METERS	370	0	3,136,519	3,136,519	(327,111)	2,809,408	1,273,310	0	1,273,310
5-124	371	INSTALLATION ON CUST. PREMISES	371	0	926,991	926,991	182,926	1,109,917	306,413	0	306,413
5-125	373	STREET LIGHTING & SIGNAL SYSTEMS	373	0	1,160,473	1,160,473	14,185	1,174,658	922,279	0	922,279
5-126											
5-127		TOTAL DISTRIBUTION PLANT DEPREC.		0	39,447,135	39,447,135	7,581,217	47,028,352	21,755,060	0	21,755,060
5-128											
5-129		GENERAL PLANT									
5-130	389	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0	0	0
5-131	390	STRUCTURES & IMPROVEMENTS	PTD	0	1,154,869	1,154,869	(128,281)	1,026,588	460,531	0	460,531
5-132	391	OFFICE FURNITURE & EQUIPMENT	PTD	0	558,719	558,719	(160,031)	398,688	178,653	0	178,653
5-133	392	TRANSPORTATION EQUIPMENT	T&D	0	1,796,033	1,796,033	634,808	2,430,841	1,130,469	0	1,130,469
5-134	393	STORES EQUIPMENT	T&D	0	22,416	22,416	(1,859)	20,557	9,222	0	9,222
5-135	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	0	96,811	96,811	22,984	119,795	53,740	0	53,740
5-136	395	LABORATORY EQUIPMENT	PTD	0	149,092	149,092	(8,038)	141,054	63,277	0	63,277
5-137	396	POWER OPERATED EQUIPMENT	T&D	0	612,065	612,065	(44,177)	567,888	264,102	0	264,102
5-138											
5-139	397	COMMUNICATIONS EQUIPMENT	T&D	0	2,346,526	2,346,526	628,476	2,975,002	1,383,558	0	1,383,558
5-140		MISSOURI GROSS AFDC	100 MO	0	232	232	107	339	0	0	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2006 TEST YEAR INCL. KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-141		TOTAL ACCOUNT 397		0	2,346,758	2,346,758	628,583	2,975,341	1,383,558	0	1,383,558
5-142		MISCELLANEOUS EQUIPMENT	PTD	0	8,771	8,771	1,867	10,628	4,768	0	4,768
5-143	388	OTHER TANGIBLE PROPERTY	100 MO	0	3,500,000	3,500,000	(3,500,000)	0	0	0	0
5-144	399			0	10,245,532	10,245,532	(2,554,154)	7,691,378	3,548,540	0	3,548,540
5-145		TOTAL GENERAL PLANT DEPREC.		0	154,257,185	154,257,185	(1,458,935)	152,798,250	69,641,489	0	69,641,489
5-146		TOTAL DEPRECIATION EXPENSES		0							
5-147		POWERPLANT TO GL DIFFERENCES		0	(44,553)	(44,553)	44,553	0	0	0	0
5-148	MISC	POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	0	(7,564,414)	(7,564,414)	7,564,414	0	0	0	0
5-149	MISC	POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	0	0	0	0	0	0	0	0
5-150	MISC	POWERPLANT TO GL DIFFERENCES-ALLOCATED	D1	0	(7,808,967)	(7,808,967)	7,808,967	0	0	0	0
5-151		TOTAL POWERPLANT TO GL DIFFERENCES		0							
5-152		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT		0							
5-153		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017	0	400,088	400,088	1,006,203	1,406,271	634,151	0	634,151
5-154		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0	0	0
5-155		VEHICLES (382) CHARGED TO CLEARING	TSFR 5-133	0	1,796,033	1,796,033	634,808	2,430,841	1,130,489	0	1,130,489
5-156		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS		0	2,196,101	2,196,101	1,643,011	3,839,112	1,764,640	0	1,764,640
5-157		TOTAL DEPR NET OF CLEARING		0	144,452,117	144,452,117	4,307,021	148,959,138	67,876,849	0	67,876,849
5-158		AMORTIZATIONS									
5-159		LIMITED TERM PLANT									
5-160	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	0	30,342	30,342	(2,021)	28,321	12,763	0	12,763
5-161		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	0	347,686	347,686	(6,803)	340,883	152,921	0	152,921
5-162		TOTAL LIMITED TERM PLANT		0	378,028	378,028	(8,825)	369,203	165,674	0	165,674
5-163		OTHER ELECTRIC PLANT									
5-164	405	MISC INTANGIBLE PLANT	303	0	7,430,511	7,430,511	0	7,430,511	3,369,510	0	3,369,510
5-165	405	OTHER PRODUCTION LAND RIGHTS	D1	0	606	606	(606)	0	0	0	0
5-166	405	TRANSMISSION LAND RIGHTS	350 LR	0	157,525	157,525	(157,525)	0	0	0	0
5-167	405	DISTRIBUTION LAND RIGHTS	360 LR	0	197,921	197,921	(197,921)	0	0	0	0
5-168		TOTAL OTHER ELECTRIC PLANT		0	7,786,563	7,786,563	(356,052)	7,430,511	3,369,510	0	3,369,510
5-169		PLANT ACQUISITION ADJUSTMENTS									
5-170	407	IATAN NON-PLANT	100 MO	0	97,042	97,042	(97,042)	0	0	0	0
5-171			100 KS	0	0	0	0	0	0	0	0
5-172			100 MO	0	0	0	0	0	0	0	0
5-173		TOTAL PLANT ACQUISITION ADJUST.		0	97,042	97,042	(97,042)	0	0	0	0
5-174		AMORTIZATION OF (GAIN)/SALE - EMISSION CR	E1	0	0	0	0	0	0	0	0
5-175		CREDIT RATIO AMORTIZATIONS									
5-176	399	CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	21,679,081	21,679,081	0	0	0
5-177	399	CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	4,000,000	4,000,000	4,000,000	0	4,000,000
5-178		TOTAL CREDIT RATIO AMORTIZATIONS		0	0	0	25,679,061	25,679,061	4,000,000	0	4,000,000
5-179		TOTAL AMORTIZATIONS		0	8,261,633	8,261,633	25,217,143	33,478,775	7,535,184	0	7,535,184
5-180		TOTAL DEPRECIATION & AMORTIZATIONS		0	152,713,750	152,713,750	29,724,164	182,437,914	75,412,033	0	75,412,033

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
TAXES OTHER THAN INCOME TAXES-ELEC											
6-009		PROPERTY TAX				43,468,789	2,816,808	46,285,597	21,185,387	0	21,185,387
6-010	408	ELECTRIC	ELEC W/O W.C.	0	43,468,789	13,563,576	0	13,563,576	5,743,205	0	5,743,205
6-011		ELECTRIC - WOLF CREEK	W.C. PLANT	0	13,563,576	57,032,365	0	59,849,173	26,928,591	0	26,928,591
6-012		TOTAL PROPERTY TAX		0	57,032,365	116,021	0	116,021	7,199	0	7,199
6-013		PAYROLL TAX				187,190	0	187,190	84,106	0	84,106
6-014	408	STATE UNEMPLOYMENT	SAL & WAGES	0	187,190	12,141,342	336,221	12,477,563	5,606,256	0	5,606,256
6-015		FEDERAL UNEMPLOYMENT	SAL & WAGES	0	12,141,342	2,577,706	44,917	2,622,623	1,180,979	0	1,180,979
6-016		FICA	WC PROD PAY	0	2,577,706	(3,228,416)	0	(3,228,416)	(1,450,549)	0	(1,450,549)
6-017		WOLF CREEK	SAL & WAGES	0	(3,228,416)	11,693,844	381,138	12,074,982	5,427,989	0	5,427,989
6-018		PAYROLL TAX CONTRA		0	11,693,844	0	0	0	0	0	0
6-019		TOTAL PAYROLL TAX		0	11,693,844	39,208,524	(38,775,774)	432,751	126,580	0	126,580
6-020		MISC TAX				107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161
6-021	408	GROSS RECEIPTS TAX - RETAIL	100 MO	0	39,812,079	(754,434)	1,036,305	291,871	126,580	0	126,580
6-022		STATE CAPITAL STOCK	TOTAL PLANT	0	(754,434)	0	0	0	0	0	0
6-023		ENVIRONMENTAL TAX	100 MO	0	150,880	0	0	150,880	0	0	0
6-024		OTHER MISC		0	39,208,524	0	0	39,208,524	0	0	0
6-025		TOTAL MISC TAX		0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161
6-026		RECAP FOR INCOME TAXES				107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161
6-027		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	0	107,934,733	0	0	0	0	0	0
6-028		LESS ENVIRONMENTAL TAX	TSFR 6-027	0	0	0	0	0	0	0	0
6-029		OTHER TAX W/O EARN. & ENVIR.		0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161
6-030		RECAP OTHER TAXES				107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161
6-031		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	0	107,934,733	544,334	(27,429)	516,905	0	0	0
6-032		KCMO EARNINGS TAX	TSFR 7-055	0	544,334	0	0	0	0	0	0
6-033		TOTAL TAXES OTHER THAN INCOME TAX		0	108,479,087	108,479,087	(35,806,257)	72,672,830	32,483,161	0	32,483,161
6-034		RECAPS FOR CASH WORKING CAPITAL				0	0	0	0	0	0
6-035		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-036		CAPITAL STOCK & OTHER MISC TAXES		0	0	0	0	0	0	0	0
6-037		STATE UNEMP. PAYROLL TAX	TSFR 6-017	0	16,021	16,021	0	16,021	7,199	0	7,199
6-038		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018	0	187,190	187,190	0	187,190	84,106	0	84,106
6-039		FICA	TSFR 6-019	0	12,141,342	12,141,342	336,221	12,477,563	5,606,256	0	5,606,256
6-040		PAYROLL TAX CONTRA	TSFR 6-021	0	(3,228,416)	(3,228,416)	0	(3,228,416)	(1,450,549)	0	(1,450,549)
6-041		STATE CAPITAL STOCK TAX	TSFR 6-026	0	(754,434)	(754,434)	1,036,305	281,871	126,580	0	126,580
6-042		OTHER MISC TAXES	TSFR 6-028	0	150,880	150,880	0	150,880	0	0	0
6-043		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-044		TOTAL PAYROLL TAX		0	187,190	187,190	0	187,190	84,106	0	84,106
6-045		CAPITAL STOCK & OTHER MISC TAXES		0	0	0	0	0	0	0	0
6-046		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-047		TOTAL PAYROLL TAX		0	187,190	187,190	0	187,190	84,106	0	84,106
6-048		CAPITAL STOCK & OTHER MISC TAXES		0	0	0	0	0	0	0	0
6-049		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-050		TOTAL PAYROLL TAX		0	187,190	187,190	0	187,190	84,106	0	84,106
6-051		CAPITAL STOCK & OTHER MISC TAXES		0	0	0	0	0	0	0	0
6-052		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-053		TOTAL PAYROLL TAX		0	187,190	187,190	0	187,190	84,106	0	84,106
6-054		CAPITAL STOCK & OTHER MISC TAXES		0	0	0	0	0	0	0	0
6-055		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-056		TOTAL PAYROLL TAX		0	187,190	187,190	0	187,190	84,106	0	84,106
6-057		CAPITAL STOCK & OTHER MISC TAXES		0	0	0	0	0	0	0	0
6-058		TOTAL PAYROLL TAX CONTRA		0	0	0	0	0	0	0	0
6-059		TOTAL PAYROLL TAX		0	187,190	187,190	0	187,190	84,106	0	84,106

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 8-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-009		INCOME SUBJECT TO TAXATION									
7-010		REVENUES	TSFR 2-049	0	1,140,357,015	1,140,357,015	(15,419,834)	1,124,937,181	493,866,040	34,220,000	527,906,040
7-011											
7-012											
7-013											
7-014		DEDUCTIONS:	TSFR 4-349	0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
7-015		OPER & MAINT EXPENSES	5-162 * %-016	0	1,364,438	1,364,438	1,020,802	2,385,240	1,096,371	0	1,096,371
7-016		LESS: DEPR CHG THRU CLEARING-OP (O&M)		0	13,965,058	13,965,058	427,150	14,392,208	6,108,864	0	6,108,864
7-017		LESS: NUCLEAR FUEL - AMORT	TSFR 4-087	0	588,839,832	588,839,832	38,483,768	627,323,600	276,965,070	217,605	277,212,675
7-018		NET OPER & MAINT EXPENSES									
7-019		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036	0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161
7-020											
7-021		DEPRECIATION & AMORTIZATION	E1	0	13,965,058	13,965,058	0	13,965,058	5,927,557	0	5,927,557
7-022		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	TOTAL PLANT	0	132,421,798	132,421,798	113,438	245,860,236	59,517,790	0	59,517,790
7-023		STRAIGHT LINE TAX DEPR - REGULAR	303	0	4,966,028	4,966,028	945,033	5,911,061	2,653,278	0	2,653,278
7-024		STRAIGHT LINE TAX AMORT - REGULAR	TSFR 6-186	0	0	0	21,679,061	21,679,061	0	0	0
7-025		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 6-189	0	0	0	4,000,000	4,000,000	0	0	4,000,000
7-026		SL TAX DEPR - CREDIT RATIO DEPR - KS	E1	0	(448,840)	(448,840)	0	(448,840)	(160,513)	0	(160,513)
7-027		TAX AMORT OVER(UNDER) SL - NUC FUEL	303	0	29,611,070	29,611,070	17,670,530	47,281,600	21,232,817	0	21,232,817
7-028		TAX AMORT OVER(UNDER) SL - REGULAR	TSFR (-7-025)	0	(3,485,563)	(3,485,563)	1,615,973	(1,869,610)	(847,811)	0	(1,869,610)
7-029		TAX DEPR OVER(UNDER) SL - REGULAR	TSFR (-7-025)	0	0	0	(21,679,061)	(21,679,061)	0	0	0
7-030		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	TSFR (-7-025)	0	0	0	(4,000,000)	(4,000,000)	(4,000,000)	0	(4,000,000)
7-031		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	TSFR 5-144	0	3,500,000	3,500,000	0	3,500,000	0	0	3,500,000
7-032		MO ADDITIONAL DEPRECIATION	TSFR 5-043	0	0	0	0	0	0	0	0
7-033		ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE	TSFR 5-185	0	2,215,324	2,215,324	(2,215,324)	0	0	0	0
7-034		AMORT OF GAIN ON SALE OF EMISSION CR	T&D	0	(807,437)	(807,437)	807,437	0	0	0	0
7-035		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	0	181,877,418	181,877,418	15,437,087	197,314,505	88,293,118	0	88,293,118
7-036		COST OF REMOVAL PROVIDED FOR PRE-81 PROP		0	0	0	0	0	0	0	0
7-037		TOTAL DEPRECIATION & AMORTIZATION		0	181,877,418	181,877,418	15,437,087	197,314,505	88,293,118	0	88,293,118
7-038											
7-039		PERMANENT TAX ITEMS									
7-040		MANUFACTURERS DEDUCTION	D1	0	3,213,220	3,213,220	3,213,220	6,426,440	2,863,856	0	2,863,856
7-041		MEALS & ENT 50% DISALLOWED	SAL & WAGES	0	(488,075)	(488,075)	0	(488,075)	(219,295)	0	(219,295)
7-042		TOTAL PERMANENT ITEMS		0	2,725,145	2,725,145	3,213,220	5,938,365	2,674,560	0	2,674,560
7-043											
7-044		INTEREST & OTHER DEDUCTIONS	TSFR 1-022	0	0	0	438,857	438,857	0	0	0
7-045		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-023	0	0	0	78,796	78,796	78,796	0	78,796
7-046		INTEREST ON CUSTOMER DEPOSITS - KS	TOTAL PLANT	0	37,957,360	37,957,360	(37,957,360)	0	0	0	0
7-047		OTHER BOOK DEDUCTIONS	%-039 - 1-057	0	60,850,227	60,850,227	8,534,829	69,385,056	30,575,870	(16,287)	30,575,870
7-048		INTEREST EXPENSE		0	98,807,587	98,807,587	(28,904,876)	69,902,709	30,670,933	(16,287)	30,654,868
7-049		TOTAL INTEREST & OTHER DEDUCTIONS		0	98,807,587	98,807,587	(28,904,876)	69,902,709	30,670,933	(16,287)	30,654,868
7-050											
7-051		TOTAL DEDUCTIONS		0	980,164,715	980,164,715	(7,348,611)	972,816,104	431,116,842	201,338	431,318,180
7-052		INCOME SUBJECT TO TAXATION		0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,682	96,587,860
7-053											
7-054	408	KCWO EARNINGS TAX	100 MO	0	544,334	544,334	(27,429)	516,905	0	0	0
7-055		ENVIRONMENTAL TAX	%-015 * 7-053	0	0	0	0	0	0	0	0
7-056											
7-057		NET FEDERAL INCOME		0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,682	96,587,860
7-058		NET TAXABLE INCOME	TSFR 7-053	0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,682	96,587,860
7-059		DEDUCT: STATE INCOME TAX	TSFR 7-072	0	11,772,664	11,772,664	(593,235)	11,179,429	4,598,836	2,500,372	7,099,208
7-060		DEDUCT: CITY EARNINGS TAX	TSFR 7-065	0	544,334	544,334	(27,429)	516,905	0	0	0
7-061		FEDERAL TAXABLE INCOME	%-010 * 7-062	0	147,855,302	147,855,302	(2,807,688)	145,047,614	57,970,362	11,031,402	89,488,652
7-062		FEDERAL TAX @ 35%	E1	0	51,749,356	51,749,356	5,163,479	56,912,835	20,269,627	11,031,402	31,321,028
7-063		DEDUCT: WIND PRODUCTION TAX CREDIT		0	2,014,000	2,014,000	(7,801,175)	(5,787,175)	3,055,260	0	3,055,260
7-064		NET FEDERAL INCOME TAX		0	48,735,356	48,735,356	(7,801,175)	40,934,181	17,230,365	11,031,402	28,261,768
7-065											
7-066		STATE TAX CALCULATION									
7-067		NET TAXABLE INCOME	TSFR 7-053	0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,682	96,587,860
7-068		DEDUCT: FEDERAL INCOME TAX @ 0%	%-012 * 7-065	0	0	0	0	0	0	0	0
7-069		DEDUCT: CITY EARNINGS TAX @ 0%	%-013 * 7-055	0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,682	96,587,860
7-070		STATE TAXABLE INCOME	%-011 * 7-071	0	11,772,664	11,772,664	(593,235)	11,179,429	4,598,836	2,500,372	7,099,208
7-071		STATE TAX @ 7.35%		0	61,508,020	61,508,020	(8,394,499)	53,113,521	21,829,202	13,531,773	35,380,976
7-072		TOTAL FEDERAL & STATE TAX		0	61,508,020	61,508,020	(8,394,499)	53,113,521	21,829,202	13,531,773	35,380,976
7-073											
7-074											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3,2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-075		TOTAL CURRENTLY PAYABLE TAXES		0	62,052,354	62,052,354	(8,421,839)	53,630,515	21,829,202	13,531,773	35,360,976
7-076		DEFERRED INCOME TAXES									
7-077	410 - 411	BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	0	7,223,032	7,223,032	(7,223,032)	(0)	(0)	0	(0)
7-078		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL	%-017 * (7-027)	0	(178,537)	(178,537)	0	(178,537)	(75,781)	0	(75,781)
7-079		TAX AMORT OVER(UNDER) SL - NUC FUEL	%-017 * (7-028)	0	11,778,543	11,778,543	7,028,895	18,807,438	8,445,884	0	8,445,884
7-080		TAX DEPR OVER(UNDER) SL - REGULAR	%-017 * (7-029)	0	(1,386,478)	(1,386,478)	642,794	(743,684)	(337,238)	0	(337,238)
7-081		TAX AMORT OVER(UNDER) SL - REGULAR	%-017 * (7-030)	0	0	0	(8,623,388)	(8,623,388)	0	0	0
7-082		TAX DEPR OVER(UNDER) SL - CREDIT RATIO MO	%-017 * (7-031)	0	0	0	(1,591,100)	(1,591,100)	(1,591,100)	0	(1,591,100)
7-083		TAX DEPR OVER(UNDER) SL - CREDIT RATIO KS	%-017 * (7-031)	0	0	0	(2,942,600)	(2,942,600)	8,441,764	0	6,441,764
7-084		TOTAL TAX DEPR/AMORT (U) REGULATORY SL		0	10,213,528	10,213,528	(2,942,600)	7,670,729			
7-085		TURNAROUND OF DIT ON BASIS DIFFERENCES									
7-086		IMO GROSS AFUDC	100 MO	0	0	0	(540,667)	(540,667)	0	0	0
7-087		AFDC DEBT/CAP INT W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	0	0	(438,483)	(438,483)	(200,698)	0	(200,698)
7-088		AFDC DEBT/CAP INT - NUCL FUEL	E1	0	0	0	(104,436)	(104,436)	(44,329)	0	(44,329)
7-089		C/IAC	T&D	0	0	0	565,653	565,653	263,063	0	263,063
7-090		REPAIR ALLOWANCE	T&D	0	0	0	(1,644,623)	(1,644,623)	(764,850)	0	(764,850)
7-091		REPAIR EXPENSE - WC	W.C. PLANT	0	0	0	(172,783)	(172,783)	(73,161)	0	(73,161)
7-092		CAPITALIZED BENEFITS - ALLOCATED	PROD W/O W.C.	0	0	0	(1,508,001)	(1,508,001)	(679,060)	0	(679,060)
7-093		PROP. TAX CAPITALIZED - MISSOURI ONLY	T&D	0	0	0	(24,767)	(24,767)	(11,518)	0	(11,518)
7-094		CAPITALIZED BENEFITS - ALLOC. - WC	100 KS	0	0	0	(132,893)	(132,893)	(132,893)	0	(132,893)
7-095		OTHER A/C 282 ITEMS	W.C. PLANT	0	0	0	(109,876)	(109,876)	(46,525)	0	(46,525)
7-096		ARMI DEFERRED TAX AMORTIZATION	TOTAL PLANT	0	0	0	(2,946,444)	(2,946,444)	(1,144,433)	0	(1,144,433)
7-097		3% ITC - KANSAS ONLY	TOTAL PLANT	0	0	0	(1,335,062)	(1,335,062)	(589,538)	0	(589,538)
7-098		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES	100 KS	0	0	0	0	0	0	0	0
7-099		DEFERRED INVESTMENT TAX CR AMORT					(7,994,382)	(7,994,382)	(3,433,942)	0	(3,433,942)
7-100	411	BOOK DEFERRED ITC AMORT	TOTAL PLANT	0	(1,148,903)	(1,148,903)	1,148,903	0	0	0	0
7-101		AMORTIZATION OF W.C. ITC	ELEC W/O W.C.	0	0	0	(709,848)	(709,848)	(324,905)	0	(324,905)
7-102		NET DEFERRED INVESTMENT TAX CR AMORT	W.C. PLANT	0	0	0	(650,905)	(650,905)	(360,297)	0	(360,297)
7-103		TOTAL DEFERRED TAXES		0	16,287,657	16,287,657	(18,172,064)	(1,884,407)	2,322,620	0	2,322,620
7-104		TOTAL INCOME TAXES LESS EARNING & ENVIRON		0	77,795,677	77,795,677	(26,566,473)	51,229,204	24,151,922	13,531,773	37,683,896

