BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

DIRECT TESTIMONY AND SCHEDULES OF

DANE A. WATSON

ON BEHALF OF
KANSAS CITY POWER & LIGHT COMPANY

IN THE MATTER OF THE APPLICATION OF
KANSAS CITY POWER & LIGHT COMPANY
TO MAKE CERTAIN CHANGES IN
ITS CHARGES FOR ELECTRIC SERVICE

DOCKET NO. 12-KCPE-764-RTS

INDEX

LIST OF SCHEDULES

Schedule DAW-1	Kansas City Power & Light Electric Utility Plant Depreciation Rate Study at December 31, 2011. Alliance Consulting Group
Schedule DAW-2	Testimony Experience of Dane A. Watson

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Dane A. Watson. My business address is 1410 Avenue K, Suite 1105B, Plano, Texas 75074.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?

A. I am a Partner of Alliance Consulting Group. Alliance Consulting Group provides consulting and expert services to the utility industry.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of Kansas City Power & Light Company ("KCP&L" or the "Company").

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS PROCEEDING?

A. I sponsor and support the depreciation study performed for KCP&L, included as Schedule DAW-1 to my testimony. This depreciation rate study demonstrates that a change in the depreciation rates for a number of KCP&L asset groups is needed to ensure the appropriate and full recovery of the cost of the assets over the life of the assets. A comparison of the existing and proposed depreciation rates is shown in detail in Appendix B of Schedule DAW-1. I recommend the Commission approve the Production and General Plant depreciation rates contained in my study. The Company recommends not changing Transmission and Distribution depreciation rates at this time because of the Third Party Reimbursement issues being considered in the Commission's generic proceeding in Docket No. 08-GIMX-1142-GIV ("1142 Docket").

Q. ARE YOU SPONSORING ANY SCHEDULES IN THIS PROCEEDING?

A. Yes. I sponsor Schedule DAW-1, Kansas City Power & Light Electric Utility Plant Depreciation Rate Study at December 31, 2011. Additionally, I sponsor Schedule DAW-2 which is a listing of my testimony experience before regulatory commissions.

Q. WERE THESE SCHEDULES PREPARED BY YOU OR UNDER YOUR SUPERVISION AND CONTROL?

A. Yes. These Schedules were prepared by me with assistance from my staff at Alliance Consulting Group.

Q. IS THE COMPANY ADOPTING ALL OF THE DEPRECIATION RATES THAT YOU ARE RECOMMENDING FOR ALL ACCOUNTS IN ACCORDANCE WITH THE RESULTS OF THE DEPRECIATION STUDY?

A. No. The Company is proposing in this case to implement the depreciation rate changes for all Production accounts and General Plant accounts as indicated by the study. While the results of the study for Transmission and Distribution assets are accurate and appropriate for implementation by KCP&L, due to the pendency of the 1142 Docket which is poised to address issues surrounding reimbursements for relocations on a generic basis for all public utilities in Kansas, the Company has chosen to defer requesting updated depreciation rates for Transmission and Distribution assets. This decision will be described more fully in the direct testimony of Company witness Mr. Ives.

II. EDUCATION AND BACKGROUND

Q. BEFORE PROCEEDING FURTHER WITH YOUR DISCUSSION OF THE DEPRECIATION STUDY YOU PERFORMED, PLEASE PROVIDE THE

COMMISSION WITH AN OVERVIEW OF YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A. I hold a Bachelor of Science degree in Electrical Engineering from the University of Arkansas at Fayetteville and a Master's Degree in Business Administration from Amberton University.

Q. DO YOU HOLD ANY SPECIAL CERTIFICATION AS A DEPRECIATION EXPERT?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination and has certain required qualifications to become certified in this field. I met all requirements and have become a Certified Depreciation Professional ("CDP").

Q. PLEASE OUTLINE YOUR EXPERIENCE IN THE FIELD OF DEPRECIATION.

A. Since graduation from college in 1985, I have worked in the area of depreciation and valuation. I founded Alliance Consulting Group in 2004 and am responsible for conducting depreciation, valuation and certain accounting-related studies for utilities in various industries. My duties relate to preparing depreciation studies and include (1) assembling and analyzing historical and simulated data, (2) conducting field reviews, (3) determining service life and net salvage estimates, (4) calculating annual depreciation, (5) presenting recommended depreciation rates to utility management for its consideration, and (6) supporting such rates before regulatory bodies.

My prior employment from 1985 to 2004 was with Texas Utilities ("TXU"). During my tenure with TXU, I was responsible for, among other things, conducting

valuation and depreciation studies for the domestic TXU companies. During that time, I served as Manager of Property Accounting Services and Records Management in addition to my depreciation responsibilities. My accounting responsibilities as Manager of Property Accounting Services included ensuring the Corporation followed Generally Accepted Accounting Principles and the Federal Energy Regulatory Commission Uniform System of Accounts as it related to, among other areas, the accounting for fixed asset capitalization, retirements and related depreciation reserve transactions, in addition to supporting that compliance before Internal and External Auditors and State Commissions.

I have twice been Chair of the Edison Electric Institute ("EEI") Property Accounting and Valuation Committee and have been Chairman of EEI's Depreciation and Economic Issues Subcommittee. I am a Registered Professional Engineer ("PE") in the State of Texas and a Certified Depreciation Professional. I am a Senior Member of the Institute of Electrical and Electronics Engineers ("IEEE") and have held numerous offices on the Executive Board of the Dallas Section of IEEE. I am also Past President of the Society of Depreciation Professionals. I also teach depreciation seminars on an annual basis for EEI and the American Gas Association (both basic and advanced levels) as well as developed and teach the advanced training for the Society of Depreciation Professionals.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY COMMISSIONS?

A. I have extensive experience testifying in regulatory proceedings. I have listed the specifics of that testimony in Schedule DAW-2.

III. KCP&L'S ELECTRIC DEPRECIATION STUDY

Q. WHAT DOES THE ELECTRIC DEPRECIATION STUDY ANALYZE?

A. The study in Schedule DAW-1 analyzes the life and net salvage percentage for KCP&L's Electric assets at December 31, 2011.

Q. WHAT PROPERTY IS INCLUDED IN THE DEPRECIATION STUDY?

A. There are four general classes, or functional groups, of depreciable property that are analyzed in the study: (1) Production Plant, (2) Transmission Plant, (3) Distribution Plant, and (4) General Plant property. Under Production Plant there are four different functions of property: Steam, Nuclear, Other, and Wind. Steam consists of generating units which use fossil fuels. Nuclear consists of generating facilities using nuclear fuel. Other consists of generating units (combustion turbines) that use natural gas to produce electricity. Wind consists of wind turbines, which is a renewable source of generation. Transmission Plant functional group primarily consists of lines and associated facilities used to move power from power plants and outside areas into the distribution system. Distribution Plant functional group primarily consists of lines and associated facilities used to distribute electricity to customers of KCP&L. General Plant property is not location specific, but is plant used to support KCP&L's overall operations; for example, office buildings and software.

Q. WHAT DEFINITION OF DEPRECIATION HAVE YOU USED FOR THE PURPOSES OF CONDUCTING A DEPRECIATION STUDY AND PREPARING YOUR TESTIMONY?

A. The term "depreciation," as used herein, is considered in the accounting sense -- that is, a system of accounting that distributes the cost of assets, less net salvage (if any),

over the estimated useful life of the assets in a systematic and rational manner. Depreciation is a process of allocation, not valuation. Depreciation expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. Thus, depreciation is considered an expense or cost of operations, rather than a loss or decrease in value. The Company accrues depreciation based on the original cost of all property included in each depreciable plant account. On retirement, the full cost of depreciable property, less any eventual net salvage amount received or charged, is booked to the depreciation reserve.

Q. WHY IS IT IMPERATIVE THAT APPROPRIATE DEPRECIATION RATES ARE USED IN SETTING THE RATES OF A REGULATED PUBLIC UTILITY?

A. Using accurate depreciation rates ensures that the customers receiving the benefits of the assets being depreciated pay for the cost of those assets. If depreciation expense is set too low, then future generations of ratepayers will end up having to pay for the cost of assets benefitting present ratepayers. If they are set too high, then present ratepayers will be paying the costs for assets that benefit future ratepayers.

Q. DO YOU BELIEVE THAT THE EXISTING DEPRECIATION RATES OF KCP&L SET BY THE COMMISSION IN DOCKET NO. 10-KCPE-415-RTS ("415 DOCKET") RESULT IN THE GENERATIONAL INEQUITY YOU DESCRIBE ABOVE?

A. Based upon my study results, yes I do. The depreciation rates approved in the 415 Docket, for a number of KCP&L asset groups, is too low, which will cause future generations of ratepayers to pay for assets that present customers are utilizing. There are two primary reasons that the currently approved depreciation rates are not appropriate for use in the accurate recovery of costs of the assets over the life of the assets. The first and largest reason is the significant increase in capital investment made by the company for assets since the last depreciation rate calculations. My study updates the plant in service accounts to address this problem.

The second reason the depreciation rates adopted by the Commission in the 415 Docket are not appropriate is that some of the approved lives and net salvage factors were apparently accepted by the Commission because the Commission did not feel that KCP&L had submitted adequate information to support some of the rates KCP&L proposed. I have included additional analysis and discussion in my Depreciation study and Testimony to address the Commission's concerns and ensure there is adequate evidence to support the life and net salvage recommendations proposed by KCP&L and remedy the existing generational inequity problem going-forward.

Q. PLEASE DESCRIBE YOUR DEPRECIATION STUDY APPROACH.

A. With the assistance of my staff, I conducted the depreciation study in four phases as described at pages 12-14 of Schedule DAW-1. The four phases are: Data Collection, Analysis, Evaluation, and Calculation. During the initial phase of the study, I collected historical data to be used in the analysis. After the data was assembled, I performed analyses to determine the life and net salvage percentage for the different property groups being studied (except for retirement closure costs for production facilities which were provided by Company witness Mr. Chris Rogers). As part of this process, I conferred with field personnel, engineers, and managers responsible for the installation, operation, and removal of the assets to gain their input into the operation, maintenance, and salvage of the assets. The information obtained from field personnel, engineers, and managerial personnel, combined with the study results, was then evaluated to determine how the results of the historical asset activity analysis, in conjunction with the Company's expected future plans, should be applied. Using all of these resources, I then calculated the depreciation rate for each function.

Q. WHAT DEPRECIATION SYSTEM DID YOU USE?

A. The straight-line (method), Average Life Group ("ALG") (procedure), remaining-life (technique) depreciation system was used in this study. This is the same methodology used by KCP&L and approved by this Commission for the existing depreciation rates established in the 415 Docket.

Q. HOW ARE THE DEPRECIATION RATES DETERMINED USING THE ALG PROCEDURE?

A. The annual depreciation expense for each group was computed by dividing the original cost of the asset, less allocated depreciation reserve, less estimated net salvage, by its respective average life group remaining life. The resulting annual accrual amounts of all depreciable property within an account were accumulated, and the total was divided by the original cost of all depreciable property within the account to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual depreciation rates are shown in Appendix A-1 and A-2 of Schedule DAW-1.

Q. WHAT TIME PERIOD DID YOU USE TO DEVELOP THE PROPOSED DEPRECIATION RATES?

A. The depreciation rates were developed based on the depreciable property recorded on the Company's books at December 31, 2011.

Q. PLEASE SUMMARIZE THE DEPRECIATION STUDY RESULTS WITH RESPECT TO DEPRECIATION RATES FOR PRODUCTION FACILITIES.

A. For Production facilities, due primarily to the increased investment for the generating units, the depreciation rates for many of the asset groups increase. The largest increase was in Account 312 – Boiler Plant Equipment. This is where the largest investment additions occurred. To a smaller extent, the increased depreciation rates were affected by a decrease (more negative) in some interim retirement and interim

net salvage rates and the inclusion of plant retirement closure costs. The inclusion of plant retirement closure costs and the exclusion of dismantling costs from the depreciation calculations are discussed later in my Testimony. The inclusion of these costs are somewhat offset by the extension of the lives for some of the generating units (Montrose Units 2, 3 and Common and Northeast). No generating unit lives except for Montrose Unit 1 (which changed from a retirement date of 2020 to 2016) were shortened from the lives approved in 415 Docket including retaining the longer lives ordered by the Commission for Iatan 2 and combustion turbine assets. Detailed Production rates by plant and account are shown in Appendix A-1 for Production Plant.

Q. PLEASE SUMMARIZE THE DEPRECIATION STUDY RESULTS WITH RESPECT TO DEPRECIATION RATES FOR GENERAL PLANT ASSET GROUPS.

A. For General Plant assets, asset group depreciation rates increased for this function. This is due to the decrease in lives in one account (offset by an increase in lives for two accounts) and the reduction of the positive net salvage for two accounts (offset by the increase in positive net salvage for one account). Rates by account for General plant are shown in Appendix A-2 of Schedule DAW-1.

Q. PLEASE SUMMARIZE THE DEPRECIATION STUDY RESULTS WITH RESPECT TO DEPRECIATION RATES FOR TRANSMISSION AND DISTRIBUTION PLANT ASSET GROUPS.

A. Again, it is my understanding that the Company has determined it will not utilize the Transmission and Distribution depreciation rates as developed in my study for

purposes of this case. Company witness Mr. Ives describes this in more detail in his direct testimony.

Q. WHAT FACTORS INFLUENCE THE DEPRECIATION RATES FOR AN ACCOUNT?

A. The primary factors that influence the depreciation rate for an account are: the remaining investment to be recovered in the account, the depreciable life of the account, and the net salvage for the account.

Q. PLEASE EXPLAIN WHY INCREASING INVESTMENT WILL INCREASE THE DEPRECIATION RATES AND EXPENSE.

A. The total depreciable electric plant in service for Kansas at December 31, 2008 (the date of the last depreciation study) adjusted for differences in asset groups included for comparability was $2,861 million. At December 31, 2011, the equivalent total depreciable electric plant in service was $3,372 million. If there were no change in life or net salvage factors, the additional $511 million in investment would generate an additional depreciation expense of over $22 million per year to recover the additional investment over the remaining life of 22.8 years[1]. Increasing investment over the same recovery period will automatically increase the depreciation expense. Since the remaining life calculation is affected by the changing mix of ages of investment, a more accurate calculation is to use the life and net salvage factors approved in 415 Docket with current investment to calculate actual depreciation rates. With the approved 415 Docket life and net salvage factors, the increase in depreciation simply

[1] $511 million divided by the 22.8 years remaining life equals $22.4 million per year. The 22.8 year remaining life is the 25.8 year composite remaining life from the depreciation study at December 31, 2008 minus the 3 years from December 2008 to December 2011. This excludes the increasing effect of negative net salvage applied to the incremental investment on the depreciation expense requirement.

from the incremental investment (holding all else equal) is over 55 percent of the total increase requested in this filing. In other words, if the Commission were to choose to leave all life and net salvage factors as approved in 415 Docket, the majority of the increase requested in this case would still be necessary.

Q. WOULD YOU GIVE A SPECIFIC EXAMPLE OF HOW THE INCREASE IN INVESTMENT WOULD AFFECT DEPRECIATION RATES?

A. Yes. Iatan Unit 1 is a good example of how the change in investment affected its depreciation rate. The approved depreciation rate for Iatan Unit 1 Account 312 – Boiler Plant Equipment is 0.67 percent. The Kansas investment for Iatan Unit 1 Account 312 in the 2008 Depreciation Study was approximately $75.7 million. At December 31, 2011, the basis for development of rates in my study, the Kansas investment for Iatan Unit 1 Account 312 was $186.6 million, an increase of $110.9 million. The retirement date for Iatan Unit 1 was set at 2040 in 415 Docket and was not changed in my Depreciation Study. Putting aside accumulated provision increases, interim retirements and any negative net salvage considerations, the annual depreciation expense required for Iatan Unit 1 based on the 2008 date and investment would be $2.37 million per year to recover the costs over the remaining 32 years of the unit. With the additional investment, the equivalent depreciation expense requirement based on the 2011 date and investment is $6.43 million per year (which would be an effective depreciation rate of 3.45 percent as compared to the current depreciation rate of 0.67 percent). This quick example demonstrates that investment increases can have a significant impact on depreciation rates.

Q. IN THIS EXAMPLE, WHY WOULD SUCH A SIGNIFICANT INCREASE IN INVESTMENT NOT INCREASE THE PLANT LIFE?

A. A significant portion of the increase in investment for Iatan Unit 1 is related to environmental equipment additions to the unit. Briefly, as part of the Stipulation and Agreement approved by the Commission in Docket No. 04-KCPE-1025-GIE ("1025 Stipulation"), KCP&L committed to add to Iatan 1 (i) a selective catalytic reduction facility ("SCR"); (ii) a flue gas desulphurization unit ("Scrubber"); and (iii) a fabric filter system for the removal of particulates ("Baghouse") (jointly referred to as the "AQC projects" or "AQC equipment"). The SCR reduces the amount of nitrous oxides emitted into the atmosphere. The Scrubber, or absorber as it is sometimes called, reduces the amount of sulfur dioxide emitted into the atmosphere. The Baghouse captures particulates in the flue gas before it is released into the atmosphere. These additions did not extend the life of the unit; they simply allow the unit to continue to run under evolving environmental rules.

Q. BESIDES THE INCREASE IN INVESTMENT, ARE THERE OTHER FORCES INCREASING DEPRECIATION EXPENSE?

A. Yes. The most significant change in depreciation rates is related to Production plant, with nearly all the increase related to Account 312 – Boiler Plant Equipment. The increase for Account 312 is primarily the result of the increasing investment. The gross investment in Account 312 increased by $241.1 million since the last study in 2008. However, contributing to the increase are increases in interim net salvage and retirement closure costs related to assets in this account. I would note that the full

increase from the additional investment and net salvage has been partially offset by changes to retirement dates (longer) for certain steam production units.

Q. PLEASE EXPLAIN WHAT YOU MEAN BY "NET SALVAGE" AS IT RELATES TO PRODUCTION FACILITIES?

A. When a capital asset is retired and physically removed from service, terminal retirement is said to have occurred. Retirements of assets smaller than the generating unit (such as pumps and motors) are referred to as interim retirements and the average service life and Iowa survivor curve that described the pattern of retirement over the life is referred to as the Interim Retirement Factor in this case. The residual value of a terminal or interim retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the residual asset or scrap was sold for) and the removal cost (cost to remove and dispose of the asset, as necessary).

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission, Distribution or General Plant assets. Power plants are discrete units that will have retirements during the life of the units and need to be secured and possibly dismantled after the end of their useful lives. Because of this, three types of analysis are required: The first is related to interim removal and salvage activity, or interim net salvage (which relates to the replacement of components during the life of the generating unit), the second is related to the retirement closure costs needed to secure the plant when it ceases operation (based on engineering studies conducted to determine the necessary cost to safely and legally shut down the unit), and the third is the dismantlement costs needed to dismantle the plant in the future after it has ceased operation (also based on engineering studies

conducted to determine the costs needed to dismantle the plant). My depreciation study has included the first two types described above, interim and retirement closure removal costs, but excludes dismantling costs.

Q. DID YOU CONDUCT AN INTERIM NET SALVAGE ANALYSIS FOR KCP&L's STEAM AND OTHER PRODUCTION PLANTS?

A. Yes. As part of my depreciation study, I analyzed the historical interim net salvage experienced by the Company in relation to replacing components at power plants. That analysis and resulting recommendations are in the Depreciation Study labeled as Schedule DAW-1.

Q. HOW DID YOU DETERMINE THE INTERIM RETIREMENT NET SALVAGE ESTIMATES YOU USED IN YOUR STUDY FOR THE COMPANY'S PRODUCTION PLANTS?

A. For KCP&L steam, nuclear and other production plants, we analyzed Company specific activity to develop the interim net salvage cost amounts included in the study. We utilized the industry standard process as discussed in the Depreciation Study report. A summary of the interim retirement removal cost percentages are shown on Appendix C-1 of Schedule DAW-1.

Q. DID THE COMPANY CONDUCT A PLANT RETIREMENT CLOSURE STUDY FOR ITS STEAM AND OTHER PRODUCTION PLANTS?

A. Yes. As discussed in the direct testimony of Company witness Mr. Chris Rogers, an engineering study was conducted by Sega, Inc. to determine the cost to safely and legally close each generating unit after it ceases operations. These plant retirement closure costs are related to legal obligations required when the plant ceases operations

and those activities that will render the plant safe for long-term storage. For KCP&L steam and other production plants, the Depreciation Study used the cost estimates for these retirement closure costs from the study prepared by Sega for the Company. Due to separate decommissioning cost funding, no retirement closure costs for Nuclear Production are included in the study. Retirement closure costs are shown on Appendix A-1 and also on Appendix E-1 of Schedule DAW-1 and are included in the requested depreciation expense and depreciation rates.

Q. DID THE COMPANY CONDUCT A DISMANTLEMENT STUDY FOR ITS STEAM AND OTHER PRODUCTION PLANTS?

A. Yes. The Company has conducted an engineering dismantlement study and those results are being presented by Company witness Mr. Rogers.

Q. DID YOU INCLUDE THOSE DISMANTLEMENT COST ESTIMATES IN THE CALCULATION OF DEPRECIATION EXPENSE AND RATES?

A. No. The Company requested those amounts be excluded from the calculations at this time due to the pending KCC generic docket on this issue.

Q. WHAT WOULD THE IMPACT BE IF THE DISMANTLING COST ESTIMATES WERE INCLUDED IN THE CALCULATION OF DEPRECIATION EXPENSE?

A. Although the Company believes dismantling costs are appropriately includable for recovery in depreciation expense, due to the Commission's generic docket on this issue, dismantlement cost estimates were not included in the calculation of the depreciation rates for Production plant. For information purposes, the Company did instruct Sega to develop plant dismantlement costs for Steam and Other Production.

Using those costs (which are not part of the recommendation in this study), the depreciation expense for all production facilities would increase approximately five percent from the amount requested (which only includes the cost needed simply to close the unit safely and legally- "retirement closure costs").

Q. PLEASE EXPLAIN HOW PRODUCTION PLANT HISTORICAL DATA WAS ANALYZED AND WHAT METHOD YOU USED TO DETERMINE LIFE CHARACTERISTICS.

A. There are two life components that must be determined for Production plant: a unit retirement date (life span procedure) and an interim retirement factor. The unit retirement date refers to the year that a unit will cease operating. The unit retirement dates used were provided by Company personnel. The interim retirement factor is the projected average service life and Iowa survivor curve which model the retirement pattern of existing assets (*e.g.*, motors) that will be retired and replaced prior to the end of the life of a unit. The interim retirement factors were determined in the study. Including both the life span and interim retirement factors is consistent with KCP&L's past studies, which have been adopted by this Commission. The unit retirement date and the interim retirement factor analysis by plant, by account, are used to calculate the depreciation rate. A more detailed discussion of this process can be found at pages 6-7 and 19-21 of Schedule DAW-1. Also, contained in Schedule DAW-1, Appendix D is a listing of the unit retirement dates used in developing the depreciation rates last approved in the 415 Docket and the recently updated unit retirement dates used for purposes of the depreciation study. The only changes from the retirement dates approved in 415 Docket were the shortening of lives for Montrose 1 from 2020 to

2016, the lengthening of the lives of Montrose 2, 3 and Common from 2020 to 2032, and the lengthening of life of the Northeast Facility from 2030 to 2032. Appendix C-1 provides the previously-approved and study-recommended interim retirement factors.

Q. WHAT METHOD DID YOU USE TO ANALYZE HISTORICAL DATA FOR GENERAL PLANT TO DETERMINE LIFE CHARACTERISTICS?

A. All depreciable General Plant accounts were analyzed using actuarial analysis (retirement rate method) to estimate the life of the property in each account. In much the same manner as human mortality is analyzed by actuaries, depreciation analysts use models of property mortality characteristics that have been validated in research and empirical applications. Further detail is found in the life analysis section of Schedule DAW-1, starting at page 59.

Q. HOW DID YOU DETERMINE THE AVERAGE SERVICE LIVES FOR EACH ASSET GROUP?

A. The appropriate average service lives for each account in General plant were determined by using actuarial analysis. Graphs and tables supporting the actuarial analysis and the chosen Iowa Curves used to determine the average service lives for analyzed accounts are found in the Life Analysis section of Schedule DAW-1, pages 59-65. A summary comparison of the depreciable lives is shown in Appendix C-2.

Q. PLEASE DESCRIBE CHANGES IN THE AVERAGE SERVICE LIVES FOR THE VARIOUS GENERAL ACCOUNTS?

A. For General accounts, there is one account with an increasing life and one account with a decreasing life, the remaining five accounts were unchanged. The detailed analysis of each account is described fully in Schedule DAW-1, pages 59-65.

Changes in average service lives for General Plant are a decrease in life of one year for light trucks and an increase of eight years for trailers (both in Account 392 – Transportation Equipment).

Q. WHAT IS NET SALVAGE AS IT RELATES TO GENERAL PLANT?

A. While discussed more fully in the study itself, net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the amount of removal cost and the timing of the addition versus the retirement.

Q. HOW DID YOU DETERMINE THE NET SALVAGE PERCENTAGES FOR EACH ASSET GROUP IN GENERAL PLANT?

A. The establishment of appropriate net salvage percentages for each account was determined by using the industry-standard method discussed above. The net salvage as a percent of retirements for various bands (*i.e.*, groupings of years such as the five-year average) for each account is shown in Schedule DAW-1, Appendix E-2. Judgment was used to select a net salvage percentage that represents the future expectations for each account. A summary of the proposed net salvage percentages are shown in Appendix C-2 of Schedule DAW-1.

Q. PLEASE DESCRIBE THE CHANGES IN THE NET SALVAGE PERCENTAGES FOR THE VARIOUS GENERAL PLANT ACCOUNTS?

A. The detailed analysis of each account is described fully in Schedule DAW-1 starting at page 80. In the General Plant depreciable function, two accounts moved five percent

more negative (or less positive) and two accounts moved five percent more positive (or less negative). For KCP&L, the remaining three accounts did not have changes in net salvage factors.

IV. CONCLUSION

Q. WHAT DEPRECIATION RATES ARE YOU RECOMMENDING, AND HOW DO THEY COMPARE WITH THE CURRENT RATES?

A. The current depreciation rates and the rates I am now recommending are found in my study, Schedule DAW-1 Appendix B. Detailed calculations of these rates are found in my study, Schedule DAW–1 Appendices A-1 and A-2. Due to the KCC generic docket on terminal dismantlement issues, the Company has elected not to include terminal dismantlement costs in the calculation of depreciation rates for steam and other production units. Also, the Company recommends not changing currently authorized Transmission and Distribution rates because of Third Party Reimbursement issues in the pending generic depreciation proceeding. With respect to all other electric plant accounts included within the depreciation study, the Company is proposing in this rate case to change the depreciation rates consistent with my recommendations.

Q. MR. WATSON, DO YOU HAVE ANY CONCLUDING REMARKS?

A. Yes. The depreciation study and analysis performed under my supervision fully support setting depreciation rates at the level I have indicated in my testimony. The Company should continue to periodically review the annual depreciation rates for its property. In this way, the Company's depreciation expense will more accurately reflect its cost of operations and the rates for all customers will include an appropriate

share of the capital expended for their benefit. The depreciation study for KCP&L's electric depreciable property as of December 31, 2011 describes the extensive analysis performed and the resulting rates that are now appropriate for Company property. The Company's depreciation rates should be set at my recommended amounts for Production and General Plant assets in order to recover from the correct generation of ratepayers the Company's total investment and the related cost of removal in property over the estimated remaining life of the assets. While the Company has elected to not use the Transmission and Distribution depreciation rates from my study at this time, it is my understanding that this change is not a reflection of agreement with policy, but a decision to pursue these issues in the generic docket. The results of my study of Transmission and Distribution asset should be considered at that time in order to recover from the correct generation of ratepayers the Company's total investment in its assets.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of	)	
Kansas City Power & Light Company	)	Docket No.: 12-KCPE- -RTS
to Make Certain Changes in	)	
Its Charges for Electric Service	)	

AFFIDAVIT OF DANE WATSON

STATE OF TEXAS)
) **ss**
COUNTY OF COLLIN)

Dane Watson, being first duly sworn on his oath, states:

1. My name is Dane Watson. I am employed by MAC Consulting LP, dba Alliance Consulting Group. I have been retained by Great Plains Energy Services Incorporated, an affiliate of Kansas City Power & Light Company, to serve as an expert witness to provide testimony on behalf of Kansas City Power & Light Company.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of Twenty-one (21) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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

Dane Watson
Dane Watson

Subscribed and sworn before me this 13th day of April, 2012.

Sara Breitling
Notary Public

My commission expires: 3/14/14

SARA BREITLING
Notary Public
State of Texas
Comm. Expires 03-14-2014

KANSAS CITY POWER & LIGHT

ELECTRIC UTILITY PLANT

DEPRECIATION RATE STUDY

AT DECEMBER 31, 2011

http://www.utilityalliance.com

Schedule DAW-1

KANSAS CITY POWER & LIGHT
ELECTRIC UTILITY PLANT
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY

Kansas City Power and Light ("KCP&L" or "Company") engaged Alliance Consulting Group to conduct a depreciation study of the Company's Electric utility plant depreciable assets as of December 31, 2011.

For Production accounts including production, nuclear, other production, and wind, the lives of the generating units moved longer. The study results were impacted by the inclusion of interim retirement net salvage as well as retirement closure costs. These retirement closure costs are limited to the necessary costs to secure a plant when it ceases operation. These costs are separate and considerably less from the cost of total terminal dismantlement. The study results did not include any terminal dismantlement costs due to the pending statewide utility docket addressing this issue. Overall, there is an increase in production plant of $8.8 million.

For Transmission, Distribution and General Plant accounts, the lives of the majority of the accounts moved longer. There are 28 accounts, 14 that have increasing lives and four accounts that have decreasing lives, the remaining accounts were unchanged. There is a trend toward lower net salvage with 15 accounts increasing (i.e. more negative) their negative net salvage and six accounts decreasing (i.e. less negative) their negative net salvage. The account with the largest decrease is Account 366 Distribution Underground Conduit where the net salvage moved from positive 40 percent to a negative 30 percent, which equates to a change of 70 percent. Three other accounts also increased (more negative) negative net salvage by 40 percent: Account 356 Overhead Conductor and Devices, Account 364 Distribution Poles, Towers and Fixtures, and Account 367 Underground Conductor and Devices. The accounts with the largest increase are Distribution Accounts 362 Station Equipment, Account 368 Transformers, Account

370 Meters and Account 371 Installation on Customer Premises all with a change of 5 percent. For life and net salvage analysis, the study used total Company results. After selecting life and net salvage parameters, those depreciation parameters were applied to the Kansas jurisdictional plant and reserve balance.

This study recommends an overall increase of approximately $14.6 million in annual depreciation expense. This consists of an increase of $8.8 million in annual depreciation expense for production facilities compared to the depreciation rates currently in effect and an increase of approximately $5.8 million in Transmission, Distribution, and General annual depreciation expense compared to the depreciation rates currently in effect. Appendix B demonstrates the change in depreciation expense for the various accounts.

KANSAS CITY POWER & LIGHT

ELECTRIC UTILITY PLANT

DEPRECIATION RATE STUDY

AT DECEMBER 31, 2011

Table of Contents

PURPOSE

The purpose of this study is to develop depreciation rates for the depreciable property as recorded on KCP&L's books at December 31, 2011. The account based depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of KCP&L's property on a straight-line basis. Non-depreciable property and property which is amortized such as intangible software were excluded from this study.

KCP&L has more than 500,000 customers in northwestern Missouri and eastern Kansas. The Company operates 9 generating facilities, which provides power to customers and sells into the wholesale market. The Company has a capacity to produce over 4,500 megawatts from its generation assets.

STUDY RESULTS

Overall depreciation rates for all KCP&L depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual of $81.3 million based on KCP&L's depreciable investment at December 31, 2011. The annual equivalent depreciation expense calculated by the same method using the approved rates was $66.7 million. These rates translate into an approximate annual depreciation accrual for Steam Production of $30.9 million, Nuclear Production of $11.8 million, Other Production of $4.9 million, Wind Production of $5.8 million, Transmission of $3.3 million, Distribution of $20.8 million, and General Plant of $3.8 million. Appendix A demonstrates the development of the annual depreciation rates and accruals. Appendix B presents a comparison of approved rates versus proposed rates by account. Appendix C presents a summary of mortality and net salvage estimates by account. Appendix D presents the terminal retirement dates for production facilities. Appendix E presents the net salvage analysis for all accounts. The overall increase in depreciation expense is driven by the inclusion of interim removal costs and closure costs related to generation plant facilities.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

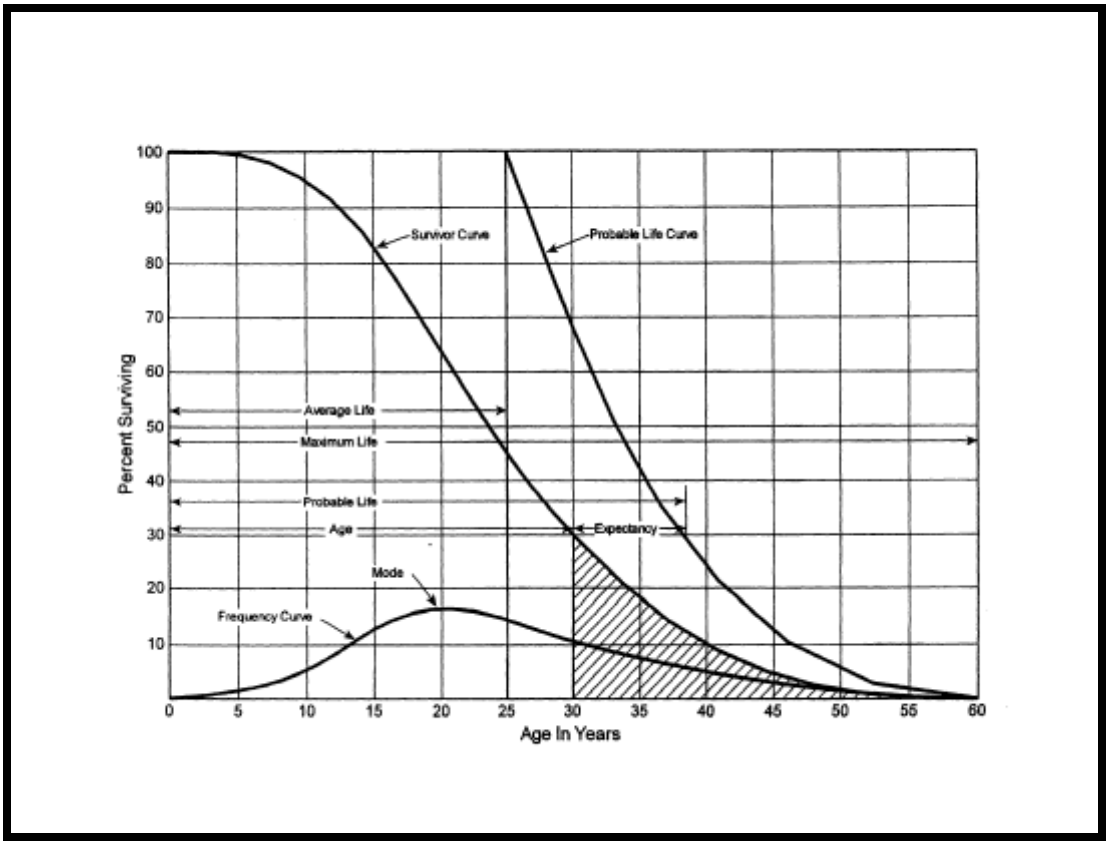
Basis of Depreciation Estimates

The straight-line, broad (average) life group, remaining-life depreciation system was employed to calculate annual and accrued depreciation in this study. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset less allocated depreciation reserve less estimated net salvage by its respective average life group remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated, and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual functional depreciation rates are shown in Appendix A.