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX									
8-010		VACATION ACCRUAL	SAL & WAGES	0	(4,377,225)	(4,377,225)	(253,786)	(4,631,011)	(2,080,745)	0	(2,080,745)
8-011		INJURIES & DAMAGES RESERVE	904	0	(1,483,224)	(1,483,224)	1,483,224	0	0	0	0
8-012		TOTAL ACCT 190		0	(5,860,449)	(5,860,449)	1,229,438	(4,631,011)	(2,080,745)	0	(2,080,745)
8-013											
8-014	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0	0	0
8-015											
8-016											
8-017	282	LIBERALIZED DEPRECIATION	PTD W/O W.C.	0	303,275,787	303,275,787	(21,011,926)	282,263,861	129,218,438	0	129,218,438
8-018		METHODLIFE DEPRECIATION - NON WOLF CREEK	D1	0	151,767,871	151,767,871	19,474,595	171,242,466	77,111,276	0	77,111,276
8-019		METHODLIFE DEPRECIATION - WOLF CREEK	100 KS	0	11,541,953	11,541,953	670,339	12,212,292	12,212,292	0	12,212,292
8-020		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 MO	0	5,508,806	5,508,806	319,394	5,828,200	0	0	0
8-021		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	E1	0	1,511,061	1,511,061	71,173	1,582,254	671,598	0	671,598
8-022		NUCLEAR FUEL	100 MO	0	0	0	0	0	0	0	0
8-023		RESERVE FOR CREDIT RATIO AMORT - MO	100 KS	0	0	0	0	0	0	0	0
8-024		RESERVE FOR CREDIT RATIO AMORT - KS	100 MO	0	0	0	0	0	0	0	0
8-025		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	0	(13,789,699)	(13,789,699)	13,789,699	0	0	0	0
8-026		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	0	(5,486,467)	(5,486,467)	5,486,465	(2)	0	0	0
8-027		TOTAL LIBERALIZED DEPRECIATION		0	454,329,332	454,329,332	18,799,739	473,129,071	219,213,603	0	219,213,603
8-028											
8-029		ACCUM DIT ON BASIS DIFFERENCES									
8-030		GROSS AFDC - WOLF CREEK CONSTRUCTION	100 MO	0	24,130,056	24,130,056	(12,652,187)	11,477,869	0	0	0
8-031		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	3,983,531	3,983,531	(525,939)	3,457,592	1,587,152	0	1,587,152
8-032		AFDC DEBT - NUCLEAR FUEL	E1	0	294,515	294,515	13,949	308,464	130,930	0	130,930
8-033		CIAC	T&D	0	(16,182,827)	(16,182,827)	(156,393)	(16,339,220)	(7,589,340)	0	(7,589,340)
8-034		REPAIR ALLOWANCE	T&D	0	38,892,098	38,892,098	(470,265)	38,421,833	17,864,311	0	17,864,311
8-035		REPAIR EXPENSE - WC	W.C. PLANT	0	10,380,025	10,380,025	1,028,242	11,408,267	4,830,585	0	4,830,585
8-036		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	0	31,146,263	31,146,263	1,985,067	32,241,330	14,518,420	0	14,518,420
8-037		PENSIONS CAPITALIZED-ASSIGNED	100 KS	0	820,322	820,322	(199,402)	620,920	620,920	0	620,920
8-038		PENSIONS CAPITALIZED-ALLOCATED	T&D	0	0	0	0	0	0	0	0
8-039		PAYROLL TAX CAPITALIZED-ASSIGNED	100 KS	0	646,075	646,075	(148,332)	497,743	497,743	0	497,743
8-040		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	0	0	0	0	0	0	0	0
8-041		PROP TAX CAPITALIZED-ASSIGNED - WC	100 KS	0	0	0	0	0	0	0	0
8-042		PROP TAX CAPITALIZED-ASSIGNED - WC	100 KS	0	0	0	0	0	0	0	0
8-043		PROP TAX CAPITALIZED-ALLOCATED - WC	W.C. PLANT	0	2,947,679	2,947,679	829,480	3,777,159	1,599,357	0	1,599,357
8-044		PROP TAX CAPITALIZED-ALLOCATED - WC	PROD W/O W.C.	0	0	0	0	0	0	0	0
8-045		HEALTH & WELFARE CAPITALIZED	T&D	0	381,806	381,806	(66,402)	315,404	146,682	0	146,682
8-046		MISC0140 - STRATEGIC INITIATIVE CAP	100 MO	0	506,482	506,482	(506,482)	0	0	0	0
8-047		OTHER MISCELLANEOUS	TOTAL PLANT	0	12,713,665	12,713,665	503,984	13,217,649	5,935,669	0	5,935,669
8-048		TOTAL ACCUM DIT ON BASIS DIFFERENCES		0	110,689,870	110,689,870	(11,273,660)	99,416,210	40,142,429	0	40,142,429
8-049											
8-050		TOTAL ACCT 282		0	585,019,202	585,019,202	7,526,079	572,545,281	259,356,032	0	259,356,032
8-051	255	3% INVESTMENT TAX CREDIT	100 KS	0	0	0	0	0	0	0	0
8-052											
8-053	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)									
8-054		REG ASSET - DSM PROGRAMS - MO	100 MO	0	1,340,905	1,340,905	(1,340,905)	0	0	0	0
8-055		REG ASSET - DSM PROGRAMS - KS	100 KS	0	862,072	862,072	1,014,563	1,876,635	1,876,635	0	1,876,635
8-056		REG ASSET - REGULATORY EXP - MO	100 MO	0	519,826	519,826	(519,826)	0	0	0	0
8-057		REG ASSET - REGULATORY EXP - KS	100 KS	0	454,255	454,255	(454,255)	0	0	0	0
8-058		REG ASSET - STB LITIGATION - MO	100 MO	0	637,298	637,298	(637,298)	0	0	0	0
8-059		JANUARY 2002 ICE STORM	100 MO	0	142,943	142,943	(142,942)	1	0	0	0
8-060		NUCLEAR REFUELING OUTAGE	D2	0	5,234,415	5,234,415	(2,773,274)	2,461,141	1,108,263	0	1,108,263
8-061											
8-062		TOTAL ACCT 283 (RATEBASE ITEMS)		0	(12,980,065)	(12,980,065)	(6,692,155)	(19,672,220)	(6,137,984)	0	(6,137,984)
8-063											
8-064		TOTAL ACCUMULATED DEFERRED TAXES		0	546,178,688	546,178,688	2,083,362	548,262,050	251,137,303	0	251,137,303
8-065											

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 999	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT									
11-010		STEAM									
11-011	310	LAND & LAND RIGHTS	D1	8,763,891	8,763,891	8,763,891	0	8,763,891	3,946,421	0	3,946,421
11-012		TOTAL ACCOUNT 310		8,763,891	8,763,891	8,763,891	0	8,763,891	3,946,421	0	3,946,421
11-013											
11-014	311	STRUCTURES & IMPROVEMENTS	D1	85,479,129	86,072,365	86,072,365	3,846,112	89,918,477	40,490,707	0	40,490,707
11-015		LEASE-HOLD IMPROVEMENTS - P&M	D1	245,144	245,144	245,144	0	245,144	110,389	0	110,389
11-016		STRUCTURES & IMPROVEMENTS - HS	D1	8,923,285	8,923,285	8,923,285	(120,810)	8,802,475	3,963,795	0	3,963,795
11-017		TOTAL ACCOUNT 311		94,647,559	95,240,794	95,240,794	3,725,302	98,968,086	44,564,891	0	44,564,891
11-018											
11-019	312	BOILER PLANT EQUIPMENT	D1	546,557,090	549,554,775	549,554,775	60,215,833	609,770,608	274,582,529	0	274,582,529
11-020		UNIT TRAINS	D2	23,497,306	23,497,306	23,497,306	(28,126)	23,471,180	10,569,181	0	10,569,181
11-021		ACC. EQUIPMENT	D1	33,690,012	33,621,040	33,621,040	(380,465)	33,540,575	15,103,478	0	15,103,478
11-022		BOILER PLANT EQUIPMENT - HS	D1	235,695,777	235,695,777	235,695,777	(676,648)	235,019,129	105,890,202	0	105,890,202
11-023		TOTAL ACCOUNT 312		839,390,185	842,668,898	842,668,898	59,132,594	901,801,492	406,095,389	0	406,095,389
11-024											
11-025	314	TURBOGENERATOR UNITS	D1	228,000,758	229,314,583	229,314,583	12,917,026	242,231,609	109,078,016	0	109,078,016
11-026		TOTAL ACCOUNT 314		228,000,758	229,314,583	229,314,583	12,917,026	242,231,609	109,078,016	0	109,078,016
11-027											
11-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	88,859,927	88,799,414	88,799,414	6,834,797	95,634,211	43,064,528	0	43,064,528
11-029		ACCESSORY ELECTRIC EQUIPMENT - HS	D1	39,557,041	39,557,041	39,557,041	(102,839)	39,454,202	17,766,410	0	17,766,410
11-030		ACC. ELEC. EQUIP. - COMPUTERS (LIKE 391)	D1	14,320	14,320	14,320	(51)	14,269	6,425	0	6,425
11-031		TOTAL ACCOUNT 315		128,428,288	128,370,775	128,370,775	6,731,907	135,102,682	60,837,363	0	60,837,363
11-032											
11-033	316	MISC. POWER PLANT EQUIPMENT	D1	24,026,444	24,307,178	24,307,178	1,191,998	25,499,176	11,482,397	0	11,482,397
11-034		MISC. POWER PLANT EQUIPMENT - HS	D1	2,305,298	2,305,298	2,305,298	(6,138)	2,299,160	1,035,318	0	1,035,318
11-035		TOTAL ACCOUNT 316		26,331,730	26,612,464	26,612,464	1,185,862	27,798,326	12,517,715	0	12,517,715
11-036											
11-037		TOTAL STEAM PLANT		1,325,552,410	1,330,871,405	1,330,871,405	83,892,691	1,414,664,096	637,029,795	0	637,029,795
11-038											
11-039		NUCLEAR									
11-040	320	LAND & LAND RIGHTS	D1	3,411,585	3,411,585	3,411,585	778,890	4,190,475	1,886,990	0	1,886,990
11-041		MISSOURI GROSS AFDC	100 MO	0	0	0	0	0	0	0	0
11-042		TOTAL LAND & LAND RIGHTS		3,411,585	3,411,585	3,411,585	778,890	4,190,475	1,886,990	0	1,886,990
11-043											
11-044	321	STRUCTURES & IMPROVEMENTS	D1	398,999,574	398,999,574	398,999,574	(121,942)	398,877,632	179,616,445	0	179,616,445
11-045		MISSOURI GROSS AFDC	100 MO	18,166,175	18,166,175	18,166,175	0	18,166,175	0	0	0
11-046		TOTAL STRUCTURES & IMPROVEMENTS		418,165,749	418,165,749	418,165,749	(121,942)	418,043,807	179,616,445	0	179,616,445
11-047											
11-048	322	REACTOR PLANT EQUIPMENT	D1	635,470,372	639,390,336	639,390,336	136,174	639,516,510	287,977,247	0	287,977,247
11-049		MISSOURI GROSS AFDC	100 MO	49,325,874	49,161,464	49,161,464	0	49,161,464	0	0	0
11-050		TOTAL REACTOR PLANT EQUIPMENT		684,796,246	688,541,800	688,541,800	136,174	688,677,974	287,977,247	0	287,977,247
11-051											
11-052	323	TURBOGENERATOR UNITS	D1	165,896,036	166,046,882	166,046,882	1,525,731	167,572,613	75,458,634	0	75,458,634
11-053		MISSOURI GROSS AFDC	100 MO	5,851,539	5,851,464	5,851,464	0	5,851,464	0	0	0
11-054		TOTAL TURBOGENERATOR UNITS		171,747,575	171,898,346	171,898,346	1,525,731	173,424,077	75,458,634	0	75,458,634
11-055											
11-056	324	ACCESSORY ELECT. EQUIPMENT	D1	132,599,388	135,034,904	135,034,904	(1,262,839)	133,772,065	60,238,180	0	60,238,180
11-057		MISSOURI GROSS AFDC	100 MO	6,544,224	6,500,780	6,500,780	0	6,500,780	0	0	0
11-058		TOTAL ACCESSORY ELEC. EQUIPMENT		139,143,612	141,535,684	141,535,684	(1,262,839)	140,271,845	60,238,180	0	60,238,180
11-059											
11-060	325	MISC POWER PLANT EQUIPMENT	D1	69,241,442	69,509,615	69,509,615	(1,120,322)	68,389,293	30,796,015	0	30,796,015
11-061		MISSOURI GROSS AFDC	100 MO	1,164,059	1,164,059	1,164,059	0	1,164,059	0	0	0
11-062		TOTAL MISC POWER PLANT EQUIPMENT		70,405,501	70,673,674	70,673,674	(1,120,322)	69,553,322	30,796,015	0	30,796,015
11-063											
11-064	328	REGULATORY DISALLOWANCES									
11-065		MPSC DISALLOWANCE	D1	(136,513,150)	(136,222,933)	(136,222,933)	136,222,933	0	0	0	0
11-066		KCC DISALLOW - NOT MO JURIS	D1	46,714,771	46,615,458	46,615,458	(46,615,458)	0	0	0	0
11-067		KCC DISALLOW - NOT KS JURIS	D1	(123,937,792)	(123,574,521)	(123,574,521)	723,901	(122,850,620)	(55,320,203)	0	(55,320,203)
11-068		MISSOURI GROSS AFDC	100 MO	83,908,015	83,729,675	83,729,675	(83,729,675)	0	0	0	0
11-069		MISSOURI GROSS AFDC	100 MO	(8,478,189)	(8,460,165)	(8,460,165)	8,460,165	0	0	0	0
11-070		TOTAL REGULATORY DISALLOWANCES		(138,206,345)	(137,912,486)	(137,912,486)	15,061,866	(122,850,620)	(55,320,203)	0	(55,320,203)
11-071											
11-072		TOTAL NUCLEAR PRODUCTION PLANT		1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	560,653,309	0	560,653,309
11-073											
11-074		OTHER PRODUCTION PLANT - CT									