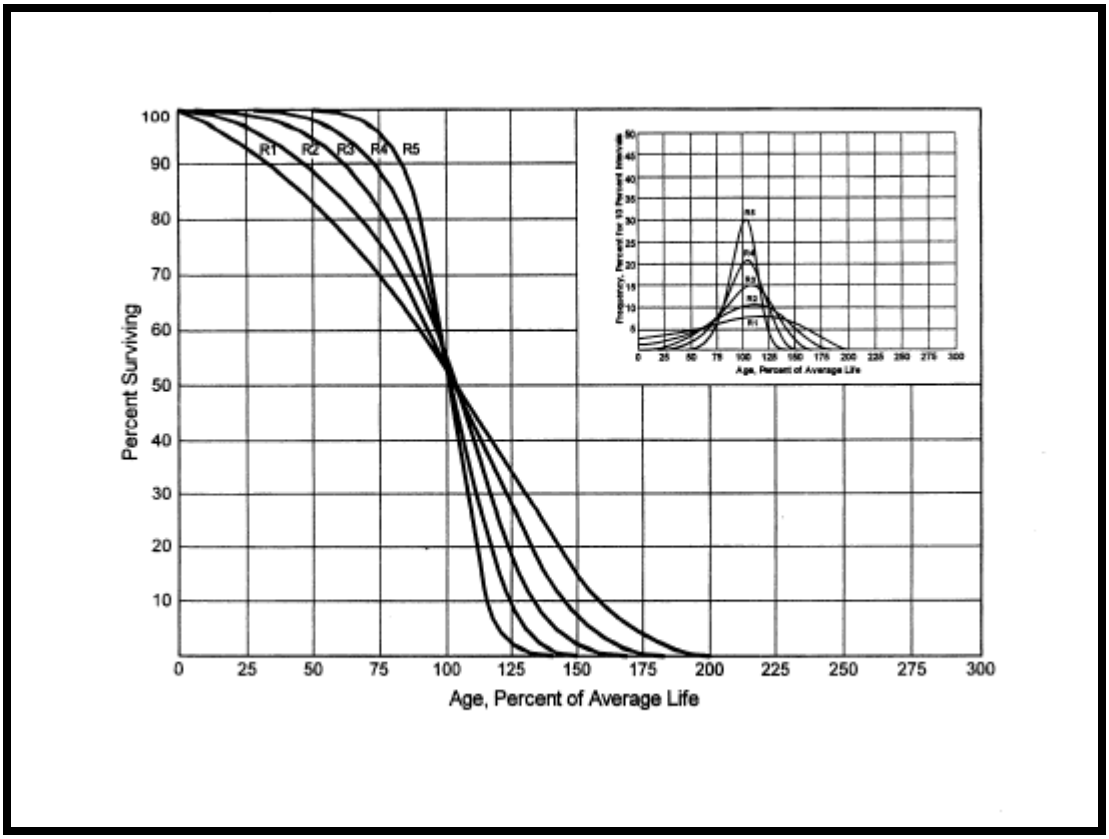
Actuarial analysis was used with each account within a function where sufficient data was available, and judgment was used to some degree on all accounts.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of “R” moded curves is shown below.



Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An "L" designation (i.e., Left modal) is used for the family whose mode age is less than the average life. A special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency) while a "1" indicates a large dispersion about the mode (i.e., low mode frequency).

For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

Life Span Procedure

The life span procedure was used for production facilities for which most components are expected to have a retirement date concurrent with the planned retirement date of the generating unit. The terminal retirement date refers to the year that each unit will cease operations. The terminal retirement date, along with the interim retirement characteristics of the assets that will retire prior to the facility ceasing operation; describe the pattern of retirement of the assets that comprise a generating unit. The estimated terminal retirement dates for the various generating units were determined based on consultation with Company management, financial, and engineering staff. Those estimated terminal retirement dates are shown in Appendix D.

Interim Retirement Factors

Interim retirement curves (or factors) were used to model the retirement of individual assets within primary plant accounts for each generating unit prior to the terminal retirement of the facility. The life span procedure assumes all assets are depreciated (straight-line) for the same number of periods and retire at the same time (the terminal retirement date). Adding interim retirement curves to the procedure reflects the fact that some of the assets at a power plant will not survive to the end of the life of the facility and should be depreciated (straight-line) more

quickly and retired earlier than the terminal life of the facility. The goal of interim retirement curves is to project how many of the assets that are currently in service will retire each year in the future using historical analysis and judgment. These curves were chosen based primarily on an analysis of the historical retirement pattern of the Generation assets and consultation with Company personnel. Interim retirements for each plant account were modeled using Iowa Curves discussed above. By applying interim retirements, recognition is given to the obvious fact that generating units will have retirements of depreciable property before the end of their lives.

Although interim retirements have been recognized in the study, interim additions (i.e. future additions) have been excluded from the study. The estimated amount of future additions might or might not occur. However, there is no uncertainty as to whether the full level of interim retirements will happen. The assets that are being modeled for retirement are already in rate base. Depreciation rates using interim retirements are known and measurable in the same way that setting depreciation rates for transmission or distribution property using Iowa Curves is known and measurable. There is no depreciable asset that is expected to live forever. All assets at a power plant will retire at some point. Interim retirements simply model when those retirements will occur in the same way that is done for transmission or distribution assets.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the

available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Where data was available, accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. The results from these analyses for those accounts which had data sufficient to be analyzed using this method are shown in the Life Analysis section of this report.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but overall, may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical

analysis; hence, there is no answer absent judgment. At the very least for example, any analysis requires choosing which bands to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for the Production interim retirements, Transmission, Distribution, Distribution, General and Common Plant accounts requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the Retirement Rate actuarial methods. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements.

Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices in order for appropriate mortality characteristics to be chosen.

Average Life Group Depreciation

KCP&L was authorized to use the average life group ("ALG") depreciation procedure in Kansas Corporation Commission ("KCC") Docket Number 10-KCPE-415-RTS. At the request of KCP&L, this study continues to use the ALG depreciation procedure to group the assets within each account. After an average service life and dispersion were selected for each account, those parameters were used to estimate what portion of the surviving investment of each vintage was expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALG is defined by their respective account dispersion, life, and salvage estimates. A straight-line rate for each ALG is calculated by computing a composite remaining life for each group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense and dividing the annual depreciation expense by the surviving investment. The resultant rate for each ALG group is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net book cost over the life of each account by averaging many components.

Theoretical Depreciation Reserve

The book depreciation reserve was derived from Company records and was reallocated from a functional level to individual accounts and to units for production plant. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The average life group method requires an estimate of dispersion and service life to establish how much of each vintage is expected to be retired in each year until all property within the group is retired. Estimated average service lives and dispersion determine the amount within each average life group. The straight-line remaining-life theoretical reserve ratio at any given age (RR) is calculated as:

$$RR = 1 - \frac{(Average\ Remaining\ Life)}{(Average\ Service\ Life)} * (1 - Net\ Salvage\ Ratio)$$

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. Once the first three stages were complete, the fourth phase began. This phase involved the calculation of deprecation rates and the documenting the corresponding recommendations.

During the Phase I data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Considerations Section of this study. Also as part of the Phase I data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would assist in formulating life and salvage recommendations in this study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the Detailed Discussion of this study in the life analysis and salvage analysis sections and also in workpapers.

Phase 2 is where the actuarial analysis is performed. Phase 2 and 3 overlap to a significant degree. The detailed property records information is used in phase 2 to develop observed life tables for life analysis. These tables are visually compared

to industry standard tables to determine historical life characteristics. It is possible that the analyst would cycle back to this phase based on the evaluation process performed in phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost. This information was then carried forward into phase 3 for the evaluation process.

Phase 3 is the evaluation process which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in phase 1. Phases 2 and 3 allow the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1[1] documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study which are: Statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, and document recommendations.

[1] Public Utility Finance & Accounting, A Reader

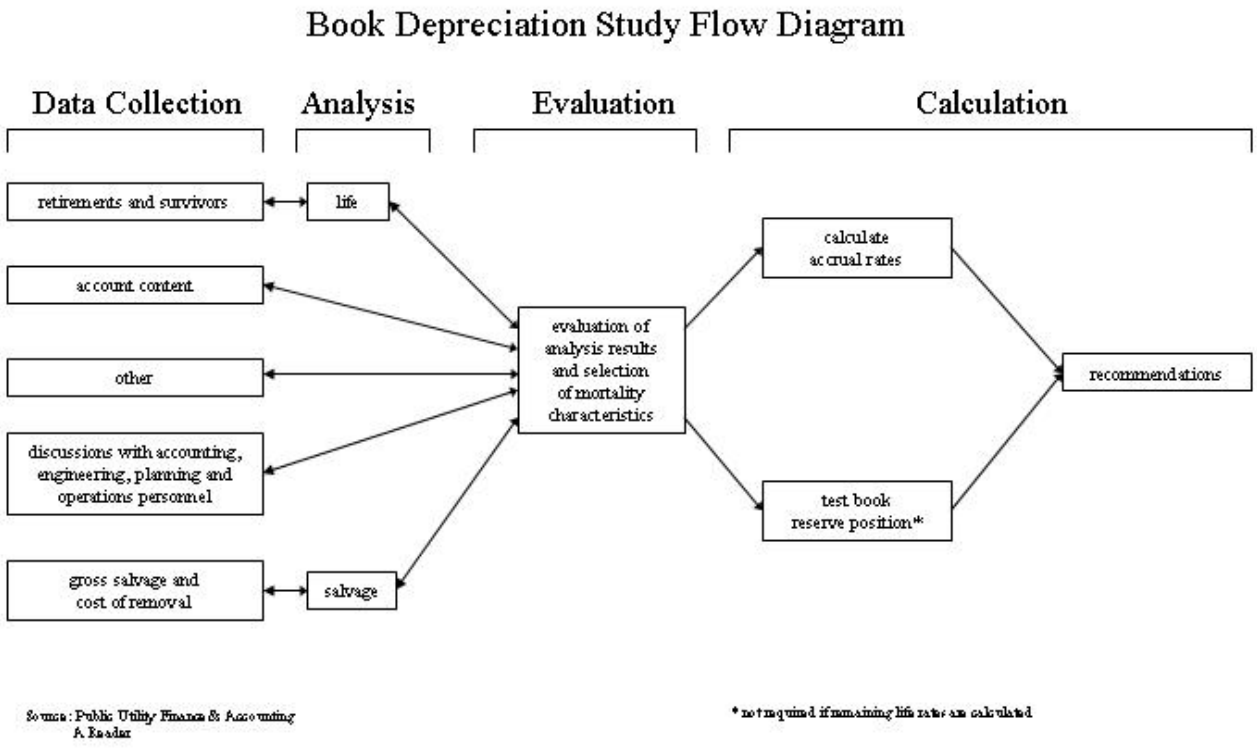


Figure 1

KCP&L DEPRECIATION STUDY PROCESS

Depreciation Rate Calculation

Annual depreciation expense amounts for the depreciable accounts of KCP&L were calculated by the straight-line method, average life group procedure, and remaining-life technique. With this approach, remaining lives were calculated according to standard ALG expectancy techniques, using the Iowa Survivor Curves noted in the calculation. For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the average remaining life to yield the annual depreciation expense. These calculations are shown in Appendix A.

Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group was based on engineering judgment that incorporated available accounting information analyzed using the Retirement Rate actuarial methods. After establishment of appropriate average service lives and retirement dispersion, remaining life was computed for each account. Theoretical depreciation reserve with zero net salvage was calculated using theoretical reserve ratios as defined in the theoretical reserve portion of the General Discussion section. The difference between plant balance and theoretical reserve was then spread over the ALG depreciation accruals. Remaining life computations are found for each account in workpapers.

Production Depreciation Calculation Process

Annual depreciation expense amounts for the Steam, Nuclear and Other Production accounts were calculated by the straight line, remaining life procedure. In a whole life representation, the annual accrual rate is computed by the following equation,

$$AnnualAccrualRate = \frac{(100\% - NetSalvagePercent)}{AverageServiceLife}$$

In the case of steam production facilities with a terminal life and interim retirement curve, each vintage within the group has a unique average service life and remaining life determined by computing the area under the truncated Iowa Curve coupled with the group's terminal life.

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. For each vintage modeled with an interim retirement curve and terminal life,

$$\mathrm{Re}\,mainingLife(i) = \frac{AreaUnderSurvivorCurvetotheRightofAge(i)}{Survivors(i)}\text{, and}$$

$$AverageServiceLife = \frac{AreaUnderSurvivorCurve}{Survivorsatagezero}$$

With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated by computed a direct weighted average of each remaining life by vintage within the group. Within each group (plant account/ unit), for each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$AnnualDepreciationExpense = \frac{OriginalCost - Book\,\mathrm{Re}serve - (OriginalCost) * (1 - NetSalvage\%)}{\mathrm{Re}mainingLife}$$

where the net salvage percent represents future net salvage.

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate depreciation rate as shown below:

$$AnnualDepreciationRate = \frac{\sum AnnualDepreciationExpense}{\sum OriginalCost}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers. Book depreciation reserves were reallocated from specific functional groups to a plant account/unit level basis within that specific functional group and theoretical reserve computations were used to compute remaining life for each group.

Other Accounts Calculation Process

Annual depreciation expense amounts for accounts other than production (transmission, distribution and general) were calculated by the straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$AnnualAccrualRate = \frac{(100\% - NetSalvagePercent)}{AverageServiceLife}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$Composite\,\mathrm{Re}\,mainingLife = \frac{\sum OriginalCost - Theoretical\,\mathrm{Re}\,serve}{\sum WholeLifeAnnualAccrual}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$AnnualDepreciationExpense = \frac{OriginalCost - Book\,\mathrm{Re}\,serve - (OriginalCost) * (1 - NetSalvage\%)}{Composite\,\mathrm{Re}\,mainingLife}$$

where the net salvage percent represents future net salvage.

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$AnnualDepreciationRate = \frac{\sum\ AnnualDepreciationExpense}{\sum OriginalCost}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Book depreciation reserves were allocated from a functional level to individual accounts and the theoretical reserve computation was used to compute a composite remaining life for each account.

Life Analysis

The retirement rate actuarial analysis method was applied to all accounts for KCP&L. For each account, an actuarial retirement rate analysis was made with placement and experience bands of varying width. The historical observed life table was plotted and compared with various Iowa Survivor Curves to obtain the most appropriate match. A selected curve for each account is shown in the Life Analysis Section of this report. The observed life tables for all analyzed placement and experience bands are provided in workpapers.

For each account on the overall band (i.e. placement from earliest vintage year which varied for each account through 2011), approved survivor curves from KCC Docket Number 10-KCPE-415-RTS, if applicable modified by subsequent orders, were used as a starting point. Then using the same average life, various dispersion curves were plotted. Frequently, visual matching would confirm one specific dispersion pattern (i.e. L, S. or R) as an obviously better match than others. The next step would be to determine the most appropriate life using that dispersion pattern. Then, after looking at the overall experience band, different experience bands were plotted and analyzed: in increments of approximately ten years, for instance 1961-2011, 1981-2011, 1991-2011, etc. Next placement bands of varying width were plotted with each experience band discussed above. Repeated matching usually pointed to a focus on one dispersion family and small range of service lives. The goal of visual matching was to minimize the differential between the observed life table and Iowa curve in top and mid range of the plots. These results are used in conjunction with all other factors that may influence asset lives.

Terminal Retirement Date

The terminal retirement date refers to the year in which a generating unit will be retired from service. The retirement can be for a number of reasons such as the physical end of the generating unit but will generally be driven by economic retirement of the unit. KCP&L personnel provided their estimated retirement dates for each generating unit. These dates are based on the current plans and

investment in the generating units. Retirement dates for generating units can be found in Appendix D. As new investment is committed to these units or decisions made that units are not economically viable, these lives may change. At this time, these retirement dates are the best estimate of the current lives remaining in the generating assets.

Interim Retirement Curve

Historical data used to develop interim retirement curves represent an aggregate of many property units in a group. Some of those assets may be long lived, and others may have a short life. The average of those is represented by an interim retirement curve for the group. A group can be a plant account or a functional group. The interim retirement curve is "truncated" (i.e. cut off) at the age the unit will retire. In other words, if one finds through the analysis that 10 percent of the property in an account will be retired and replaced prior to the end of the life of the unit, the interim retirement curve will model those retirements across the rest of the life of the unit. If a pump is only going to last 10 years but the unit is projected to last 20 years, the shorter life of the pump should affect the depreciation expense charged over the next 10 years. When analyzing a large pool of assets like power plant accounts, these shorter lived items can be accurately modeled together statistically. Thus, given that interim retirements will occur, this statistical analysis enables one to measure the interim retirement curves applicable to property groups.

Some examples of "long lived" property that are projected to last until the retirement of a unit are: Roads, Bridges, Railroad track, Structural Steel (and misc. steel), Cooling towers, Buildings, Cranes, Ponds, Basins, Canals, Foundations, Stacking and Reclaiming equipment, Surge Silos, Crushers, Transfer Towers, Fly Ash and Bottom Ash Systems, Precipitators, Bag Houses, Stack, Turbine (except blades) and Piping, Generator Cooling System, Vacuum Systems, Generator and Main Leads, Station Transformers, Conduits and Ducts, Station Grounding System, Start-up Diesel Generators, and Stores Equipment.

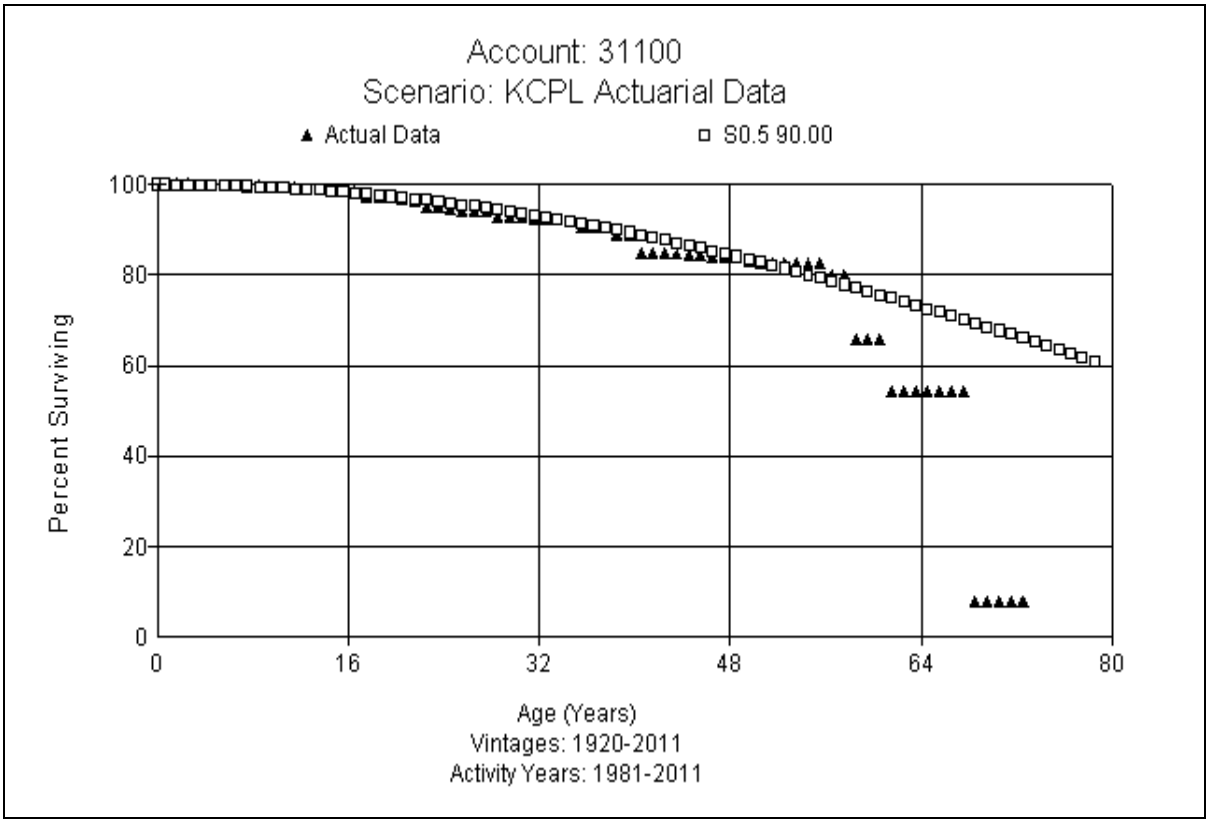
Some examples of “shorter lived” property that are projected to retire prior to the retirement of the unit are: fences, signs, sprinkler systems, security systems, roofs, cooling fan units, air compressors, fuel oil heaters, heating, ventilation and air conditioners, piping, motors, pumps, conveyors, pulverizers, air preheaters, economizers, control equipment, feedwater heaters, boiler feedwater pumps, forced draft (FD) and induced draft (ID) fans, scrubbers, continuous emissions monitoring systems (CEM), turbine blades and buckets, turbine plant instruments, condensers, control equipment, station service switchgear, and universal power supply (UPS) batteries.

PRODUCTION PLANT

Steam Production

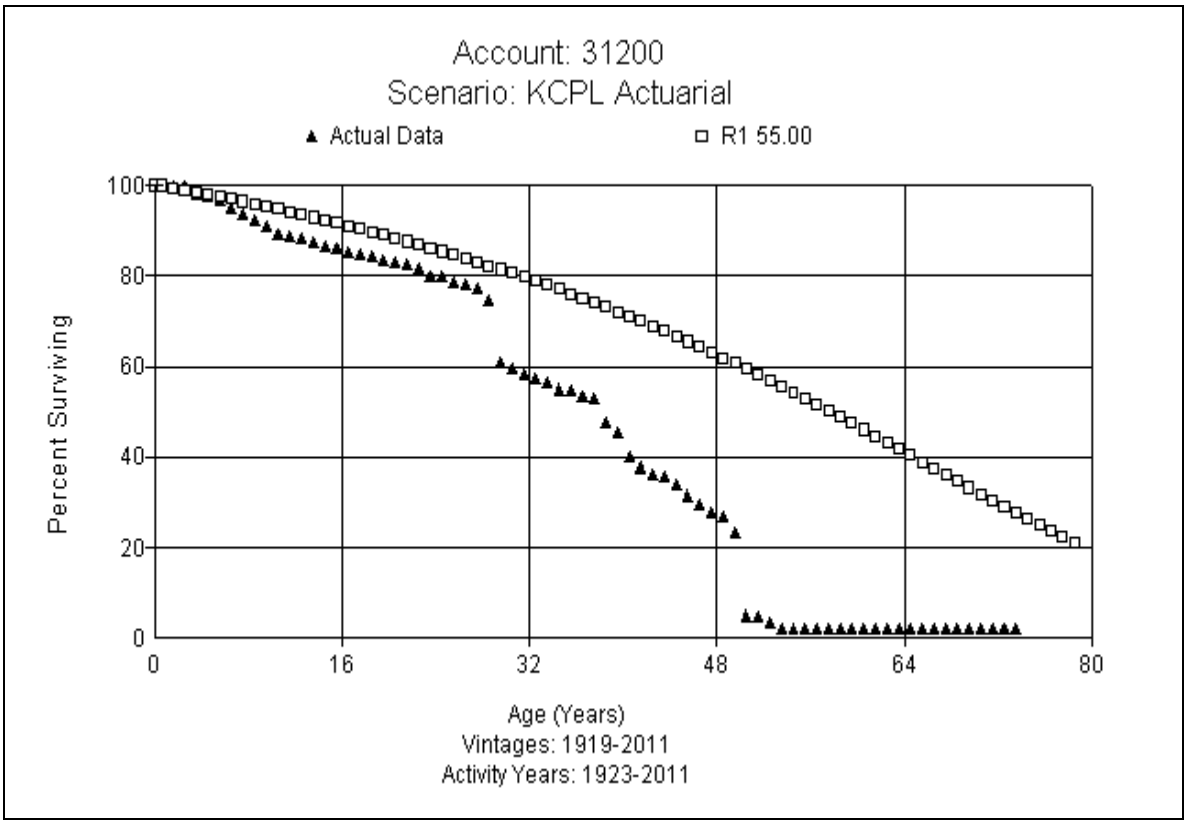
FERC Account 311.00, 311.02 & 311.04 Structures and Improvements 90 S0.5

These accounts consist of buildings, structures, fences, lighting systems, railroad tracks, reservoirs, dams, waterways and other related assets. The balance in these accounts is $281 million and includes Iatan Unit 2. Retirement dates for each unit are found in Appendix D. The current approved life is 90 with a dispersion curve of S0.5. This study recommends retaining the 90 S0.5 dispersion curve for interim retirements, which is shown below.



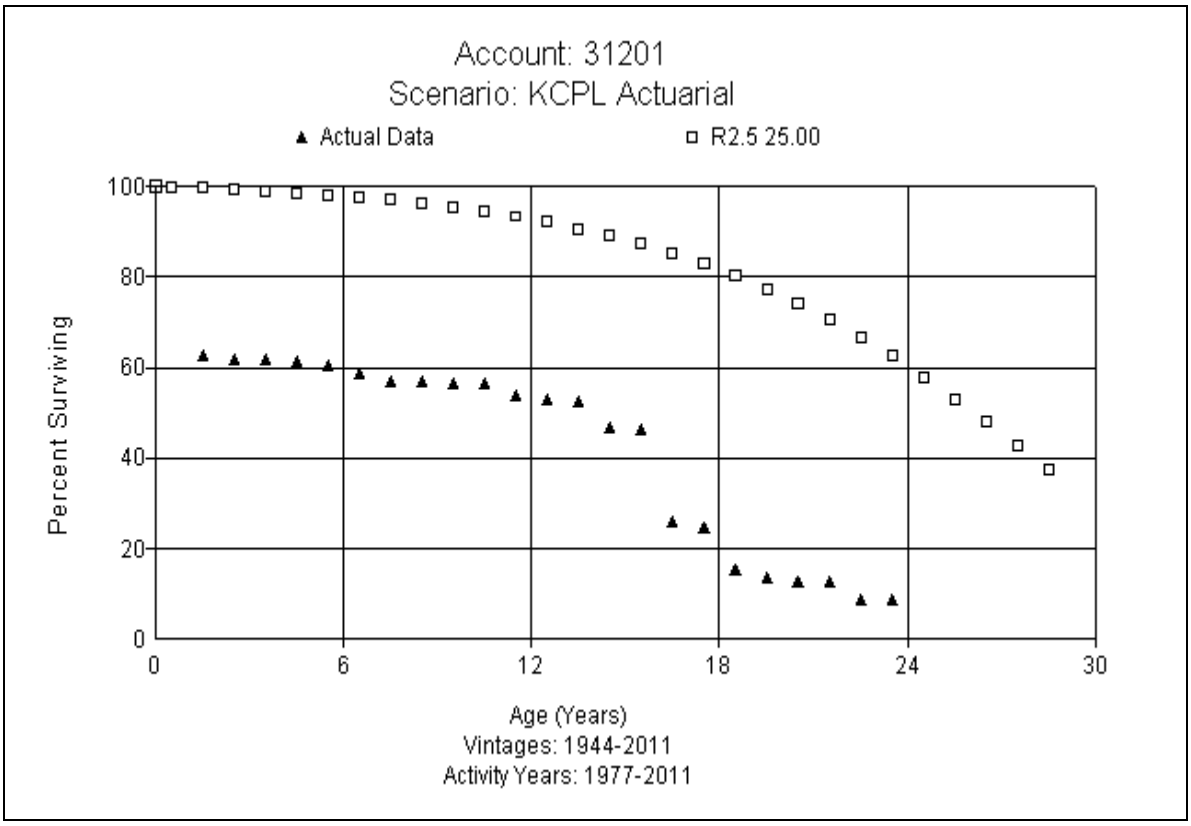
FERC Account 312.00, 312.03, & 312.04 Boiler Plant Equipment 55 R1

These accounts consist of boiler plant equipment, super heaters, water walls, fuel burning equipment, reheaters and other related equipment. The balance in these accounts including Iatan Unit 2 is $2.1 billion. Retirement dates for each unit are found in Appendix D. The current approved life is 55 with a dispersion curve of R1. The interim analysis indications suggest a shorter life but these indications are not representative of the surviving asset life expectations. Therefore, this study recommends retaining the 55 R1 dispersion curve for interim retirements at this time.



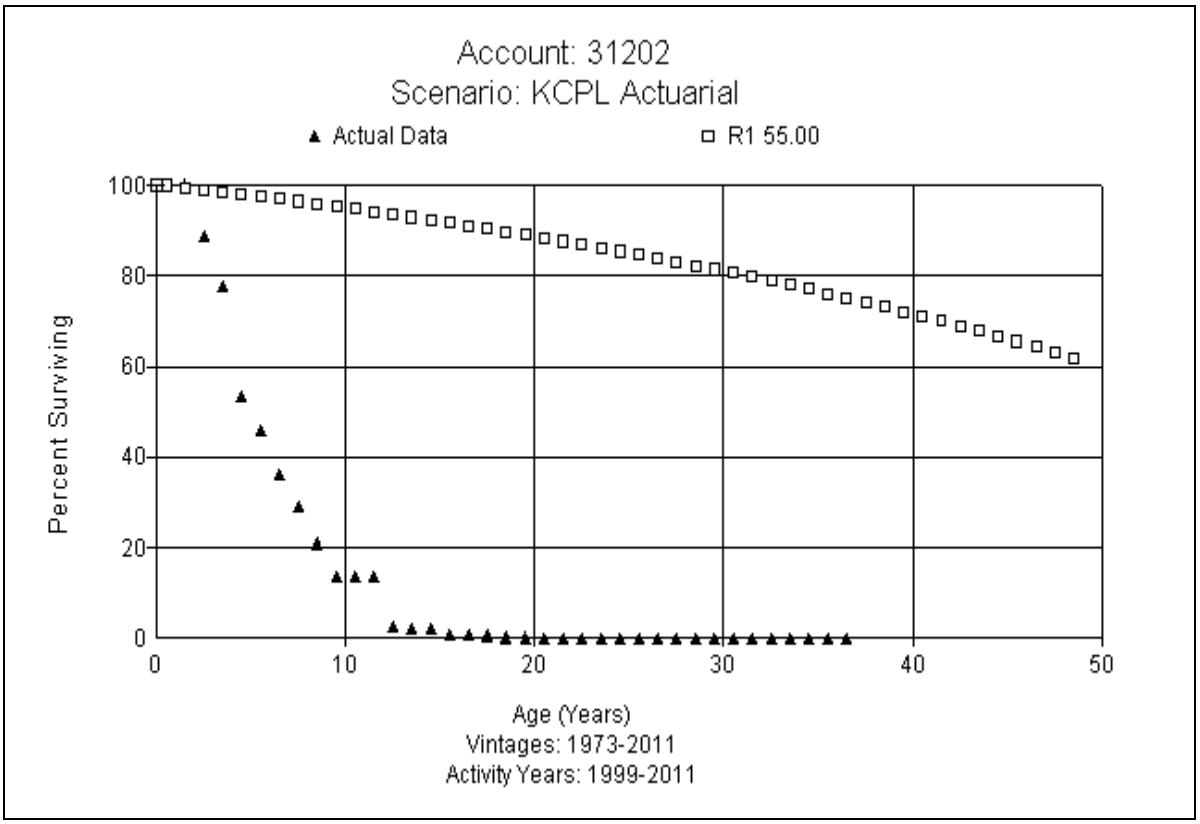
FERC Account 312.01 Boiler Unit Train - Electric 25 R2.5

This account consists of unit train Gondola. The balance in this account is $21.1 million. Retirement dates for each unit are found in Appendix D. The current approved life is 25 with a dispersion curve of R2.5. The analysis and curve fits are impacted by retirements occurring at earlier ages than what is expected for the surviving assets. Therefore, this study recommends retaining the 25 R2.5.



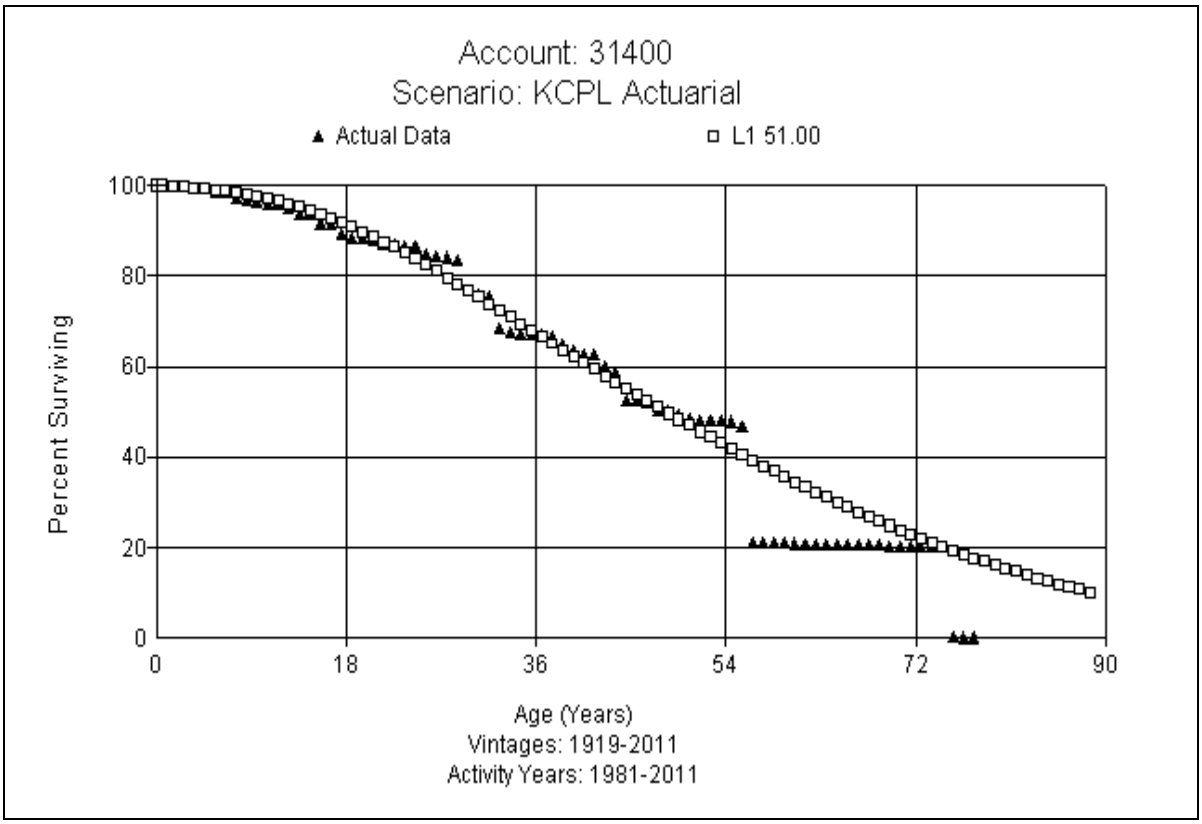
FERC Account 312.02 Boiler Plant Equipment 55 R1

This account consists of boiler plant equipment, super heaters, water walls, fuel burning equipment, reheaters and other related equipment. The balance in this account $35 million. Retirement dates for each unit are found in Appendix D. The current approved life is 55 with a dispersion curve of R1. The analysis and curve fits are impacted by retirements occurring at earlier ages, as seen in the graph below, than what is expected for the surviving assets. Therefore, this study recommends retaining the 55 R1 dispersion curve for interim retirements. A graph of the observed life table versus the proposed life and curve is shown below.