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-075	340	LAND - CT	D1	1,008,931	1,008,931	1,008,931	0	1,008,931	454,326	0	454,326
11-076		LAND RIGHTS - CT	D1	93,269	93,269	93,269	0	93,269	42,000	0	42,000
11-077	341	STRUCTURES & IMPROVEMENTS - CT	D1	4,485,643	4,485,643	4,485,643	(3,077)	4,482,566	2,016,520	0	2,016,520
11-078	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	10,766,775	10,766,775	10,766,775	(19,684)	10,747,091	4,839,465	0	4,839,465
11-079	343	GENERATORS - CT	D1	261,298,733	261,458,830	261,458,830	94,558	261,553,388	117,778,702	0	117,778,702
11-080	344	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	13,943,090	13,943,090	13,943,090	(60,869)	13,882,221	6,251,228	0	6,251,228
11-081	345	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	0	13,627	13,627	0	13,627	6,136	0	6,136
11-082	346	TOTAL OTHER PRODUCTION PLANT - CT		291,596,442	291,770,166	291,770,166	10,928	291,781,094	131,390,378	0	131,390,378
11-083		OTHER PRODUCTION PLANT - WIND									
11-084	340	LAND - WIND	D1	0	0	0	0	0	0	0	0
11-085		LAND RIGHTS - WIND	D1	0	0	0	0	0	0	0	0
11-086	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0	0	0
11-087	342	GENERATORS - WIND	D1	157,016,642	140,243,012	140,243,012	0	140,243,012	63,152,078	0	63,152,078
11-088	343	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
11-089	344	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	0	0	0	0	0	0	0
11-090	346	TOTAL OTHER PRODUCTION PLANT - WIND		157,016,642	143,894,704	143,894,704	0	143,894,704	157,969	0	157,969
11-091		TOTAL PRODUCTION PLANT		3,123,601,417	3,122,952,427	3,122,952,427	98,701,177	3,221,653,604	1,413,869,933	0	1,413,869,933
11-092		TRANSMISSION PLANT									
11-093	350	LAND AND LAND RIGHTS	D3	1,578,767	1,582,430	1,582,430	0	1,582,430	712,576	0	712,576
11-094		LAND RIGHTS									
11-095	351	DISTRIBUTION RELATED - MO	100 MO	189,712	189,712	189,712	0	189,712	0	0	0
11-096	352	DISTRIBUTION RELATED - KS	100 KS	421,112	421,112	421,112	0	421,112	421,112	0	421,112
11-097	353	ALLOCATED TRANSMISSION	D3	22,297,641	22,297,641	22,297,641	0	22,297,641	10,040,731	0	10,040,731
11-098	354	TOTAL LAND RIGHTS		22,908,465	22,908,465	22,908,465	0	22,908,465	10,461,843	0	10,461,843
11-099		TOTAL ACCT 350		24,487,232	24,490,895	24,490,895	0	24,490,895	11,174,419	0	11,174,419
11-100	352	STRUCTURES AND IMPROVEMENTS	D3	4,369,294	4,608,911	4,608,911	(26,402)	4,582,509	2,063,525	0	2,063,525
11-101	353	MO GROSS AFDC	100 MO	15,694	15,694	15,694	0	15,694	0	0	0
11-102	354	TOTAL ACCT 352		4,414,988	4,624,605	4,624,605	(26,402)	4,598,203	2,063,525	0	2,063,525
11-103	355	STATION EQUIPMENT	D3	127,349,424	140,152,445	140,152,445	2,549,516	142,701,961	64,256,354	0	64,256,354
11-104	356	MO GROSS AFDC	100 MO	588,231	588,231	588,231	0	588,231	0	0	0
11-105	357	STATION EQUIP - COMMON EQUIP (LIKE 367)	D3	8,194,937	8,194,937	8,194,937	0	8,194,937	3,690,218	0	3,690,218
11-106	358	TOTAL ACCT 353		134,205,248	148,905,613	148,905,613	2,549,516	151,455,129	67,949,572	0	67,949,572
11-107	359	TOWERS AND FIXTURES	D3	4,029,692	4,029,692	4,029,692	(22,460)	4,007,232	1,804,475	0	1,804,475
11-108	360	POLES AND FIXTURES	100 MO	4,241,596	4,241,596	4,241,596	0	4,241,596	0	0	0
11-109	361	DISTRIBUTION RELATED - MO	100 MO	8,355,106	8,355,106	8,355,106	0	8,355,106	8,355,106	0	8,355,106
11-110	362	DISTRIBUTION RELATED - KS	100 KS	83,998,243	70,220,852	70,220,852	3,614,192	82,835,044	37,301,004	0	37,301,004
11-111	363	TRANSMISSION EQUIPMENT	D3	96,594,945	91,817,554	91,817,554	3,614,192	95,431,746	45,656,110	0	45,656,110
11-112	364	MO GROSS AFDC	100 MO	3,506	3,506	3,506	0	3,506	0	0	0
11-113	365	TOTAL ACCT 355		96,598,451	91,821,060	91,821,060	3,614,192	95,435,252	45,656,110	0	45,656,110
11-114	366	OVERHEAD CONDUCTORS AND DEVICES	100 MO	3,888,436	3,888,436	3,888,436	0	3,888,436	0	0	0
11-115	367	DISTRIBUTION RELATED - MO	100 MO	7,600,027	7,600,027	7,600,027	0	7,600,027	7,600,027	0	7,600,027
11-116	368	TRANSMISSION EQUIPMENT	D3	70,694,671	70,694,671	70,694,671	4,027,457	74,722,128	33,647,720	0	33,647,720
11-117	369	MO GROSS AFDC	100 MO	2,552	2,552	2,552	0	2,552	0	0	0
11-118	370	TOTAL ACCT 356		76,423,478	82,163,134	82,163,134	4,027,457	86,190,591	41,247,747	0	41,247,747
11-119	371	UNDERGROUND CONDUIT	D3	3,080,287	3,080,287	3,080,287	(17,572)	3,062,715	1,379,155	0	1,379,155
11-120	372	UNDERGROUND CONDUCTORS & DEVICES	D3	2,822,718	2,822,718	2,822,718	(132,551)	2,690,167	1,211,395	0	1,211,395
11-121	373	TOTAL TRANSMISSION PLANT		346,064,646	361,940,556	361,940,556	9,992,180	371,932,736	172,466,397	0	172,466,397
11-122	374	DISTRIBUTION PLANT									
11-123	375	LAND & LAND RIGHTS									
11-124	376	LAND (NON-DEPRECIABLE)									

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-141		MISSOURI	100 MO	3,006,203	3,006,203	3,006,203	1,103,936	4,710,139	0	0	0
11-142		KANSAS	100 KS	4,335,680	4,335,680	4,335,680	903,220	5,238,901	5,238,901	0	5,238,901
11-143		TOTAL LAND		7,941,883	7,941,883	7,941,883	2,007,156	9,949,039	5,238,901	0	5,238,901
11-144											
11-145		LAND RIGHTS									
11-146		MISSOURI (DEPRECIABLE)	100 MO	9,087,880	9,159,141	9,159,141	0	9,159,141	0	0	0
11-147		KANSAS (NON-DEPRECIABLE)	100 KS	6,353,120	6,353,120	6,353,120	0	6,353,120	6,353,120	0	6,353,120
11-148		TOTAL LAND RIGHTS		15,365,989	15,512,261	15,512,261	0	15,512,261	6,353,120	0	6,353,120
11-149											
11-150		TOTAL ACCT 360		23,337,872	23,454,144	23,454,144	2,007,156	25,461,300	11,592,021	0	11,592,021
11-151											
11-152	361	STRUCTURES & IMPROVEMENTS									
11-153		MISSOURI	100 MO	5,206,443	5,215,311	5,215,311	(51,866)	5,163,445	0	0	0
11-154		KANSAS	100 KS	4,993,988	4,994,855	4,994,855	(42,435)	4,952,419	4,952,419	0	4,952,419
11-155		TOTAL ACCOUNT 361		10,190,411	10,210,166	10,210,166	(94,301)	10,115,865	4,952,419	0	4,952,419
11-156											
11-157	362	STATION EQUIPMENT									
11-158		MISSOURI	100 MO	81,253,954	82,026,582	82,026,582	5,590,729	87,617,311	0	0	0
11-159		KANSAS	100 KS	80,133,437	80,264,634	80,264,634	4,574,233	84,838,767	64,838,767	0	64,838,767
11-160		SUBTOTAL ACCOUNT 362		141,387,391	142,291,116	142,291,116	10,164,962	152,456,078	64,838,767	0	64,838,767
11-161											
11-162		STATION EQUIP - COMMUN EQUIP (LIKE 367)									
11-163		MISSOURI	100 MO	1,811,545	1,811,545	1,811,545	0	1,811,545	0	0	0
11-164		KANSAS	100 KS	1,634,744	1,634,744	1,634,744	0	1,634,744	1,634,744	0	1,634,744
11-165		TOTAL ACCOUNT 363		3,446,289	3,446,289	3,446,289	0	3,446,289	1,634,744	0	1,634,744
11-166											
11-167		TOTAL ACCOUNT 362		144,833,680	145,737,405	145,737,405	10,164,962	155,902,367	66,473,511	0	66,473,511
11-168											
11-169	364	POLES, TOWERS, & FIXTURES									
11-170		MISSOURI	100 MO	116,955,875	119,357,124	119,357,124	8,819,455	128,176,579	0	0	0
11-171		KANSAS	100 KS	100,837,400	102,438,327	102,438,327	7,215,617	109,654,244	109,654,244	0	109,654,244
11-172		TOTAL ACCOUNT 364		217,793,275	221,795,451	221,795,451	16,035,072	237,830,823	109,654,244	0	109,654,244
11-173											
11-174	365	OVERHEAD CONDUCTORS & DEVICES									
11-175		MISSOURI	100 MO	98,662,150	100,699,582	100,699,582	7,678,322	108,377,904	0	0	0
11-176		KANSAS	100 KS	79,876,018	81,196,045	81,196,045	6,232,263	87,428,308	87,428,308	0	87,428,308
11-177		TOTAL ACCOUNT 365		178,538,168	181,895,627	181,895,627	13,910,585	195,806,212	87,428,308	0	87,428,308
11-178											
11-179	366	UNDERGROUND CONDUIT									
11-180		MISSOURI	100 MO	75,442,824	76,685,861	76,685,861	4,675,021	81,360,882	0	0	0
11-181		KANSAS	100 KS	66,362,232	67,393,394	67,393,394	3,988,653	71,382,048	71,382,048	0	71,382,048
11-182		TOTAL ACCOUNT 366		141,805,056	144,079,255	144,079,255	8,663,674	152,742,930	71,382,048	0	71,382,048
11-183											
11-184	367	UNDERGROUND CONDUCTORS & DEV.									
11-185		MISSOURI	100 MO	156,673,036	160,767,885	160,767,885	8,650,658	169,418,543	0	0	0
11-186		KANSAS	100 KS	154,887,508	158,781,255	158,781,255	7,077,811	165,859,067	165,859,067	0	165,859,067
11-187		TOTAL ACCOUNT 367		311,570,544	319,549,141	319,549,141	15,728,469	335,277,610	165,859,067	0	165,859,067
11-188											
11-189	368	LINE TRANSFORMERS									
11-190		MISSOURI	100 MO	27,454,132	27,622,082	27,622,082	1,366,383	28,988,466	0	0	0
11-191		RECORDED IN MISSOURI	100 MO	64,408,450	64,408,450	64,408,450	0	64,408,450	0	0	0
11-192		ALLOCATED TO MISSOURI	100 MO	121,659,465	122,030,532	122,030,532	1,366,383	123,396,915	0	0	0
11-193		TOTAL MISSOURI									
11-194											
11-195		KANSAS	100 KS	18,640,982	18,708,379	18,708,379	1,117,950	19,826,328	19,826,328	0	19,826,328
11-196		RECORDED IN KANSAS	100 KS	69,495,109	69,495,109	69,495,109	0	69,495,109	69,495,109	0	69,495,109
11-197		ALLOCATED TO KANSAS	100 KS	87,346,610	88,203,487	88,203,487	1,117,950	89,321,437	89,321,437	0	89,321,437
11-198		TOTAL KANSAS									
11-199											
11-200		TOTAL ACCOUNT 368		209,008,095	210,234,020	210,234,020	2,484,333	212,718,353	89,321,437	0	89,321,437
11-201											
11-202	369	SERVICES									
11-203		MISSOURI	100 MO	40,235,962	40,891,493	40,891,493	138,601	41,030,394	0	0	0
11-204		KANSAS	100 KS	36,356,167	36,975,507	36,975,507	113,647	37,109,154	36,975,507	0	36,975,507
11-205		TOTAL ACCOUNT 369		76,574,140	77,866,999	77,866,999	252,248	78,139,548	36,975,507	0	36,975,507
11-206											
11-207											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-207	370	METERS									
11-208		MISSOURI									
11-209		RECORDED IN MISSOURI	100 MO	15,652,025	15,743,695	15,743,695	(458,512)	15,285,183	0	0	0
11-210		ALLOCATED TO MISSOURI	100 MO	30,018,456	30,027,434	30,027,434	0	30,027,434	0	0	0
11-211		TOTAL MO METERS		46,670,482	45,771,129	45,771,129	(468,512)	45,312,617	0	0	0
11-212											
11-213		KANSAS									
11-214		RECORDED IN KANSAS	100 KS	12,398,527	12,454,048	12,454,048	(375,147)	12,078,901	12,078,901	0	12,078,901
11-215		ALLOCATED TO KANSAS	100 KS	25,151,228	25,481,874	25,481,874	0	25,481,874	25,481,874	0	25,481,874
11-216		TOTAL KS METERS		37,549,755	37,935,922	37,935,922	(375,147)	37,560,776	37,560,776	0	37,560,776
11-217											
11-218		TOTAL ACCOUNT 370		83,210,237	83,707,051	83,707,051	(833,659)	82,873,392	37,560,776	0	37,560,776
11-219											
11-220	371	INSTALLATION ON CUST. PREMISES									
11-221		MISSOURI	100 MO	6,665,563	6,807,676	6,807,676	161,135	6,968,812	0	0	0
11-222		KANSAS	100 KS	2,456,622	2,525,693	2,525,693	292,973	2,818,666	2,818,666	0	2,818,666
11-223		TOTAL ACCOUNT 371		9,122,185	9,333,370	9,333,370	454,108	9,787,478	2,818,666	0	2,818,666
11-224											
11-225	373	STREET LIGHTS & SIGNAL SYSTEMS									
11-226		MISSOURI	100 MO	7,513,730	7,589,497	7,589,497	105,263	7,694,760	0	0	0
11-227		KANSAS	100 KS	27,745,961	28,032,132	28,032,132	86,140	28,118,272	28,118,272	0	28,118,272
11-228		TOTAL ACCOUNT 373		35,259,691	35,621,629	35,621,629	191,423	35,810,000	28,118,272	0	28,118,272
11-229											
11-230		TOTAL DISTRIBUTION PLANT		1,443,303,561	1,465,484,378	1,465,484,378	69,053,535	1,534,537,913	714,138,787	0	714,138,787
11-231											
11-232		TOTAL TRANS & DIST. PLANT		1,789,388,207	1,827,424,934	1,827,424,934	79,045,715	1,906,470,649	886,625,184	0	886,625,184
11-233											
11-234		TOTAL PROD., TRANS & DIST PLANT		4,912,969,624	4,950,377,361	4,950,377,361	177,746,892	5,128,124,253	2,300,495,117	0	2,300,495,117
11-235											
11-236											
11-237		GENERAL PLANT									
11-238	389	LAND AND LAND RIGHTS	PTD	2,252,136	2,252,136	2,252,136	0	2,252,136	1,010,317	0	1,010,317
11-239	390	STRUCTURES AND IMPROVEMENTS	PTD	52,265,976	52,714,655	52,714,655	1,316,293	54,030,948	24,238,470	0	24,238,470
11-240		LEASEHOLD IMPROVEMENTS	PTD	3,547,256	3,547,256	3,547,256	0	3,547,256	1,591,312	0	1,591,312
11-241		TOTAL ACCT 390		55,813,232	56,261,911	56,261,911	1,316,293	57,578,204	25,829,791	0	25,829,791
11-242	391	OFFICE FURNITURE & EQUIPMENT	PTD	12,870,170	13,253,043	13,253,043	(266,448)	12,986,595	5,825,884	0	5,825,884
11-243	392	TRANSPORTATION EQUIPMENT	T&D	28,120,622	28,120,762	28,120,762	0	28,120,762	14,024,700	0	14,024,700
11-244	393	STORES EQUIPMENT	PTD	686,859	685,341	685,341	(16,890)	668,451	290,915	0	290,915
11-245	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	3,197,879	3,344,702	3,344,702	59,565	3,404,267	4,897,704	0	4,897,704
11-246	395	LABORATORY EQUIPMENT	PTD	4,770,801	4,855,809	4,855,809	41,895	4,897,704	2,197,128	0	2,197,128
11-247	396	POWER OPERATED EQUIPMENT	PTD	11,907,168	11,907,168	11,907,168	0	11,907,168	4,955,001	0	4,955,001
11-248	397	COMMUNICATIONS EQUIPMENT	T&D	12,011,520	11,907,168	11,907,168	(1,252,649)	10,654,519	0	0	0
11-249		ALLOCATED									
11-250		MO GROSS AFDC	T&D	78,320,268	80,466,736	80,466,736	1,040,175	81,506,911	37,905,687	0	37,905,687
11-251		TOTAL ACCT 397	100 MO	9,280	9,280	9,280	0	9,280	0	0	0
11-252	398	MISCELLANEOUS EQUIPMENT	PTD	78,329,578	80,476,016	80,476,016	1,040,175	81,516,191	37,905,687	0	37,905,687
11-253	399	OTHER TANGIBLE PROPERTY	100 MO	206,267	206,267	206,267	(16,139)	190,128	85,292	0	85,292
11-254											
11-255		TOTAL GENERAL PLANT		199,373,263	202,343,185	202,343,185	3,230,891	205,574,076	94,251,383	0	94,251,383
11-256											
11-257		INTANGIBLE PLANT									
11-258	301	ORGANIZATION	PTD	72,166	72,166	72,166	0	72,166	32,383	0	32,383
11-259	302	FRANCHISES & CONSENTS									
11-260		OTHER	100 MO	22,937	22,937	22,937	0	22,937	0	0	0
11-261		TOTAL ACCOUNT 302	TRAN PLANT	0	0	0	0	0	0	0	0
11-262											
11-263		TOTAL ACCOUNT 302		22,937	22,937	22,937	0	22,937	0	0	0
11-264	303	MISC. INTANGIBLE PLANT									
11-265		5-YR SOFTWARE									
11-266		CUSTOMER RELATED	C2	14,452,750	17,076,726	17,076,726	0	17,076,726	7,911,143	0	7,911,143
11-267		ENERGY RELATED	E1	2,819,565	2,819,565	2,819,565	0	2,819,565	1,196,782	0	1,196,782
11-268		DEMAND RELATED	D1	18,064,904	18,719,701	18,719,701	7,661,481	26,381,182	11,888,575	0	11,888,575
11-269		CORPORATE SOFTWARE		9,999,289	9,999,289	9,999,289	0	9,999,289	4,465,791	0	4,465,791
11-270		TRANSMISSION RELATED	SAL & WAGES	386,664	386,664	386,664	0	386,664	174,117	0	174,117
11-271		TOTAL 5-YR SOFTWARE	D3	46,324,156	48,941,945	48,941,945	7,681,481	56,623,426	25,636,408	0	25,636,408
11-272											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2006 TEST YEAR INCL. KNOWN & MEAS TO 8-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-273		10-YR SOFTWARE									
11-274		CUSTOMER RELATED	C2	38,491,341	38,491,341	38,491,341	0	38,491,341	17,831,602	0	17,831,602
11-275		ENERGY RELATED	E1	11,433,706	11,433,706	11,433,706	0	11,433,706	4,853,109	0	4,853,109
11-276		TOTAL 10-YR SOFTWARE		49,925,047	49,925,047	49,925,047	0	49,925,047	22,685,011	0	22,685,011
11-277											
11-278		INTANGIBLE ACC EQUIP (LIKE 345)	D1	0	0	0	0	0	0	0	0
11-279		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D3	1,559,994	1,559,994	1,559,994	0	1,559,994	702,472	0	702,472
11-280		INTANGIBLE COMMUNICATION EQUIP (LIKE 363)	T&D	0	0	0	0	0	0	0	0
11-281											
11-282		TOTAL MISC. INTANGIBLE PLANT		86,405,044	100,426,986	100,426,986	7,681,481	108,108,467	49,023,891	0	49,023,891
11-283											
11-284		TOTAL INTANGIBLE PLANT		96,500,167	100,522,109	100,522,109	7,681,481	108,203,590	49,056,274	0	49,056,274
11-285											
11-286		ELECTRIC ACQUISITION ADJUSTMENT	D1	0	0	0	0	0	0	0	0
11-288											
11-289		TOTAL ELECTRIC PLANT IN SERVICE		5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
11-290											
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11-311		SUBTOTAL PROD., TRANS., DIST., & GEN		5,112,342,887	5,192,720,546	5,192,720,546	180,977,763	5,333,698,329	2,394,746,500	0	2,394,746,500
RECAPS FOR TAX ALLOCATIONS:											
PRODUCTION PLANT				3,123,601,817	3,122,622,827	3,122,622,827	66,701,777	3,221,663,604	1,413,660,933	0	1,413,660,933
LESS: WOLF CREEK				1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	590,653,309	0	590,653,309
PRODUCTION PLANT W/O WOLF CREEK				1,774,165,895	1,766,696,275	1,766,696,275	83,703,819	1,850,339,894	833,216,625	0	833,216,625
TOTAL ELECTRIC PLANT				5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
LESS: WOLF CREEK				1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	590,653,309	0	590,653,309
TOTAL ELECTRIC PLANT W/O WOLF CRK				3,859,407,132	3,896,926,503	3,896,926,503	173,661,706	4,070,588,209	1,863,149,465	0	1,863,149,465
PROD., TRANS., AND DIST.				4,912,069,624	4,950,377,361	4,950,377,361	177,748,892	5,128,124,253	2,300,495,117	0	2,300,495,117
LESS: WOLF CREEK				1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	590,653,309	0	590,653,309
PTD W/O WOLF CREEK				3,563,533,702	3,594,061,209	3,594,061,209	162,749,334	3,756,810,543	1,719,841,809	0	1,719,841,809
TOTAL ELECTRIC PLANT IN SERVICE				5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
TOTAL ACCUMULATED DEPRECIATION				2,411,429,412	2,444,999,920	2,444,999,920	53,118,403	2,468,118,383	1,134,883,564	0	1,134,883,564
NET PLANT				2,797,413,642	2,808,242,735	2,808,242,735	135,540,801	2,943,783,536	1,308,919,210	0	1,308,919,210
SUBTOTAL PROD., TRANS., DIST., & GEN				5,112,342,887	5,192,720,546	5,192,720,546	180,977,763	5,333,698,329	2,394,746,500	0	2,394,746,500

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3-2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-006		PRODUCTION									
12-010		STEAM PRODUCTION									
12-011	311	STRUCTURES & IMPROVEMENTS	D1	41,936,975	42,649,103	42,649,103	2,807,387	45,556,490	20,514,298	0	20,514,298
12-012		LEASE HOLD IMPROVEMENTS - P&M	D1	123,777	131,363	131,363	22,367	153,730	69,225	0	69,225
12-013		STRUCTURES & IMPROVEMENTS - HS	D1	7,184,247	7,678,944	7,678,944	(143,189)	7,535,775	3,393,394	0	3,393,394
12-014		TOTAL ACCOUNT 311		49,244,999	50,459,410	50,459,410	2,786,585	53,245,995	23,878,918	0	23,878,918
12-015											
12-016	312	BOILER PLANT EQUIPMENT	D1	354,082,115	342,629,863	342,629,863	41,558,868	384,188,731	173,002,415	0	173,002,415
12-017		UNIT TRAINS	D2	265,356	529,114	529,114	1,088,414	1,617,528	728,380	0	728,380
12-018		AOC EQUIPMENT	D1	55,685,409	55,685,409	55,685,409	25,512,573	81,197,982	36,568,827	0	36,568,827
12-019		BOILER PLANT EQUIPMENT - HS	D1	189,827,673	198,416,617	198,416,617	1,336,536	197,753,153	89,046,161	0	89,046,161
12-020		TOTAL ACCOUNT 312		592,396,342	595,261,003	595,261,003	69,497,391	664,758,394	299,343,784	0	299,343,784
12-021											
12-022	314	TURBOGENERATOR UNITS	D1	91,588,650	93,090,974	93,090,974	(11,298,905)	81,792,069	36,831,347	0	36,831,347
12-023		TOTAL ACCOUNT 314		91,588,650	93,090,974	93,090,974	(11,298,905)	81,792,069	36,831,347	0	36,831,347
12-024											
12-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	25,304,895	25,944,621	25,944,621	(2,345,273)	23,599,348	10,626,886	0	10,626,886
12-026		ACCESSORY ELECTRIC EQUIPMENT - HS	D1	30,390,583	32,840,441	32,840,441	76,778	32,717,219	14,732,715	0	14,732,715
12-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	1,052	1,207	1,207	(73)	1,134	511	0	511
12-028		TOTAL ACCOUNT 315		55,696,310	58,586,269	58,586,269	(2,268,568)	56,317,701	25,360,122	0	25,360,122
12-029											
12-030	316	MISC POWER PLANT EQUIPMENT	D1	11,163,022	11,389,299	11,389,299	1,774,235	13,163,534	5,927,600	0	5,927,600
12-031		MISC POWER PLANT EQUIPMENT - HS	D1	1,785,412	1,918,207	1,918,207	14,611	1,932,818	870,357	0	870,357
12-032		TOTAL ACCOUNT 316		12,948,433	13,307,506	13,307,506	1,788,846	15,096,352	6,797,957	0	6,797,957
12-033											
12-034		TOTAL STEAM PRODUCTION		801,864,734	810,705,162	810,705,162	60,505,348	871,210,510	392,310,128	0	392,310,128
12-035											
12-036		NUCLEAR PRODUCTION									
12-037	321	STRUCTURES & IMPROVEMENTS	D1	220,823,489	223,995,786	223,995,786	(15,612,691)	208,083,106	93,700,786	0	93,700,786
12-038		MISSOURI GROSS AFDC	100 MO	10,123,365	10,270,960	10,270,960	(10,270,960)	0	0	0	0
12-039		TOTAL STRUCTURES & IMPROVEMENTS		231,046,855	234,266,746	234,266,746	(26,183,641)	208,083,106	93,700,786	0	93,700,786
12-040											
12-041	322	REACTOR PLANT EQUIPMENT	D1	337,980,881	339,982,688	339,982,688	(25,274,525)	314,888,163	141,705,537	0	141,705,537
12-042		MISSOURI GROSS AFDC	100 MO	29,785,757	27,002,136	27,002,136	(27,002,136)	0	0	0	0
12-043		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0	0	0
12-044		TOTAL REACTOR PLANT EQUIPMENT		368,746,638	366,984,824	366,984,824	(52,276,861)	314,888,163	141,705,537	0	141,705,537
12-045											
12-046	323	TURBOGENERATOR UNITS	D1	104,183,564	105,452,043	105,452,043	(2,882,878)	102,569,168	46,187,371	0	46,187,371
12-047		MISSOURI GROSS AFDC	100 MO	4,870,026	4,915,446	4,915,446	(4,915,446)	0	0	0	0
12-048		TOTAL TURBOGENERATOR UNITS		109,053,590	110,367,489	110,367,489	(7,796,322)	102,569,168	46,187,371	0	46,187,371
12-049											
12-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	64,446,271	64,664,829	64,664,829	(5,388,435)	59,276,394	26,692,435	0	26,692,435
12-051		MISSOURI GROSS AFDC	100 MO	3,202,363	3,208,436	3,208,436	(3,208,436)	0	0	0	0
12-052		TOTAL ACCESSORY ELECT EQUIP		67,648,634	67,873,265	67,873,265	(6,596,871)	59,276,394	26,692,435	0	26,692,435
12-053											
12-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	16,383,416	16,916,991	16,916,991	(1,575,435)	15,341,557	6,908,374	0	6,908,374
12-055		MISSOURI GROSS AFDC	100 MO	472,912	481,875	481,875	(481,875)	0	0	0	0
12-056		TOTAL MISC POWER PLANT EQUIP		16,856,328	17,398,866	17,398,866	(2,057,310)	15,341,557	6,908,374	0	6,908,374
12-057											
12-058	328	REGULATORY DISALLOWANCES		(64,720,244)	(65,473,696)	(65,473,696)	65,473,696	0	0	0	0
12-059		MPSC DISALLOWANCE	D1	22,150,588	22,404,986	22,404,986	(22,404,986)	0	0	0	0
12-060		KCC DISALLOW - NOT MO JURIS	D1	(59,248,430)	(59,922,890)	(59,922,890)	5,444,002	(54,478,888)	(24,532,078)	0	(24,532,078)
12-061		KCC DISALLOWANCE	D1	40,156,680	40,613,686	40,613,686	(40,613,686)	0	0	0	0
12-062		KCC DISALLOW - NOT KS JURIS	D1	(4,695,439)	(4,681,612)	(4,681,612)	(1,419,921)	(6,101,533)	0	0	0
12-063		MISSOURI GROSS AFDC	100 MO	(10,471,390)	(10,471,390)	(10,471,390)	4,881,612	(5,786,778)	(2,607,164)	0	(2,607,164)
12-064		PRE-1988 RESERVE	D1	(76,778,235)	(77,530,866)	(77,530,866)	11,160,707	(66,370,159)	(27,139,241)	0	(27,139,241)
12-065		TOTAL REGULATORY DISALLOWANCES		712,553,808	719,340,324	719,340,324	(85,752,097)	633,588,228	288,055,262	0	288,055,262
12-066											
12-067		TOTAL NUCLEAR PRODUCTION									
12-068		OTHER PRODUCTION PLANT - CT									
12-069	340	LAND & LAND RIGHTS - CT	D1	2,346	2,497	2,497	(1,931)	566	255	0	255
12-070	341	STRUCTURES & IMPROVEMENTS - CT	D1	311,775	358,035	358,035	130,765	488,800	220,109	0	220,109
12-071	342	FUEL HOLDERS PRODUCERS AND ACC - CT	D1	2,238,517	2,347,800	2,347,800	265,329	2,613,129	1,176,704	0	1,176,704
12-072	343	GENERATORS - CT	D1	64,788,167	67,416,539	67,416,539	6,260,407	73,676,946	33,177,070	0	33,177,070
12-073	344	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	6,549,168	6,690,691	6,690,691	260,803	6,951,494	3,130,290	0	3,130,290
12-074	345										

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-075	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	0	0	115	407	522	235	0	235
12-076		TOTAL OTHER PRODUCTION PLANT - CT		73,890,973	76,815,677	76,815,677	6,915,779	83,731,456	37,704,662	0	37,704,662
12-077		OTHER PRODUCTION PLANT - WIND									
12-078	340	LAND & LAND RIGHTS - WIND	D1	0	0	0	0	0	0	0	0
12-079	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	10,660	10,660	61,426	72,086	32,461	0	32,461
12-080	344	GENERATORS - WIND	D1	748,649	2,686,172	2,686,172	5,804,958	8,291,130	3,733,534	0	3,733,534
12-081	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
12-082	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	731	731	6,578	7,309	3,291	0	3,291
12-083		TOTAL OTHER PRODUCTION PLANT - WIND		748,649	2,697,563	2,697,563	5,672,962	8,370,525	3,769,266	0	3,769,266
12-085		SUBTOTAL PRODUCTION		1,589,058,165	1,609,558,726	1,609,558,726	(12,658,008)	1,596,900,718	721,839,339	0	721,839,339
12-086	341	PROD-RETIREMENT WORK IN PROGRESS	PROD RESERVE	(3,241,290)	(3,372,768)	(3,372,768)	(2,804,562)	(6,177,330)	(2,792,309)	0	(2,792,309)
12-087		TOTAL PRODUCTION		1,585,816,875	1,606,185,958	1,606,185,958	(15,462,570)	1,590,723,388	719,047,030	0	719,047,030
12-088		TRANSMISSION									
12-090	350	LAND RIGHTS	350 LR	4,374,344	4,413,861	4,413,861	(3,054,131)	1,359,730	620,962	0	620,962
12-091		TOTAL ACCOUNT 350		4,374,344	4,413,861	4,413,861	(3,054,131)	1,359,730	620,962	0	620,962
12-092	352	STRUCTURES AND IMPROVEMENTS	352 SUB	1,447,068	1,467,703	1,467,703	439,979	1,907,682	859,038	0	859,038
12-093		MO GROSS AFDC	100 MO	3,118	3,171	3,171	(3,171)	0	0	0	0
12-094		TOTAL ACCOUNT 352		1,450,186	1,470,874	1,470,874	436,808	1,907,682	859,038	0	859,038
12-097	353	STATION EQUIPMENT	353 SUB	49,574,272	47,970,075	47,970,075	10,368,913	58,339,088	26,278,422	0	26,278,422
12-098		MO GROSS AFDC	100 MO	282,256	285,383	285,383	(285,383)	0	0	0	0
12-099		STATION EQUIP - COMMUN EQUIP (LIKE 387)	D3	829,197	879,939	879,939	6,110,016	1,490,855	671,384	0	671,384
12-100		TOTAL ACCOUNT 353		50,685,715	49,135,397	49,135,397	10,712,546	59,841,943	26,949,806	0	26,949,806
12-102	354	TOWERS AND FIXTURES	354	3,442,874	3,466,850	3,466,850	449,628	3,916,479	1,763,609	0	1,763,609
12-103		TOTAL ACCOUNT 354		3,442,874	3,466,850	3,466,850	449,628	3,916,479	1,763,609	0	1,763,609
12-106	355	POLES AND FIXTURES	355 SUB	47,468,580	48,301,308	48,301,308	9,396,791	57,698,099	27,603,715	0	27,603,715
12-107		MO GROSS AFDC	100 MO	2,560	2,591	2,591	(2,591)	0	0	0	0
12-108		TOTAL ACCOUNT 355		47,471,140	48,303,899	48,303,899	9,394,200	57,698,099	27,603,715	0	27,603,715
12-109	356	OVERHEAD COND. & DEVICES	356 SUB	38,750,398	40,075,765	40,075,765	6,822,701	46,898,466	22,443,936	0	22,443,936
12-110		MO GROSS AFDC	100 MO	995	1,014	1,014	(1,014)	0	0	0	0
12-111		TOTAL ACCOUNT 356		38,751,393	40,076,779	40,076,779	6,821,687	46,898,466	22,443,936	0	22,443,936
12-113	357	UNDERGROUND CONDUIT	357	1,823,280	1,836,448	1,836,448	312,484	2,148,932	967,674	0	967,674
12-114		TOTAL ACCOUNT 357		1,823,280	1,836,448	1,836,448	312,484	2,148,932	967,674	0	967,674
12-115	358	UNDERGROUND COND. & DEVICES	358	1,943,396	1,958,709	1,958,709	(359,910)	1,598,799	719,946	0	719,946
12-116		TOTAL ACCOUNT 358		1,943,396	1,958,709	1,958,709	(359,910)	1,598,799	719,946	0	719,946
12-119		SUBTOTAL TRANSMISSION		149,942,317	150,662,817	150,662,817	24,713,312	175,376,129	81,928,685	0	81,928,685
12-120		TRANSMISSION RWIP	TRAN RESERVE	215,036	(701,588)	(701,588)	(143,543)	(845,131)	(394,811)	0	(394,811)
12-121		TOTAL TRANSMISSION		150,157,353	149,961,229	149,961,229	24,569,769	174,530,998	81,533,874	0	81,533,874
12-122		DISTRIBUTION									
12-124	360	LAND RIGHTS	360 LR	3,177,889	3,228,131	3,228,131	(2,961,465)	266,666	109,214	0	109,214
12-125	361	STRUCTURES & IMPROVEMENTS	361	4,191,238	4,258,771	4,258,771	(473,660)	3,785,112	1,853,075	0	1,853,075
12-126		TOTAL ACCOUNT 360		7,369,127	7,486,902	7,486,902	(3,435,125)	4,051,248	1,962,289	0	1,962,289
12-127	362	STATION EQUIPMENT	362 SUB	50,847,306	51,616,376	51,616,376	7,233,539	58,849,915	25,028,559	0	25,028,559
12-128		STATION EQUIP - COMMUN EQUIP (LIKE 387)	362 COM	1,321,186	1,347,464	1,347,464	320,759	1,668,223	791,320	0	791,320
12-129		TOTAL ACCOUNT 362		52,168,492	52,963,840	52,963,840	7,554,298	60,518,138	25,819,879	0	25,819,879
12-130	364	POLES, TOWERS, & FIXTURES	364	109,912,348	111,735,916	111,735,916	1,961,423	113,697,339	52,421,278	0	52,421,278
12-131	365	OH, COND. & DEVICES	365	56,824,509	56,698,029	56,698,029	10,114,510	66,812,539	29,841,524	0	29,841,524
12-132	366	UG, CONDUIT	366	28,391,613	28,953,572	28,953,572	9,582,297	38,535,869	17,985,579	0	17,985,579
12-133	367	UG COND. & DEVICES	367	83,195,627	84,625,587	84,625,587	39,898,615	123,524,202	61,106,403	0	61,106,403
12-134	368	LINE TRANSFORMERS	368	91,139,889	93,139,889	93,139,889	108,295,938	201,435,827	44,634,165	0	44,634,165
12-135	369	SERVICES	369	35,170,270	35,567,083	35,567,083	(343,849)	35,223,234	17,184,900	0	17,184,900
12-136	370	METERS	370	43,378,259	44,146,128	44,146,128	(5,996,246)	38,149,882	17,336,026	0	17,336,026
12-137	371	INSTALLATION ON CUSTOMER PREMISES	371	9,180,232	9,408,966	9,408,966	3,249,466	11,738,432	3,240,608	0	3,240,608
12-138	373	STREET LIGHTING	373	6,475,233	6,747,715	6,747,715	(1,567,306)	5,180,409	4,067,348	0	4,067,348