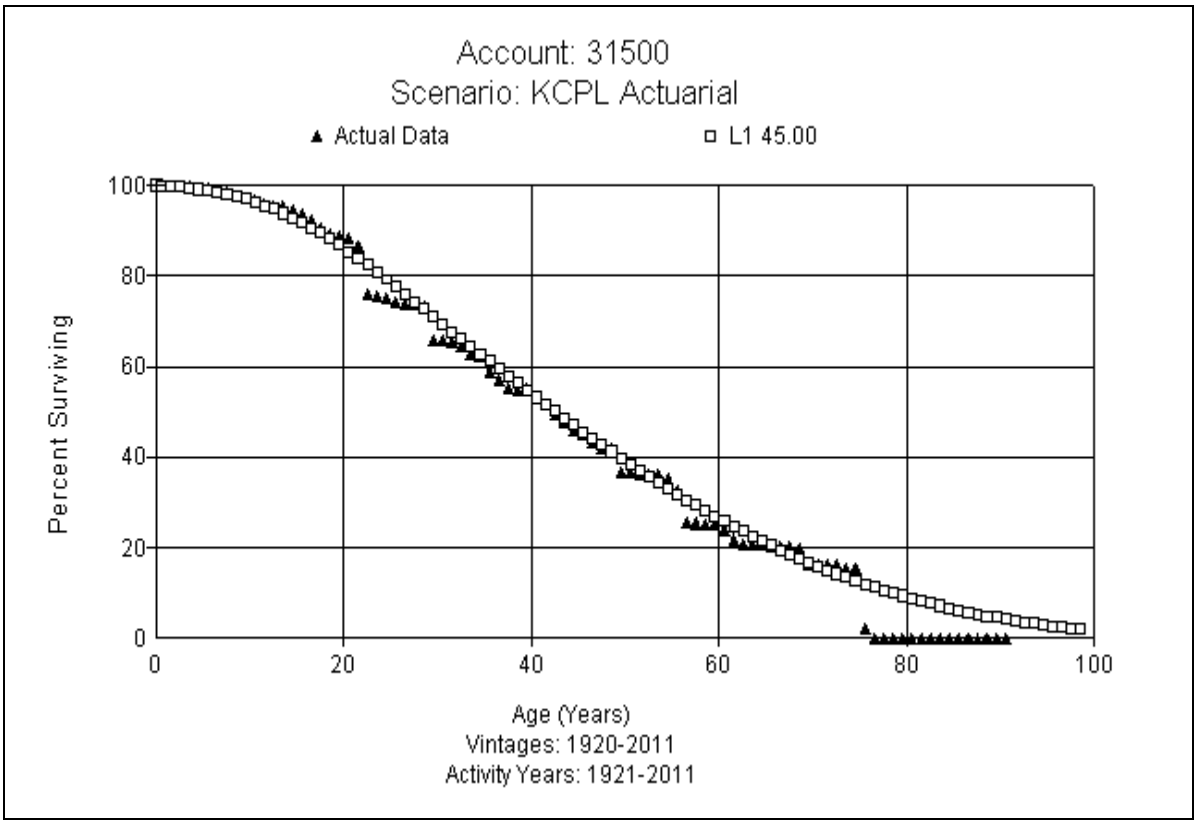
FERC Account 314.00 & 314.04 Turbo-generator Equipment 51 L1

This account consists of turbo-generator main structures, pumps, condensers, rotating blades, and other related assets. The balance in this account including Iatan Unit 2 is $359 million. Retirement dates for each unit are found in Appendix D. The approved dispersion curve is 60 R1.5. The current depreciation study recommends the 51 L1 dispersion curve for interim retirements due to a good fit and is shown below.



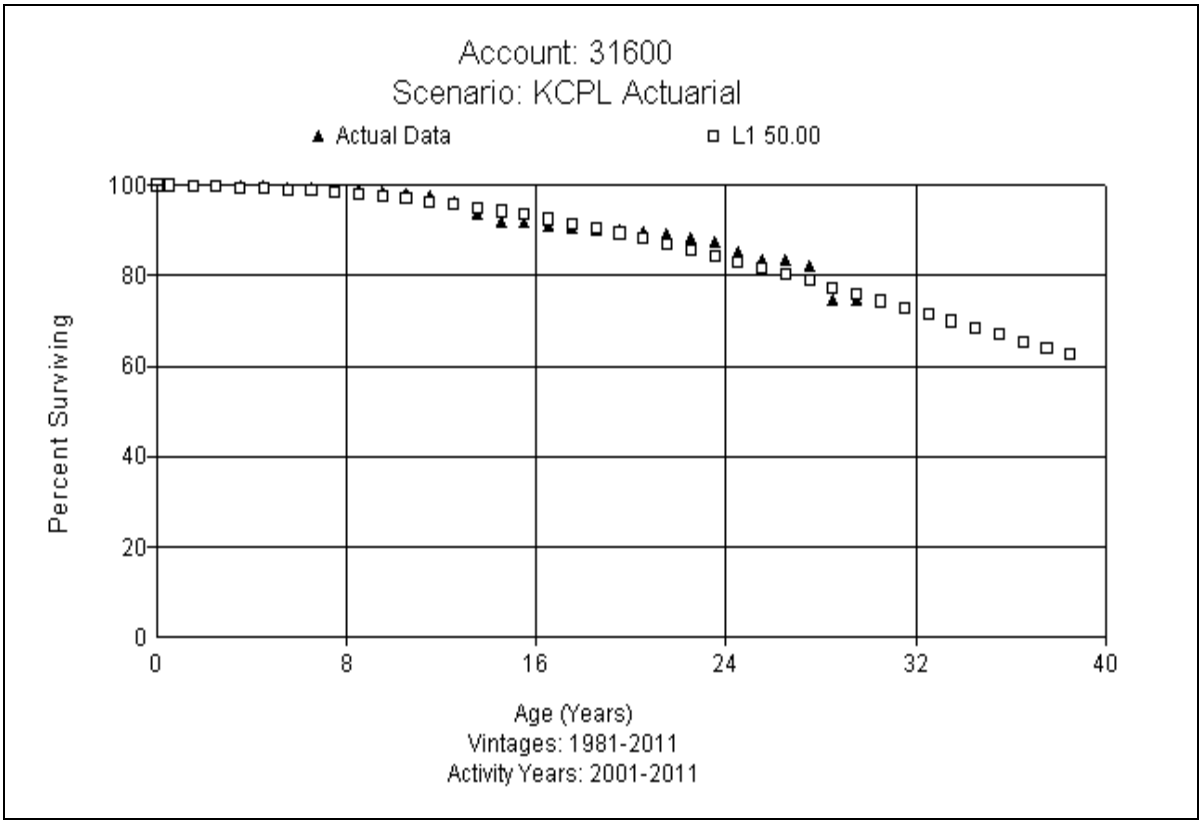
FERC Account 315.00, 315.01& 315.04 Accessory Electric Equipment 45 L1

These accounts consist of control system cabinets, wiring, operator consoles, power transformer, regulators and related assets. The balance in these accounts is $208 million and includes Iatan Unit 2. Retirement dates for each unit are found in Appendix D. The current approved life is 50 with a dispersion curve of L1. This study recommends moving to a 45 L1 dispersion curve for interim retirements, which is shown below.



FERC Accounts 316.00, 316.01, & 316.04 Miscellaneous Power Plant Equipment 50 L1

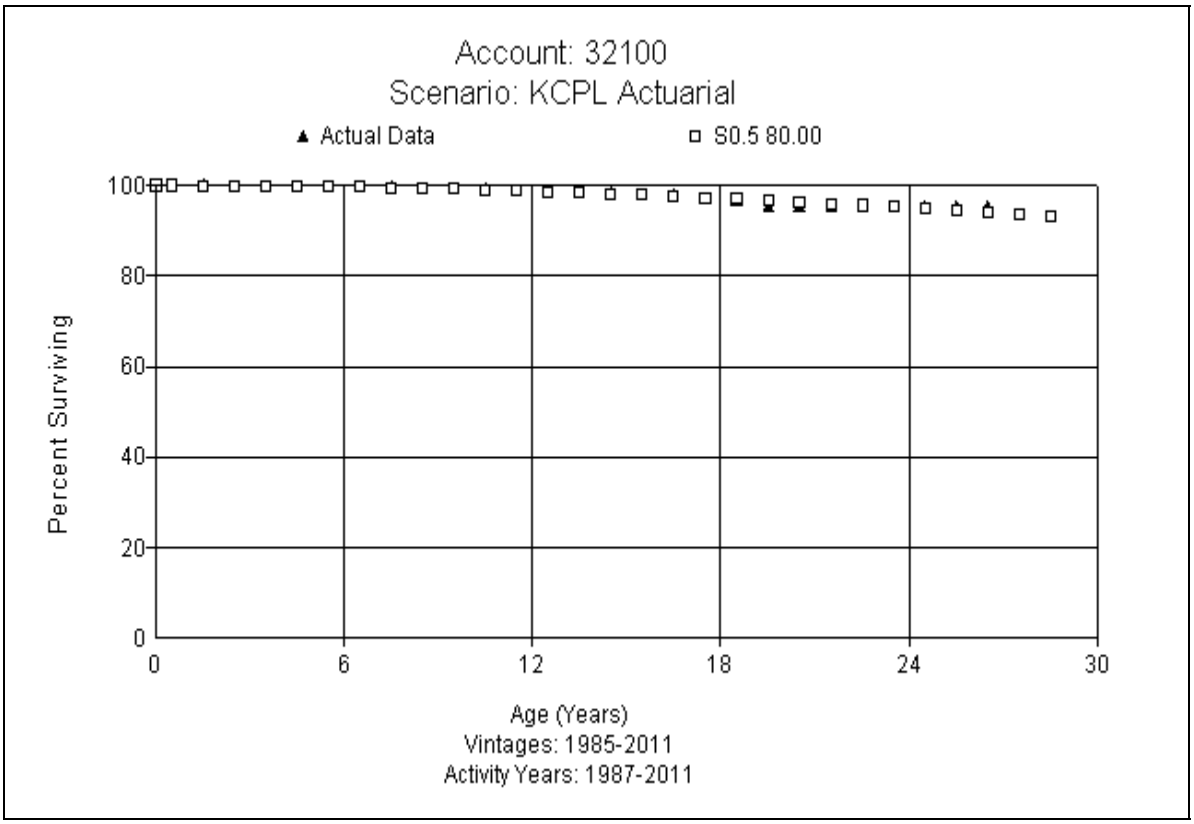
These accounts consist of compressors, shop welding equipment, work equipment, and other related assets. The account balance is $41.4 million and includes Iatan Unit 2. Retirement dates for each unit are found in Appendix D. The current approved life is 55 with a dispersion curve of L1. This study recommends moving to a 50 year life while retaining the L1 dispersion curve for interim retirements. The graph is shown below.



Nuclear Production

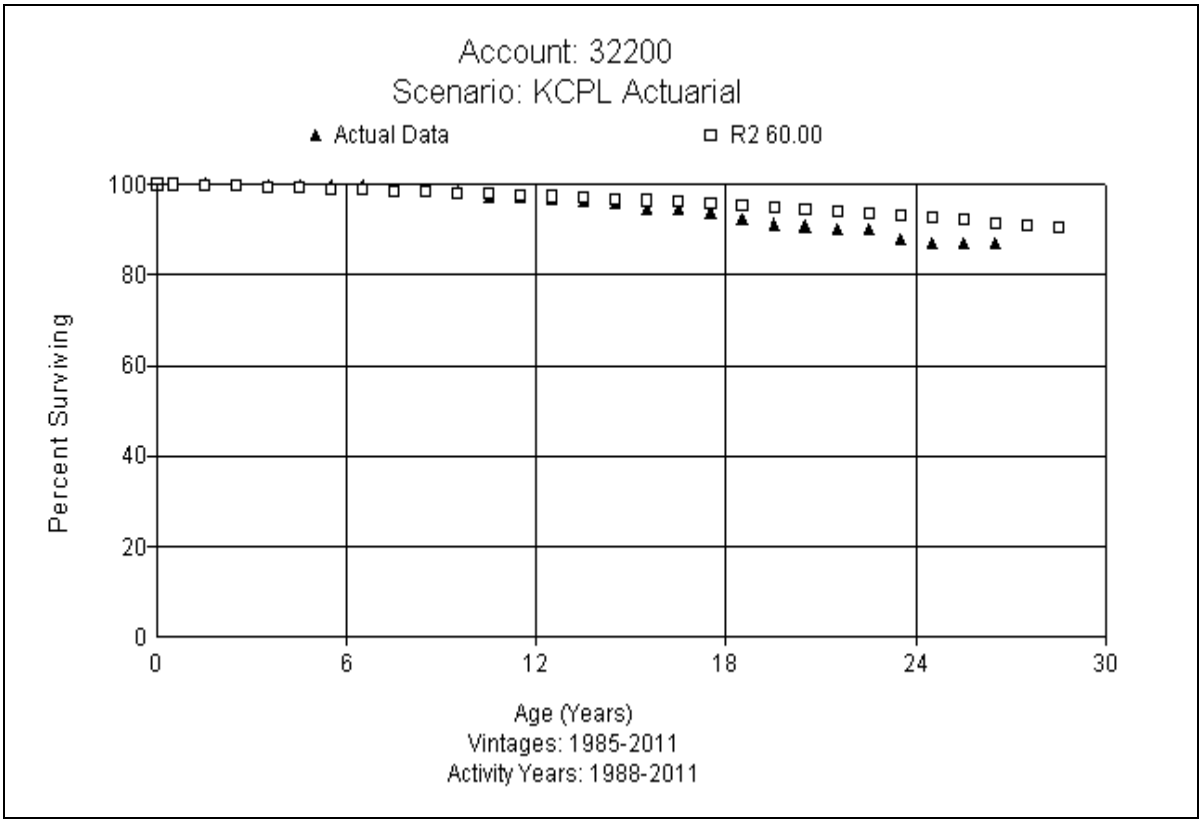
FERC Account 321.00 Structures and Improvements 80 S0.5

This account consists of buildings, structures, fences, lighting systems, and other related assets. The account balance is $403 million. Retirement dates for each unit are found in Appendix D. The current approved life is 90 with a dispersion curve of S0.5. This study recommends reducing the life to 80 years while retaining the S0.5 curve for interim retirements, which is shown below.



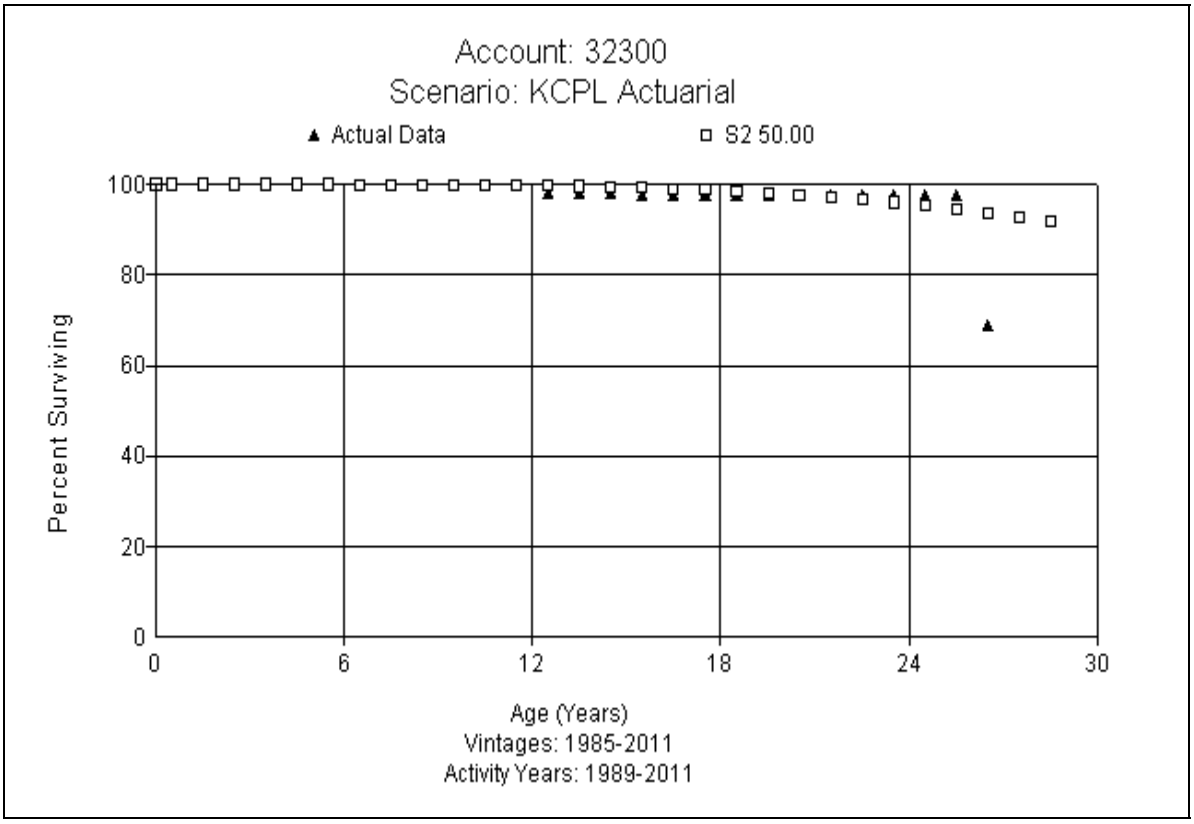
FERC Account 322.00 Reactor Pit Equipment 60 R2

This account consists of reactor pit equipment and other related assets. The account balance is $551.7 million. Retirement dates for each unit are found in Appendix D. The current approved life is 60 with a dispersion curve of R2. This study recommends retaining the 60 R2 dispersion curve for interim retirements, which is shown below.



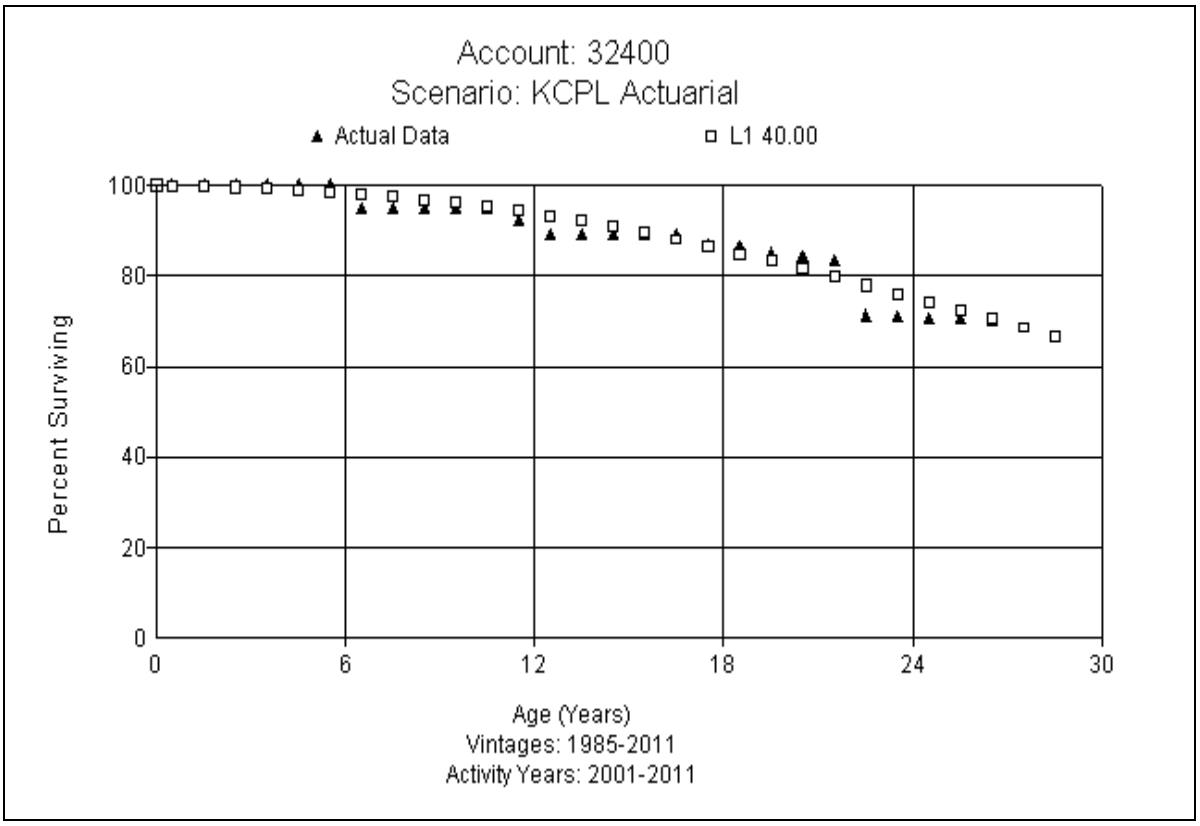
FERC Account 323.00 Turbine/Generator Equipment 50 S2

This account consists of turbines and generator equipment. The account balance is $205.8 million. Retirement dates for each unit are found in Appendix D. The current approved life is 50 with a dispersion curve of 1.5. This study recommends retaining the 50 year life while moving to a S2 dispersion curve for interim retirements, which is shown below.



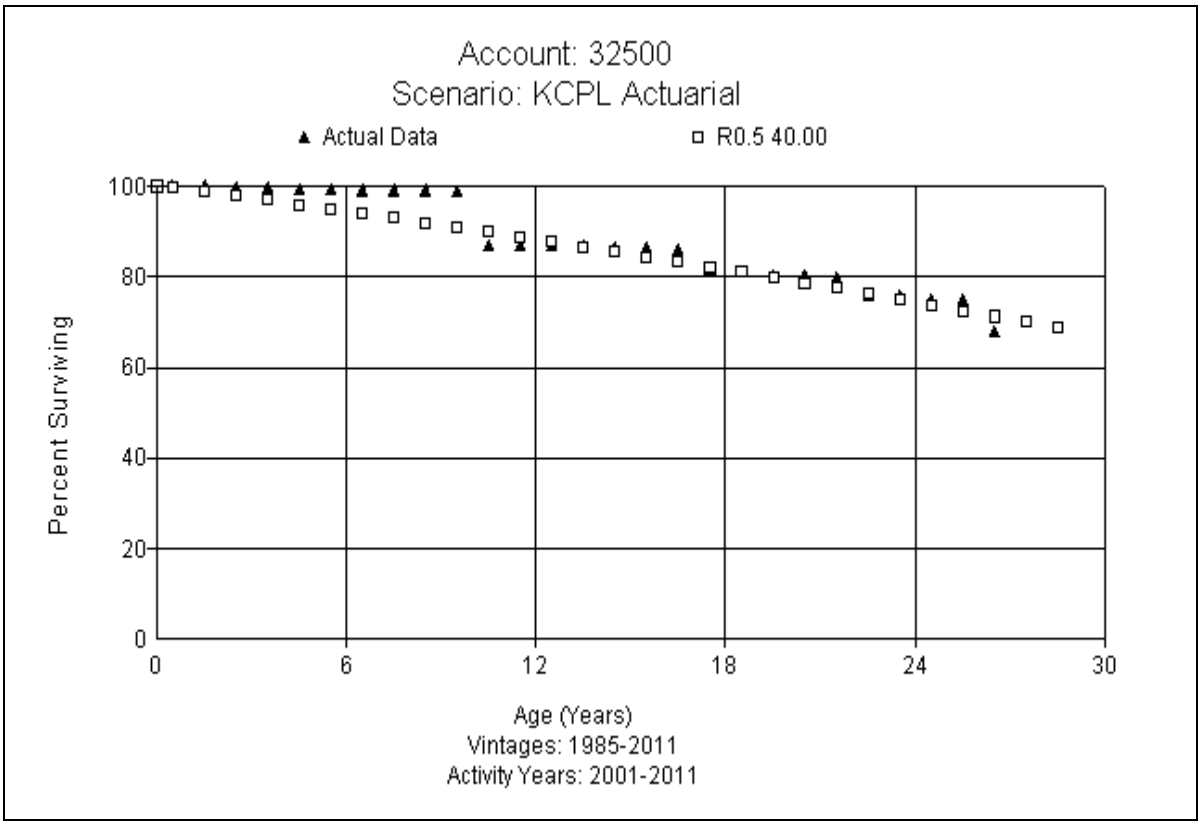
FERC Account 324.00 Accessory Equipment 40 L1

This account consists of accessory equipment. The account balance is $127.8 million. Retirement dates for each unit are found in Appendix D. The current approved life is 50 with a dispersion curve of S1.5. This study recommends moving to a 40 L1 dispersion curve for interim retirements, which is shown below.



FERC Account 325.00 Miscellaneous Power Pit Equipment 40 R0.5

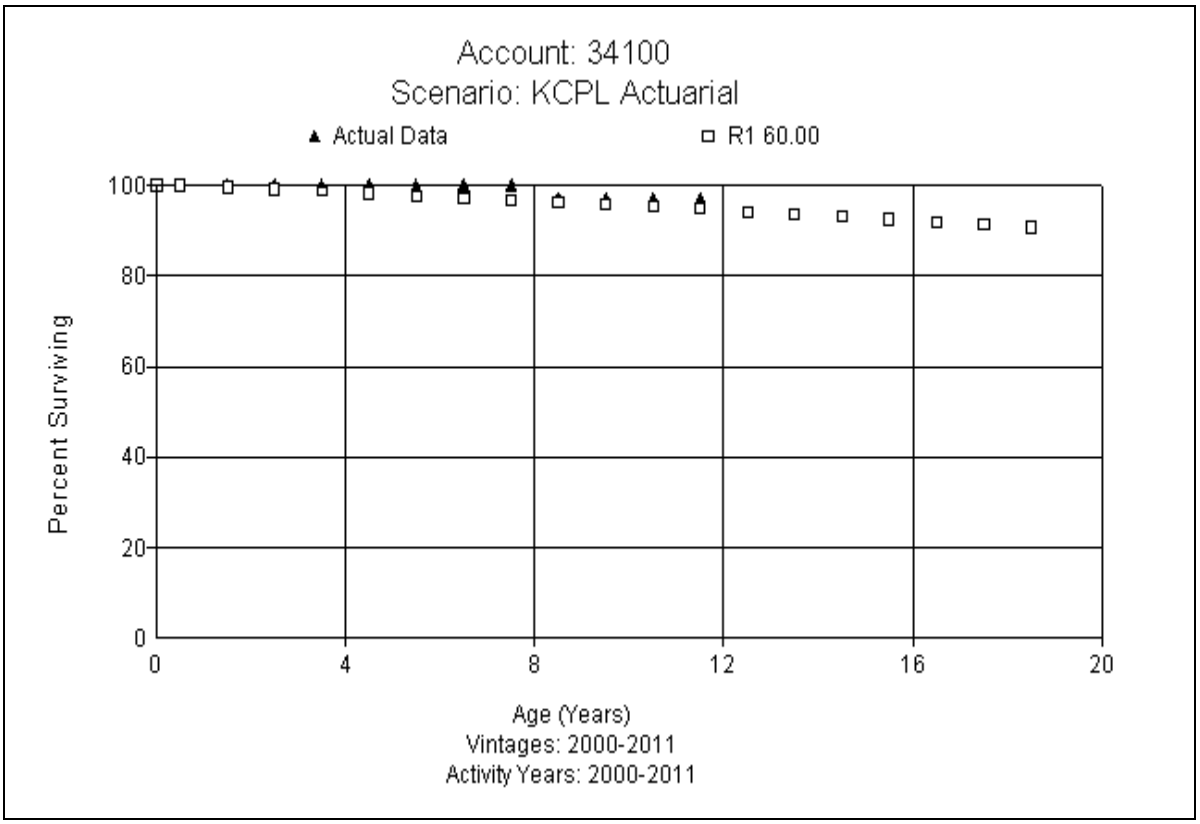
This account consists of miscellaneous power equipment. The account balance is $80.1 million. Retirement dates for each unit are found in Appendix D. The current approved life is 40 with a dispersion curve of R0.5. This study recommends retaining the 40 R0.5 dispersion curve for interim retirements, which is shown below.



Other Production

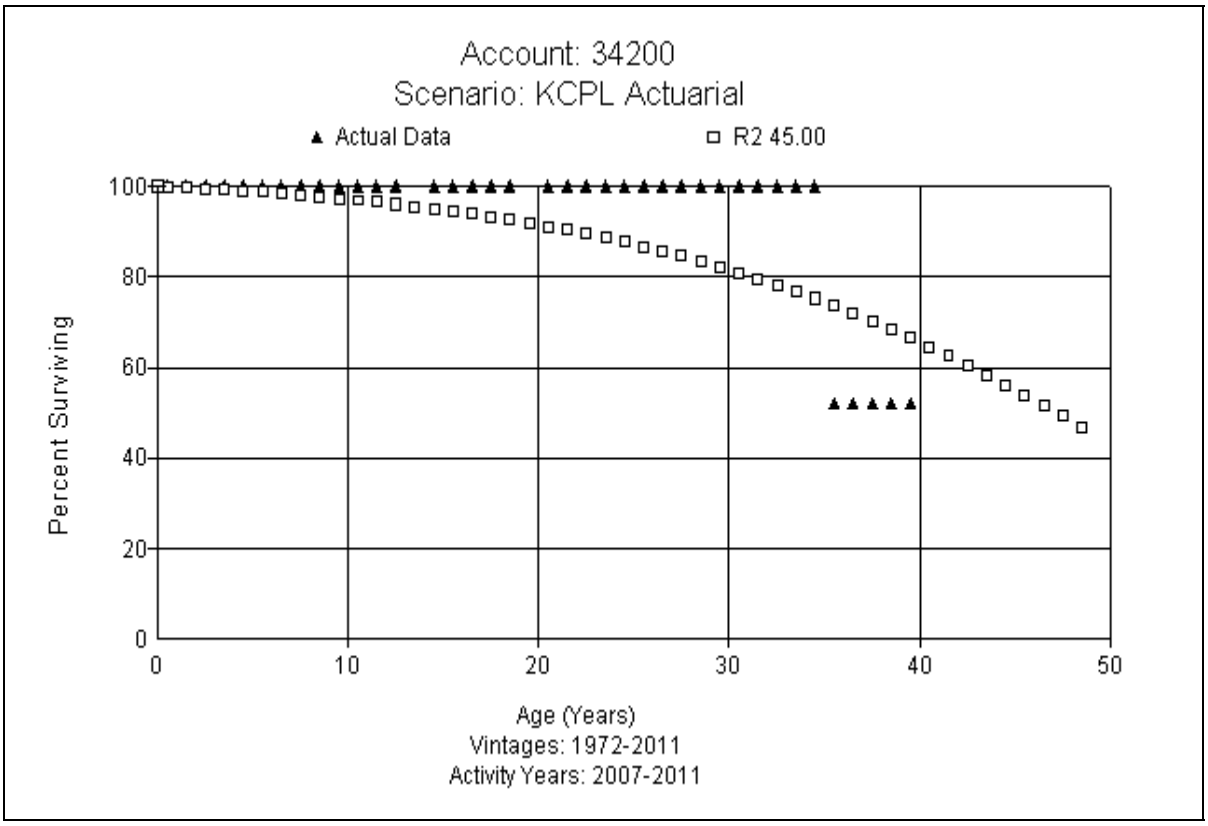
FERC Account 341.00 Structures and Improvements 60 R1

This account consists of buildings, structures, landscape, fences, lighting systems, and other related assets. The account balance is $5.4 million. Retirement dates for each unit are found in Appendix D. The current approved life is 60 with a dispersion curve of R1. This study recommends retaining the 60 R1 dispersion curve for interim retirements, which is shown below.