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-141		SUBTOTAL DISTRIBUTION		522,714,003	531,473,617	531,473,617	72,354,126	603,827,743	275,999,999	0	275,999,999
12-142		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(2,865,101)	(3,135,336)	(3,135,336)	(2,345,160)	(5,480,496)	(2,501,417)	0	(2,501,417)
12-144		TOTAL DISTRIBUTION		519,768,902	528,338,281	528,338,281	70,008,966	598,347,247	273,098,582	0	273,098,582
12-145		GENERAL PLANT									
12-146	389	LAND RIGHTS	PTD	0	0	0	0	0	0	0	0
12-148		STRUCTURES & IMPROVEMENTS	PTD	14,831,838	15,122,165	15,122,165	(3,036,936)	12,085,229	5,420,132	0	5,420,132
12-149	390	LEASEHOLD IMPROVEMENTS	PTD	2,794,896	2,891,787	2,891,787	200,361	3,092,148	1,427,523	0	1,427,523
12-150		TOTAL ACCT 390		17,626,734	18,013,952	18,013,952	(2,748,575)	15,264,377	6,847,655	0	6,847,655
12-152		OFFICE FURNITURE & EQUIPMENT	PTD	5,072,172	5,214,231	5,214,231	(2,247,216)	2,967,015	1,331,014	0	1,331,014
12-154	382	TRANSPORTATION EQUIPMENT	T&D	2,662,552	3,967,974	3,967,974	2,237,774	6,205,748	2,886,051	0	2,886,051
12-155	383	STORES EQUIPMENT	PTD	478,574	485,214	485,214	(28,142)	457,073	205,044	0	205,044
12-156	384	TOOLS, SHOP & GARAGE EQ.	PTD	1,885,237	1,910,021	1,910,021	303,077	2,213,098	992,804	0	992,804
12-157	385	LABORATORY EQUIPMENT	PTD	2,117,747	2,155,455	2,155,455	(149,661)	2,005,794	899,806	0	899,806
12-158	386	POWER OPERATED EQUIPMENT	T&D	1,213,354	1,346,072	1,346,072	(986,608)	356,464	165,777	0	165,777
12-159		COMMUNICATIONS EQUIPMENT	T&D	12,896,594	13,490,363	13,490,363	6,561,484	20,051,847	9,325,333	0	9,325,333
12-160	387	MO GROSS AFDC	100 MO	1,546	1,604	1,604	2,321	3,925	0	0	0
12-162		TOTAL ACCOUNT 387		12,898,130	13,491,967	13,491,967	6,563,805	20,055,772	9,325,333	0	9,325,333
12-164	388	MISCELLANEOUS EQUIPMENT	PTD	112,981	115,183	115,183	84,794	199,977	89,710	0	89,710
12-165	389	OTHER PROPERTY	100 MO	35,798,731	36,674,731	36,674,731	(36,674,731)	0	0	0	0
12-168		SUBTOTAL GENERAL		79,848,213	83,374,800	83,374,800	(33,649,464)	49,725,336	22,743,194	0	22,743,194
12-169		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	1,547,388	643,002	643,002	1,756,559	2,701,561	1,235,631	0	1,235,631
12-170		TOTAL GENERAL		81,395,601	84,317,802	84,317,802	(31,890,925)	52,426,877	23,978,825	0	23,978,825
12-171	303	MISCELLANEOUS INTANGIBLE PLANT	303	74,300,682	76,196,650	76,196,650	5,893,223	82,089,873	37,225,252	0	37,225,252
12-172		ACCUM CREDIT RATIO AMORTIZATION		0	0	0	0	0	0	0	0
12-173	369	ACCUM CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0	0	0
12-175	369	ACCUM CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0	0	0
12-176		TOTAL ACCUM CREDIT RATIO AMORT		0	0	0	0	0	0	0	0
12-177		TOTAL ACCUMULATED DEPRECIATION		2,411,429,412	2,444,999,920	2,444,999,920	53,118,463	2,498,118,383	1,134,883,564	0	1,134,883,564

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH									
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-141	0	(31,516,709)	(31,516,709)	(861,954)	(32,378,663)	(16,073,239)	(589,395)	(16,662,634)
15-011		FUEL INVENTORY									
15-012	151	FOSSIL FUELS	E1	25,268,029	27,961,249	27,961,249	3,957,377	31,918,626	13,548,063	0	13,548,063
15-013											
15-014											
15-015	120	NUCLEAR FUEL IN REACTOR									
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	162,405,333	134,370,079	134,370,079	8,822,296	143,192,375	60,778,912	0	60,778,912
15-017		LESS ACC. PROV. FOR AMORT.	E1	(127,028,799)	(101,502,142)	(101,502,142)	(11,282,583)	(112,784,725)	(47,872,192)	0	(47,872,192)
15-018		MO. GROSS AFUDC	100 MO	1,879,133	1,879,133	1,879,133	0	1,879,133	0	0	0
15-019		LESS ACC. PROV. FOR AMORT.	100 MO	(1,879,133)	(1,879,133)	(1,879,133)	0	(1,879,133)	0	0	0
15-020		TOTAL NUCLEAR FUEL IN REACTOR		35,376,534	32,867,937	32,867,937	(2,460,287)	30,407,650	12,906,720	0	12,906,720
15-021											
15-022		TOTAL FUEL INVENTORY		60,645,563	60,828,186	60,828,186	1,497,090	62,326,276	26,454,783	0	26,454,783
15-023											
15-024	184 & 163	MATERIALS & SUPPLIES									
15-025		FOSSIL GENERATION RELATED M&S	PROD W/O W.C.	28,024,261	28,828,124	28,828,124	0	28,828,124	12,981,438	0	12,981,438
15-026		WOLF CREEK RELATED M&S	W.C. PLANT	20,762,892	20,197,506	20,197,506	0	20,197,506	8,552,200	0	8,552,200
15-027		T&D RELATED M&S - MO	100 MO	861,330	834,308	834,308	0	834,308	0	0	0
15-028		T&D RELATED M&S - KS	100 KS	832,874	846,722	846,722	0	846,722	846,722	0	846,722
15-029		T&D RELATED M&S - ALLOCATED	T&D	8,832,613	8,871,686	8,871,686	0	8,871,686	4,172,386	0	4,172,386
15-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	0	0	0	0	0	0	0
15-031		TOTAL MATERIALS & SUPPLIES		59,414,000	59,678,355	59,678,355	0	59,678,355	26,552,745	0	26,552,745
15-032											
15-033	166	PREPAYMENTS									
15-034		GRT TAXES	100 MO	247,414	486,373	486,373	1,296,403	1,782,776	0	0	0
15-035		OTHER - GENERATION RELATED	D1	1,517,174	924,534	924,534	1,086,940	2,011,474	905,776	0	905,776
15-036		OTHER - RENTS	E2	481,944	556,366	556,366	165,714	722,080	305,560	0	305,560
15-037		GENERAL INSURANCE		1,818,616	4,687,623	4,687,623	(1,404,018)	3,283,605	1,507,516	0	1,507,516
15-038		W/C INSURANCE PLANT RELATED	W.C. PLANT	707,418	392,233	392,233	368,413	760,646	330,546	0	330,546
15-039		MISCELLANEOUS OTHER	SAL & WAGES	3,132,721	2,566,543	2,566,543	977,302	3,543,845	1,582,274	0	1,582,274
15-040		POSTAGE	C2	67,081	48,729	48,729	7,406	56,135	26,006	0	26,006
15-041		TOTAL PREPAYMENTS		8,072,548	9,672,401	9,672,401	2,518,160	12,190,561	4,667,680	0	4,667,680
15-042											
15-043		TOTAL WORKING CAPITAL		128,132,111	98,663,233	98,663,233	3,153,296	101,816,529	41,601,969	(589,395)	41,012,574

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC									
16-010		PAYROLL-RELATED CWC									
16-011		FED. STATE, & CITY INCOME TAX WITHHOLDING	TSFR 16-035	0	21,543,956	21,543,956	1,499,629	23,043,586	10,345,982	0	10,345,982
16-012		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013	0	633,924	633,924	44,126	678,050	304,427	0	304,427
16-013		FICA WITHHOLDING - EMPLOYEE	TSFR 16-036	0	7,763,872	7,763,872	540,427	8,304,299	3,728,418	0	3,728,418
16-014		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016	0	229,087	229,087	15,946	245,034	110,014	0	110,014
16-015		OTHER EMPLOYEE WITHHOLDING	TSFR 16-037	0	18,195,310	18,195,310	1,286,537	19,481,847	8,737,873	0	8,737,873
16-016		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-025 * 16-019	0	482,550	482,550	33,699	516,249	231,733	0	231,733
16-017		ACCRUED VACATION	TSFR 16-053	0	9,039,124	9,039,124	162,075	9,201,199	4,137,096	0	4,137,096
16-018		NET CWC FOR ACCRUED VACATION	CWC-027 * 16-022	0	(7,918,520)	(7,918,520)	(141,982)	(8,060,503)	(3,624,210)	0	(3,624,210)
16-019		WOLF CREEK PROD. PAYROLL	TSFR 16-032	0	32,309,696	32,309,696	1,985,241	34,294,937	15,443,169	0	15,443,169
16-020		NET CWC FOR WOLF CREEK PROD. PAYROLL	CWC-011 * 16-025	0	987,817	987,817	61,268	1,049,085	476,834	0	476,834
16-021		WGNOC A & G PAYROLL	TSFR 16-033	0	4,117,307	4,117,307	0	4,117,307	1,854,042	0	1,854,042
16-022		NET CWC FOR WGNOC A & G PAYROLL	CWC-011 * 16-028	0	127,129	127,129	0	127,129	57,247	0	57,247
16-023		NET OTHER PAYROLL	TSFR 16-038	0	51,245,870	51,245,870	4,034,236	55,280,106	24,813,365	0	24,813,365
16-024		FUEL & PURCHASED POWER-RELATED CWC	CWC-026 * 16-031	0	1,493,852	1,493,852	117,801	1,611,653	723,327	0	723,327
16-025		COAL & FREIGHT	TSFR 4-020	0	158,795,411	158,795,411	0	158,795,411	67,401,720	0	67,401,720
16-026		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036	0	1,740,224	1,740,224	0	1,740,224	738,649	0	738,649
16-027		GAS - ACCT 501	TSFR 4-024	0	683,722	683,722	0	683,722	281,721	0	281,721
16-028		GAS - ACCT 547	TSFR 4-155	0	37,061,387	37,061,387	0	37,061,387	15,730,941	0	15,730,941
16-029		TOTAL GAS		0	37,725,109	37,725,109	0	37,725,109	16,012,662	0	16,012,662
16-030		NET CWC FOR GAS	CWC-014 * 16-041	0	(365,882)	(365,882)	0	(365,882)	(155,301)	0	(155,301)
16-031		OIL - ACCT 501	TSFR 4-023	0	4,274,996	4,274,996	0	4,274,996	1,814,549	0	1,814,549
16-032		OIL - ACCT 518	TSFR 4-090	0	125,803	125,803	0	125,803	53,398	0	53,398
16-033		OIL - ACCT 548	TSFR 4-154	0	553,718	553,718	0	553,718	235,029	0	235,029
16-034		TOTAL OIL		0	4,954,517	4,954,517	0	4,954,517	2,102,976	0	2,102,976
16-035		NET CWC FOR OIL	CWC-015 * 16-047	0	225,057	225,057	0	225,057	95,527	0	95,527
16-036		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-380	0	75,323	75,323	3,678,204	3,753,527	1,593,208	0	1,593,208
16-037		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050	0	2,326	2,326	113,571	115,897	49,193	0	49,193
16-038		PURCHASED POWER	TSFR 4-199	0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
16-039		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053	0	(73,102)	(73,102)	(33,186)	(106,288)	(94,223)	0	(94,223)
16-040		OTHER O&M-RELATED CWC									
16-041		PENSIONS	TSFR 4-315	0	17,074,017	17,074,017	21,933,193	39,007,210	17,526,209	0	17,526,209
16-042		NET CWC FOR PENSIONS	CWC-018 * 16-058	0	1,173,195	1,173,195	1,507,081	2,680,276	1,204,267	0	1,204,267
16-043		OTHER POST-EMPLOYMENT BENEFITS	CWC-019 * 16-061	0	4,051,982	4,051,982	3,147,361	7,199,343	3,234,715	0	3,234,715
16-044		NET CWC FOR OPEB		0	52,368	52,368	40,700	93,068	41,830	0	41,830
16-045		WC OUTAGE DEFERRAL - ACCT 524	TSFR 4-110	0	2,895,556	2,895,556	38,604	2,934,160	1,321,266	0	1,321,266
16-046		WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-132	0	6,659,919	6,659,919	7,18,813	13,848,732	3,322,542	0	3,322,542
16-047		TOTAL WC OUTAGE DEFERRAL		0	9,555,375	9,555,375	757,217	10,312,592	4,643,808	0	4,643,808
16-048		NET CWC FOR WC OUTAGE DEFERRAL	CWC-012 * 16-066	0	8,314,223	8,314,223	698,862	8,973,085	4,040,622	0	4,040,622
16-049		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-378	0	22,099,093	22,099,093	1,936,853	24,035,946	11,843,728	0	11,843,728
16-050		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-068	0	682,347	682,347	59,804	742,151	385,695	0	385,695