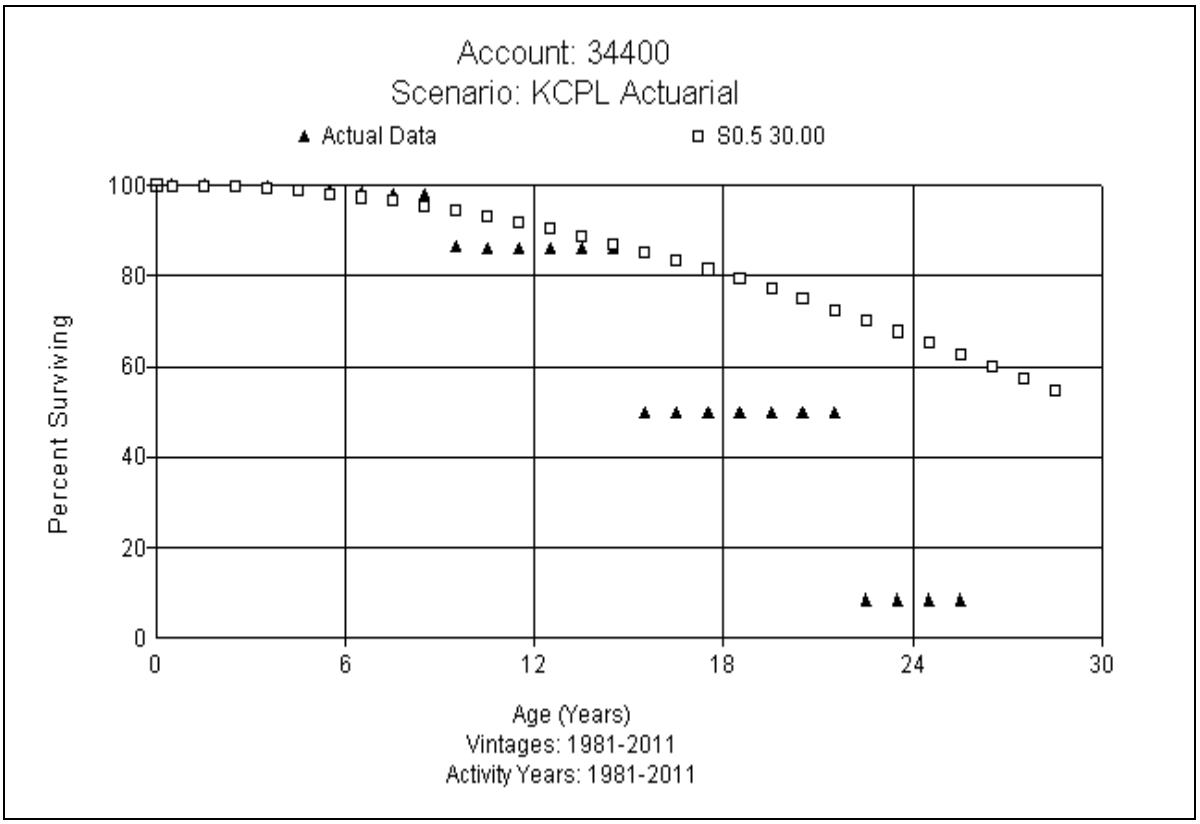
FERC Account 342.00 Fuel Holders, Producers, and Accessories 45 R2

This account consists of compressors, storage tanks, natural gas/fuel oil piping and other related assets. The balance in this account is $11.7 million. Retirement dates for each unit are found in Appendix D. The current approved life is 45 with a dispersion curve of R2. This study recommends retaining the 45 R2 dispersion curve for interim retirements, which is shown below.



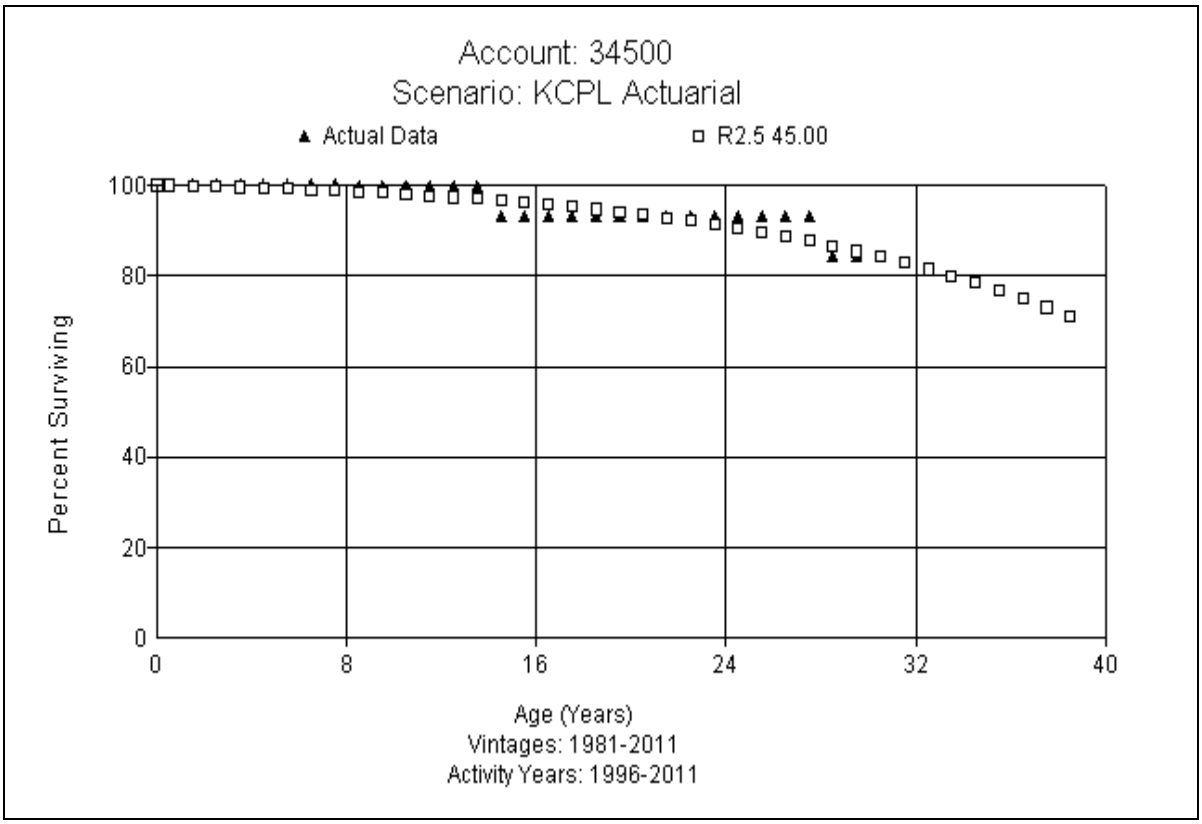
FERC Account 344.00 Generators 30 S0.5

This account consists of generators, turbine equipment, and other related assets. The balance in this account is $275 million. Retirement dates for each unit are found in Appendix D. The current approved life is 35 with a dispersion curve of S0.5. This study recommends moving to a 30 year life while retaining the S0.5 dispersion curve for interim retirements, which is shown below.



FERC Account 345.00 Accessory Electrical Equipment 45 R2.5

This account consists of cubicles, grounding systems, batteries, and other related assets. The balance in this account is $22 million. Retirement dates for each unit are found in Appendix D. The current approved life is 45 with a dispersion curve of R2.5. This study recommends retaining the 45 R2.5 dispersion curve for interim retirements, which is shown below.



FERC Account 346.00 Miscellaneous Power Plant Equipment 50 L1

This account consists of work equipment, pumps, work benches, and other related assets. The balance in this account is $25 thousand. Retirement dates for each unit are found in Appendix D. Due to similarity of assets between this account and account 316.00, the interim retirement curve for account 316.00 is used here. No graph is provided.

Wind Production Plant

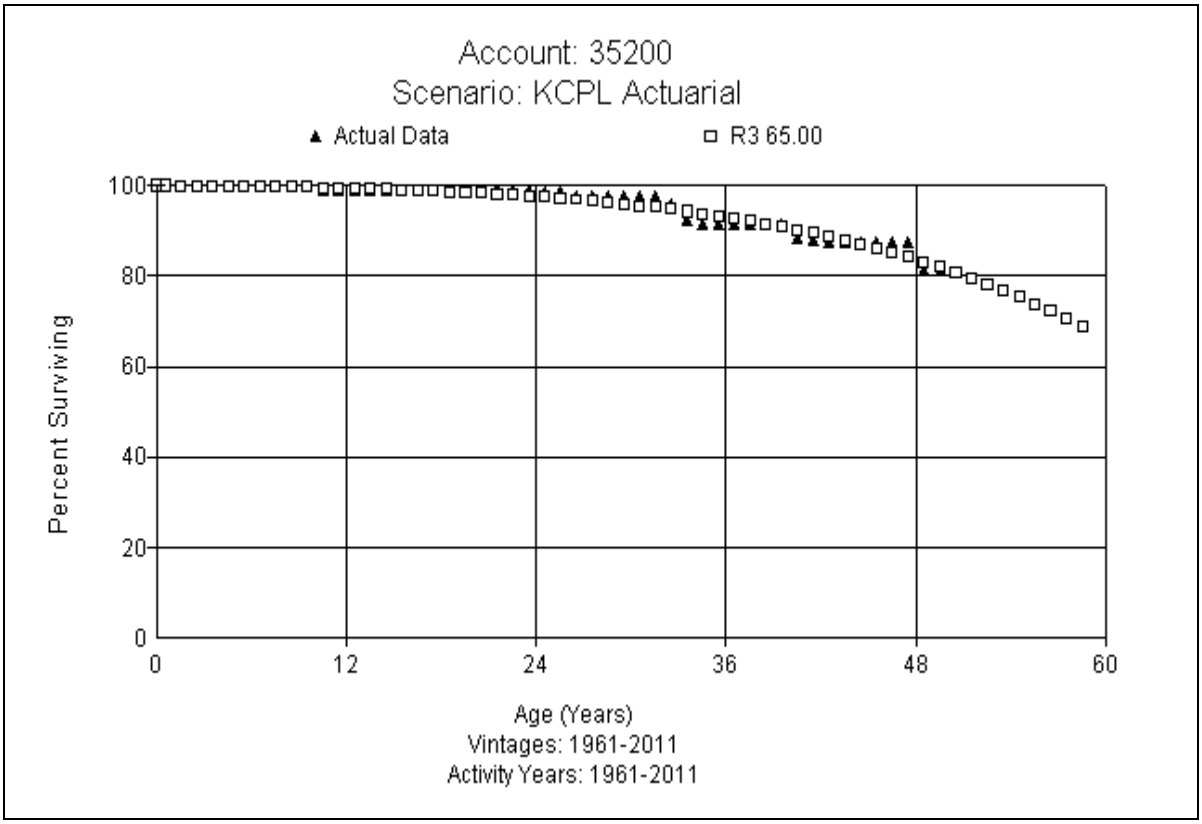
FERC Accounts 341.02, 344.02, and 345.02

Based on the property units for Wind, this study is assuming no interim retirements so the existing 20 SQ dispersion has been retained. The investment balance related to Wind is approximately $262.7 million. Retirement dates for each unit are found in Appendix D. No graph is provided.

TRANSMISSION PLANT

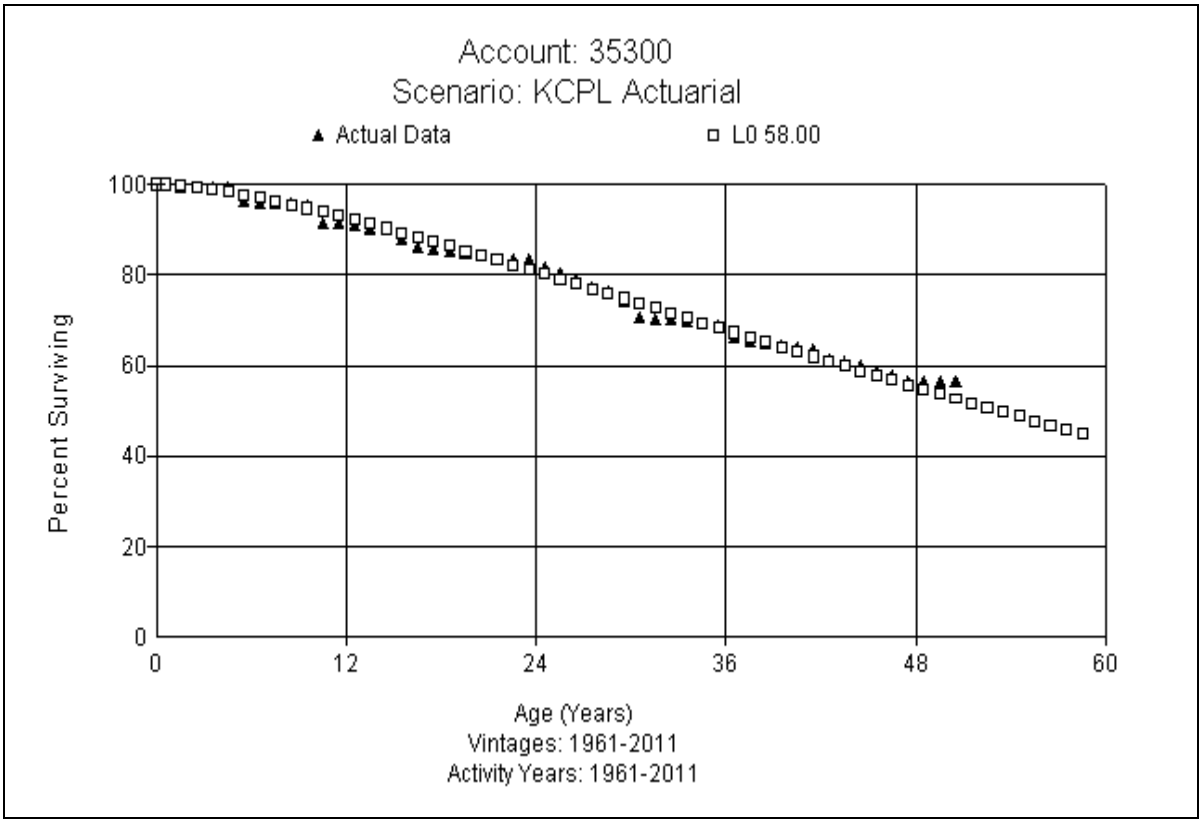
FERC Account 352.00 Structures and Improvements 65 R3

This account consists of buildings, structures, fences, lighting systems, and other related assets related to transmission plant. The account balance is $5.2 million. The current approved life is 60 with a dispersion curve of R2.5. This study recommends moving to a 65 R3, which is shown below.



FERC Account 353.00 Station Equipment 58 L0

This account consists of conductors, switches, grounding systems, panels, breakers, and other assets related to station equipment. The account balance is $146.2 million. The current approved life is 60 with a dispersion curve of R0.5. Discussions with Company personnel indicate will replace electromechanical with solid state equipment. General thoughts are the new assets will have shorter lives. Based on the indications in the analysis, with some good curve fits as shown below, this study recommends moving to a 58 L0, which is shown below.

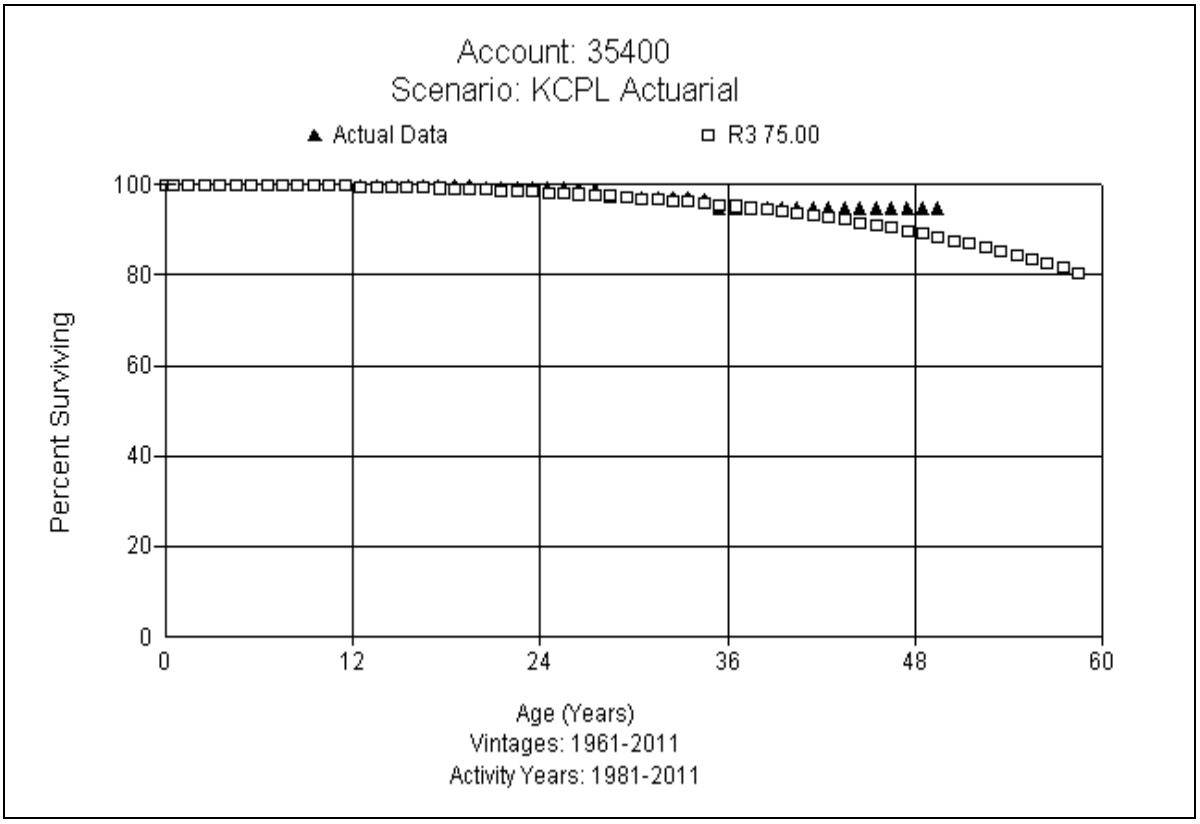


FERC Account 353.03 Station Equipment – Communication 15 R2

This account consists of coupling capacitors, switchboards, fiber optic communication cabling and other related assets. The balance in this account is $7.9 million. The current approved life is 15 with a dispersion curve of S2.5. Discussions with Company personnel indicated a 15 year life is reasonable for these technology assets. Actuarial analysis yielded a life that differed from current expectations of communication equipment used for transmission substations. Based on discussions with Company personnel and judgment, this study recommends retaining the existing 15 year life and moving to an R2 dispersion. The R2 dispersion is proposed since it is more typical for this type of equipment.

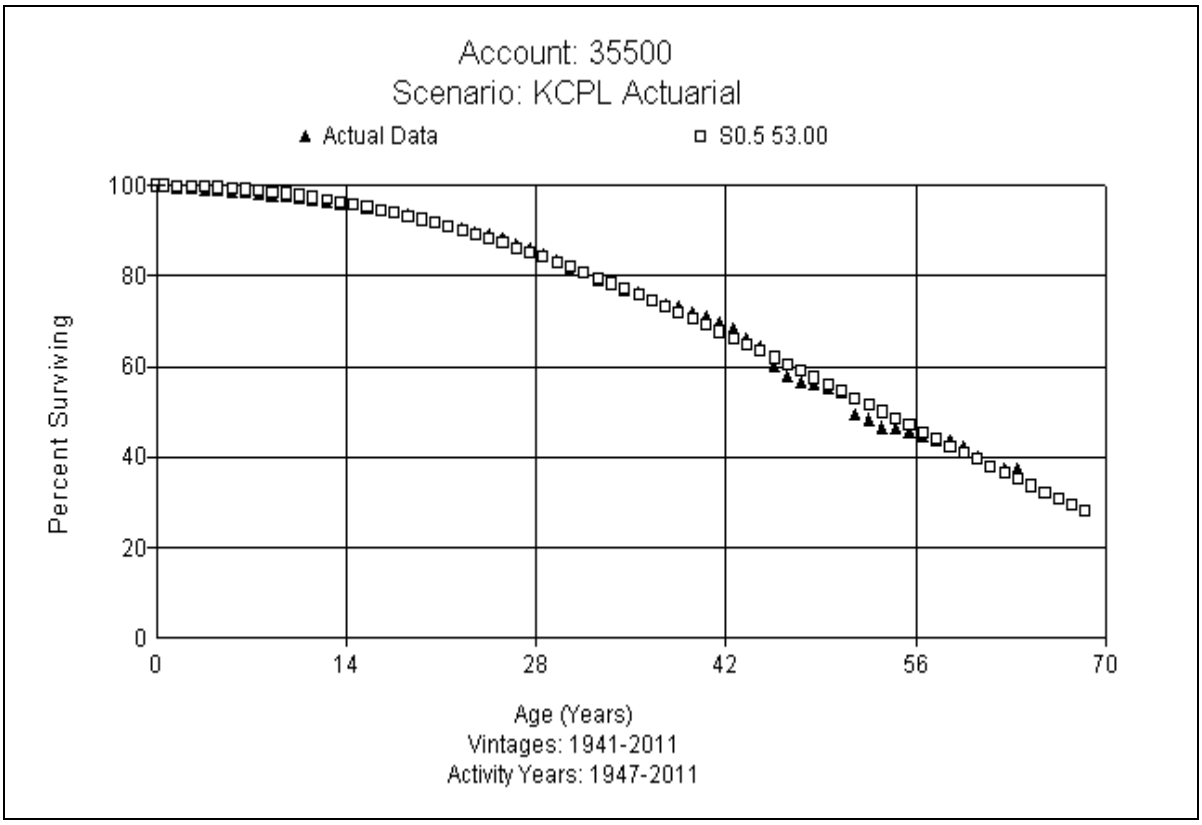
FERC Account 354.00 Towers and Fixtures 75 R3

This account consists of towers, lighting systems, generators and other related assets at each power plant. The balance in this account is $4.3 million. The current approved life is 70 with a dispersion curve of R3. There are a limited number of lattice towers in select locations. No current issues, assets are aging and have some flaking. Company expects at least 70 year service life. Based on historical indications and discussions with Company personnel, this study recommends moving to a 75 R3, which is shown below.



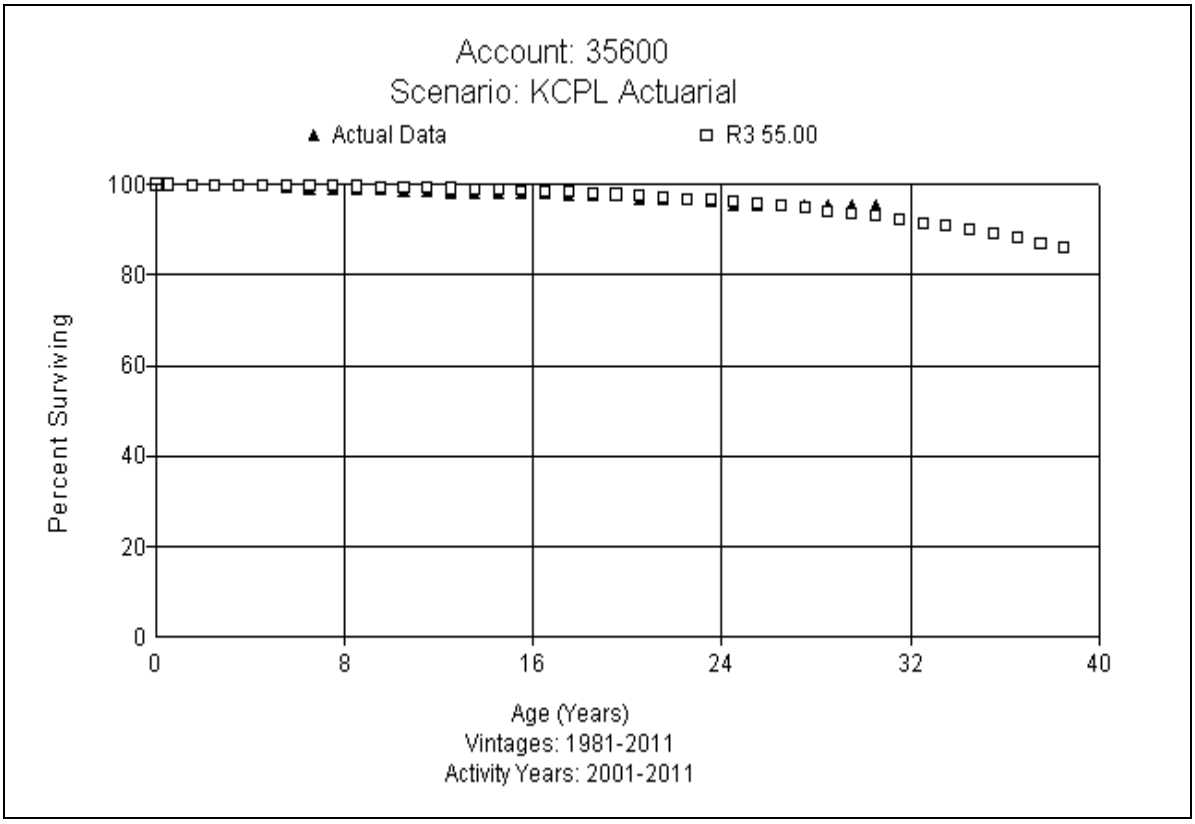
FERC Account 355.00 Poles and Fixtures 53 S0.5

This account consists of wood and steel poles, frames, wood cross arms, and other related fixtures. The balance in this account is $114.6 million. The current approved life is 50 with a dispersion curve of S0.5. Discussions with Company personnel indicated they try to change about 250 poles a year. The majority of the poles, approximately 85%, are wood and subject to insects, woodpeckers, and weather (lightning) elements. Company expects about a 50 year service life. Based on the analysis and discussions and expectations of the Company, this study recommends moving to a 53 S0.5, which is shown below.



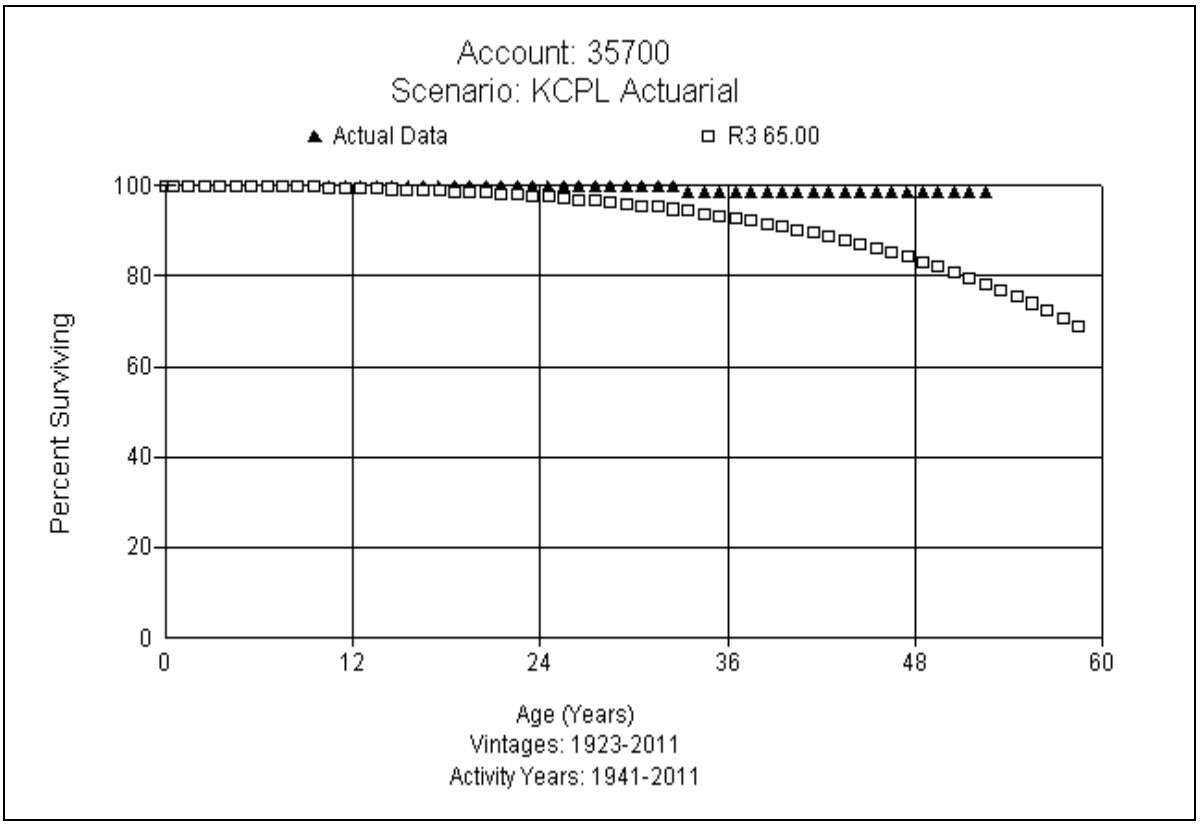
FERC Account 356.00 Overhead Conductors and Devices 55 R3

This account consists of conductors, arrestors, switches and other related devices. The balance in this account is $98.5 million. The current approved life is 53 with a dispersion curve of R2. Discussions with Company personnel indicate conductor should last longer than poles, but overloads, lightning strikes, contact and re-conductoring are significant forces of retirement. Based on the analysis and discussions with Company personnel, this study recommends increasing the life slightly to a 55 R3, which is shown below.



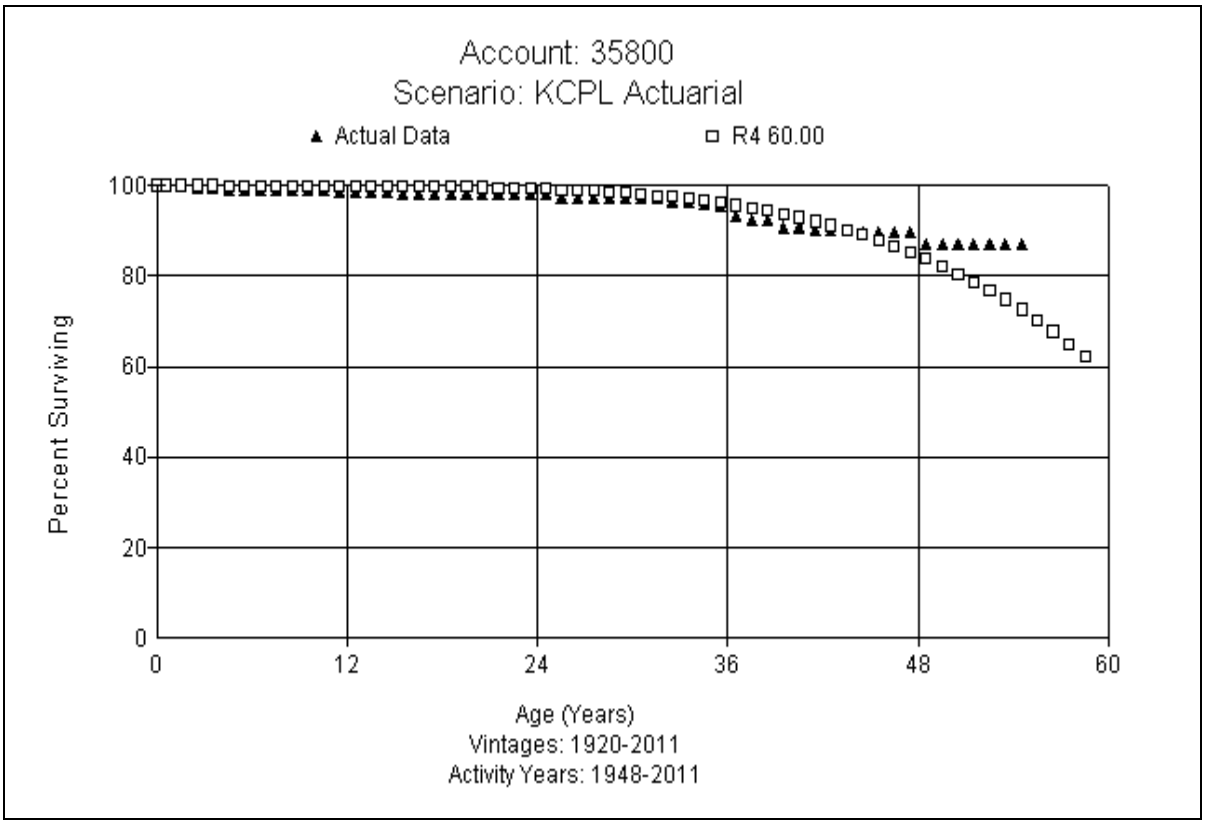
FERC Account 357.00 Underground Conduit 65 R3

This account consists of KV Pipe, direct burial, manholes, and other related devices. The balance in this account is $3.6 million. The current approved life is 60 with a dispersion curve of R3. Current system has at least 20% of these assets in pumping station, pot heads, tanks, cathodic protection and other surface asset which will have a shorter life than the pipe and conductor. The system has 16 miles of 161 KV 8" steel pipe, pressurized that was installed primarily in the downtown area in the late 1960's. Very little of the current conductor is copper. Based on the study analysis indications and discussions with Company personnel, the study recommends increasing the life to a 65 R3, which is shown below.



FERC Account 358.00 Underground Conduit and Devices 60 R4

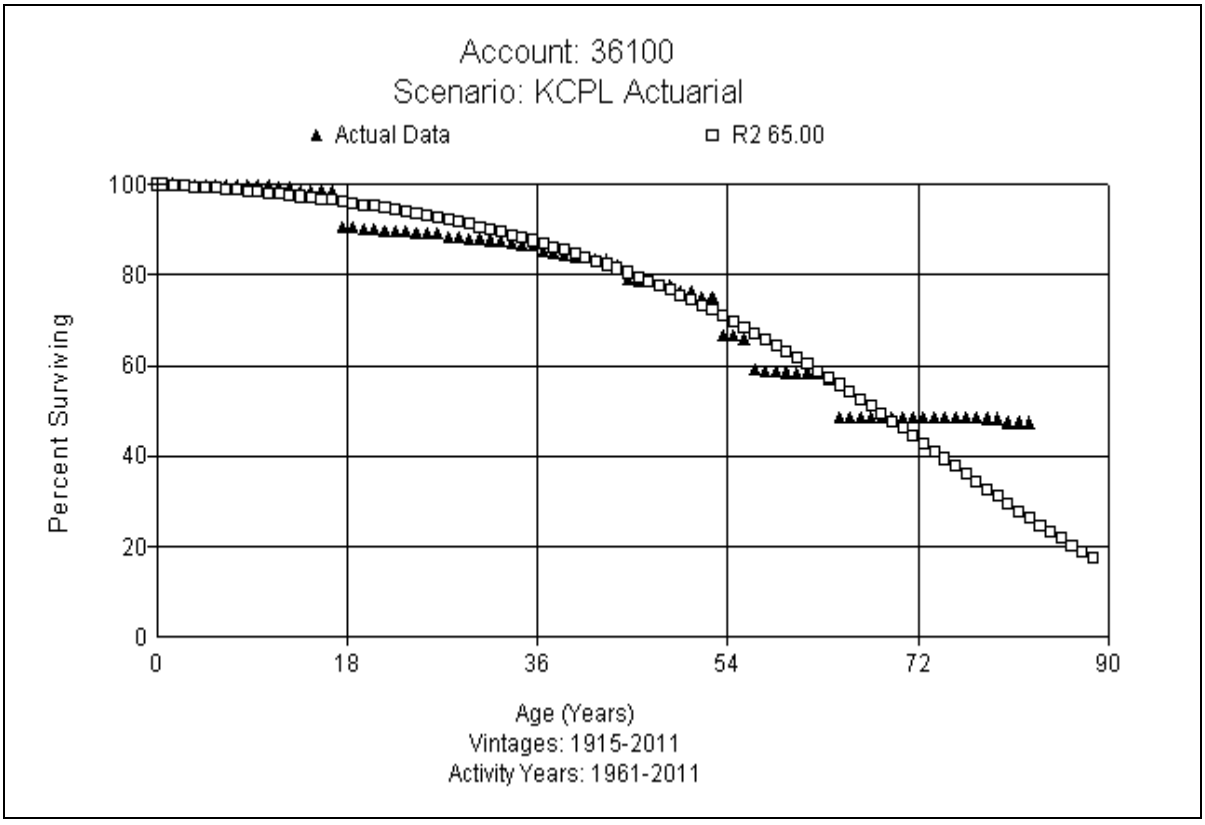
This account consists of underground cable and other related devices. The balance in this account is $3.1 million. The current approved life is 55 with a dispersion curve of R4. Discussions with Company indicated they would expect to see underground conduit with a life somewhat longer than 55 years. Study analysis indications support this expectation as seen in the graph provided. Based on the analysis and discussions, this study recommends moving to a 60 R4, which is shown below.



DISTRIBUTION PLANT

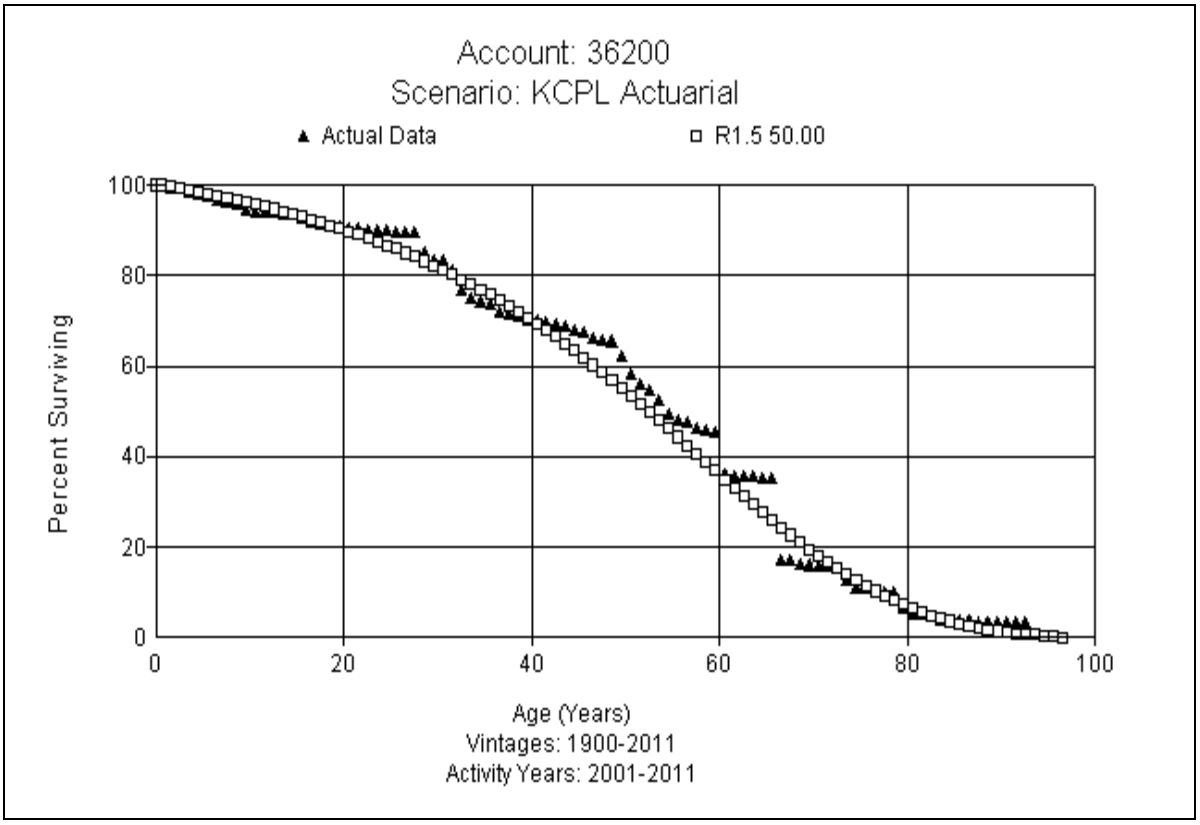
FERC Account 361.00 Structures & Improvements 65 R2

This grouping contains facilities ranging from landscaping, main building structures, lighting systems, sewer systems and other improvements. The current balance is $12.3 million for this account. The current approved life is 50 with a dispersion curve of S0.5. Discussions with Company personnel indicated the majority of structures are steel and would expect a longer life than the station equipment. The analysis indicates the life is increasing. Based on the indications and Company expectations, this study recommends moving to a 65 R2, which is shown below.



FERC Account 362.00 Station Equipment 50 R1.5

This grouping contains switchboards, station wiring, transformers and a wide variety of other equipment, from circuit breakers to switchgear. The current balance is $172.3 million for this account. The existing approved life is 48 years with an R1.5 dispersion curve. Company discussions indicated many of the assets are still electromechanical but will be moving to more electronics in the future. Based on the analysis, fits and discussions with Company personnel, this study recommends moving to a 50 R1.5, which is shown below.

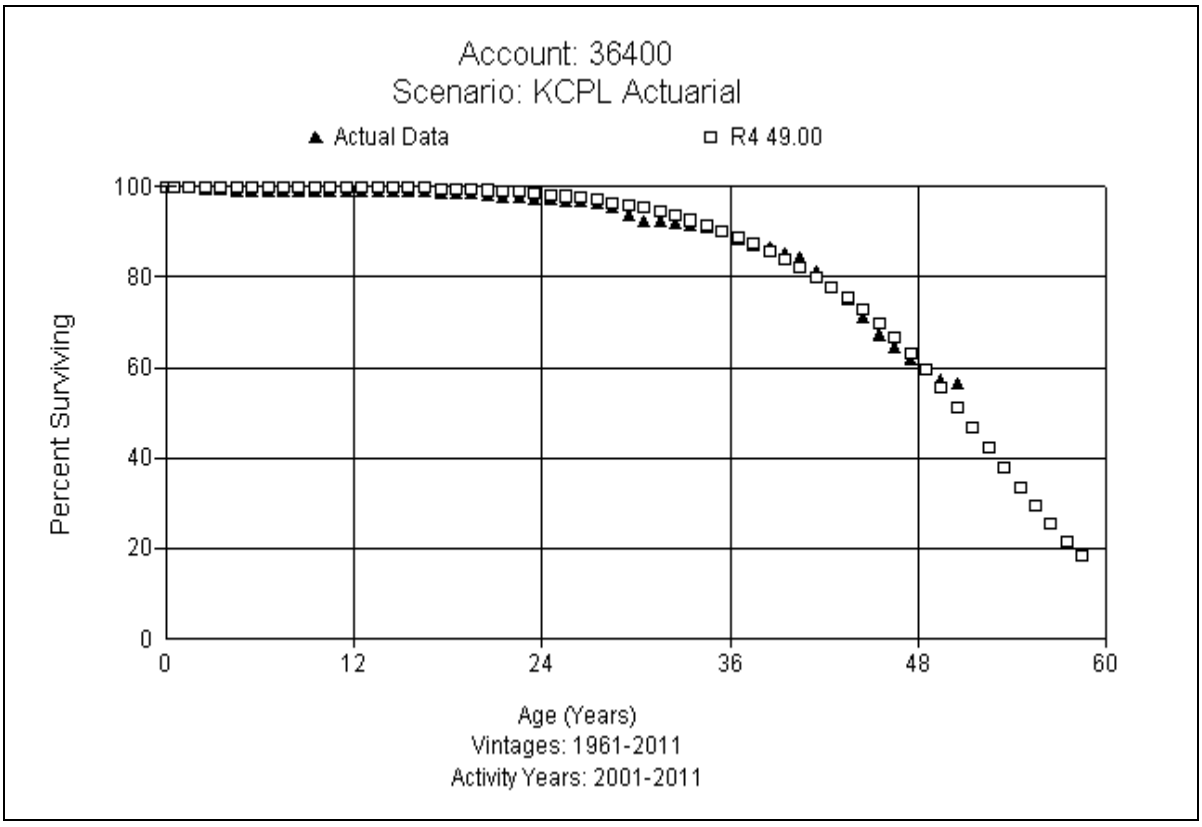


FERC Account 362.03 Station Equipment - Communication 15 R2

This grouping contains switchboards panels, general communication equipment, cables, telephone cabinets and other communication equipment. The current balance is $4.1 million for this account. The existing approved life is 15 years with an S2.5 dispersion curve. Discussions with Company personnel indicated a 15 year life is reasonable for these technology assets. Actuarial analysis yielded a life that differed from current expectations of communication equipment used for distribution substations. Based on discussions with Company personnel and judgment, this study recommends retaining the existing 15 year life and moving to an R2 dispersion. The R2 dispersion is proposed since it is more typical for this type of equipment.

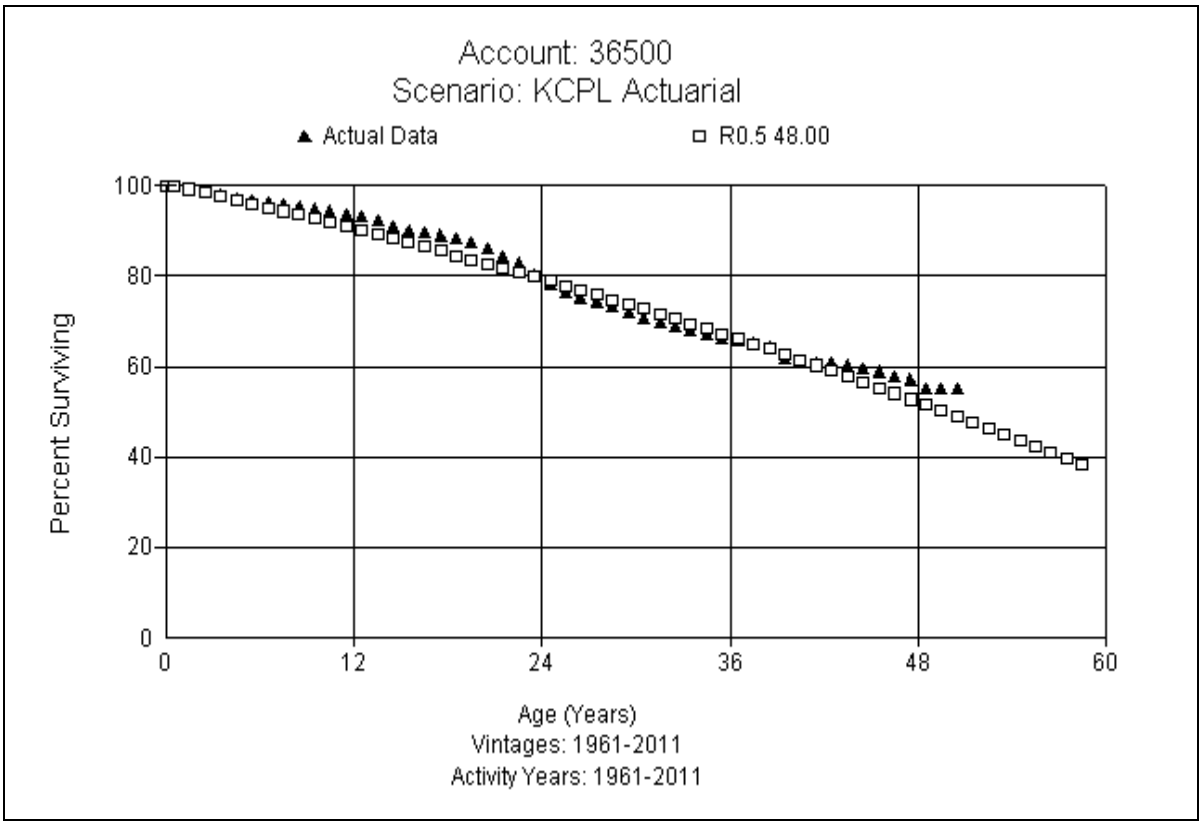
FERC Account 364.00 Poles, Towers & Fixtures 49 R4

This account contains wood and steel poles in various sizes, wood, fiberglass and steel cross arms, pole tops and frames. The current balance is $266.6 million for this account. The currently approved average service life is 38 years with an R3 dispersion pattern. Discussions with Company personnel indicated wood poles are subject to the same retirement forces as transmission. Company does osmose ground line treatment as needed. Lightning is an issue and is second only to Florida. Despite these retirement forces, the analysis indications show the life increasing. Based on the analysis and excellent curve fit shown below, the study recommends moving to a 49 year life with a minor change to the R4 dispersion, which is shown below.



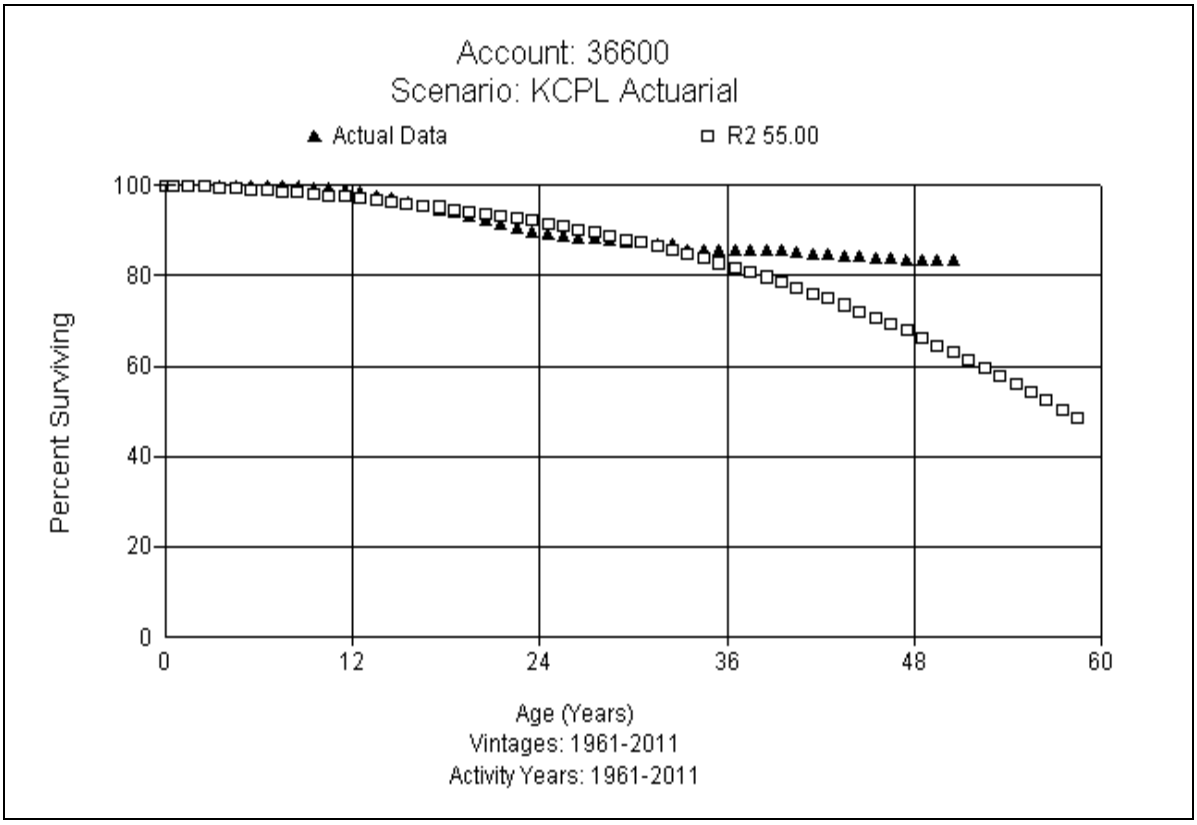
FERC Account 365.00 Overhead Conductor 48 R0.5

This account consists of overhead conductor cables and arrestors. The current account balance is $213.2 million for this account. The approved rate assumes an average service life of 45 years with an R0.5 dispersion curve. Discussions with Company personnel indicated a 45-50 year life would be reasonable. Trees, relocations, system improvements, vehicles and storms are major cause for replacement. Expectations of the Company and the analysis support the study recommendation, which is to increase the life to 48 years, an increase of 3 years, and retaining the R0.5 dispersion curve, which is shown below.



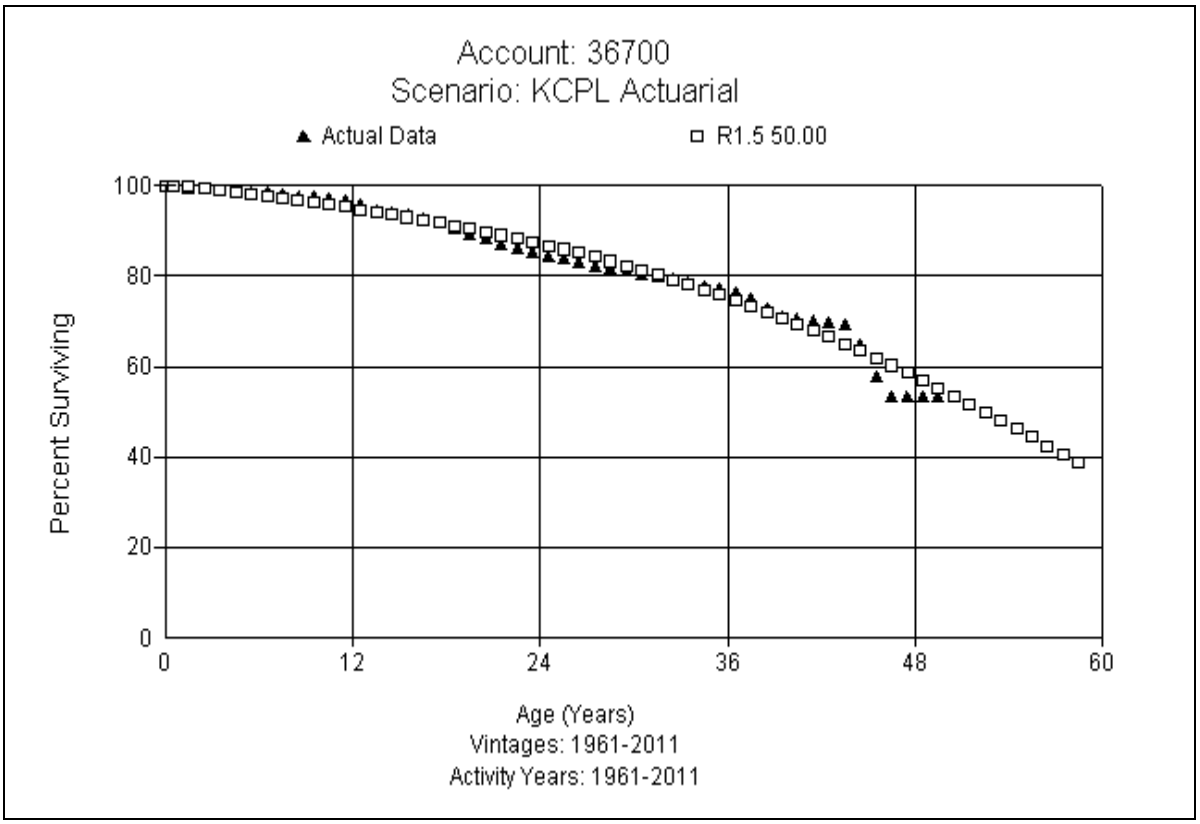
FERC Account 366.00 Underground Circuits 55 R2

This account consists of underground conduit, direct burials of various sizes, ducts, manholes, and foundations. The account balance is $230.2 million for this account. The existing rate is based on a life estimate of 55 years with an R2 dispersion pattern. Company discussions indicated that conduit encased duct and conduit would have a life of approximately 55 years. Based on the analysis and confirmed by discussions with the Company, this study recommends retaining the 55 R2, which is shown below.



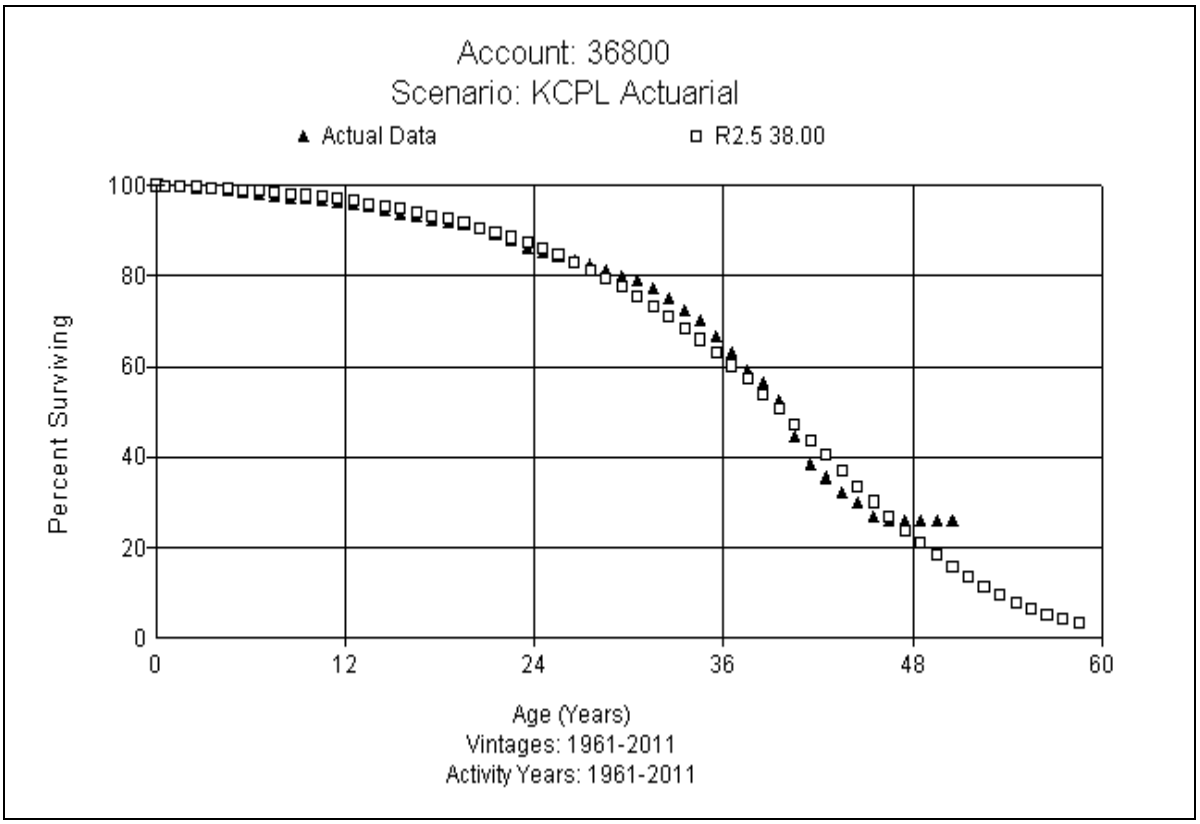
FERC Account 367.00 Underground Conductor & Devices 50 R1.5

This account consists of underground conductor, switches, and switchgear. The account balance is $419.7 million for this account. The currently approved life estimate is 50 years with an R1.5 dispersion curve. Discussions with Company personnel indicated life expectancy depends on the vintage of conductor. There have been a lot of issues with non-lead cable, which is expected to last only 20-30 years. Newer cable would last 40-50 years for EPR, which began being installed in the 1980's. Based on the analysis, supported by discussions with the Company, this study recommends retention of the 50 R1.5, which is shown below.



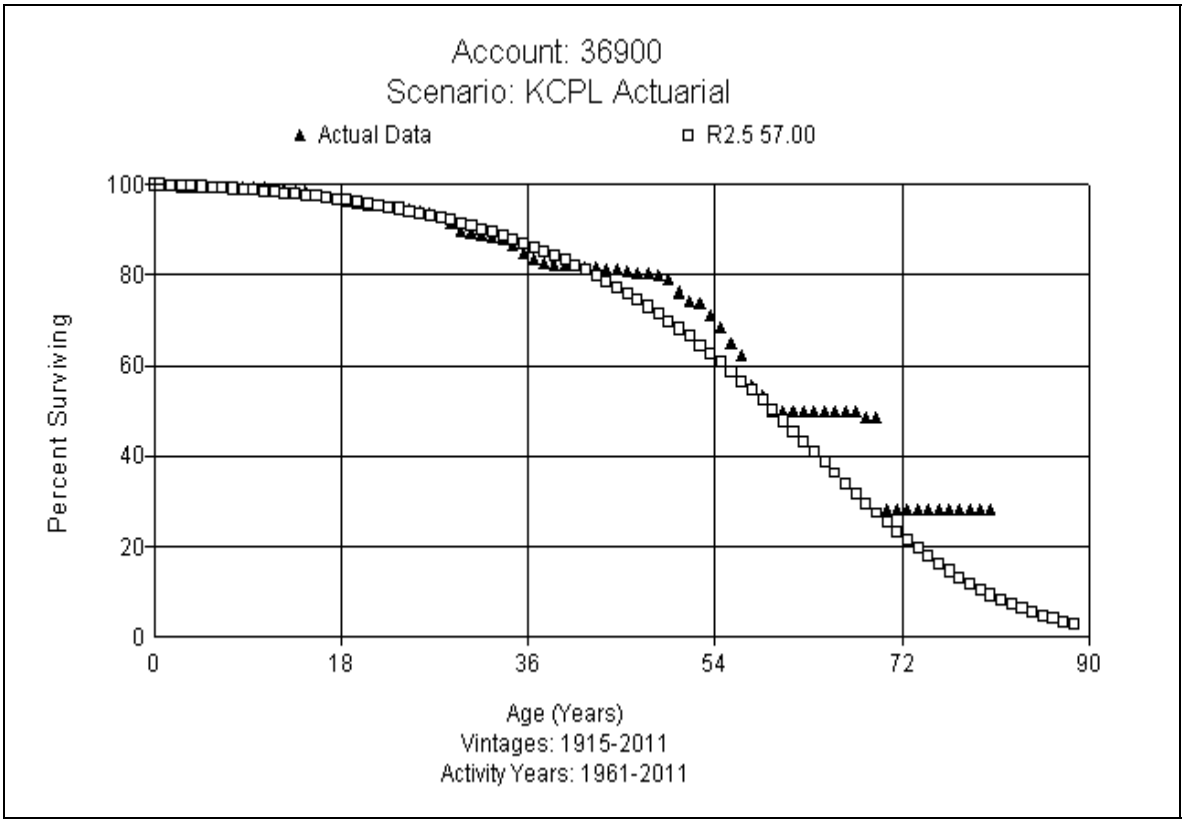
FERC Account 368.00 Line Transformers 38 R2.5

This account consists of line transformers, regulators, and capacitors. The account balance is $254.3 million for this account. The currently approved life for this account is 34 years with an R2 dispersion pattern. Various factors such as storms heat overloads, upgrades and line moves contribute to retirement. Company would expect to see a longer life than the existing, especially for pad mounts. Based on the analysis, good curve fit as seen below, and discussions with Company personnel this study recommends increasing the life to 38 years and moving from the R2 to the R2.5 dispersion pattern, which is shown below.



FERC Account 369.00 Services 57 R2.5

This account includes overhead services with a balance of $100.3 million. The currently approved life for this account is 48 years with an R2.5 dispersion curve. Account contains both overhead and underground which have different service life expectations; OH is 30-50 years and UG is 40-50 years. The standard practice (last 10-15 years) is now to put in conduit. Based on the analysis, the current depreciation study recommendation is to retain the R2.5 curve but increase the life to 57 years, which is shown below.

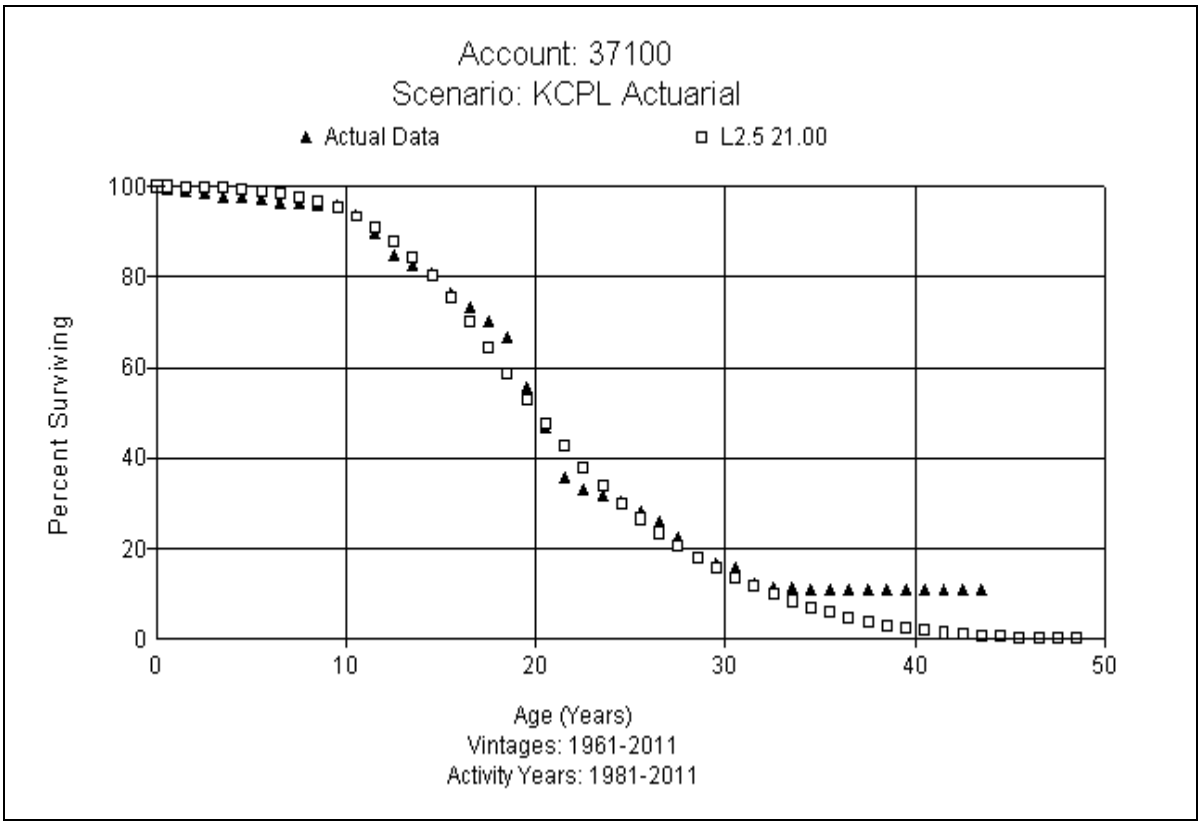


FERC Account 370.00 Meters 20 R2

This account includes all distribution meters and has a current balance of $92.8 million. The currently approved life is 36 years with an R1.5 dispersion curve. New meters installed with AMR module all had to be replaced in 2004 (8 year life) due to manufacturing defects. Many of those occurred in 2002. Module life for well-constructed is 12-15 years maximum. Single phase digital meters were installed in 2003-4 timeframe. The newer technology based meters all have shorter service life expectations, 15-20 years. Mechanical meters have a life of 20-30 years and comprise 75% of the meter population currently. The study analysis indications are at the approved life or longer, in some bands analyzed. Corporate goal is to replace meters before they fail. If a meter made prior to 2000 is pulled it is not placed back in the field. Meters installed with AMI module are not repairable. Therefore, the historical activity is not reflective of the expected life of module meters, new assets and the current overall future service life expectations. Therefore, this study recommends reducing the life to 20 years and changing to a slightly steeper dispersion pattern, the R2. This recommendation is based on discussions with company personnel, growing numbers of installation of new meter technology, and judgment therefore, no graph is included.

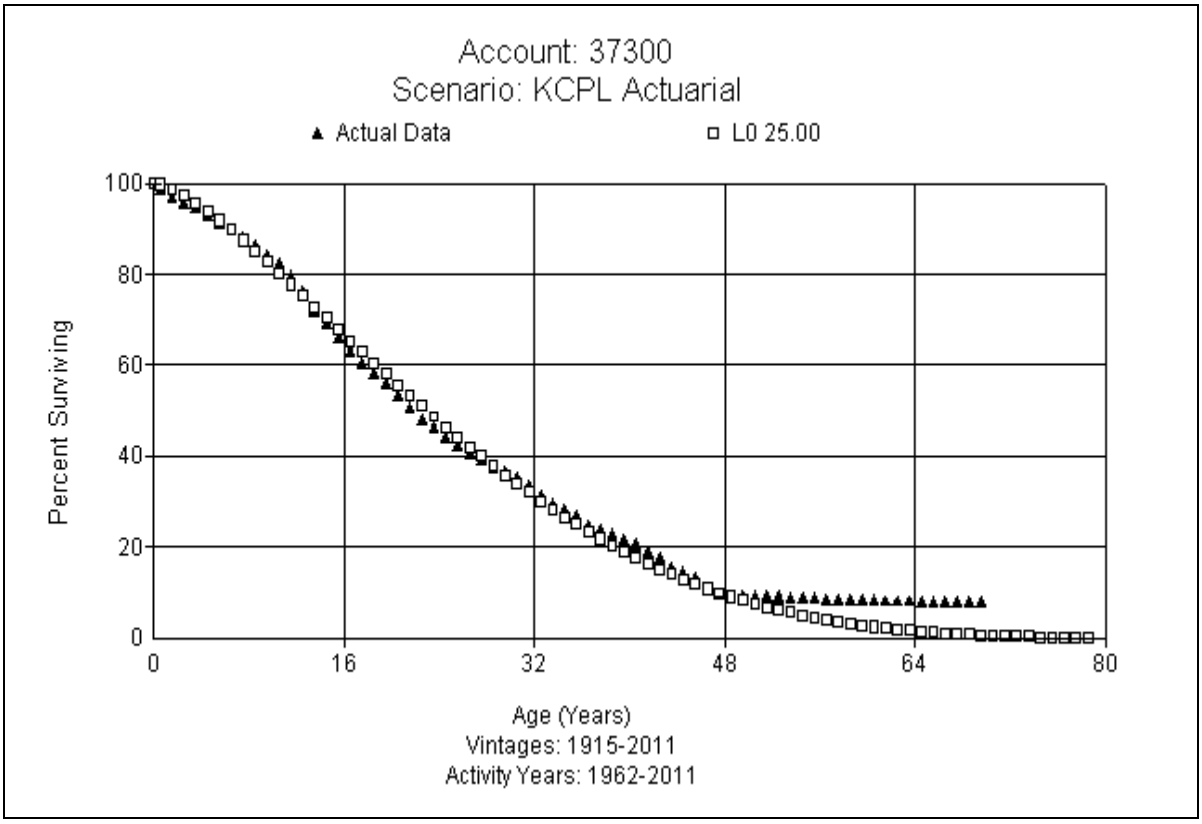
FERC Account 371.00 Installation on Customer Premises 21 L2.5

This account consists of guard lights and guard light standards. The current account balance is $10.4 million for this account. The currently approved life for this account is 20 year with an L1.5 dispersion pattern. The current depreciation study recommendation is to change to a 21 L2.5, which is shown below.