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 599	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
16-075		TOTAL O&M EXPENSES	TSFR 4-358	0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
16-076		LESS: O&M EXPENSES ABOVE		0	424,963,873	424,963,873	60,166,055	485,129,928	86,128,928	0	213,014,561
16-077		NET OTHER O&M EXPENSE	CWC-010 * 16-077	0	179,205,454	179,205,454	(20,233,316)	158,972,140	71,185,744	217,605	71,403,348
16-078		NET CWC FOR OTHER O&M		0	(6,908,002)	(6,908,002)	779,953	(6,128,049)	(2,744,064)	(8,398)	(2,752,452)
16-079				0							
16-080		TOTAL O&M-RELATED CWC		0	888,424	888,424	3,237,352	4,125,776	1,861,566	(8,398)	1,853,178
16-081											
16-082											
16-083		INTEREST & TAXES-RELATED CWC									
16-084		INTEREST EXPENSE	TSFR 7-048	0	60,850,227	60,850,227	8,534,829	69,385,056	30,592,137	(16,287)	30,575,870
16-085		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-085	0	(10,247,845)	(10,247,845)	(1,437,359)	(11,685,204)	(5,152,051)	2,740	(5,146,312)
16-086		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-076	0	62,052,354	62,052,354	(8,421,839)	53,630,515	21,829,202	13,531,773	35,360,976
16-087		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-088	0	(3,482,782)	(3,482,782)	474,046	(3,018,737)	(1,228,715)	(761,672)	(1,990,387)
16-088		PROPERTY TAXES	TSFR 6-014	0	57,032,365	57,032,365	2,816,808	59,849,173	26,928,591	0	26,928,591
16-089		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-091	0	(27,397,410)	(27,397,410)	(1,353,148)	(28,750,559)	(12,936,053)	0	(12,936,053)
16-090		WOLF CREEK PAYROLL TAX	TSFR 6-020	0	2,577,706	2,577,706	44,917	2,622,623	1,180,979	0	1,180,979
16-091		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-094	0	79,591	79,591	1,387	80,978	36,465	0	36,465
16-092		KCP&L PAYROLL & OTHER MISC TAXES	TSFR 6-059	0	8,512,594	8,512,594	1,372,526	9,885,110	4,373,590	0	4,373,590
16-093		NET CWC FOR KCP&L PAYROLL & MISC TAXES	CWC-031 * 16-097	0	248,614	248,614	40,085	288,699	127,733	0	127,733
16-094		KC&MO GROSS RECEIPTS TAX - 6%	100 MO	0	21,362,880	21,362,880	2,477,771	23,840,651	0	1,485,148	1,485,148
16-095		NET CWC FOR KC&MO GRT - 6%	CWC-034 * 16-100	0	2,166,723	2,166,723	251,307	2,418,030	0	150,631	150,631
16-100		KC&MO GROSS RECEIPTS TAX - 4% & 1%	100 MO	0	9,185,967	9,185,967	1,067,611	10,253,578	0	638,914	638,914
16-101		NET CWC FOR KC&MO GRT - 4% & 1%	CWC-035 * 16-103	0	147,730	147,730	17,170	164,900	0	10,291	10,291
16-102		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	0	5,652,015	5,652,015	656,552	6,308,567	0	393,530	393,530
16-103		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-106	0	179,935	179,935	20,902	200,837	0	12,528	12,528
16-104		KANSAS FRANCHISE TAXES	100 KS	0	10,574,155	10,574,155	821,621	11,395,776	11,395,776	0	11,395,776
16-105		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-108	0	(664,439)	(664,439)	(50,850)	(705,289)	(705,289)	0	(705,289)
16-106		MISSOURI SALES TAX	100 MO	0	15,262,253	15,262,253	1,789,836	17,052,089	0	1,060,820	1,060,820
16-107		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-112	0	64,394	64,394	7,487	71,881	0	4,476	4,476
16-108		KANSAS SALES TAX	100 KS	0	17,366,242	17,366,242	1,348,462	18,714,704	18,714,704	0	18,714,704
16-109		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-115	0	39,966	39,966	3,103	43,069	43,069	0	43,069
16-110		MISSOURI USE TAX	100 MO	0	1,109,621	1,109,621	0	1,109,621	0	0	0
16-111		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-118	0	(147,656)	(147,656)	0	(147,656)	0	0	0
16-112		KANSAS USE TAX	100 KS	0	114,935	114,935	0	114,935	114,935	0	114,935
16-113		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-121	0	(15,294)	(15,294)	0	(15,294)	(15,294)	0	(15,294)
16-114		TOTAL INTEREST & TAXES-RELATED CWC		0	(38,028,472)	(38,028,472)	(2,025,891)	(41,054,363)	(19,830,135)	(881,007)	(20,411,142)
16-115		NON-RETAIL REVENUE-RELATED CWC									
16-116		MISCELLANEOUS REVENUE	TSFR (-2-031)	0	(14,483,283)	(14,483,283)	(109,386)	(14,592,669)	(6,301,491)	0	(6,301,491)
16-117		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-129	0	468,227	468,227	3,536	471,763	203,719	0	203,719
16-118		BULK POWER SALES	TSFR (-2-042)	0	(186,602,694)	(186,602,694)	64,244,693	(122,358,001)	(52,325,233)	0	(52,325,233)
16-119		NET CWC FOR BULK POWER SALES	CWC-017 * 16-132	0	6,032,635	6,032,635	(2,076,952)	3,955,683	1,991,610	0	1,991,610
16-120		SALES FOR RESALE	TSFR (-2-047)	0	(3,788,509)	(3,788,509)	0	(3,788,509)	0	0	0
16-121		NET CWC FOR SALES FOR RESALE	CWC-017 * 16-135	0	122,478	122,478	0	122,478	0	0	0
16-122		TOTAL NON-RETAIL REVENUE-RELATED CWC		0	6,623,340	6,623,340	(2,073,415)	4,549,924	1,895,330	0	1,895,330
16-123											
16-124											
16-125											
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PUBLIC

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-141		TOTAL CASH WORKING CAPITAL		0	(31,516,709)	(31,516,709)	(861,954)	(32,378,663)	(16,073,239)	(569,395)	(16,662,634)

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-000		SALARIES AND WAGES									
18-010		ELECTRIC OPERATION AND MAINTENANCE									
18-011		PRODUCTION - DEMAND RELATED	D1	0	71,523,649	71,523,649	6,665,834	78,209,483	35,216,063	0	35,216,063
18-012		PRODUCTION - ENERGY RELATED	E1	0	5,241,106	5,241,106	466,947	5,728,053	2,431,308	0	2,431,308
18-013		TRANSMISSION	TRAN EXP	0	2,918,798	2,918,798	272,688	3,191,486	1,453,303	0	1,453,303
18-014		DISTRIBUTION	DIST EXP	0	14,391,065	14,391,065	1,206,513	15,600,578	7,203,794	0	7,203,794
18-015		SUBTOTAL P T D		0	94,074,618	94,074,618	8,744,992	102,819,610	46,306,468	0	46,306,468
18-016		CUSTOMER ACCOUNTING	CUS AC EXP	0	6,683,024	6,683,024	627,674	7,310,698	3,163,589	0	3,163,589
18-018		CUSTOMER SERVICES	CUS SV EXP	0	737,342	737,342	69,433	806,775	367,240	0	367,240
18-019		SALES	SALES EXP	0	488,992	488,992	48,046	535,038	247,868	0	247,868
18-020		SUBTOTAL CA, CS & SALES		0	7,909,358	7,909,358	745,153	8,652,511	3,778,697	0	3,778,697
18-021		SUBTOTAL SALARIES & WAGES W/O A&G		0	101,983,976	101,983,976	9,488,145	111,472,121	50,085,195	0	50,085,195
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	0	42,231,159	42,231,159	0	42,231,159	18,974,752	0	18,974,752
18-023		TOTAL SALARIES AND WAGES		0	144,215,135	144,215,135	9,488,145	153,703,280	69,059,946	0	69,059,946
18-024											
18-025											
18-026											
18-027											
18-028											
18-029											
18-030		RECAPS FOR CASH WORKING CAPITAL									
18-031		TOTAL SALARIES & WAGES	TSFR 18-024	0	142,215,135	142,215,135	9,488,145	151,703,280	66,059,946	0	66,059,946
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1	0	32,309,686	32,309,686	1,985,241	34,294,927	15,443,168	0	15,443,168
18-033		LESS: WCNOC A & G PAYROLL	D1	0	4,117,307	4,117,307	0	4,117,307	1,854,042	0	1,854,042
18-034		NET SALARIES & WAGES W/O WOLF CK		0	107,798,132	107,798,132	7,502,904	115,291,036	51,762,735	0	51,762,735
18-035		LESS: FED. STATE, & CITY INC TAX WITHHOLDING	CWC-062 * 18-034	0	21,543,956	21,543,956	1,499,629	23,043,586	10,345,982	0	10,345,982
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 * 18-034	0	7,763,872	7,763,872	540,427	8,304,299	3,728,418	0	3,728,418
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 * 18-034	0	18,186,310	18,186,310	1,266,537	19,461,847	8,737,873	0	8,737,873
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-053	0	9,039,124	9,039,124	182,075	9,201,199	4,137,096	0	4,137,096
18-039		NET OTHER PAYROLL		0	51,245,870	51,245,870	4,034,236	55,280,105	24,813,365	0	24,813,365
18-040		PERCENT OF PAYROLL EXPENSED									
18-041		TOTAL PAYROLL CHARGED TO O&M	TSFR 18-024	0	144,215,135	144,215,135	9,488,145	153,703,280	69,059,946	0	69,059,946
18-042		TOTAL PAYROLL INCL WIP	SAL & WAGES	0	201,797,610	201,797,610	9,488,145	211,285,755	94,932,151	0	94,932,151
18-043		% OF PAYROLL TO O&M (blended KCPL & Wolf Creek)	18-042 / 18-043	100.00%	71.47%	71.47%		72.75%	72.75%	100.00%	72.75%
18-044		ACCRUED VACATION									
18-045		KCPL (242000 THRU 242999)	SAL & WAGES	0	9,165,728	9,165,728	0	9,165,728	4,131,704	0	4,131,704
18-046		LESS: JOINT PARTNER SHARE	SAL & WAGES	0	589,446	589,446	0	589,446	264,942	0	264,942
18-049		WONOC (242009)	WC PROD PAY	0	8,606,282	8,606,282	0	8,606,282	3,866,862	0	3,866,862
18-050		TOTAL ACCRUED VACATION		0	4,042,000	4,042,000	0	4,042,000	1,820,131	0	1,820,131
18-051		% TO O&M	TSFR 18-044	100.00%	71.47%	71.47%		72.75%	72.75%	100.00%	72.75%
18-052		ACCRUED VACATION - O&M	18-051 * 18-052	0	9,039,124	9,039,124	182,075	9,201,199	4,137,096	0	4,137,096
18-053											

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
ALLOCATORS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
INPUT ALLOCATORS									
100 KS	100% KANSAS		100.0000%	100.0000%	100.0000%		100.0000%	100.0000%	0.0000%
100 MO	100% MISSOURI		100.0000%	100.0000%	100.0000%		100.0000%	0.0000%	0.0000%
100 WS	100% WHOLESALE		100.0000%	100.0000%	100.0000%		100.0000%	229.885	46.3276%
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%	100.0000%	100.0000%		100.0000%	229.885	46.3276%
C2	CUSTOMERS - WS AND RETAIL		100.0000%	100.0000%	100.0000%		100.0000%	486.222	46.3270%
D1	PRODUCTION DEMAND		100.0000%	100.0000%	100.0000%		100.0000%	2,724.6	1,226.9
D2	PRODUCTION DEMAND		100.0000%	100.0000%	100.0000%		100.0000%	2,724.6	1,226.9
D3	TRANSMISSION DEMAND		100.0000%	100.0000%	100.0000%		100.0000%	2,724.6	1,226.9
E1	ENERGY WITH LOSSES		100.0000%	100.0000%	100.0000%		100.0000%	16,265.244	6,903.886
E2	ENERGY WITHOUT LOSSES		100.0000%	100.0000%	100.0000%		100.0000%	42.4456%	42.4456%
CALCULATED ALLOCATORS									
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-282	96,405,044	100,426,986	100,426,986	7,681,481	108,108,467	49,023,891	0
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	94,647,559	95,240,794	95,240,794	3,725,302	98,966,096	44,564,891	0
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	549,554,775	549,554,775	549,554,775	60,215,833	609,770,608	274,582,529	0
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	23,497,306	23,497,306	23,497,306	(26,126)	23,471,180	10,566,191	0
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	229,000,758	229,314,583	229,314,583	12,917,026	242,231,609	109,078,016	0
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	128,428,288	128,370,775	128,370,775	6,731,907	135,102,682	60,837,363	0
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	26,331,730	26,612,464	26,612,464	1,185,862	27,798,326	12,517,715	0
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-046	418,167,750	418,167,749	418,167,749	(121,942)	418,045,807	179,616,445	0
322	REACTOR PLANT EQUIP TOTAL ALLOCATOR	TSFR 11-050	684,796,246	686,541,800	686,541,800	136,174	686,677,974	287,877,247	0
323	NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR	TSFR 11-054	171,747,575	171,898,146	171,898,146	1,525,731	173,423,877	75,458,634	0
324	ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR	TSFR 11-058	139,113,611	141,535,684	141,535,684	(1,262,839)	140,272,845	60,238,180	0
325	MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR	TSFR 11-062	70,405,501	70,673,674	70,673,674	(1,120,322)	69,553,352	30,796,015	0
	REGULATORY DISALLOWANCES TOTAL	TSFR 11-070	(138,206,345)	(137,912,486)	(137,912,486)	15,061,866	(122,850,620)	(55,320,203)	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
328	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	45.0305%	
350 LR	TRANSMISSION LAND RIGHTS ALOC. MISSOURI BASIS	TSFR 11-102	22,908,465 100.0000%	22,908,465 100.0000%	22,908,465 100.0000%	0 0.0000%	22,908,465 100.0000%	10,461,843 45.6680%	0
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-107	4,414,988 100.0000%	4,624,605 100.0000%	4,624,605 100.0000%	(26,402) (26,402)	4,598,203 100.0000%	2,063,525 44.8768%	0
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-105	4,399,294 100.0000%	4,608,911 100.0000%	4,608,911 100.0000%	(26,402) (26,402)	4,582,509 100.0000%	2,063,525 45.0305%	0
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-112	134,205,248 100.0000%	148,905,613 100.0000%	148,905,613 100.0000%	2,549,516 100.0000%	151,455,129 100.0000%	67,949,572 44.8645%	0
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-109	127,346,424 100.0000%	140,152,445 100.0000%	140,152,445 100.0000%	2,549,516 100.0000%	142,701,961 100.0000%	64,259,354 45.0305%	0
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-114	4,029,692 100.0000%	4,029,692 100.0000%	4,029,692 100.0000%	(22,460) (22,460)	4,007,232 100.0000%	1,804,475 45.0305%	0
355	TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR	TSFR 11-122	96,598,451 100.0000%	91,821,060 100.0000%	91,821,060 100.0000%	3,614,192 100.0000%	95,435,252 100.0000%	45,656,110 47.8399%	0
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-120	96,594,945 100.0000%	91,817,554 100.0000%	91,817,554 100.0000%	3,614,192 100.0000%	95,431,746 100.0000%	45,656,110 47.8416%	0
356	TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR	TSFR 11-130	76,425,030 100.0000%	82,165,696 100.0000%	82,165,696 100.0000%	4,027,457 100.0000%	86,193,143 100.0000%	41,247,747 47.8550%	0
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-128	76,423,478 100.0000%	82,163,134 100.0000%	82,163,134 100.0000%	4,027,457 100.0000%	86,190,591 100.0000%	41,247,747 47.8564%	0
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-132	3,080,287 100.0000%	3,080,287 100.0000%	3,080,287 100.0000%	(17,572) (17,572)	3,062,715 100.0000%	1,379,155 45.0305%	0
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-134	2,822,718 100.0000%	2,822,718 100.0000%	2,822,718 100.0000%	(132,551) (132,551)	2,690,167 100.0000%	1,211,395 45.0305%	0
360 LR	DISTRIBUTION LAND RIGHTS ALOC. MISSOURI BASIS	TSFR 11-148	15,395,689 100.0000%	15,512,261 100.0000%	15,512,261 100.0000%	0 100.0000%	15,512,261 100.0000%	6,353,120 40.9555%	0
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-155	10,180,411 100.0000%	10,210,166 100.0000%	10,210,166 100.0000%	(94,301) (94,301)	10,115,865 100.0000%	4,962,419 48.9570%	0
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-160	141,387,391 100.0000%	142,291,116 100.0000%	142,291,116 100.0000%	10,184,982 100.0000%	152,456,078 100.0000%	64,838,767 42.5295%	0
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-165	3,446,289 100.0000%	3,446,289 100.0000%	3,446,289 100.0000%	0 100.0000%	3,446,289 100.0000%	1,634,744 47.4349%	0
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-167	144,833,680 100.0000%	145,737,405 100.0000%	145,737,405 100.0000%	10,184,982 100.0000%	155,902,367 100.0000%	66,473,511 42.6379%	0
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-172	217,793,275 100.0000%	221,765,451 100.0000%	221,765,451 100.0000%	16,035,372 100.0000%	237,830,823 100.0000%	109,654,244 46.1060%	0
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-177	178,568,166 100.0000%	181,895,627 100.0000%	181,895,627 100.0000%	13,960,585 100.0000%	195,856,212 100.0000%	87,478,308 44.6646%	0
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-182	141,835,056 100.0000%	144,079,376 100.0000%	144,079,376 100.0000%	8,863,674 100.0000%	152,943,050 100.0000%	71,392,048 46.8723%	0
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-187	311,570,545 100.0000%	319,549,141 100.0000%	319,549,141 100.0000%	15,728,468 100.0000%	335,277,610 100.0000%	165,859,067 49.4692%	0
	DISTRIBUTION LINE TRANSFORMERS	TSFR 11-200	209,008,095	210,234,020	210,234,020	2,484,333	212,718,353	88,321,437	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
368	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	41.9905%	
	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-205	78,574,149 100.0000%	79,986,999 100.0000%	79,986,999 100.0000%	252,548	80,119,547 100.0000%	39,099,163 48.7885%	0
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-218	83,707,051 100.0000%	83,707,051 100.0000%	83,707,051 100.0000%	(833,659)	82,873,392 100.0000%	37,560,776 45.3231%	0
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-223	9,122,385 100.0000%	9,333,370 100.0000%	9,333,370 100.0000%	282,973	9,625,343 100.0000%	2,657,531 27.6069%	0
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-228	35,259,691 100.0000%	35,621,628 100.0000%	35,621,628 100.0000%	191,423	35,813,051 100.0000%	28,118,272 78.5140%	0
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-243	28,254,822 100.0000%	29,120,792 100.0000%	29,120,792 100.0000%	2,326,049	31,446,841 100.0000%	14,624,700 46.5061%	0
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-247	12,011,520 100.0000%	11,907,168 100.0000%	11,907,168 100.0000%	(1,252,649)	10,654,519 100.0000%	4,955,001 46.5061%	0
397	GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR	TSFR 11-251	78,329,578 100.0000%	80,476,016 100.0000%	80,476,016 100.0000%	1,040,175	81,516,191 100.0000%	37,905,687 46.5008%	0
804	UNCOLLECTIBLE ACCOUNTS ALLOCATOR	TSFR 4-277	0 100.0000%	0 100.0000%	0 100.0000%	4,858,095	4,858,095 100.0000%	1,481,085 30.4865%	217,805
ACC DEF TX	ACCUM. DEFERRED TAXES ALLOCATOR	TSFR 8-065	0 100.0000%	546,178,688 100.0000%	546,178,688 100.0000%	2,083,362	548,242,050 100.0000%	251,137,303 45.8077%	0
CUS AC EXP	TOTAL CUST. ACCT. EXPENSE ALLOCATOR	TSFR 4-279	0 1,000,000	15,182,286 1,000,000	15,182,286 1,000,000	10,038,822	25,201,107 1,000,000	10,905,382 0.432734	217,805
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	TSFR 1-055	7,585,381 100.0000%	7,478,137 100.0000%	7,478,137 100.0000%	0	7,478,137 100.0000%	1,937,355 25.9069%	0
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-289	0 100.0000%	2,327,168 100.0000%	2,327,168 100.0000%	1,120,156	3,447,324 100.0000%	1,569,203 45.5165%	0
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-269	0 100.0000%	44,089,764 100.0000%	44,089,764 100.0000%	429,044	44,518,808 100.0000%	20,436,293 45.9116%	0
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-264	0 100.0000%	23,031,940 100.0000%	23,031,940 100.0000%	56,952	23,088,893 100.0000%	10,880,212 47.1231%	0
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-250	0 100.0000%	8,423,586 100.0000%	8,423,586 100.0000%	405,851	8,829,437 100.0000%	3,932,675 44.5405%	0
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-220	1,443,303,561 100.0000%	1,465,484,378 100.0000%	1,465,484,378 100.0000%	69,053,535	1,534,537,913 100.0000%	714,138,787 46.5377%	0
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-142	522,714,003 100.0000%	531,473,617 100.0000%	531,473,617 100.0000%	72,354,128	603,827,743 100.0000%	275,595,999 45.6422%	0
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-301	3,859,407,132 100.0000%	3,896,926,503 100.0000%	3,896,926,503 100.0000%	173,661,706	4,070,588,209 100.0000%	1,863,146,465 45.7710%	0
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-255	198,373,293 100.0000%	202,343,185 100.0000%	202,343,185 100.0000%	3,230,891	205,574,076 100.0000%	94,251,383 45.8479%	0
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-167	79,848,213 100.0000%	83,374,800 100.0000%	83,374,800 100.0000%	(33,649,484)	49,725,316 100.0000%	22,743,194 45.7377%	0
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-309	2,787,413,642 100.0000%	2,808,242,735 100.0000%	2,808,242,735 100.0000%	135,540,801	2,943,783,536 100.0000%	1,308,910,210 44.4638%	0
	TOTAL PRODUCTION PLANT	TSFR 11-093	3,123,601,417	3,122,952,427	3,122,952,427	98,701,177	3,221,653,604	1,413,869,933	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
PROD PLANT	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	43.8865%	
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-086	1,589,058,165 100.0000%	1,609,558,728 100.0000%	1,609,558,726 100.0000%	(12,658,009)	1,596,900,718 100.0000%	721,839,339 45.2025%	0
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-297	1,774,165,495 100.0000%	1,766,636,275 100.0000%	1,766,636,275 100.0000%	83,703,619	1,850,339,894 100.0000%	833,216,625 45.0305%	0
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-072	1,349,435,922 100.0000%	1,356,316,152 100.0000%	1,356,316,152 100.0000%	14,997,558	1,371,313,710 100.0000%	560,653,309 42.3428%	0
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-234	4,912,969,624 100.0000%	4,950,377,361 100.0000%	4,950,377,361 100.0000%	177,746,962	5,128,124,253 100.0000%	2,300,465,117 44.9604%	0
PTD W/O W.C.	PROD. TRANS. DIST. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-305	3,563,533,702 100.0000%	3,594,061,209 100.0000%	3,594,061,209 100.0000%	162,749,334	3,756,810,543 100.0000%	1,719,841,809 45.7783%	0
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	0 100.0000%	101,983,976 100.0000%	101,983,976 100.0000%	9,488,145	111,472,121 100.0000%	50,085,185 44.9307%	0
SALES EXP	TOTAL SALES EXPENSE ALLOCATOR	TSFR 4-299	0 100.0000%	782,752 100.0000%	782,752 100.0000%	46,046	828,798 100.0000%	363,959 48.3272%	0
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-232	1,789,365,207 100.0000%	1,827,424,934 100.0000%	1,827,424,934 100.0000%	79,045,715	1,906,470,649 100.0000%	886,625,184 46.5061%	0
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-288	5,208,843,054 100.0000%	5,253,242,655 100.0000%	5,253,242,655 100.0000%	188,659,264	5,441,901,919 100.0000%	2,443,802,774 44.9071%	0
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-238	0 100.0000%	20,087,556 100.0000%	20,087,556 100.0000%	3,363,900	23,471,456 100.0000%	10,688,133 45.5367%	0
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-136	346,084,646 100.0000%	361,840,556 100.0000%	361,840,556 100.0000%	9,982,180	371,832,736 100.0000%	172,486,397 46.3757%	0
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-120	149,842,317 100.0000%	150,862,817 100.0000%	150,862,817 100.0000%	24,713,312	175,576,129 100.0000%	81,928,685 46.7160%	0
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-374	0 100.0000%	32,325,019 100.0000%	32,325,019 100.0000%	3,043,919	35,368,938 100.0000%	15,926,767 45.0305%	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 MISCELLANEOUS PERCENTS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
%-009	<u>INCOME TAXES</u>									
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE TAX RATE	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TA	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TA	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-014	CALCULATED KOMO EARNINGS TAX	7-065 / 7-053	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%
%-015	AVERAGE ENVIRONMENTAL TAX RATE	ASSIGN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-016	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
%-017	CALCULATED EFFECTIVE TAX RATE		39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
%-018										
%-019	<u>CALCULATED REVENUE TAXES FOR CING ADJ</u>									
%-020	CALCULATED KOMO GRT (6%) ON MO BASE REV	16-100 / 2-010	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
%-021	CALCULATED KOMO GRT (3-4%) ON MO BASE REV	16-103 / 2-010	1.87%	1.87%	1.87%	1.87%	1.87%	1.87%	1.87%	1.87%
%-022	CALCULATED OTHER MO GRT ON MO BASE REV	16-106 / 2-010	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
%-023	CALCULATED KS FRANCHISE TAX ON MO BASE REV	16-108 / 2-013	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
%-024	CALCULATED MO SALES TAX ON MO BASE REV	16-112 / 2-010	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
%-025	CALCULATED KS SALES TAX ON MO BASE REV	16-115 / 2-013	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
%-026										
%-027	<u>CAPITAL STRUCTURE</u>									
%-028	LONG-TERM DEBT		45.24%	45.24%	45.24%	45.24%	45.24%	45.24%	45.24%	45.24%
%-029	PREFERRED STOCK		1.33%	1.33%	1.33%	1.33%	1.33%	1.33%	1.33%	1.33%
%-030	COMMON EQUITY		53.43%	53.43%	53.43%	53.43%	53.43%	53.43%	53.43%	53.43%
%-031			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-032										
%-033	<u>CAPITAL COST</u>									
%-034	LONG-TERM DEBT		6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
%-035	PREFERRED STOCK		4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-036	COMMON EQUITY		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
%-037										
%-038	<u>WTD COST OF CAPITAL</u>									
%-039	LONG-TERM DEBT	%-028 * %-034	2.76%	2.76%	2.76%	2.76%	2.76%	2.76%	2.76%	2.76%
%-040	PREFERRED STOCK	%-029 * %-035	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
%-041	COMMON EQUITY	%-030 * %-036	8.01%	8.01%	8.01%	8.01%	8.01%	8.01%	8.01%	8.01%
%-042	TOTAL		8.83%	8.83%	8.83%	8.83%	8.83%	8.83%	8.83%	8.83%