FERC Account 373.00 Street Lighting and Traffic Signal 25 L0

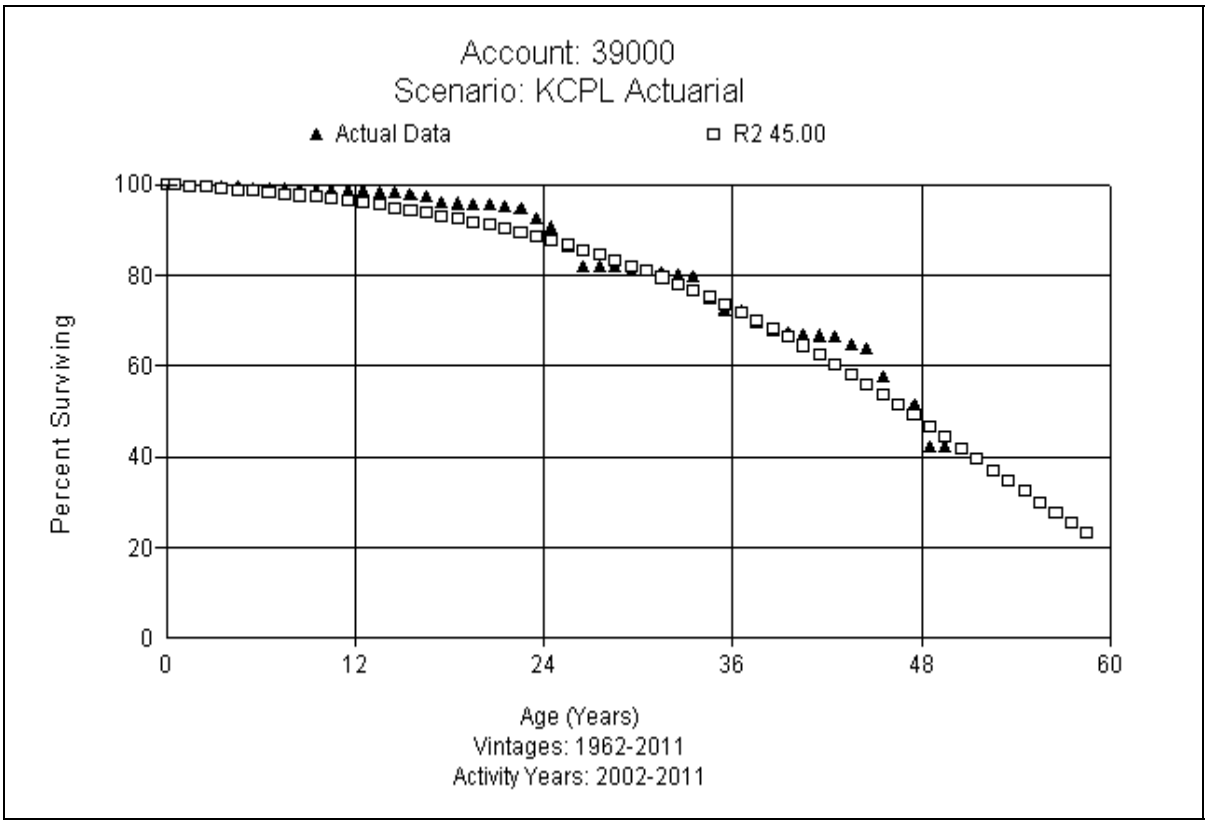
This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. The current account balance is $38 million for this account. The currently approved life for this account is 25 years with an L0.5 dispersion curve. The current depreciation study recommendation is to retain the existing 25 year life with a slight change in dispersion to L0, which is shown below.



GENERAL PLANT

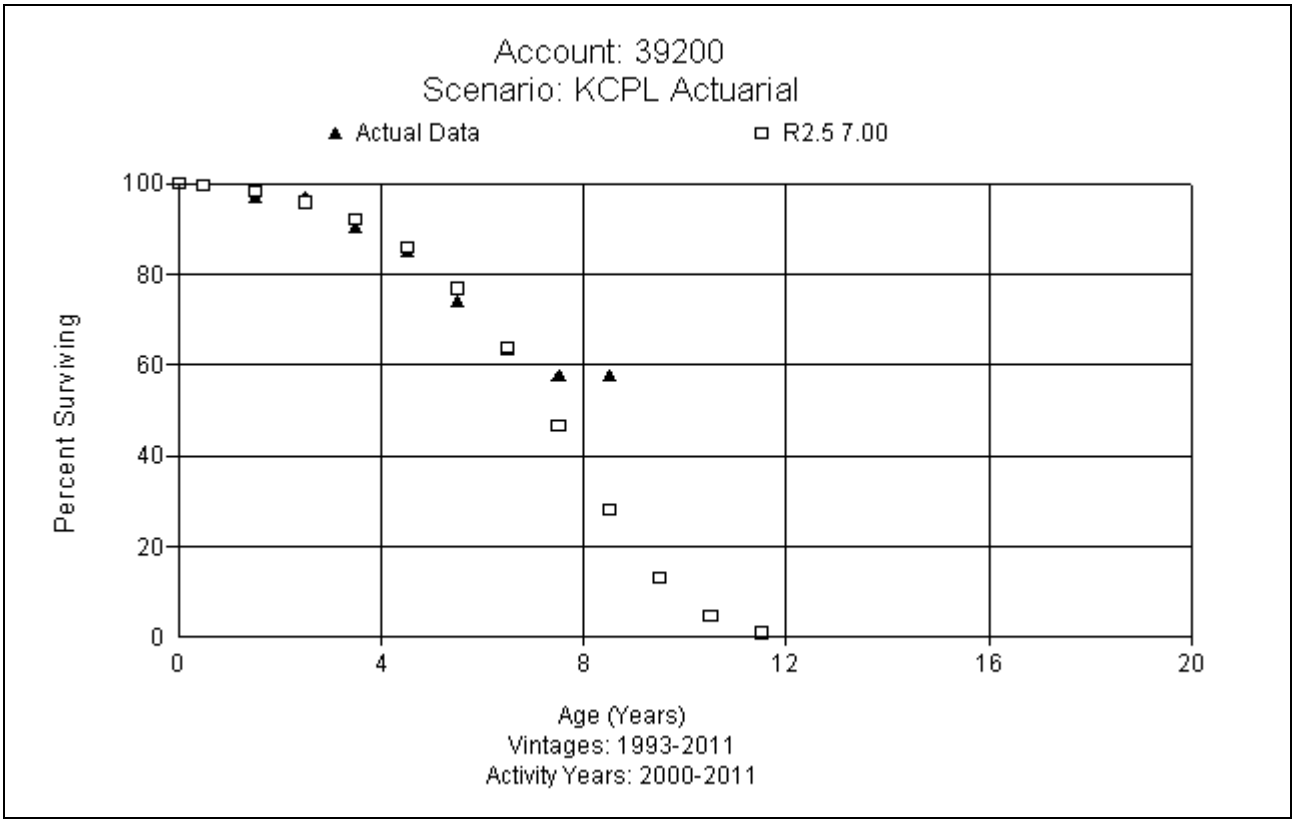
FERC Account 390.00 Structures & Improvements 45 R2

This account includes the cost of general structures and improvements used for utility service. There is approximately $71.5 million in this account. The approved life for this account is 45 years and the R1 dispersion. Based on the analysis and good curve fits, this study recommends retaining the 45 year life with a move to a slightly steeper dispersion pattern of R2, which is shown below.



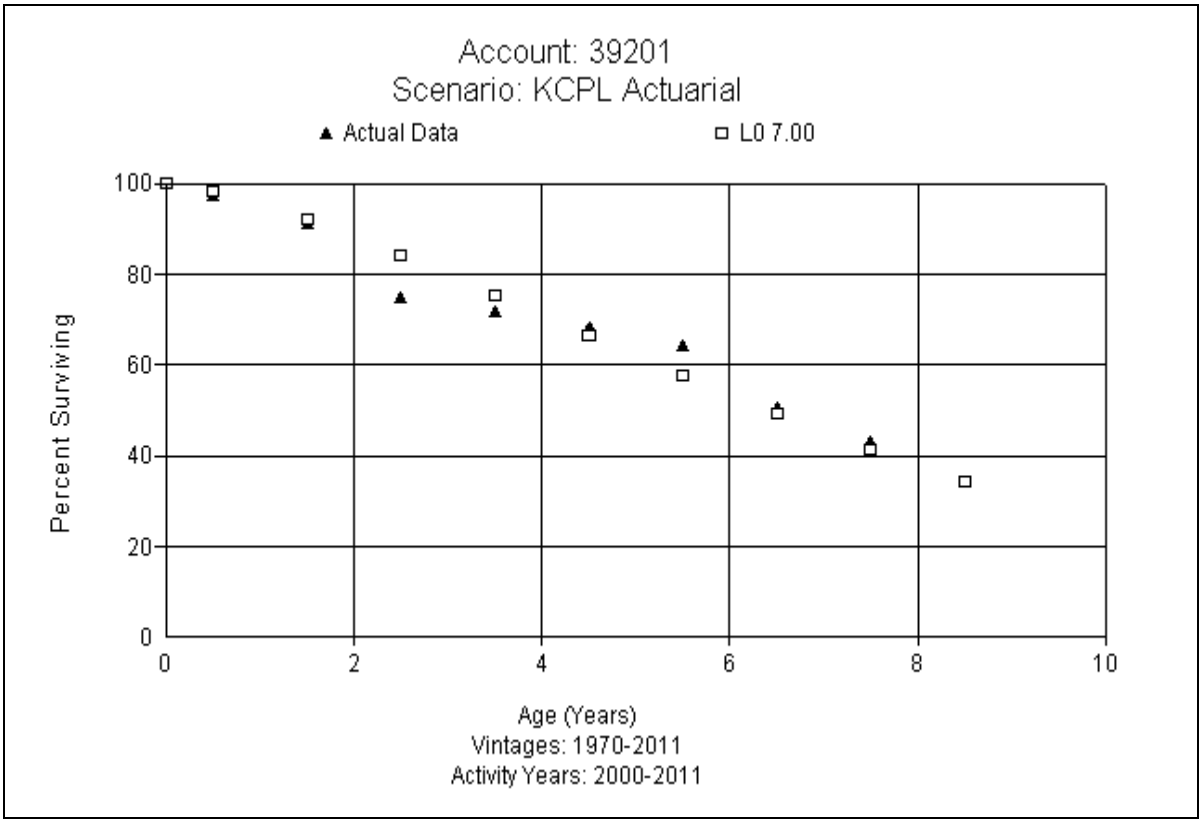
FERC Account 392.00 Transportation Equipment - Autos 7 R2.5

This account includes the cost of automobiles used for utility service. There is approximately $1.7 million in this account. The approved life for this account is 7 years and the R2 dispersion. Discussions with Company personnel indicated they would like to retire these assets at age 6 but most are retired around 7 years. The study analysis indicates a 7 year life consistent with Company discussions. This study recommends retaining the 7 year life with a slight move in dispersion to R2.5, which is shown below.



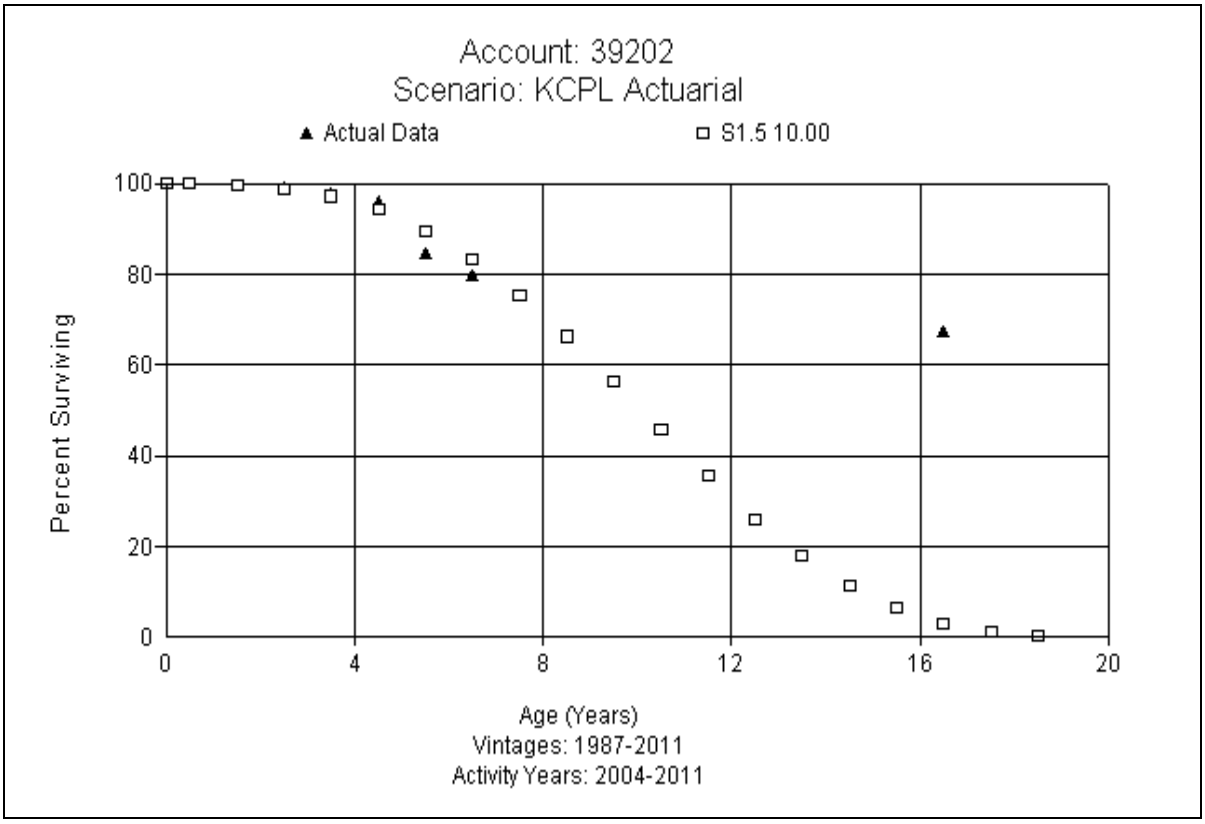
FERC Account 392.01 Transportation Equipment – Light Trucks 8 R0.5

This account consists of transportation equipment such as vans and pickup trucks used for general utility service. There is approximately $8.7 million in this account. This account currently has a life of 8 years with the R0.5 dispersion. Company discussions this class of vehicle should also be retired around 6 years but expect reality is 7 years. The study analysis indicates a 7 year life, which is consistent with Company discussions, but is a reduction from the existing. Based on the analysis and information from the Company, this study recommends moving to a 7 year life and changing to the L0 dispersion curve, which is shown below.



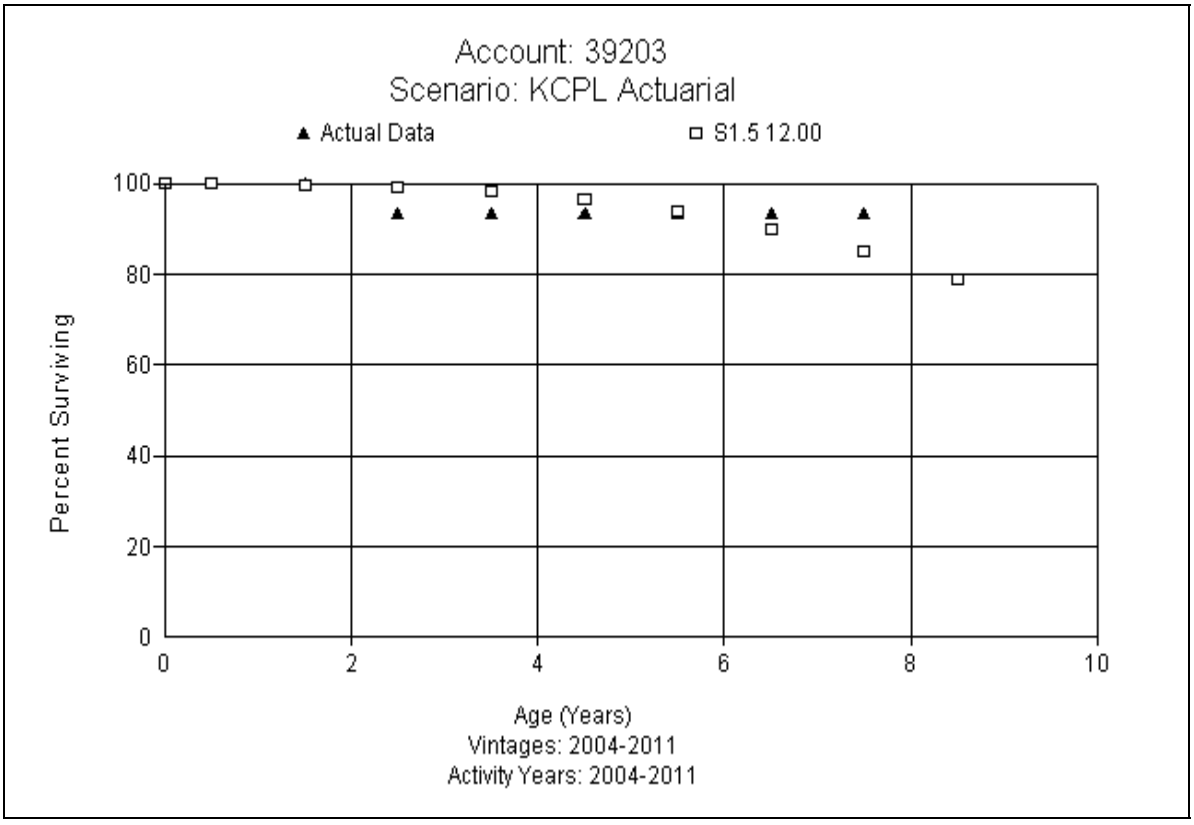
FERC Account 392.02 Transportation Equipment – Heavy Trucks 10 S1.5

This account consists of special trucks such as aerial lifts, digger derricks, and one man bucket trucks used for general utility service. There is approximately $31.1 million in this account. The account has an approved life of 10 years with a dispersion of S1.5. Discussions with Company personnel indicate a service life expectation of 8-10 years. The analysis, information from the Company and the approved life are the same. This study recommends retaining the 10 S1.5, which is shown below.



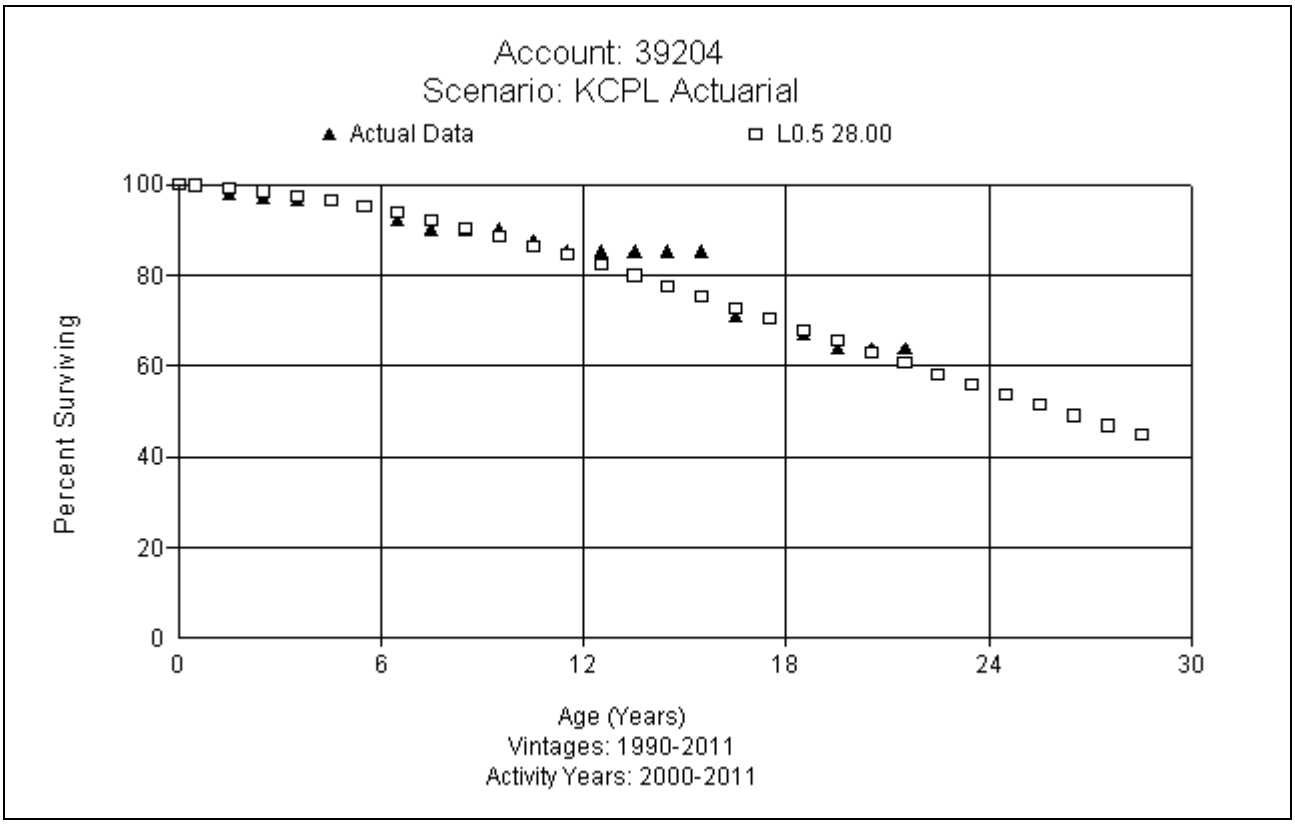
FERC Account 392.03 Transportation Equipment – Tractors 12 S1.5

This account consists of transportation equipment such as tractors and other large trucks (Class 8) used for general utility service. There is approximately $685 thousand in this account. The account has an approved life of 12 years with the S0 dispersion. Discussions with Company personnel indicate a 12 year life, which might be a little high. The analysis, information from the Company, and the existing 12 year life are the same. This study recommends retention of the 12 year life with a change to a slightly steeper dispersion the S1.5, which is shown below.



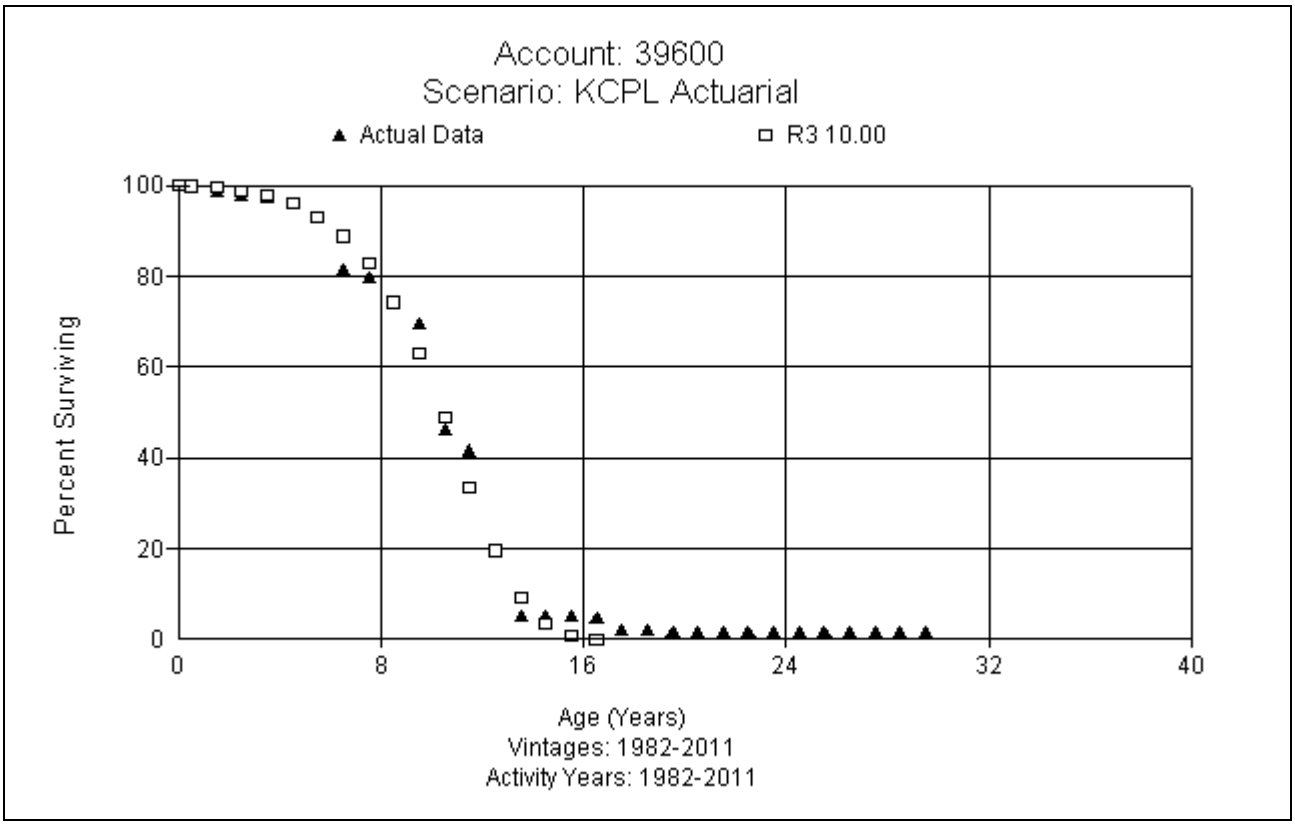
FERC Account 392.04 Transportation Equipment – Trailers 28 L0.5

This account consists of trailers two wheel and over used for general utility service. There is approximately $1.8 million in this account. The current approved life is 20 years with a dispersion of S1.5. Discussions with Company personnel indicated a 20 year life on average would be reasonable for trailers. However, study analysis indicates a longer life. This study recommends increasing the life to 28 years and a change to the L0.5 dispersion curve, which is shown below.



FERC Account 396.00 Power Operated Equipment 10 R3

This account consists of bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. There is approximately $24.3 million in equipment in this account. The currently approved life and curve for this account is the 13 L2. This study recommends moving to a 10 year life and changing to the R3 dispersion curve, which is shown below.



Salvage Analysis

When a capital asset is retired, physically removed from service and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the original addition versus the retirement.

The net salvage analysis uses the history of the individual accounts to estimate the future net salvage that KCP&L can expect in its operations. As a result, the analysis not only looks at the historical experience of KCP&L, but also takes into account recent and expected changes in operations that could reasonably lead to different future expectations for net salvage than were experienced in the past.

Salvage Characteristics

For production facilities, this study has analyzed interim net salvage by account. The Company provided its closure cost study performed by an independent third party, and those amounts have also been included. The interim net salvage amounts and closure cost amounts were combined to derive a total net salvage factor for each Steam, Other and Wind Production accounts. For the Nuclear function only an interim net salvage factor is recognized. KCP&L has not included terminal dismantlement cost estimates in this study due to the pending KCC generic docket to address those costs.

For each account in Transmission, Distribution, and General plant, data for retirements, gross salvage, and cost of removal for the majority of the accounts were derived from 1976-2011, depending on the available history. Moving averages, which remove timing differences between retirement and salvage and

removal cost, were analyzed over periods varying from one to 10 years.

Steam Production, Nuclear and Other Production, FERC Accounts 311-346

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission, Distribution or General Plant assets. Power plants are discrete units that will need to be dismantled after the end of their useful lives. Because of this, there are two types of analysis required, one for the interim activity and the other based on engineering studies conducted to determine the retirement closure costs needed to secure the plant when it ceases operation.

The list of the individual account net salvage percentages are shown in Appendix C. These percentages are derived by the combined amounts for interim retirement and retirement closure net salvage amounts and are shown in Appendix E-1. The unit specific dismantling costs have not been included in the calculation of the depreciation rates in the study at this time due to the pending KCC generic docket addressing this issue.

PRODUCTION PLANT

Steam Production

The net salvage percentages shown below are the calculated total net salvage (interim retirement and retirement closure) factors. An adjustment for the jurisdictional factor has been made in the accrual calculations shown in Appendix A of this report.

FERC Account 311.00 Structures and Improvements (-2.79% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for steam utility operations. The currently approved net salvage percent for this account is negative 2 percent. This study recommends a negative 2.79.percent composite net salvage for this account which combines negative 10 percent interim net salvage and retirement closure costs.

FERC Account 311.02 Hawthorn Unit 5 Rebuild Structures and Improvements (-1.17% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for steam utility operations related to Hawthorn Unit 5 rebuild. The currently approved net salvage percent for this account is negative 2 percent. This study recommends a negative 1.17 percent net salvage for this account which combines negative 10 percent interim net salvage and retirement closure costs.

FERC Account 311.04 Iatan Unit 2 Structures and Improvements (-3.01% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for steam utility operations related to Iatan Unit 2. The currently approved net salvage percent for this account is negative 5 percent. This study recommends a negative 3.01 percent net salvage for this account which combines negative 10 percent interim net salvage and retirement closure costs.

FERC Account 312.00 Boiler Plant Equipment (-4.99% Net Salvage)

This account includes any salvage and removal cost related to boiler plant used for steam utility operations. The currently approved net salvage percent for these accounts is negative 4 percent. This study recommends a composite negative 4.99 percent net salvage for this account. which combines negative 15 percent interim net salvage and retirement closure costs.

FERC Account 312.01 Boiler Unit Train - Electric (20.00% Net Salvage)

This account includes any salvage and removal cost related to boiler unit train used for steam utility operations. The currently approved net salvage percent for this account is 20 percent. This study recommends retaining the 20 percent net salvage for this account.

FERC Account 312.02 Boiler Plant Equipment (-2.00% Net Salvage)

This account includes any salvage and removal cost related to environmental equipment used for boiler plant. The currently approved net salvage percent for this account is negative 5 percent. This study recommends changing to a composite negative 2.00 percent net salvage for this account which combines negative 10 percent interim net salvage and retirement closure costs.

FERC Account 312.03 Hawthorn Unit 5 Rebuild Boiler Plant Equipment (-3.07% Net Salvage)

This account includes any salvage and removal cost related to boiler plant used for steam utility operations for Hawthorn Unit 5 rebuild. The currently approved net salvage percent for these accounts is negative 4 percent. This study recommends a negative 3.07 percent net salvage for this account which combines negative 15 percent interim net salvage and retirement closure costs.

FERC Account 312.04 Iatan 2 Boiler Plant Equipment (-8.47% Net Salvage)

This account includes any salvage and removal cost related to boiler plant

used for Iatan 2. The currently approved net salvage percent for these accounts is negative 8 percent. This study recommends a negative 8.47 percent net salvage for this account which combines negative 15 percent interim net salvage and retirement closure costs.

FERC Account 314.00 Turbo-generator Equipment (-4.82% Net Salvage)

This account includes any salvage and removal cost related to turbo-generator equipment used for steam utility operations. The currently approved net salvage percent for this account is negative 3 percent. This study recommends a composite 4.82 negative percent net salvage for this account which combines negative 15 percent interim net salvage and retirement closure costs.

FERC Account 314.04 Iatan Unit 2 Turbo-generator Equipment (-2.88% Net Salvage)

This account includes any salvage and removal cost related to turbo-generator equipment used for Iatan 2. The currently approved net salvage percent for this account is negative 7 percent. This study recommends a negative 2.88 percent net salvage for this account which combines negative 15 percent interim net salvage and retirement closure costs.

FERC Account 315.00 Accessory Electric Equipment (-7.50% Net Salvage)

This account includes any salvage and removal cost related to accessory electric equipment used for steam utility operations. The currently approved net salvage percent for this account is negative 3 percent. This study recommends a composite negative 7.50 percent net salvage for this account. which combines negative 20 percent interim net salvage and retirement closure costs.

FERC Account 315.01 Hawthorn Unit 5 Rebuild Accessory Electric Equipment (-6.85% Net Salvage)

This account includes any salvage and removal cost related to accessory electric equipment used for Hawthorn Unit 5 rebuild steam utility operations

including Hawthorn Unit 5 rebuild. The currently approved net salvage percent for this account is negative 3 percent. This study recommends a negative 6.85 percent net salvage for this account which combines negative 20 percent interim net salvage and retirement closure costs.

FERC Account 315.02 Computer Equipment (0% Net Salvage)

This account includes any salvage and removal cost related to computer equipment used with accessory electric equipment. There is no currently approved net salvage percentage. This study recommends a 0 percent net salvage for this account, which is typical for computer assets.

FERC Account 315.04 Iatan Unit 2 Accessory Electric Equipment (-6.14% Net Salvage)

This account includes any salvage and removal cost related to accessory electric equipment used for Iatan Unit 2. The currently approved net salvage percent for this account is negative 7 percent. This study recommends a negative 6.14 percent net salvage for this account which combines negative 20 percent interim net salvage and retirement closure costs.

FERC Accounts 316.00 Miscellaneous Power Plant Equipment (-1.48% Net Salvage)

This account includes any salvage and removal cost related to power plant equipment used for steam utility operations. The currently approved net salvage percent for this account is 0 percent. This study recommends a composite negative 1.48 percent net salvage for this account which combines 0 percent interim net salvage and retirement closure costs.

FERC Accounts 316.01 Hawthorn Unit 5 Rebuild Miscellaneous Power Plant Equipment (-0.44% Net Salvage)

This account includes any salvage and removal cost related to power plant equipment used for Hawthorn Unit 5 rebuild. The currently approved net salvage percent for this account is 0 percent. This study recommends a negative 0.44 percent net salvage for this account which combines 0 percent interim net salvage and retirement closure costs.

FERC Accounts 316.04 Iatan Unit 2 Miscellaneous Power Plant Equipment (-0.66% Net Salvage)

This account includes any salvage and removal cost related to power plant equipment related to Iatan 2. The currently approved net salvage percent for this account is 0 percent. This study recommends a negative 0.66 percent net salvage for this account which combines 0 percent interim net salvage and retirement closure costs.

Nuclear Production

FERC Account 321.00 Structures and Improvements (-0.68% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for nuclear utility operations. The currently approved net salvage percent for this account is negative 1 percent. This study recommends a negative 0.68 percent net salvage for this account.

FERC Account 322.00 Reactor Pit Equipment (-1.08% Net Salvage)

This account includes any salvage and removal cost related to reactor pit equipment used for nuclear utility operations. The currently approved net salvage percent for this account is negative 2 percent. This study recommends a negative 1.08 percent net salvage for this account.

FERC Account 323.00 Turbine/Generator Equipment (-3.28% Net Salvage)

This account includes any salvage and removal cost related to turbines and

generators used for nuclear utility operations. The currently approved net salvage percent for this account is negative 7 percent. This study recommends a negative 3.28 percent net salvage for this account.

FERC Account 324.00 Accessory Equipment (0.00% Net Salvage)

This account includes any salvage and removal cost related to accessory equipment used for nuclear utility operations. The currently approved net salvage percent for this account is 0 percent. This study recommends a 0.00 percent net salvage for this account.

FERC Account 325.00 Miscellaneous Power Pit Equipment (0.00% Net Salvage)

This account includes any salvage and removal cost related to miscellaneous power pit equipment used for nuclear utility operations. The currently approved net salvage percent for this account is 0 percent. This study recommends a 0.00 percent net salvage for this account.

Other Production

FERC Account 341.00 Structures and Improvements (-0.76% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for other production utility operations. The currently approved net salvage percent for this account is negative 1 percent. This study recommends moving to a composite negative 0.76 percent net salvage for this account which combines negative 1 percent interim net salvage and retirement closure costs.

FERC Account 342.00 Fuel Holders, Producers, and Accessories (-2.65% Net Salvage)

This account includes any salvage and removal cost related to fuel holders, producers and accessories used for other production utility operations. The

currently approved net salvage percent for this account is negative 5 percent. This study recommends a composite negative 2.65 percent net salvage for this account which combines negative 5 percent interim net salvage and retirement closure costs.

FERC Account 344.00 Generators (-10.58% Net Salvage)

This account includes any salvage and removal cost related to generators used for other production utility operations. The currently approved net salvage percent for this account is negative 7 percent. This study recommends a composite negative 10.58 percent net salvage for this account which combines negative 14 percent interim net salvage and retirement closure costs.

FERC Account 345.00 Accessory Electrical Equipment (-1.40% Net Salvage)

This account includes any salvage and removal cost related to accessory electrical equipment used for other production utility operations. The currently approved net salvage percent for this account is 0 percent. This study recommends a composite negative 1.40 percent net salvage is recommended for this account which combines negative 1 percent interim net salvage and retirement closure costs.

FERC Account 346.00 Miscellaneous Power Plant Equipment (-1.89% Net Salvage)

This account includes any salvage and removal cost related to miscellaneous power plant equipment used for other production utility operations. Due to the similarity of assets between this account and 316.00, this study recommends using the same net interim salvage in this account as in account 316.00 combined with closure costs. A composite negative 1.89 percent net salvage is recommended which combines 0 percent interim net salvage and retirement closure costs.

<u>Wind Production Plant</u>

FERC Accounts 341.02, 344.02, and 345.02 (0.00% Net Salvage)

Based on the property units for Wind, this study is assuming no interim retirements so no interim net salvage is recognized nor is there any retirement closure.

TRANSMISSION PLANT

FERC Account 352.00 Structures and Improvements (-10.00% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for transmission utility operations. The currently approved net salvage percent for this account is negative 5 percent. The 2-10 year moving average net salvage percentages in 2011 range from negative 4.92 percent to a negative 46 percent. This study recommends moving to the more negative indications but limits that movement to a negative 10.00 percent net salvage at this time.

FERC Account 353.00 Station Equipment (-10.00% Net Salvage)

This account includes any salvage and removal cost related to station equipment used for transmission utility operations. The currently approved net salvage percent for this account is negative 10 percent. Based on the recent experience and moving averages the study recommends a negative 10.00 percent net salvage for this account.

FERC Account 353.03 Station Equipment - Communication (-1.00% Net Salvage)

This account includes any salvage and removal cost related to station equipment used for transmission utility operations. The currently approved net salvage percent for this account is 0 percent. Activity dates back to 2004. Analysis recognizes cost of removal will exceed salvage but moving averages indicate it will be minimal. This study recommends moving from a 0 percent to a negative 1.00 percent net salvage based on the most recent 2-5 year moving average indications at this time.

FERC Account 354.00 Towers and Fixtures (-20.00% Net Salvage)

This account includes any salvage and removal cost related to towers and fixtures used for transmission utility operations. The currently approved net salvage percent for this account is negative 20 percent. Analysis indicates some cost of removal will be incurred and will exceed salvage. Based on these facts and earlier history, this study suggests retention of the existing negative 20.00 percent net salvage.

FERC Account 355.00 Poles and Fixtures (-75.00% Net Salvage)

This account includes any salvage and removal cost related to poles and fixtures used for transmission utility operations. The currently approved net salvage percent for this account is negative 40 percent. Recent and full experience analysis indications are significantly more negative. Based on discussions with Company and judgment, this study suggests moving toward the more negative indications but limiting those to a negative 75.00 percent net salvage at this time.

FERC Account 356.00 Overhead Conductors and Devices (-10.00% Net Salvage)

This account includes any salvage and removal cost related to overhead conductors and devices used for transmission utility operations. The currently approved net salvage percent for this account is 30 percent. Most recent 6-10 year moving averages indicate a lower negative net salvage. Very little of the current conductor is copper. The most recent experience is being influenced by last 3 years of activity. This study recommendation is based on the most recent 6-10 year moving averages. The recommendation is a negative 10.00 percent net salvage for this account.

FERC Account 357.00 Underground Conduit (0.00% Net Salvage)

This account includes any salvage and removal cost related to underground conduit used for transmission utility operations. The currently approved net salvage percent for this account is 0 percent. The analysis and study recommendation support retention of a 0.00 percent net salvage for this account.

FERC Account 358.00 Underground Conduit and Devices (-5.00% Net Salvage)

This account includes any salvage and removal cost related to underground conduit and devices used for transmission utility operations. The currently approved net salvage percent for this account is 0 percent. Historical analysis suggests that when retirements are recorded cost of removal will exceed any salvage. Therefore, this study suggests a negative 5.00 percent net salvage for this account.

DISTRIBUTION PLANT

FERC Account 361.00 Structures & Improvements (-10.00% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for distribution utility operations. The currently approved net salvage percent for this account is negative 5 percent. Analysis indicates cost of removal will exceed salvage. The last 3 years of activity are impacting the analysis, which results in significantly more negative net salvage. However, due to timing differences that are known to exist, this study has looked to the moving average indications in earlier years as well as judgment on the types of assets and retirement activities for the basis of the recommendation. This study recommends moving to more negative net salvage of a negative 10.00 percent at this time.

FERC Account 362.00 Station Equipment (0.00% Net Salvage)

This account includes any salvage and removal cost related to station equipment used for distribution utility operations. The currently approved net salvage percentage is negative 5 percent. Historical indications suggest that some salvage continues to be recorded. Cost of removal has in the past exceeded any salvage but the last five years indicate salvage could equal cost of removal.

Factoring timing differences into the analysis indications, the study recommendation is to move to 0.00 percent net salvage for this account.

FERC Account 362.03 Station Equipment - Communication (-1.00% Net Salvage)

This account includes any salvage and removal cost related to station equipment communication used for distribution utility operations. The currently approved net salvage percentage is 0 percent. Historical experience begins in 2005 for this account. Based on the analysis, no salvage but some cost of removal has been recorded. Expectations are that cost of removal will exceed any salvage. Based on the overall analysis, this study recommendation is to move to a negative 1.00 percent net salvage for this account.

FERC Account 364.00 Poles, Towers & Fixtures (-60.00% Net Salvage)

This account includes any salvage and removal cost related to poles, towers and fixtures used for distribution utility operations. The currently approved net salvage percentage is negative 20 percent. The analysis from 2003 to 2011 for individual years and moving averages indicate negative net salvage significantly more negative than the existing. Giving consideration to timing differences, this study recommends moving to approximately half of the recent (2011) 10 year moving average, a negative 60.00 percent net salvage.

FERC Account 365.00 Overhead Conductor (-30.00% Net Salvage)

This account includes any salvage and removal cost related to overhead conductors used for distribution utility operations. The currently approved net salvage percentage is negative 20 percent. Historical activity suggests salvage had exceeded cost of removal until 2000. Analysis from 2000-2011 indicate cost of removal is increasing and is expected to continue to exceed any salvage. Giving consideration to timing differences along with the indications, this study recommends a negative 30.00 percent net salvage, which is approximately half of

2011 10 year moving average.

FERC Account 366.00 Underground Circuits (-30.00% Net Salvage)

This account includes any salvage and removal cost related to underground circuits used for distribution utility operations. The currently approved net salvage percentage is 40 percent. Cost of removal has increased significantly and is exceeding any salvage. Based on 2011 moving averages, this study recommends moving to negative 30.00 percent net salvage for this account.

FERC Account 367.00 Underground Conductor & Devices (-20.00% Net Salvage)

This account includes any salvage and removal cost related to underground conductor and devices used for distribution utility operations. The currently approved net salvage percentage is 20 percent. Analysis indicates net salvage became negative around 2000. This trend has continued and cost of removal is expected to continue to exceed any salvage recorded. Based on the moving averages in the last several years, this study recommends moving to a negative 20.00 percent net salvage for this account.

FERC Account 368.00 Line Transformers (15.00% Net Salvage)

This account includes any salvage and removal cost related to line transformers used for distribution utility operations. The currently approved net salvage percentage is 10 percent. Majority of the historical analysis indicates salvage will exceed removal cost. Based on these indications and reliance on more recent moving averages, this study recommends moving to a 15.00 percent net salvage for this account.

FERC Account 369.00 Services (-100.00% Net Salvage)

This account includes any salvage and removal cost related to services used for distribution utility operations. The currently approved net salvage percentage is

negative 100 percent. Analysis indicates more negative net salvage. Based on discussions with Company personnel and judgment, this study recommends the negative 100.00 percent net salvage be retained at this time.

FERC Account 370.00 Meters (5.00% Net Salvage)

This account includes any salvage and removal cost related to meters used for distribution utility operations. The currently approved net salvage percentage is 0 percent. Salvage continues to be recorded and is exceeding cost of removal. Based on the analysis, with reliance on the 4 and 5 year moving averages, this study recommends moving to a 5.00 percent net salvage.

FERC Account 371.00 Customer Premises Installation (-10.00% Net Salvage)

This account includes any salvage and removal cost related to installations on customer premises. The currently approved net salvage percentage is negative 15 percent. The analysis indicates cost of removal will generally exceed salvage. Based on the consistent 2011 moving average indications, this study recommends moving to negative 10.00 percent net salvage.

FERC Account 373.00 Street Lighting and Traffic Signal (-15.00% Net Salvage)

This account includes any salvage and removal cost related to street lighting and traffic signals used for distribution utility operations. The currently approved net salvage percentage is negative 5 percent. Historical analysis indicates cost of removal generally exceeds any salvage. Based on 2011 fuller (8-10 year) moving averages, this study recommends moving to a negative 15.00 percent net salvage.

GENERAL PLANT

FERC Account 390.00 Structures & Improvements (-20.00% Net Salvage)

This account includes any salvage and removal cost related to structures and improvements used for general utility operations. The currently authorized net

salvage rate for this account is negative 15 percent. Recent experience and moving averages suggest cost of removal is increasing. This study recommends moving from the approved negative 15 percent net salvage rate to negative 20.00 percent net salvage for this account.

FERC Account 392.00 Transportation Equipment - Autos (25.00% Net Salvage)

This account includes any salvage and removal cost related to automobiles used in general operations. The currently authorized net salvage rate for this account is 25 percent. Salvage has been and is expected to continue. Minimal cost of removal has been recorded. This study recommends retention of the approved 25 percent net salvage rate.

FERC Account 392.01 Transportation Equipment - Light Trucks (25% Net Salvage)

This account includes any salvage and removal cost related to pickup trucks and vans used in general operations. The currently authorized net salvage rate for this account is 25 percent. Salvage has been and is expected to continue. Minimal cost of removal has been recorded. This study recommends retention of the approved 25.00 percent net salvage rate.

FERC Account 392.02 Transportation Equipment – Heavy Trucks (20.00% Net Salvage)

This account includes any salvage and removal cost related to special trucks used in general operations. The currently authorized net salvage rate for this account is 25 percent. Salvage has been and is expected to continue. Minimal cost of removal has been recorded. This study recommends moving from the approved 25 percent net salvage rate to 20.00 percent net salvage for this account.

FERC Account 392.03 Transportation Equipment - Tractors (30.00% Net Salvage)

This account includes any salvage and removal cost related to tractors used in general operations. The currently authorized net salvage rate for this account is 25 percent. Consistent indications, this study recommends moving from the approved 25 percent net salvage rate to 30.00 percent net salvage for this account.

FERC Account 392.04 Transportation Equipment - Trailers (20.00% Net Salvage)

This account includes any salvage and removal cost related to trailers used in general operations. The currently authorized net salvage rate for this account is 25 percent. This study recommends moving from the approved 25 percent net salvage rate to 20.00 percent net salvage for this account.

FERC Account 396.00 Power Operated Equipment (20.00% Net Salvage)

This account includes any salvage and removal cost related to bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The currently authorized net salvage rate for this account is negative 15 percent. Indications are pretty consistent across recent moving averages. This study recommends moving to 20.00 percent net salvage for this account.

APPENDIX A

Depreciation Rate Calculations

KANSAS CITY POWER & LIGHT
CALCULATION OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Allocated/Book* Reserve Kansas Jurisdictional	Jurisdictional Interim Net Salvage Amount	Jurisdictional Retirement Closure Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Annual Accrual Rate
Steam Production Plant										
31100	**Structures And Improvements**									
	Bulk Oil Facility NE	$ 1,124,090.51	$ 521,364.42	$ 357,442.90	$ (18,392.76)	$ -	$ 182,314.28	19.70	$ 9,254.51	1.78%
	Hawthorn Common	10,843,353.66	5,029,255.86	1,778,537.28	(33,096.55)	(97,840.63)	3,381,655.75	23.79	142,156.30	2.83%
	Hawthorn Unit 5	15,739,344.28	7,300,065.27	4,577,052.74	(77,365.02)	(31,984.68)	2,832,362.23	23.22	121,957.00	1.67%
	Hawthorn Unit 6	1,961.46	909.74	293.76	(10.56)	(6.91)	633.46	31.84	19.89	2.19%
	Hawthorn Unit 7	20,754.47	9,626.13	2,324.15	(100.13)	(55.05)	7,457.16	32.05	232.65	2.42%
	Hawthorn Unit 8	4,374.64	2,029.00	755.69	(25.34)	(11.60)	1,310.24	31.68	41.36	2.04%
	Hawthorn Unit 9	2,242,296.07	1,039,999.34	471,374.75	(6,701.94)	(7,893.96)	583,220.49	21.84	26,705.61	2.57%
	Montrose Common	12,622,210.64	5,854,307.52	3,340,192.51	(40,241.39)	(123,594.47)	2,677,950.87	19.82	135,144.75	2.31%
	Montrose Unit 1	3,678,692.41	1,706,214.33	1,701,042.36	-	(30,914.84)	36,086.81	4.43	8,138.96	0.48%
	Montrose Unit 2	139,376.37	64,644.15	50,746.33	(648.99)	(1,277.40)	15,824.22	19.37	816.77	1.26%
	Montrose Unit 3	351,235.16	162,906.38	140,875.52	(1,963.06)	(3,079.06)	27,072.98	19.09	1,418.44	0.87%
	Iatan Common	67,294,461.08	31,211,843.99	5,053,288.07	(752,716.73)	(227,810.41)	27,139,083.07	53.23	509,816.43	1.63%
	Iatan Unit 1	28,162,611.19	13,062,100.70	7,447,351.19	(173,060.03)	(106,146.92)	5,893,956.45	26.64	221,234.57	1.69%
	Iatan Unit 2	15,437.98	7,160.29	182.43	(164.61)	(47.61)	7,190.07	53.59	134.18	1.87%
	LaCygne Common	5,540,538.58	2,569,757.20	1,257,514.21	(15,408.94)	(88,608.67)	1,416,260.61	19.92	71,093.91	2.77%
	LaCygne Unit 1	18,722,839.74	8,683,840.30	6,226,148.21	(81,260.52)	(223,445.84)	2,762,398.44	19.49	141,699.47	1.63%
	LaCygne Unit 2	3,921,004.57	1,818,601.13	1,008,093.18	(14,111.90)	(48,545.14)	873,164.99	19.69	44,345.49	2.44%
	Northeast CT	16,002.43	7,422.09	263.21	(21.01)	(147.60)	7,327.48	20.26	361.60	4.87%
	Miscellaneous	17,979.89	8,339.25	70.63	(833.93)	0.00	9,102.54	89.51	101.70	1.22%
	Total 31100	**170,458,565.13**	**79,060,387.09**	**33,413,549.13**	**(1,216,123.39)**	**(991,410.79)**	**47,854,372.15**		**1,434,673.57**	**1.81%**
31200	**Boiler Plant Equipment**									
	Bulk Oil Facility NE	610,273.00	283,050.72	146,929.48	(28,723.24)	0.00	164,844.48	35.55	4,636.65	1.64%
	Hawthorn Common	1,493,922.23	692,896.07	22,546.11	(14,780.41)	(13,479.80)	698,610.17	22.79	30,655.30	4.42%
	Hawthorn Unit 5	71,349,408.77	33,092,569.28	10,498,326.40	(851,284.17)	(144,992.57)	23,590,519.62	22.33	1,056,568.61	3.19%
	Hawthorn Unit 9	41,704,133.97	19,342,794.38	8,964,619.31	(463,798.75)	(146,818.63)	10,988,792.45	20.64	532,447.21	2.75%
	Montrose Common	21,650,125.73	10,041,544.81	5,355,495.07	(228,161.11)	(211,994.22)	5,126,205.08	18.83	272,190.01	2.71%
	Montrose Unit 1	43,144,642.20	20,010,916.50	17,823,438.44	-	(362,577.13)	2,550,055.19	4.40	579,733.26	2.90%
	Montrose Unit 2	32,669,214.14	15,152,308.21	8,974,143.03	(404,235.68)	(299,416.87)	6,881,817.73	18.10	380,182.79	2.51%
	Montrose Unit 3	33,793,542.49	15,673,782.94	9,818,433.05	(433,816.46)	(296,246.82)	6,585,413.17	18.01	365,679.88	2.33%
	Iatan Unit 1	403,734,992.85	186,586,142.62	64,498,109.96	(6,187,398.33)	(1,516,260.30)	129,791,691.29	25.11	5,168,942.45	2.77%
	Iatan Unit 2	1,717,332.11	796,515.81	16,942.23	(60,354.49)	(5,295.35)	845,223.42	45.93	18,401.83	2.31%
	Iatan Common	190,647,698.92	88,424,309.24	12,927,140.24	(6,961,823.99)	(645,395.32)	83,104,388.30	45.33	1,833,264.31	2.07%
	LaCygne Common	6,669,252.12	3,093,265.83	1,618,872.71	(70,297.79)	(106,659.95)	1,651,350.85	18.83	87,697.82	2.84%
	LaCygne Unit 1	175,394,547.26	81,349,744.96	32,925,512.65	(1,796,531.38)	(2,093,228.53)	52,313,992.22	18.83	2,778,808.51	3.42%
	LaCygne Unit 2	102,307,878.46	47,451,417.11	35,976,864.42	(1,424,200.81)	(1,266,652.41)	14,165,405.91	17.97	788,338.84	1.66%
	Miscellaneous	19,935.63	9,246.34	100.54	(1,386.95)	0.00	10,532.76	54.63	192.81	2.09%
	Northeast CT	763.90	354.30	55.35	(6.40)	(7.05)	312.41	19.27	16.21	4.57%
	Total 31200	**1,126,907,663.78**	**522,000,859.13**	**209,567,528.98**	**(18,926,799.95)**	**(7,109,024.95)**	**338,469,155.04**		**13,897,756.48**	**2.66%**
31201	**Boiler Plant Equipment - Unit Trains**	**21,120,730.07**	**9,796,005.81**	**2,074,606.35**	**1,959,201.16**	**-**	**5,762,198.30**	**20.23**	**284,833.77**	**2.91%**
31202	**Boiler Plant Equipment - AQC**									
	Hawthorn Unit 5	398,285.66	184,728.87	187,708.18	(2,979.30)	-	0.00	22.53	0.00	0.00%
	LaCygne Unit 1	34,283,453.34	15,901,008.49	16,219,052.30	(318,043.81)	-	0.00	17.93	0.00	0.00%
	LaCygne Unit 2	9,607.33	4,455.98	4,510.68	(54.71)	-	(0.00)	19.24	(0.00)	0.00%
	Total 31202	**34,691,346.33**	**16,090,193.34**	**16,411,271.16**	**(321,077.82)**	**0.00**	**0.00**		**0.00**	**0.00%**

KANSAS CITY POWER & LIGHT
CALCULATION OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Allocated/Book* Reserve Kansas Jurisdictional	Jurisdictional Interim Net Salvage Amount	Jurisdictional Retirement Closure Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Annual Accrual Rate
31400	**Turbogenerator Units**									
	Hawthorn Common	832,501.39	386,122.47	28,864.13	(8,190.32)	(7,511.74)	372,960.40	22.92	16,269.50	4.21%
	Hawthorn Unit 5	76,460,411.40	35,463,103.41	18,986,186.32	(1,285,941.56)	(155,378.89)	17,918,237.54	20.65	867,548.06	2.45%
	Hawthorn Unit 9	16,379,384.67	7,596,922.40	3,764,764.42	(235,143.70)	(57,663.32)	4,124,965.00	19.82	208,157.82	2.74%
	Montrose Common	23,169.65	10,746.32	7,643.70	(370.39)	(226.87)	3,699.87	17.01	217.56	2.02%
	Montrose Unit 1	12,042,252.03	5,585,316.91	5,014,320.36	-	(101,200.17)	672,196.72	4.33	155,295.46	2.78%
	Montrose Unit 2	15,941,684.06	7,393,912.48	3,715,065.93	(184,080.93)	(146,107.26)	4,009,034.75	17.87	224,393.26	3.03%
	Montrose Unit 3	18,832,231.50	8,734,577.29	4,787,677.84	(229,529.15)	(165,090.37)	4,341,518.97	17.85	243,256.35	2.78%
	Iatan Unit 1	53,855,473.67	24,978,707.24	14,050,376.24	(1,187,164.27)	(202,985.18)	12,318,480.45	22.47	548,173.54	2.19%
	Iatan Unit 2	231,698.46	107,464.06	4,841.03	(9,440.70)	(714.44)	112,778.18	42.56	2,649.76	2.47%
	Iatan Common	4,080,103.31	1,892,392.72	218,699.68	(170,690.04)	(13,812.29)	1,858,195.37	41.69	44,572.90	2.36%
	LaCygne Common	56,844.45	26,365.02	17,970.35	(40.97)	(909.10)	9,344.74	17.53	533.10	2.02%
	LaCygne Unit 1	32,770,519.72	15,199,294.75	9,708,046.76	(469,422.93)	(391,096.46)	6,351,767.38	17.57	361,529.29	2.38%
	LaCygne Unit 2	22,675,031.71	10,516,906.46	8,094,259.57	(379,142.96)	(280,734.82)	3,082,524.67	16.99	181,484.21	1.73%
	Miscellaneous	6,134.04	2,845.03	36.92	(7.98)	-	2,816.09	50.53	55.73	1.96%
	Total 31400	**254,187,440.06**	**117,894,676.57**	**68,398,753.25**	**(4,159,165.90)**	**(1,523,430.91)**	**55,178,520.13**		**2,854,136.52**	**2.42%**
31500	**Accessory Electric Equipment**									
	Bulk Oil Facility NE	24,947.38	11,570.84	7,131.64	(1,681.10)	-	6,120.31	27.49	222.67	1.92%
	Hawthorn Common	1,248,682.58	579,151.47	138,719.62	(28,343.97)	(11,266.99)	480,042.80	21.63	22,189.55	3.83%
	Hawthorn Unit 5	10,766,280.72	4,993,508.66	1,880,697.54	(277,499.16)	(21,878.68)	3,412,188.96	20.96	162,757.53	3.26%
	Hawthorn Unit 7	186,372.45	86,441.41	7,009.59	(6,207.43)	(494.31)	86,133.55	28.61	3,010.15	3.48%
	Hawthorn Unit 8	156,243.67	72,467.38	5,876.43	(5,203.94)	(414.40)	72,209.29	28.61	2,523.53	3.48%
	Hawthorn Unit 9	13,509,390.82	6,265,790.56	3,303,912.82	(360,087.76)	(47,559.56)	3,369,525.06	18.98	177,557.84	2.83%
	Montrose Common	3,114,917.64	1,444,729.95	920,447.46	(80,697.23)	(30,500.72)	635,480.44	17.22	36,907.49	2.55%
	Montrose Unit 1	7,910,244.26	3,668,850.39	3,026,873.05	-	(66,475.78)	708,453.12	4.38	161,818.99	4.41%
	Montrose Unit 2	5,162,891.86	2,394,600.87	1,489,339.48	-	(47,318.46)	952,579.86	16.79	56,746.09	2.37%
	Montrose Unit 3	7,030,150.24	3,260,653.98	2,072,498.17	(169,915.16)	(61,628.92)	1,419,699.90	16.98	83,591.22	2.56%
	Iatan Unit 1	37,150,571.56	17,230,806.60	8,975,660.05	(1,301,253.77)	(140,023.20)	9,696,423.51	21.90	442,802.44	2.57%
	Iatan Unit 2	8,190.44	3,798.81	125.43	(545.46)	(25.25)	4,244.09	39.94	106.26	2.80%
	Iatan Common	7,428,326.63	3,445,332.17	405,075.21	(506,092.57)	(25,146.95)	3,571,496.48	38.86	91,907.28	2.67%
	LaCygne Common	5,073,305.03	2,353,049.61	634,886.22	(89,853.11)	(81,136.30)	1,889,152.80	18.64	101,364.15	4.31%
	LaCygne Unit 1	19,503,845.65	9,046,078.65	5,464,132.41	(454,688.81)	(232,766.68)	4,269,401.73	17.11	249,474.23	2.76%
	LaCygne Unit 2	14,977,206.64	6,946,578.21	5,145,215.53	(396,935.07)	(185,429.66)	2,383,727.41	16.48	144,664.52	2.08%
	Miscellaneous	48,116.19	22,316.77	3,586.05	(4,463.35)	-	23,194.07	40.70	569.90	2.55%
	Total 31500	**133,299,683.76**	**61,825,726.32**	**33,481,186.71**	**(3,683,467.88)**	**(952,065.86)**	**32,980,073.36**		**1,738,213.85**	**2.81%**
31502	**Computer Equipment**	**14,319.78**	**6,641.66**	**6,641.66**	**0**	**0.00**	**-**	**1.75**	**-**	**0.00%**
31600	**Miscellaneous Power Plant Equipment**									
	Bulk Oil Facility NE	375,949.94	174,369.34	30,093.54	-	-	144,275.81	39.02	3,697.44	2.12%
	Hawthorn Common	2,807,349.27	1,302,076.66	381,042.57	-	(25,330.99)	946,365.08	21.98	43,057.86	3.31%
	Hawthorn Unit 5	5,715,527.06	2,650,918.61	1,630,114.16	-	(11,614.80)	1,032,419.24	19.94	51,788.74	1.95%
	Hawthorn Unit 9	178,287.25	82,691.41	41,037.29	-	(627.66)	42,281.78	19.66	2,150.43	2.60%
	Montrose Common	4,738,418.05	2,197,725.68	1,176,464.41	-	(46,397.75)	1,067,659.02	17.95	59,472.20	2.71%
	Montrose Unit 1	187,917.90	87,158.20	73,798.20	-	(1,579.22)	14,939.22	4.33	3,448.00	3.96%
	Montrose Unit 2	42,802.26	19,852.12	18,820.40	-	(392.29)	1,424.00	15.06	94.53	0.48%
	Montrose Unit 3	59,592.77	27,639.72	25,903.05	-	(522.42)	2,259.09	15.30	147.64	0.53%
	Iatan Unit 1	4,343,288.91	2,014,460.83	1,084,080.93	-	(16,370.17)	946,750.07	22.45	42,163.56	2.09%
	Iatan Unit 2	137,597.61	63,819.15	1,666.76		(424.28)	62,576.67	42.43	1,474.94	2.31%
	Iatan Common	755,812.80	350,553.53	16,798.83	-	(2,558.64)	336,313.34	41.99	8,008.50	2.28%
	LaCygne Common	5,069,896.84	2,351,468.85	721,599.99	-	(81,081.80)	1,710,950.66	18.77	91,140.35	3.88%
	LaCygne Unit 1	2,991,169.98	1,387,334.55	638,657.23	-	(35,697.82)	784,375.13	18.22	43,051.09	3.10%
	LaCygne Unit 2	1,478,931.64	685,943.28	497,246.18	-	(18,310.35)	207,007.45	16.92	12,230.98	1.78%
	Miscellaneous	6,132,940.25	2,844,519.02	539,534.12	-	(257.09)	2,305,241.99	43.23	53,324.74	1.87%
	Northeast CT	27,872.45	12,927.52	1,317.28	-	-	11,610.24	19.48	595.92	4.61%
	West Gardner	9,494.91	4,403.83	159.56	-	(13.55)	4,257.82	31.66	134.48	3.05%
	Wind Kansas	46,542.19	21,586.73	1,530.52	-	-	20,056.21	15.50	1,293.95	5.99%
	Total 31600	**35,099,392.08**	**16,279,449.04**	**6,879,865.03**	**0.00**	**(241,178.83)**	**9,640,762.84**		**417,275.35**	**2.56%**

KANSAS CITY POWER & LIGHT
CALCULATION OF DEPRECIATION RATES
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Account	Description	Plant Balance Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Allocated/Book* Reserve Kansas Jurisdictional	Jurisdictional Interim Net Salvage Amount	Jurisdictional Retirement Closure Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Annual Accrual Rate
	Hawthorn Unit 5 Rebuild									
31102	Structures And Improvements	8,923,284.92	4,138,708.78	3,701,240.62	(30,331.77)	(18,133.44)	485,933.37	23.69	20,510.01	0.50%
31203	Boiler Plant Equipment	222,154,587.01	103,037,519.00	89,907,618.24	(2,712,945.76)	(451,451.04)	16,294,297.57	22.30	730,525.22	0.71%
31501	Accessory Electric Equipment	39,396,974.67	18,272,710.82	15,711,894.64	(1,171,282.25)	(80,060.49)	3,812,158.93	20.53	185,686.44	1.02%
31601	Miscellaneous Power Plant Equipment	2,305,285.95	1,069,214.68	941,130.34	-	(4,684.68)	132,769.02	21.22	6,255.53	0.59%
	Total Hawthorn Unit 5 Rebuild	**272,780,132.55**	**126,518,153.28**	**110,261,883.84**	**(3,914,559.79)**	**(554,329.65)**	**20,725,158.88**		**942,977.20**	**0.75%**
	Iatan Unit 2									
31104	Structures And Improvements	101,294,212.20	46,981,268.56	3,982,277.34	(1,102,420.16)	(312,337.81)	44,413,749.20	53.44	831,133.82	1.77%
31204	Boiler Plant Equipment	731,734,781.80	336,985,198.85	40,157,487.93	(26,299,014.10)	(2,240,323.04)	325,367,048.06	45.62	7,131,807.44	2.12%
31404	Turbogenerator Units	104,916,638.00	48,661,385.87	10,096,148.64	(1,079,329.40)	(323,507.46)	39,968,074.09	42.28	945,325.17	1.94%
31504	Accessory Electric Equipment	34,842,063.68	16,160,097.56	3,584,057.97	(885,376.19)	(107,434.51)	13,568,850.29	39.27	345,534.87	2.14%
31604	Miscellaneous Power Plant Equipment	4,042,430.88	1,874,919.87	936,365.25	-	(12,464.72)	951,019.34	41.82	22,739.69	1.21%
	Total Iatan Unit 2	**976,830,126.56**	**450,662,870.70**	**58,756,337.13**	**(29,366,139.86)**	**(2,996,067.54)**	**424,268,740.97**		**9,276,540.99**	**2.06%**
	Total Steam Production Plant	**3,025,389,400.10**	**1,400,134,962.95**	**539,251,623.24**	**(59,628,133.42)**	**(14,367,508.53)**	**934,878,981.66**		**30,846,407.73**	**2.20%**
Nuclear Production Plant										
32100	Structures And Improvements	403,440,171.15	187,119,585.78	108,435,869.96	(1,273,631.84)	-	79,957,347.65	29.74	2,688,181.35	1.44%
32200	Reactor Plant Equipment	551,686,504.95	255,877,717.86	117,533,832.06	(2,766,779.03)	-	141,110,664.83	28.32	4,982,387.66	1.95%
32300	Turbogenerator Units	205,776,360.10	95,441,133.58	46,671,998.07	(3,130,579.37)	-	51,899,714.88	26.14	1,985,605.93	2.08%
32400	Accessory Electric Equipment	127,803,237.71	59,276,419.68	34,718,995.81	-	-	24,557,423.87	20.59	1,192,744.31	2.01%
32500	Miscellaneous Power Plant Equipment	80,136,420.76	37,168,073.31	14,875,551.72	-	-	22,292,521.59	24.05	926,868.20	2.49%
	Total Nuclear - Wolf Creek	**1,368,842,694.67**	**634,882,930.21**	**322,236,247.63**	**(7,170,990.24)**	**0.00**	**319,817,672.83**		**11,775,787.45**	**1.85%**
Other Production Plant										
34100	**Structures And Improvements**									
	Northeast Combustion Turbines	18,832.00	8,734.47	698.79	(9.29)	(173.70)	8,218.67	19.42	423.19	4.85%
	West Gardner Combustion Turbines	2,856,619.35	1,324,928.62	224,795.58	(3,249.30)	(4,075.93)	1,107,458.27	32.22	34,368.16	2.59%
	Miami Combustion Turbines	1,571,881.83	729,054.51	150,843.01	(1,838.38)	(6,013.07)	586,062.95	32.07	18,272.07	2.51%
	Hawthorn Unit 6	154,045.69	71,447.93	19,081.49	(166.79)	(542.31)	53,075.54	29.65	1,789.91	2.51%
	Hawthorn Unit 7	683,018.03	316,790.59	90,367.16	(753.14)	(1,811.55)	228,988.12	29.56	7,746.02	2.45%
	Hawthorn Unit 8	80,390.20	37,285.78	10,636.08	(88.64)	(213.22)	26,951.56	29.56	911.69	2.45%
	Total 34100	**5,364,787.10**	**2,488,241.90**	**496,422.12**	**(6,105.54)**	**(12,829.78)**	**2,010,755.11**		**63,511.04**	**2.55%**
34200	**Fuel Holder, Producers and Accessories**									
	Northeast Combustion Turbines	2,077,643.31	963,631.74	406,171.80	(11,201.72)	(19,163.60)	587,825.26	17.56	33,468.14	3.47%
	West Gardner Combustion Turbines	3,148,481.86	1,460,297.37	345,213.41	(29,407.74)	(4,492.37)	1,148,984.07	30.66	37,472.98	2.57%
	Miami Combustion Turbines	1,992,551.01	924,165.08	223,133.64	(18,738.33)	(7,622.30)	727,392.07	30.61	23,759.83	2.57%
	Hawthorn Unit 6	1,067,636.50	495,180.49	148,099.03	(9,315.86)	(3,758.59)	360,155.90	28.29	12,729.90	2.57%
	Hawthorn Unit 7	2,867,641.65	1,330,040.87	424,888.44	(26,123.23)	(7,605.76)	938,881.43	28.01	33,520.48	2.52%
	Hawthorn Unit 8	568,122.19	263,500.75	84,508.41	(5,187.76)	(1,506.81)	185,686.91	27.99	6,633.21	2.52%
	Total 34200	**11,722,076.52**	**5,436,816.31**	**1,632,014.74**	**(99,974.63)**	**(44,149.43)**	**3,948,925.64**		**147,584.54**	**2.71%**
34400	**Generators**									
	Northeast Combustion Turbines	40,701,502.05	18,877,763.67	14,826,932.52	(952,125.72)	(375,419.33)	5,378,376.19	9.85	546,201.84	2.89%
	West Gardner Combustion Turbines	110,957,614.35	51,463,251.11	16,924,398.71	(5,688,829.65)	(158,318.48)	40,386,000.53	22.02	1,834,063.06	3.56%
	Miami Combustion Turbines	26,242,452.90	12,171,512.08	4,061,495.01	(1,348,136.27)	(100,387.82)	9,558,541.15	21.96	435,183.91	3.58%
	Hawthorn Unit 6	50,372,362.82	23,363,205.60	6,678,983.93	(2,277,626.88)	(177,334.97)	19,139,183.52	22.10	866,082.85	3.71%
	Hawthorn Unit 7	22,678,331.02	10,518,436.71	4,398,337.41	(1,110,678.63)	(60,149.08)	7,290,927.01	19.90	366,351.35	3.48%
	Hawthorn Unit 8	24,014,321.31	11,138,082.37	4,673,735.93	(1,177,145.11)	(63,692.49)	7,705,184.04	19.88	387,622.45	3.48%
	Total 34400	**274,966,584.45**	**127,532,251.53**	**51,563,883.51**	**(12,554,542.25)**	**(935,302.17)**	**89,458,212.45**		**4,435,505.46**	**3.48%**