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KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 CASH WORKING CAPITAL PERCENTS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	Operations and Maintenance Expense	ASSIGN				
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	25.08	39.15	(14.07)	-3.8548%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	25.08	13.81	11.27	3.0877%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	25.08	(292.51)	317.59	87.0110%
CWC-013	Purchased Coal & Freight	ASSIGN	25.08	21.08	4.00	1.0959%
CWC-014	Purchased Gas & Transportation	ASSIGN	25.08	28.82	(3.54)	-0.9690%
CWC-015	Purchased Oil & Transportation	ASSIGN	25.08	8.50	16.58	4.5425%
CWC-016	Purchased Power	ASSIGN	25.08	26.09	(1.01)	-0.2762%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	25.08	36.88	(11.80)	-3.2329%
CWC-018	Pension Fund Payments	ASSIGN	25.08	-	25.08	6.8712%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	25.08	20.36	4.72	1.2932%
CWC-020						
CWC-021						
CWC-022						
CWC-023	Payroll-Related O&M	ASSIGN	25.08	14.34	10.74	2.9425%
CWC-024	Federal, State & City Income Tax Withheld	ASSIGN	25.08	14.31	10.77	2.9507%
CWC-025	FICA Taxes Withheld - Employee	ASSIGN	25.08	15.40	9.68	2.6521%
CWC-026	Other Employee Withholdings	ASSIGN	25.08	14.40	10.64	2.9151%
CWC-027	Net Payroll	ASSIGN	25.08	344.83	(319.75)	-87.6027%
CWC-028	Accrued Vacation	ASSIGN	25.08			
CWC-029						
CWC-030	Taxes	ASSIGN	25.08	200.42	(175.34)	-48.0384%
CWC-031	Ad Valorem / Property	ASSIGN	25.08	14.42	10.66	2.9205%
CWC-032	FICA Taxes - Employers	ASSIGN	25.08	88.28	(43.20)	-11.8356%
CWC-033	Unemployment Taxes - FUTA / SUTA	ASSIGN	25.08	47.67	(22.59)	-6.1890%
CWC-034	KS-City Franchise Taxes	ASSIGN	25.08	(11.94)	37.02	10.1425%
CWC-035	MO Gross Receipts Taxes - 6%	ASSIGN	25.08	19.21	5.87	1.6082%
CWC-036	MO Gross Receipts Taxes - 4%	ASSIGN	25.08	13.46	11.62	3.1836%
CWC-037	MO Gross Receipts Taxes - Other Cities	ASSIGN	25.08	23.54	1.54	0.4219%
CWC-038	Sales Taxes-MO	ASSIGN	25.08	24.24	0.84	0.2301%
CWC-039	Sales Taxes-KS	ASSIGN	25.08	73.65	(48.57)	-13.3068%
CWC-040	Use Taxes	ASSIGN	25.08			
CWC-041						
CWC-042	Currently Payable Income taxes	ASSIGN	25.08	45.63	(20.55)	-5.6288%
CWC-043	Interest Expense	ASSIGN	25.08	86.55	(61.47)	-16.8411%
CWC-044						
CWC-045						
CWC-046						
CWC-047						
CWC-048	Total Gross Payroll (projected 12 MO ended 12-2006)		203,812,513			
CWC-049	Less : Gross Payroll paid by WCNOC		39,888,065			
CWC-050	Gross Payroll - Incurred Internally		<u>163,924,448</u>			
CWC-051	Payroll Withholdings - Incurred Internally - % based on 2005 CWC study					
CWC-052	Federal, State & City Income Tax Withheld		32,764,100	19.9673%		
CWC-053	FICA Taxes Withheld - Employee		11,807,315	7.2020%		
CWC-054	Other Employee Withholdings		27,671,470	16.8606%		
CWC-055	Total Withholdings		<u>72,242,886</u>	44.0705%		

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-009		PRODUCTION PLANT									
D-010		STEAM									
D-011	310	LAND & LAND RIGHTS	ASSIGN						0.00%		
D-012		TOTAL ACCOUNT 310									
D-013											
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN						3.44%		
D-015		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN						11.55%		
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN						0.85%		
D-017		TOTAL ACCOUNT 311									
D-018											
D-019	312	BOILER PLANT EQUIPMENT	ASSIGN						4.12%		
D-020		UNIT TRAINS	ASSIGN						6.00%		
D-021		AOC EQUIPMENT	ASSIGN						10.00%		
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN						1.02%		
D-023		TOTAL ACCOUNT 312									
D-024											
D-025	314	TURBOGENERATOR UNITS	ASSIGN						2.36%		
D-026		TOTAL ACCOUNT 314									
D-027											
D-028	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN						2.82%		
D-029		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN						0.70%		
D-030		ACC ELEC EQUIP - COMPUTERS (LIKE 3891)	ASSIGN						3.07%		
D-031		TOTAL ACCOUNT 315									
D-032											
D-033	316	MISC. POWER PLANT EQUIPMENT	ASSIGN						4.16%		
D-034		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN						1.03%		
D-035		TOTAL ACCOUNT 316									
D-036											
D-037											
D-038											
D-039											
D-040	320	NUCLEAR	ASSIGN						0.00%		
D-041		LAND & LAND RIGHTS	ASSIGN						0.00%		
D-042		MISSOURI GROSS AFDC									
D-043		TOTAL LAND & LAND RIGHTS									
D-044											
D-045	321	STRUCTURES & IMPROVEMENTS	ASSIGN						1.55%		
D-046		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-047		TOTAL STRUCTURES & IMPROVEMENTS									
D-048											
D-049	322	REACTOR PLANT EQUIPMENT	ASSIGN						1.73%		
D-050		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-051		TOTAL REACTOR PLANT EQUIPMENT									
D-052											
D-053	323	TURBOGENERATOR UNITS	ASSIGN						1.96%		
D-054		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-055		TOTAL TURBOGENERATOR UNITS									
D-056											
D-057	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN						1.73%		
D-058		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-059		TOTAL ACCESSORY ELEC. EQUIPMENT									
D-060											
D-061	325	MISC POWER PLANT EQUIPMENT	ASSIGN						2.36%		
D-062		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-063		TOTAL MISC POWER PLANT EQUIPMENT									
D-064											
D-065	328	REGULATORY DISALLOWANCES	ASSIGN						1.73%		
D-066		MPSC DISALLOWANCE	ASSIGN						1.73%		
D-067		MPSC DISALLOW - NOT MO JURIS	ASSIGN						1.73%		
D-068		KCC DISALLOWANCE	ASSIGN						1.73%		
D-069		KCC DISALLOW - NOT KS JURIS	ASSIGN						0.00%		
D-070		MISSOURI GROSS AFDC									
D-071		TOTAL REGULATORY DISALLOWANCES									
D-072											
D-073		TOTAL NUCLEAR PRODUCTION PLANT									
D-074		OTHER PRODUCTION PLANT - CT									

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 989	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-075	340	LAND - CT	ASSIGN						0.00%		
D-076		LAND RIGHTS - CT	ASSIGN						0.00%		
D-077	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN						0.00%		
D-078	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN						4.00%		
D-079	344	GENERATORS - CT	ASSIGN						4.00%		
D-080	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN						4.00%		
D-081	346	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN						4.00%		
D-082		TOTAL OTHER PRODUCTION PLANT - CT									
D-083											
D-084		OTHER PRODUCTION PLANT - WIND									
D-085	340	LAND - WIND	ASSIGN						0.00%		
D-086		LAND RIGHTS - WIND	ASSIGN						0.00%		
D-087	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN						0.00%		
D-088	344	GENERATORS - WIND	ASSIGN						5.00%		
D-089	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN						5.00%		
D-090	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	ASSIGN						5.00%		
D-091		TOTAL OTHER PRODUCTION PLANT - WIND									
D-092											
D-093		TOTAL PRODUCTION PLANT									
D-094											
D-095		TRANSMISSION PLANT									
D-096	350	LAND AND LAND RIGHTS	ASSIGN						0.00%		
D-097		LAND	ASSIGN								
D-098		LAND RIGHTS	ASSIGN								
D-099		DISTRIBUTION RELATED - MO	ASSIGN						0.00%		
D-100		DISTRIBUTION RELATED - KS	ASSIGN						0.00%		
D-101		ALLOCATED TRANSMISSION	ASSIGN						0.00%		
D-102		TOTAL LAND RIGHTS									
D-103		TOTAL ACCT 350									
D-104											
D-105	352	STRUCTURES AND IMPROVEMENTS	ASSIGN						2.33%		
D-106		MO GROSS AFDC	ASSIGN						2.33%		
D-107		TOTAL ACCT 352									
D-108											
D-109	353	STATION EQUIPMENT	ASSIGN						3.24%		
D-110		MO GROSS AFDC	ASSIGN						3.24%		
D-111		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN						3.65%		
D-112		TOTAL ACCT 353									
D-113											
D-114	354	TOWERS AND FIXTURES	ASSIGN						2.75%		
D-115											
D-116	355	POLES AND FIXTURES	ASSIGN						3.89%		
D-117		DISTRIBUTION RELATED - MO	ASSIGN						3.89%		
D-118		DISTRIBUTION RELATED - KS	ASSIGN						3.89%		
D-119		TRANSMISSION EQUIPMENT	ASSIGN						3.89%		
D-120		SUBTOTAL									
D-121		MO GROSS AFDC	ASSIGN						3.89%		
D-122		TOTAL ACCT 355									
D-123											
D-124	356	OVERHEAD CONDUCTORS AND DEVICES	ASSIGN						3.15%		
D-125		DISTRIBUTION RELATED - MO	ASSIGN						3.15%		
D-126		DISTRIBUTION RELATED - KS	ASSIGN						3.15%		
D-127		TRANSMISSION EQUIPMENT	ASSIGN						3.15%		
D-128		SUBTOTAL									
D-129		MO GROSS AFDC	ASSIGN						3.15%		
D-130		TOTAL ACCT 356									
D-131											
D-132	357	UNDERGROUND CONDUIT	ASSIGN						2.10%		
D-133											
D-134	358	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN						1.80%		
D-135											
D-136		TOTAL TRANSMISSION PLANT									
D-137											
D-138		DISTRIBUTION PLANT									
D-139	360	LAND & LAND RIGHTS									
D-140		LAND (NON-DEPRECIABLE)									

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-141		MISSOURI	ASSIGN						0.00%		
D-142		KANSAS	ASSIGN						0.00%		
D-143		TOTAL LAND									
D-144											
D-145		LAND RIGHTS									
D-146		MISSOURI (DEPRECIABLE)	ASSIGN						0.00%		
D-147		KANSAS (NON-DEPRECIABLE)	ASSIGN						0.00%		
D-148		TOTAL LAND RIGHTS									
D-149											
D-150		TOTAL ACCT 360									
D-151											
D-152	361	STRUCTURES & IMPROVEMENTS									
D-153		MISSOURI	ASSIGN						2.33%		
D-154		KANSAS	ASSIGN						2.33%		
D-155		TOTAL ACCOUNT 361									
D-156											
D-157	362	STATION EQUIPMENT									
D-158		MISSOURI	ASSIGN						2.51%		
D-159		KANSAS	ASSIGN						2.51%		
D-160		SUBTOTAL ACCOUNT 362									
D-161											
D-162		STATION EQUIP - COMMUN EQUIP (LIKE 367)									
D-163		MISSOURI	ASSIGN						3.66%		
D-164		KANSAS	ASSIGN						3.66%		
D-165		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 367)									
D-166											
D-167		TOTAL ACCOUNT 362									
D-168											
D-169	364	POLES, TOWERS, & FIXTURES									
D-170		MISSOURI	ASSIGN						3.53%		
D-171		KANSAS	ASSIGN						3.53%		
D-172		TOTAL ACCOUNT 364									
D-173											
D-174	365	OVERHEAD CONDUCTORS & DEVICES									
D-175		MISSOURI	ASSIGN						2.76%		
D-176		KANSAS	ASSIGN						2.76%		
D-177		TOTAL ACCOUNT 365									
D-178											
D-179	366	UNDERGROUND CONDUIT									
D-180		MISSOURI	ASSIGN						2.10%		
D-181		KANSAS	ASSIGN						2.10%		
D-182		TOTAL ACCOUNT 366									
D-183											
D-184	367	UNDERGROUND CONDUCTORS & DEV.									
D-185		MISSOURI	ASSIGN						3.20%		
D-186		KANSAS	ASSIGN						3.20%		
D-187		TOTAL ACCOUNT 367									
D-188											
D-189	368	LINE TRANSFORMERS									
D-190		MISSOURI	ASSIGN						3.60%		
D-191		RECORDED IN MISSOURI	ASSIGN						3.60%		
D-192		ALLOCATED TO MISSOURI	ASSIGN								
D-193		TOTAL MISSOURI									
D-194											
D-195		KANSAS	ASSIGN						3.60%		
D-196		RECORDED IN KANSAS	ASSIGN						3.60%		
D-197		ALLOCATED TO KANSAS	ASSIGN								
D-198		TOTAL KANSAS									
D-199											
D-200		TOTAL ACCOUNT 368									
D-201											
D-202	369	SERVICES									
D-203		MISSOURI	ASSIGN						2.88%		
D-204		KANSAS	ASSIGN						2.88%		
D-205		TOTAL ACCOUNT 369									
D-206											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-207	370	METERS									
D-208		MISSOURI									
D-209		RECORDED IN MISSOURI	ASSIGN						3.39%		
D-210		ALLOCATED TO MISSOURI	ASSIGN						3.39%		
D-211		TOTAL MO METERS									
D-212											
D-213		KANSAS									
D-214		RECORDED IN KANSAS	ASSIGN						3.39%		
D-215		ALLOCATED TO KANSAS	ASSIGN						3.39%		
D-216		TOTAL KS METERS									
D-217											
D-218		TOTAL ACCOUNT 370									
D-219											
D-220		INSTALLATION ON CUST PREMISES									
D-221	371	MISSOURI	ASSIGN						11.53%		
D-222		KANSAS	ASSIGN						11.53%		
D-223		TOTAL ACCOUNT 371									
D-224											
D-225		STREET LIGHTS & SIGNAL SYSTEMS									
D-226		MISSOURI	ASSIGN						3.28%		
D-227		KANSAS	ASSIGN						3.28%		
D-228		TOTAL ACCOUNT 373									
D-229											
D-230		TOTAL DISTRIBUTION PLANT									
D-231											
D-232		TOTAL TRANS & DIST. PLANT									
D-233											
D-234		TOTAL PROD, TRANS & DIST PLANT									
D-235											
D-236											
D-237		GENERAL PLANT									
D-238	389	LAND AND LAND RIGHTS	ASSIGN						0.00%		
D-239	390	STRUCTURES AND IMPROVEMENTS	ASSIGN						1.90%		
D-240		LEASEHOLD IMPROVEMENTS	ASSIGN						8.61%		
D-241		TOTAL ACCT 390									
D-242	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN						3.07%		
D-243	392	TRANSPORTATION EQUIPMENT	ASSIGN						7.73%		
D-244	393	STORES EQUIPMENT	ASSIGN						3.17%		
D-245	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN						3.52%		
D-246	395	LABORATORY EQUIPMENT	ASSIGN						2.86%		
D-247	396	POWER OPERATED EQUIPMENT	ASSIGN						5.33%		
D-248	397	COMMUNICATIONS EQUIPMENT	ASSIGN						3.65%		
D-249		ALLOCATED	ASSIGN						3.65%		
D-250		MO GROSS AFDC	ASSIGN								
D-251		TOTAL ACCT 397									
D-252	398	MISCELLANEOUS EQUIPMENT	ASSIGN						5.59%		
D-253	399	OTHER TANGIBLE PROPERTY	ASSIGN						0.00%		
D-254											
D-255		TOTAL GENERAL PLANT									
D-256											
D-257		INTANGIBLE PLANT									
D-258	301	ORGANIZATION	ASSIGN						0.00%		
D-259	302	FRANCHISES & CONSENTS	ASSIGN						0.00%		
D-260		MISSOURI	ASSIGN						0.00%		
D-261		OTHER	ASSIGN								
D-262		TOTAL ACCOUNT 302									
D-263											
D-264	303	MISC. INTANGIBLE PLANT									
D-265		5-YR SOFTWARE	ASSIGN						20.00%		
D-266		CUSTOMER RELATED	ASSIGN						20.00%		
D-267		ENERGY RELATED	ASSIGN						20.00%		
D-268		DEMAND RELATED	ASSIGN						20.00%		
D-269		CORPORATE SOFTWARE	ASSIGN						20.00%		
D-270		TRANSMISSION RELATED	ASSIGN						20.00%		
D-271		TOTAL 5-YR SOFTWARE									
D-272											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-273		10-YR SOFTWARE									
D-274		CUSTOMER RELATED	ASSIGN						10.00%		
D-275		ENERGY RELATED	ASSIGN						10.00%		
D-276		TOTAL 10-YR SOFTWARE									
D-277											
D-278		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN						4.00%		
D-279		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN						3.24%		
D-280		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	ASSIGN						3.65%		
D-281											
D-282		TOTAL MISC. INTANGIBLE PLANT									
D-283											
D-284		TOTAL INTANGIBLE PLANT									
D-285											
D-286		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN						0.00%		
D-287											
D-288		TOTAL ELECTRIC PLANT IN SERVICE									

KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
 SUMMARY OF ADJUSTMENTS (1)

PUBLIC VERSION

		Total Company Adjustments Incr (Decr)
JURISDICTIONAL COST OF SERVICE		
OPERATING REVENUE		
Retail Sales - Schedule 1, line 1-010		
Adj-1	Remove Gross Receipts Tax from revenues	(39,735,592)
Adj-49a	Normalize revenues for weather - KS	(2,687,814)
Adj-49a	Normalize revenues for weather- MO	418,680
Adj-49b	Annualize revenues for other adjustments through Sept 2007 - KS	4,445,653
Adj-49b	Annualize revenues for other adjustments through Sept 2007 - MO	4,593,757
Adj-49c	Annualize revenues for rate increase effective 1/1/2007- KS	29,601,738
Adj-49c	Annualize revenues for rate increase effective 1/1/2007- MO	<u>52,079,051</u>
		<u>48,715,473</u>
Miscellaneous Revenue - Schedule 1, line 1-011		
Adj-48	Reflect annualized revenues related to LaCygne-Gardner transmission line upgrade	<u>109,386</u>
		<u>109,386</u>
Bulk Power Sales - Schedule 1, line 1-012		
Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	(2,528,765)
Adj-39	Normalize Bulk Power Sales	<u>(61,715,928)</u>
		<u>(64,244,693)</u>
	Operating Revenue - Schedule 1, line 1-014	<u>(15,419,834)</u>
OPERATING EXPENSES		
Fuel - Schedule 1, line 1-017		
Adj- 11	**	**
Adj-11	Adjust 2006 expenses for Wolf Creek nuclear fuel refund recorded in 2006 related to prior years	427,150
Adj-12	Adjust book depreciation expense to jurisdictional rates- unit trains	110,030
Adj- 18	Remove effects of 2006 Hawthorn subrogation settlement	3,678,204
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	5,658,097
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(5,171,150)
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather	(50,183,557)
Adj-52	Adjust for fuel additive expenses related to new LaCygne SCR	1,931,700
Adj-62	**	**
Adj-97	Reverse all previous depreciation adjustments- unit trains	(110,030)
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2007	1,008,203
	Fuel - Schedule 1, line 1-017	<u>(41,317,622)</u>
Purchased Power - Schedule 1, line 1-018		
Adj- 18	Remove effects of Sept 2006 Hawthorn subrogation settlement	10,804,723
Adj-40	Annualize Purchased Power Expense for net system input normalized for weather	<u>8,419,359</u>
		<u>19,224,082</u>
Other Operations & Maintenance Expenses - Schedule 1, line 1-019		
Adj-4	Transfer KCREC Bad Debt Expense to KCPL A/C 904	4,513,695
Adj-9	Adjust for current period bank fees paid by KCREC related to sale of receivables	3,822,431
Adj-11	Adjust 2006 expenses for 2005 advertising costs reclassified to CWIP in 2006 (MO only)	60,895
Adj-11	Adjust 2006 expenses for 2005 Leadership Development Initiative (LED-LEDI) costs reclassified to regulatory asset in 2006 (MO only)	867,870
Adj-11	Adjust 2006 expenses for 2005 Corporate Development/Planning (CORPDP-KCPL) costs reclassified to regulatory asset in 2006 (MO only)	879,112
Adj-11	Adjust 2006 expenses for 2005 Talent Assessment costs reclassified to regulatory asset in 2006 (KS only)	216,771
Adj-11	Adjust 2006 expenses for 2005 MSC0140, KCPL Strategic Initiatives costs reclassified to CWIP in 2006 (MO only)	1,155,665
Adj-11	Adjust 2006 expenses for 2005 FERC assessment reversed in 2006	131,079
Adj-16	**	**
Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	(122,410)
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	150,732,764
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(137,760,407)
Adj-20b	Adjust severance payroll costs to normalized amount	248,873
Adj-20c	Adjust Talent Assessment severance payroll costs to amortized amount	(6,957,387)
Adj-20d	Adjust incentive compensation- Power Marketing payroll costs to normalized amount	(33,327)
Adj-20e	Adjust incentive compensation- Value Link payroll costs to normalized amount	(1,558,730)
Adj-26a	Normalize Generation maintenance expense	6,784,745

KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
 SUMMARY OF ADJUSTMENTS (1)

PUBLIC VERSION

	Total Company Adjustments Incr (Decr)
Adj-26b	1,990,000
Adj-26b	(462,002)
Adj-26b	1,118,982
Adj-27	21,933,193
Adj-30	**
Adj-31	1,078,417
Adj-32a	779,510
Adj-32b	1,020,789
Adj-41	(116,927)
Adj-42	757,217
Adj-44	1,936
Adj-45	5,510,397
Adj-48	1,230,000
Adj-49a	(5,761)
Adj-49b	43,144
Adj-49c	423,943
Adj-52	292,462
Adj-54	244,875
Adj-56	563,490
Adj-60	223,717
Adj-61	176,116
Adj-63	21,677
	<u>62,025,280</u>
Other Oper & Mtce Expenses - Schedule 1, line 1-019	
Depreciation Expense - Schedule 1, line 1-020	
Adj-12	(8,518,675)
Adj-97	8,518,675
Adj-98	4,507,021
	<u>4,507,021</u>
Depreciation Expense - Schedule 1, line 1-020	
Amortization Expense - Schedule 1, line 1-021	
Adj-12	(349,430)
Adj-25	25,679,061
Adj-97	349,430
Adj-98	(461,918)
	<u>25,217,143</u>
Amortization Expense - Schedule 1, line 1-021	
Interest on Customer Deposits - Missouri - Schedule 1, line 1-022	
Adj-10	438,857
Interest on Customer Deposits - Kansas - Schedule 1, line 1-023	
Adj-10	78,796
Taxes Other than Income - Schedule 1, line 1-024	
Adj-1	(39,812,079)
Adj-11	1,036,305
Adj-20c	(520,230)
Adj-20g	901,368
Adj-33b	2,816,808
Multiple	(27,429)
	<u>(35,605,257)</u>
Taxes Other than Income - Schedule 1, line 1-024	

KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
 SUMMARY OF ADJUSTMENTS (1)

PUBLIC VERSION

		Total Company Adjustments Incr (Decr)
Federal and State Income Taxes- Schedule 1, line 025		
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(26,566,473)
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	-
	Fed and State Income Taxes - Schedule 1, line 1-025	<u>(26,566,473)</u>
	Total Electric Operating Exp - Schedule 1, line 1-027	<u>8,001,827</u>
	Net Electric Operating Income - Schedule 1, line 1-029	<u>(23,421,661)</u>
RATE BASE		
Total Electric Plant - Schedule 1, line 1-032		
Adj-3	Adjust Wolf Creek disallowance to 100% jurisdictional basis	14,337,965
Adj-21	Increase Plant in Service for projected additions and retirements for the period January-September, 2007	174,321,299
	Total Electric Plant - Schedule 1, line 1-032	<u>188,659,264</u>
Accumulated Depreciation & Amortization - Schedule 1, line 1-033		
Adj-13	Adjust book Depreciation Reserve to 100% basis at jurisdictional depreciation rates at December 2006	(16,391,659)
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision for January 2007 through September 2007	116,878,216
Adj-53b	Adjust Depreciation Reserve for projected retirements and net salvage expenditures from January 2007 through September 2007	(47,368,094)
	Accumulated Depr & Amort - Schedule 1, line 1-033	<u>53,118,463</u>
	Net Plant - Schedule 1, line 1-034	<u>135,540,801</u>
Working Capital - Schedule 1, line 1-036		
Adj-50	Adjust Prepayments to 13-Month average	2,518,160
Adj-51	Adjust Fossil inventories to required levels and adjust Nuclear inventory to 18-month average	1,497,090
Various	Impact of other adjustments on Cash Working Capital	(861,954)
	Working Capital - Schedule 1, line 1-036	<u>3,153,296</u>
Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037		
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (54.5%)	(2,441,391)
Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038		
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (44.3%)	(1,984,470)
Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039		
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (1.2%)	(53,755)
Pension Regulatory Asset - Schedule 1, line 1-040		
Adj-5	Adj 2006 FAS 87 book regulatory asset to 2006 total Company-Kansas Basis	928,487
Adj-27	Decrease Regulatory Asset to 9-30-07 amount	(6,321,523)
	Pension Regulatory Asset - Schedule 1, line 1-040	<u>(5,393,036)</u>
Pension Regulatory Asset - Schedule 1, line 1-041		
Adj-5	Adj 2006 FAS 88 book regulatory asset to 2006 total Company-Kansas Basis	27,681
Adj-27	Increase Regulatory Asset to 9-30-07 amount	2,585,000
	Pension Regulatory Asset - Schedule 1, line 1-041	<u>2,612,681</u>
Regulatory Asset-Security-KS - Schedule 1, line 1-042		
Adj-30	**	**
Regulatory Asset-Demand Side Mgmt Prog-MO - Schedule 1, line 1-043		
Adj-31	Increase Regulatory Asset to projected 9-30-2007 amount	2,232,921
Regulatory Asset-Demand Side Mgmt Prog-KS - Schedule 1, line 1-044		
Adj-31	Increase Regulatory Asset to projected 9-30-2007 amount	2,424,789
Regulatory Asset-Regulatory Expenses-MO- Schedule 1, line 1-045		
Adj-32a/b	Increase Regulatory Asset to projected 9-30-2007 amount	344,761
Regulatory Asset-STB Litigation-MO - Schedule 1, line 1-046		
Adj-62	**	**
Regulatory Asset-2002 Ice Storm- MO- Schedule 1, line 1-047		
Adj-29	Decrease Regulatory Asset to projected 9-30-2007 amount	(380,167)
Accumulated Deferred Income Taxes - Schedule 1, line 1-049		
Adj-14	Adjust Deferred Income Tax Reserves to 100% jurisdictional basis	(2,736,684)
Adj-33a	Adjust Deferred Income Tax Reserves for proforma impact of additional straight line tax depreciation on January through September 2007 plant additions and adjustments to deferred Regulatory assets and liabilities	4,800,045
	Accumulated Deferred Income Taxes - Schedule 1, line 1-049	<u>2,063,361</u>
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-050		
Adj-28	**	**
Deferred Gain on Emission Allowance Sales - MO- Schedule 1, line 1-051		
Adj-28	**	**

KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
 SUMMARY OF ADJUSTMENTS (1)

PUBLIC VERSION

	Total Company Adjustments Incr (Decr)
RATE BASE - Schedule 1, line 1-057	134,630,269
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PRO FORMA ADJUSTMENTS	
OPERATING REVENUE	
Retail Sales - Schedule 1, line 1-010	
Reflect proposed rate increase	34,220,000
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OPERATING EXPENSES	
Other Operations & Maintenance Expenses - Schedule 1, line 1-019	
Adjust bad debt expense related to proposed rate increase	217,605
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Federal and State Income Taxes- Schedule 1, line 025	
Adjust income tax expense for impact of proposed rate increase, net of additional amortization to maintain credit ratios	13,531,773
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Total Electric Operating Exp - Schedule 1, line 1-027	13,749,378
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Net Electric Operating Income - Schedule 1, line 1-029	20,470,622
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RATE BASE	
Working Capital - Schedule 1, line 1-036	
Adjust cash working capital for impact of proposed rate increase	(589,395)
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RATE BASE - Schedule 1, line 1-057	(589,395)
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(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
ALLOCATORS SCHEDULE
TEST YEAR 2006
WEATHER NORMALIZED**

DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS

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

**KANSAS CITY POWER & LIGHT COMPANY
ALLOCATORS SCHEDULE
TEST YEAR 2006
WEATHER NORMALIZED**

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

	<u>Customers</u>	<u>% of Total</u>
Kansas – Retail	229,885	46.3279%
Missouri – Retail	266,328	53.6721%
TOTAL COMPANY	<u>496,213</u>	<u>100.0000%</u>

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

	<u>Customers</u>	<u>% of Total</u>
Kansas – Retail	229,885	46.3271%
Missouri – Retail	266,328	53.6712%
Wholesale	8	0.0016%
TOTAL COMPANY	<u>496,221</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY
 ALLOCATORS SCHEDULE
 TEST YEAR 2006
 WEATHER NORMALIZED**

**JURISDICTIONAL ALLOCATORS "D1" and "D2"
 Production Demand - Based on 4 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Kansas – Retail	1,237.7	45.2177%
Missouri – Retail	1,478.5	54.0151%
Wholesale	21.0	0.7672%
TOTAL COMPANY	<u>2,737.2</u>	<u>100.0000%</u>

**JURISDICTIONAL ALLOCATOR "D3"
 Transmission Demand – Based on 4 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Kansas – Retail	1,237.7	45.2177%
Missouri – Retail	1,478.5	54.0151%
Wholesale	21.0	0.7672%
TOTAL COMPANY	<u>2,737.2</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY
ALLOCATORS SCHEDULE
TEST YEAR 2006
WEATHER NORMALIZED**

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

	MWH w/ Losses	% of Total
Kansas – Retail	6,710,911	41.9245%
Missouri – Retail	9,175,028	57.3183%
Wholesale	121,211	0.7572%
TOTAL COMPANY	16,007,150	100.0000%

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

	MWH w/o Losses	% of Total
Kansas – Retail	6,337,068	41.7972%
Missouri – Retail	8,708,556	57.4388%
Wholesale	115,836	0.7640%
TOTAL COMPANY	15,161,460	100.0000%