KANSAS CITY POWER & LIGHT
CALCULATION OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Allocated/Book* Reserve Kansas Jurisdictional	Jurisdictional Interim Net Salvage Amount	Jurisdictional Retirement Closure Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Annual Accrual Rate
34500	**Accessory Electric Equipment**									
	Northeast Combustion Turbines	6,993,226.36	3,243,528.32	2,460,525.52	(31,969.78)	(139,073.27)	954,045.85	14.29	66,776.89	2.06%
	West Gardner Combustion Turbines	6,876,629.63	3,189,449.59	752,185.67	(27,496.81)	(21,154.85)	2,485,915.59	31.24	79,581.05	2.50%
	Miami Combustion Turbines	1,797,192.52	833,555.86	198,202.60	(7,196.77)	(14,822.83)	657,372.86	31.23	21,050.10	2.53%
	Hawthorn Unit 6	2,563,052.04	1,188,769.17	352,819.02	(9,498.71)	(19,454.47)	864,903.32	28.82	30,012.68	2.52%
	Hawthorn Unit 7	2,166,350.84	1,004,775.18	316,766.18	(8,469.12)	(11,352.14)	707,830.27	28.51	24,824.30	2.47%
	Hawthorn Unit 8	1,387,019.52	643,313.52	200,764.81	(5,389.71)	(8,655.44)	456,593.86	28.55	15,994.77	2.49%
	Total 34500	**21,783,470.91**	**10,103,391.64**	**4,281,263.81**	**(90,020.89)**	**(214,513.01)**	**6,126,661.74**		**238,239.79**	**2.36%**
34600	**Miscellaneous Electric Equipment**									
	Northeast Combustion Turbine	23,445.61	10,874.31	3,463.45	-	(216.26)	7,627.12	18.65	408.86	3.76%
	West Gardner Combustion Turbines	1,438.49	667.19	37.65	-	(2.05)	631.59	31.40	20.11	3.01%
	Total 34600	**24,884.10**	**11,541.49**	**3,501.10**	**0.00**	**(218.31)**	**8,258.70**		**428.97**	**3.72%**
	Total Other Production Plant	**313,861,803.08**	**145,572,242.89**	**57,977,085.27**	**(12,750,643.31)**	**(1,207,012.70)**	**101,552,813.63**		**4,885,269.81**	**3.36%**
Wind Production Plant										
34102	**Structures And Improvements**									
	Spearville 1	3,433,088.15	1,592,300.61	389,715.47	-	-	1,202,585.14	14.50	82,936.91	5.21%
	Spearville 2	1,227,630.23	569,387.18	38,006.58	-	-	531,380.59	18.50	28,723.28	5.04%
	Total 34102	**4,660,718.38**	**2,161,687.79**	**427,722.06**			**1,733,965.73**		**111,660.18**	**5.17%**
34402	**Generators**									
	Spearvillle 1	153,978,170.00	71,416,615.03	23,248,210.51	-	-	48,168,404.52	14.50	3,321,958.93	4.65%
	Spearville 2	103,972,677.16	48,223,567.39	3,209,708.28			45,013,859.12	18.51	2,432,291.36	5.04%
	Total 34402	**257,950,847.16**	**119,640,182.42**	**26,457,918.78**	**0.00**	**0.00**	**93,182,263.64**		**5,754,250.29**	**4.81%**
34502	**Accessory Electric Equipment**									
	Spearvillle 1	128,321.30	59,516.70	11,827.91	0.00	0.00	47,688.79	14.50	3,288.88	5.53%
	Total 34502	**128,321.30**	**59,516.70**	**11,827.91**	**0.00**	**0.00**	**47,688.79**		**3,288.88**	**5.53%**
	Total Wind Production Plant	**262,739,886.84**	**121,861,386.92**	**26,897,468.75**	**0.00**	**0.00**	**94,963,918.16**		**5,869,199.35**	**4.82%**
	Total Production Plant	**$ 4,970,833,784.69**	**$ 2,302,451,522.97**	**$ 946,362,424.89**	**$ (79,549,766.98)**	**$ (15,574,521.23)**	**$ 1,451,213,386.29**		**$ 53,376,664.35**	**2.32%**

***Denotes Book Reserve Allocated with adjustments for CIAC; Hawthorn 5 Rebuild and Iatan 2 Book Reserve not allocated.**

KANSAS CITY POWER & LIGHT
CALCULATION OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Reserve Adjusted for Jurisdictional	Net Salvage Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Annual Accrual Rate
Transmission Plant										
35200	Structures And Improvements	$ 5,220,801.86	$ 2,421,460.11	$ 1,439,488.21	-10%	$ (242,146.01)	$ 1,224,117.91	43.97	$ 27,837.49	1.15%
35300	Station Equipment	146,223,687.36	67,820,008.43	19,832,983.59	-10%	(6,782,000.84)	54,769,025.68	49.16	1,114,034.24	1.64%
35303	Station Equipment - Communication	7,879,240.54	3,654,470.55	3,140,279.58	-1%	(36,544.71)	550,735.68	4.71	116,821.83	3.20%
35400	Towers And Fixtures	4,287,910.56	1,988,775.80	1,824,080.79	-20%	(397,755.16)	562,450.16	40.30	13,956.67	0.70%
35500	Poles And Fixtures	114,637,216.18	53,169,887.24	40,445,139.76	-75%	(39,877,415.43)	52,602,162.90	39.59	1,328,537.36	2.50%
35600	Overhead Conductors And Devices	98,510,074.86	45,689,957.82	24,834,008.08	-10%	(4,568,995.78)	25,424,945.52	37.99	669,215.47	1.46%
35700	Underground Conduit	3,648,880.12	1,692,387.09	1,272,323.37	0%	-	420,063.72	34.67	12,116.94	0.72%
35800	Underground Conductors And Devices	3,120,096.59	1,447,132.00	1,301,023.67	-5%	(72,356.60)	218,464.93	24.07	9,075.36	0.63%
	Total Transmission	**383,527,908.07**	**177,884,079.04**	**94,089,327.06**		**(51,977,214.53)**	**135,771,966.51**		**3,291,595.36**	**1.85%**
Distribution Plant										
36100	Structures And Improvements	12,262,048.63	6,171,243.83	2,205,899.65	-10%	(617,124.38)	4,582,468.57	47.73	96,015.08	1.56%
36200	Station Equipment	172,323,901.92	72,784,446.45	23,784,546.77	0%	-	48,999,899.68	36.64	1,337,283.10	1.84%
36203	Station Equipment - Communication	4,094,016.45	1,853,361.25	1,470,495.94	-1%	(18,533.61)	401,398.92	4.43	90,536.54	4.88%
36400	Poles, Towers And Fixtures	266,647,298.64	123,559,025.24	76,381,956.73	-60%	(74,135,415.15)	121,312,483.66	33.48	3,623,648.54	2.93%
36500	Overhead Conductors And Devices	213,228,197.69	96,547,595.63	31,933,992.23	-30%	(28,964,278.69)	93,577,882.09	38.02	2,461,527.01	2.55%
36600	Underground Conduit	230,151,566.67	95,404,728.93	30,822,028.43	-30%	(28,621,418.68)	93,204,119.18	43.74	2,130,998.95	2.23%
36700	Underground Conductors And Devices	419,697,707.45	201,417,091.85	62,001,252.20	-20%	(40,283,418.37)	179,699,258.02	39.51	4,547,659.84	2.26%
36800	Transformers	254,310,941.73	108,695,039.60	40,160,819.88	15%	16,304,255.94	52,229,963.79	24.47	2,134,325.16	1.96%
36900	Services	100,287,745.79	48,543,280.47	32,929,015.78	-100%	(48,543,280.47)	64,157,545.17	41.20	1,557,393.16	3.21%
37000	Meters	92,775,504.76	42,452,215.47	27,659,281.44	5%	2,122,610.77	12,670,323.25	8.04	1,576,238.33	3.71%
37100	Installations On Customers Premises	10,397,304.34	2,681,152.87	1,366,976.29	-10%	(268,115.29)	1,582,291.87	13.04	121,330.12	4.53%
37300	Street Lighting And Signal Systems	37,967,676.49	27,238,770.47	9,451,326.48	-15%	(4,085,815.57)	21,873,259.55	18.83	1,161,397.44	4.26%
	Total Distribution	**1,814,143,910.56**	**827,347,952.08**	**340,167,591.82**		**(207,110,533.50)**	**694,290,893.75**		**20,838,353.25**	**2.52%**
General Plant - Depreciated										
39000	Structures And Improvements	71,539,701.45	33,011,995.23	8,533,240.27	-20%	(6,602,399.05)	31,081,154.01	33.04	940,835.42	2.85%
39200	Transportation Equipment									
39200	Autos	1,715,885.11	791,795.18	133,964.22	25%	197,948.80	459,882.17	5.05	91,048.95	11.50%
39201	Light Trucks	8,685,744.42	4,008,036.76	741,568.53	25%	1,002,009.19	2,264,459.05	4.87	465,117.53	11.60%
39202	Heavy Trucks	31,135,016.69	14,367,253.45	3,293,254.12	20%	2,873,450.69	8,200,548.64	6.46	1,268,750.20	8.83%
39203	Tractors	685,140.01	316,157.86	88,302.47	30%	94,847.36	133,008.03	6.09	21,839.35	6.91%
39204	Trailers	1,836,794.62	847,588.88	100,969.26	20%	169,517.78	577,101.84	22.85	25,251.89	2.98%
	Total 39200	44,058,580.85	20,330,832.13	4,358,058.60		4,337,773.81	11,634,999.72		1,872,007.92	**9.21%**
39600	Power Operated Equipment	24,311,869.19	11,218,712.04	2,720,421.21	20%	2,243,742.41	6,254,548.42	6.26	999,329.18	8.91%
	Total General - Depreciated	**139,910,151.49**	**64,561,539.41**	**15,611,720.08**		**(20,882.83)**	**48,970,702.15**		**3,812,172.52**	**5.90%**
	Total Plant In Study adj for Jurisdiction	**$ 7,308,415,754.81**	**$ 3,372,245,093.49**	**$ 1,396,231,063.85**		**$ (354,232,919.06)**	**$ 2,330,246,948.70**		**$ 81,318,785.47**	**2.41%**

Schedule DAW-1

APPENDIX B

Depreciation Expense Comparison

KANSAS CITY POWER & LIGHT
COMPARISON OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Adj for Jurisdictional	Approved Annual Rate	Approved Accrual Amount	Proposed Annual Rate	Proposed Accrual Amount	Difference
Steam Production Plant							
31100	**Structures And Improvements**						
	Bulk Oil Facility NE	$ 521,364.42	1.68% *	$ 8,758.92	1.78%	$ 9,280.29	$ 521.36
	Hawthorn Common	5,029,255.86	2.83%	142,327.94	2.83%	142,327.94	-
	Hawthorn Unit 5	7,300,065.27	1.70%	124,101.11	1.67%	121,911.09	(2,190.02)
	Hawthorn Unit 6	909.74	1.68% *	15.28	2.19%	19.92	4.64
	Hawthorn Unit 7	9,626.13	1.68% *	161.72	2.42%	232.95	71.23
	Hawthorn Unit 8	2,029.00	1.68% *	34.09	2.04%	41.39	7.30
	Hawthorn Unit 9	1,039,999.34	2.69%	27,975.98	2.57%	26,727.98	(1,248.00)
	Montrose Common	5,854,307.52	2.17%	127,038.47	2.31%	135,234.50	8,196.03
	Montrose Unit 1	1,706,214.33	0.00%	-	0.48%	8,189.83	8,189.83
	Montrose Unit 2	64,644.15	0.62%	400.79	1.26%	814.52	413.72
	Montrose Unit 3	162,906.38	0.38%	619.04	0.87%	1,417.29	798.24
	Iatan Common	31,211,843.99	1.68% *	524,358.98	1.63%	508,753.06	(15,605.92)
	Iatan Unit 1	13,062,100.70	1.25%	163,276.26	1.69%	220,749.50	57,473.24
	Iatan Unit 2	7,160.29	1.68% *	120.29	1.87%	133.90	13.60
	LaCygne Common	2,569,757.20	2.38%	61,160.22	2.77%	71,182.27	10,022.05
	LaCygne Unit 1	8,683,840.30	1.33%	115,495.08	1.63%	141,546.60	26,051.52
	LaCygne Unit 2	1,818,601.13	1.29%	23,459.95	2.44%	44,373.87	20,913.91
	Northeast CT	7,422.09	1.68% *	124.69	4.87%	361.46	236.76
	Miscellaneous	8,339.25	1.68% *	140.10	1.22%	101.74	(38.36)
	Total 31100	**79,060,387.09**	**1.68%**	**1,319,568.93**	**1.81%**	**1,433,400.09**	**113,831.16**
31200	**Boiler Plant Equipment**						
	Bulk Oil Facility NE	283,050.72	1.09% *	3,085.25	1.64%	4,642.03	1,556.78
	Hawthorn Common	692,896.07	3.97%	27,507.97	4.42%	30,626.01	3,118.03
	Hawthorn Unit 5	33,092,569.28	2.61%	863,716.06	3.19%	1,055,652.96	191,936.90
	Hawthorn Unit 9	19,342,794.38	2.33%	450,687.11	2.75%	531,926.85	81,239.74
	Montrose Common	10,041,544.81	0.36%	36,149.56	2.71%	272,125.86	235,976.30
	Montrose Unit 1	20,010,916.50	0.32%	64,034.93	2.90%	580,316.58	516,281.65
	Montrose Unit 2	15,152,308.21	0.00%	-	2.51%	380,322.94	380,322.94
	Montrose Unit 3	15,673,782.94	0.17%	26,645.43	2.33%	365,199.14	338,553.71
	Iatan Unit 1	186,586,142.62	0.67%	1,250,127.16	2.77%	5,168,436.15	3,918,309.00
	Iatan Unit 2	796,515.81	1.09% *	8,682.02	2.31%	18,399.52	9,717.49
	Iatan Common	88,424,309.24	1.09% *	963,824.97	2.07%	1,830,383.20	866,558.23
	LaCygne Common	3,093,265.83	1.89%	58,462.72	2.84%	87,848.75	29,386.03
	LaCygne Unit 1	81,349,744.96	2.04%	1,659,534.80	3.42%	2,782,161.28	1,122,626.48
	LaCygne Unit 2	47,451,417.11	0.14%	66,431.98	1.66%	787,693.52	721,261.54
	Miscellaneous	9,246.34	1.64%	151.64	2.09%	193.25	41.61
	Northeast CT	354.30	1.09% *	3.86	4.57%	16.19	12.33
	Total 31200	**522,000,859.13**	**1.09%**	**5,479,045.48**	**2.66%**	**13,895,944.22**	**8,416,898.75**
31201	**Boiler Plant Equipment - Unit Trains**	**9,796,005.81**	**2.90%**	**284,084.17**	**2.91%**	**285,063.77**	**979.60**
31202	**Boiler Plant Equipment - AQC**						
	Hawthorn Unit 5	184,728.87	0.00%	-	0.00%	-	-
	LaCygne Unit 1	15,901,008.49	0.00%	-	0.00%	-	-
	LaCygne Unit 2	4,455.98	0.00%	-	0.00%	-	-
	Total 31202	**16,090,193.34**	**0.00%**	**-**	**0.00%**	**-**	**-**
31400	**Turbogenerator Units**						
	Hawthorn Common	386,122.47	3.29% *	12,703.43	4.21%	16,255.76	3,552.33
	Hawthorn Unit 5	35,463,103.41	3.01%	1,067,439.41	2.45%	868,846.03	(198,593.38)
	Hawthorn Unit 9	7,596,922.40	3.33%	252,977.52	2.74%	208,155.67	(44,821.84)
	Montrose Common	10,746.32	6.36%	683.47	2.02%	217.08	(466.39)
	Montrose Unit 1	5,585,316.91	4.51%	251,897.79	2.78%	155,271.81	(96,625.98)
	Montrose Unit 2	7,393,912.48	4.88%	360,822.93	3.03%	224,035.55	(136,787.38)
	Montrose Unit 3	8,734,577.29	5.71%	498,744.36	2.78%	242,821.25	(255,923.11)
	Iatan Unit 1	24,978,707.24	2.32%	579,506.01	2.19%	547,033.69	(32,472.32)
	Iatan Unit 2	107,464.06	3.29% *	3,535.57	2.47%	2,654.36	(881.21)
	Iatan Common	1,892,392.72	3.29% *	62,259.72	2.36%	44,660.47	(17,599.25)
	LaCygne Common	26,365.02	3.67%	967.60	2.02%	532.57	(435.02)
	LaCygne Unit 1	15,199,294.75	3.23%	490,937.22	2.38%	361,743.22	(129,194.01)
	LaCygne Unit 2	10,516,906.46	2.81%	346,006.22	1.73%	181,942.48	(164,063.74)
	Miscellaneous	2,845.03	3.29% *	93.60	1.96%	55.76	(37.84)
	Total 31400	**117,894,676.57**	**3.29%**	**3,928,574.85**	**2.42%**	**2,854,225.70**	**(1,074,349.15)**

KANSAS CITY POWER & LIGHT
COMPARISON OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Adj for Jurisdictional	Approved Annual Rate	Approved Accrual Amount	Proposed Annual Rate	Proposed Accrual Amount	Difference
31500	**Accessory Electric Equipment**						
	Bulk Oil Facility NE	11,570.84	3.82% *	442.01	1.92%	222.16	(219.85)
	Hawthorn Common	579,151.47	3.71%	21,486.52	3.83%	22,181.50	694.98
	Hawthorn Unit 5	4,993,508.66	3.69%	184,260.47	3.26%	162,788.38	(21,472.09)
	Hawthorn Unit 7	86,441.41	3.82% *	3,302.06	3.48%	3,008.16	(293.90)
	Hawthorn Unit 8	72,467.38	3.82% *	2,768.25	3.48%	2,521.86	(246.39)
	Hawthorn Unit 9	6,265,790.56	3.65%	228,701.36	2.83%	177,321.87	(51,379.48)
	Montrose Common	1,444,729.95	5.87%	84,805.65	2.55%	36,840.61	(47,965.03)
	Montrose Unit 1	3,668,850.39	5.45%	199,952.35	4.41%	161,796.30	(38,156.04)
	Montrose Unit 2	2,394,600.87	5.34%	127,871.69	2.37%	56,752.04	(71,119.65)
	Montrose Unit 3	3,260,653.98	5.76%	187,813.67	2.56%	83,472.74	(104,340.93)
	Iatan Unit 1	17,230,806.60	3.05%	525,539.60	2.57%	442,831.73	(82,707.87)
	Iatan Unit 2	3,798.81	3.82% *	145.11	2.80%	106.37	(38.75)
	Iatan Common	3,445,332.17	3.82% *	131,611.69	2.67%	91,990.37	(39,621.32)
	LaCygne Common	2,353,049.61	3.82%	89,886.49	4.31%	101,416.44	11,529.94
	LaCygne Unit 1	9,046,078.65	3.69%	333,800.30	2.76%	249,671.77	(84,128.53)
	LaCygne Unit 2	6,946,578.21	3.43%	238,267.63	2.08%	144,488.83	(93,778.81)
	Miscellaneous	22,316.77	2.11%	470.88	2.55%	569.08	98.19
	Total 31500	**61,825,726.32**	**3.82%**	**2,361,125.73**	**2.81%**	**1,737,980.22**	**(623,145.52)**
31502	**Computer Equipment**	**6,641.66**	**0.00%**	**-**	**0.00%**	**-**	**-**
31600	**Miscellaneous Power Plant Equipment**						
	Bulk Oil Facility NE	174,369.34	1.80% *	3,138.65	2.12%	3,696.63	557.98
	Hawthorn Common	1,302,076.66	3.00%	39,062.30	3.31%	43,098.74	4,036.44
	Hawthorn Unit 5	2,650,918.61	1.63%	43,209.97	1.95%	51,692.91	8,482.94
	Hawthorn Unit 9	82,691.41	2.48%	2,050.75	2.60%	2,149.98	99.23
	Montrose Common	2,197,725.68	1.98%	43,514.97	2.71%	59,558.37	16,043.40
	Montrose Unit 1	87,158.20	0.00%	-	3.96%	3,451.46	3,451.46
	Montrose Unit 2	19,852.12	0.00%	-	0.48%	95.29	95.29
	Montrose Unit 3	27,639.72	0.00%	-	0.53%	146.49	146.49
	Iatan Unit 1	2,014,460.83	1.56%	31,425.59	2.09%	42,102.23	10,676.64
	Iatan Unit 2	63,819.15	1.80% *	1,148.74	2.31%	1,474.22	325.48
	Iatan Common	350,553.53	1.80% *	6,309.96	2.28%	7,992.62	1,682.66
	LaCygne Common	2,351,468.85	2.52%	59,257.02	3.88%	91,236.99	31,979.98
	LaCygne Unit 1	1,387,334.55	0.96%	13,318.41	3.10%	43,007.37	29,688.96
	LaCygne Unit 2	685,943.28	0.84%	5,761.92	1.78%	12,209.79	6,447.87
	Miscellaneous	2,844,519.02	1.66%	47,219.02	1.87%	53,192.51	5,973.49
	Northeast CT	12,927.52	1.80% *	232.70	4.61%	595.96	363.26
	West Gardner	4,403.83	1.80% *	79.27	3.05%	134.32	55.05
	Wind Kansas	21,586.73	1.80% *	388.56	5.99%	1,293.05	904.48
	Total 31600	**16,279,449.04**	**1.80%**	**296,117.83**	**2.56%**	**417,128.92**	**121,011.10**
	* Account level Rate						
Hawthorn Unit 5 Rebuild							
31102	Structures And Improvements	4,138,708.78	0.56%	23,176.77	0.50%	20,693.54	(2,483.23)
31203	Boiler Plant Equipment	103,037,519.00	0.75%	772,781.39	0.71%	731,566.38	(41,215.01)
31501	Accessory Electric Equipment	18,272,710.82	0.80%	146,181.69	1.02%	186,381.65	40,199.96
31601	Miscellaneous Power Plant Equipment	1,069,214.68	0.60%	6,415.29	0.59%	6,308.37	(106.92)
	Total Hawthorn Unit 5 Rebuild	**126,518,153.28**	**0.75%**	**948,555.14**	**0.75%**	**944,949.95**	**(3,605.19)**
Iatan Unit 2							
31104	Structures And Improvements	46,981,268.56	1.75%	822,172.20	1.77%	831,568.45	9,396.25
31204	Boiler Plant Equipment	336,985,198.85	2.12%	7,144,086.22	2.12%	7,144,086.22	-
31404	Turbogenerator Units	48,661,385.87	1.97%	958,629.30	1.94%	944,030.89	(14,598.42)
31504	Accessory Electric Equipment	16,160,097.56	2.27%	366,834.21	2.14%	345,826.09	(21,008.13)
31604	Miscellaneous Power Plant Equipment	1,874,919.87	2.01%	37,685.89	1.21%	22,686.53	(14,999.36)
	Total Iatan Unit 2	**450,662,870.70**	**2.07%**	**9,329,407.82**	**2.06%**	**9,288,198.17**	**(41,209.65)**
	Total Steam Production Plant	**1,400,134,962.95**		**23,946,479.94**	**2.20%**	**30,856,891.04**	**6,910,411.11**
Nuclear Production Plant							
32100	Structures And Improvements	187,119,585.78	1.41%	2,638,386.16	1.44%	2,694,522.04	56,135.88
32200	Reactor Plant Equipment	255,877,717.86	1.72%	4,401,096.75	1.95%	4,989,615.50	588,518.75
32300	Turbogenerator Units	95,441,133.58	1.65%	1,574,778.70	2.08%	1,985,175.58	410,396.87
32400	Accessory Electric Equipment	59,276,419.68	2.16%	1,280,370.67	2.01%	1,191,456.04	(88,914.63)
32500	Miscellaneous Power Plant Equipment	37,168,073.31	2.97%	1,103,891.78	2.49%	925,485.03	(178,406.75)
	Total Nuclear - Wolf Creek	**634,882,930.21**	**1.73%**	**10,998,524.05**	**1.85%**	**11,786,254.17**	**787,730.12**

KANSAS CITY POWER & LIGHT
COMPARISON OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Adj for Jurisdictional	Approved Annual Rate	Approved Accrual Amount	Proposed Annual Rate	Proposed Accrual Amount	Difference
Other Production Plant							
34100	**Structures And Improvements**						
	Northeast Combustion Turbines	8,734.47	1.80%	157.22	4.85%	423.62	266.40
	West Gardner Combustion Turbines	1,324,928.62	2.38%	31,533.30	2.59%	34,315.65	2,782.35
	Miami Combustion Turbines	729,054.51	2.38%	17,351.50	2.51%	18,299.27	947.77
	Hawthorn Unit 6	71,447.93	2.33%	1,664.74	2.51%	1,793.34	128.61
	Hawthorn Unit 7	316,790.59	2.33%	7,381.22	2.45%	7,761.37	380.15
	Hawthorn Unit 8	37,285.78	2.25%	838.93	2.45%	913.50	74.57
	Total 34100	**2,488,241.90**	**2.26%**	**58,926.91**	***2.55%***	**63,506.76**	**4,579.85**
34200	**Fuel Holder, Producers and Accessories**						
	Northeast Combustion Turbines	963,631.74	1.48%	14,261.75	3.47%	33,438.02	19,176.27
	West Gardner Combustion Turbines	1,460,297.37	2.61%	38,113.76	2.57%	37,529.64	(584.12)
	Miami Combustion Turbines	924,165.08	2.60%	24,028.29	2.57%	23,751.04	(277.25)
	Hawthorn Unit 6	495,180.49	2.63%	13,023.25	2.57%	12,726.14	(297.11)
	Hawthorn Unit 7	1,330,040.87	2.50%	33,251.02	2.52%	33,517.03	266.01
	Hawthorn Unit 8	263,500.75	2.50%	6,587.52	2.52%	6,640.22	52.70
	Total 34200	**5,436,816.31**	**2.39%**	**129,265.59**	***2.71%***	**147,602.09**	**18,336.50**
34400	**Generators**						
	Northeast Combustion Turbines	18,877,763.67	1.84%	347,350.85	2.89%	545,567.37	198,216.52
	West Gardner Combustion Turbines	51,463,251.11	3.11%	1,600,507.11	3.56%	1,832,091.74	231,584.63
	Miami Combustion Turbines	12,171,512.08	3.11%	378,534.03	3.58%	435,740.13	57,206.11
	Hawthorn Unit 6	23,363,205.60	3.13%	731,268.34	3.71%	866,774.93	135,506.59
	Hawthorn Unit 7	10,518,436.71	3.00%	315,553.10	3.48%	366,041.60	50,488.50
	Hawthorn Unit 8	11,138,082.37	3.00%	334,142.47	3.48%	387,605.27	53,462.80
	Total 34400	**127,532,251.53**	**2.90%**	**3,707,355.89**	***3.48%***	**4,433,821.03**	**726,465.14**
34500	**Accessory Electric Equipment**						
	Northeast Combustion Turbines	3,243,528.32	0.55%	17,839.41	2.06%	66,816.68	48,977.28
	West Gardner Combustion Turbines	3,189,449.59	2.37%	75,589.96	2.50%	79,736.24	4,146.28
	Miami Combustion Turbines	833,555.86	2.37%	19,755.27	2.53%	21,088.96	1,333.69
	Hawthorn Unit 6	1,188,769.17	2.32%	27,579.44	2.52%	29,956.98	2,377.54
	Hawthorn Unit 7	1,004,775.18	2.24%	22,506.96	2.47%	24,817.95	2,310.98
	Hawthorn Unit 8	643,313.52	2.24%	14,410.22	2.49%	16,018.51	1,608.28
	Total 34500	**10,103,391.64**	**1.75%**	**177,681.27**	***2.36%***	**238,435.32**	**60,754.06**
34600	**Miscellaneous Electric Equipment**						
	Northeast Combustion Turbine	10,874.31	0.00%	-	3.76%	408.87	408.87
	West Gardner Combustion Turbines	667.19	0.00%	-	3.01%	20.08	20.08
	Total 34600	**11,541.49**	**0.00%**	**-**	***3.72%***	**428.96**	**428.96**
	Total Other Production Plant	**145,572,242.89**	**2.79%**	**4,073,229.66**	**3.36%**	**4,883,794.16**	**810,564.50**
Wind Production Plant							
34102	Structures And Improvements						
	Spearville 1	1,592,300.61	5.12%	81,525.79	5.21%	82,958.86	1,433.07
	Spearville 2	569,387.18	5.12%	29,152.62	5.04%	28,697.11	(455.51)
	Total 34102	**2,161,687.79**	**5.12%**	**110,678.41**	**5.17%**	**111,655.98**	**977.56**
34402	Generators						
	Spearvillle 1	71,416,615.03	4.59%	3,278,022.63	4.65%	3,320,872.60	42,849.97
	Spearville 2	48,223,567.39	4.59%	2,213,461.74	5.04%	2,430,467.80	217,006.05
	Total 34402	**119,640,182.42**	**4.59%**	**5,491,484.37**	**4.81%**	**5,751,340.40**	**259,856.02**
34502	Accessory Electric Equipment						
	Spearville 1	59,516.70	5.46%	3,249.61	5.53%	3,291.27	41.66
	Total 34502	**59,516.70**	**5.46%**	**3,249.61**	**5.53%**	**3,291.27**	**41.66**
	Total Wind Production Plant	**121,861,386.92**		**5,605,412.40**	**4.82%**	**5,866,287.64**	**260,875.24**
	Total Production	**2,302,451,522.97**		**44,623,646.05**	**2.32%**	**53,393,227.02**	**8,769,580.98**
Transmission Plant							
35200	Structures And Improvements	2,421,460.11	1.41%	34,142.59	1.15%	27,846.79	(6,295.80)
35300	Station Equipment	67,820,008.43	1.16%	786,712.10	1.64%	1,112,248.14	325,536.04
35303	Station Equipment - Communication	3,654,470.55	24.06%	879,265.62	3.20%	116,943.06	(762,322.56)
35400	Towers And Fixtures	1,988,775.80	0.43%	8,551.74	0.70%	13,921.43	5,369.69
35500	Poles And Fixtures	53,169,887.24	2.00%	1,063,397.74	2.50%	1,329,247.18	265,849.44
35600	Overhead Conductors And Devices	45,689,957.82	0.30%	137,069.87	1.46%	667,073.38	530,003.51
35700	Underground Conduit	1,692,387.09	0.84%	14,216.05	0.72%	12,185.19	(2,030.86)
35800	Underground Conductors And Devices	1,447,132.00	2.00%	28,942.64	0.63%	9,116.93	(19,825.71)
	Total Transmission	**177,884,079.04**	**1.68%**	**2,952,298.35**	**1.85%**	**3,288,582.10**	**336,283.76**

KANSAS CITY POWER & LIGHT
COMPARISON OF DEPRECIATION RATES
DEPRECIATION STUDY AS OF DECEMBER 31, 2011

Account	Description	Plant Balance Adj for Jurisdictional	Approved Annual Rate	Approved Accrual Amount	Proposed Annual Rate	Proposed Accrual Amount	Difference
Distribution Plant							
36100	Structures And Improvements	6,171,243.83	1.85%	114,168.01	1.56%	96,271.40	(17,896.61)
36200	Station Equipment	72,784,446.45	1.66%	1,208,221.81	1.84%	1,339,233.81	131,012.00
36203	Station Equipment - Communication	1,853,361.25	21.62%	400,696.70	4.88%	90,444.03	(310,252.67)
36400	Poles, Towers And Fixtures	123,559,025.24	2.54%	3,138,399.24	2.93%	3,620,279.44	481,880.20
36500	Overhead Conductors And Devices	96,547,595.63	2.26%	2,181,975.66	2.55%	2,461,963.69	279,988.03
36600	Underground Conduit	95,404,728.93	0.76%	725,075.94	2.23%	2,127,525.46	1,402,449.52
36700	Underground Conductors And Devices	201,417,091.85	0.98%	1,973,887.50	2.26%	4,552,026.28	2,578,138.78
36800	Transformers	108,695,039.60	1.47%	1,597,817.08	1.96%	2,130,422.78	532,605.69
36900	Services	48,543,280.47	5.21%	2,529,104.91	3.21%	1,558,239.30	(970,865.61)
37000	Meters	42,452,215.47	1.88%	798,101.65	3.71%	1,574,977.19	776,875.54
37100	Installations On Customers Premises	2,681,152.87	0.00%	-	4.53%	121,456.23	121,456.23
37300	Street Lighting And Signal Systems	27,238,770.47	4.99%	1,359,214.65	4.26%	1,160,371.62	(198,843.02)
	Total Distribution	**827,347,952.08**	**1.95%**	**16,026,663.16**	**2.52%**	**20,833,211.23**	**4,806,548.07**
General Plant - Depreciated							
39000	Structures And Improvements	33,011,995.23	2.67%	881,420.27	2.85%	940,841.86	59,421.59
39200	Transportation Equipment						
39200	Autos	791,795.18	5.41%	42,836.12	11.50%	91,056.45	48,220.33
39201	Light Trucks	4,008,036.76	8.64%	346,294.38	11.60%	464,932.26	118,637.89
39202	Heavy Trucks	14,367,253.45	7.09%	1,018,638.27	8.83%	1,268,628.48	249,990.21
39203	Tractors	316,157.86	5.33%	16,851.21	6.91%	21,846.51	4,995.29
39204	Trailers	847,588.88	1.35%	11,442.45	2.98%	25,258.15	13,815.70
	Total 39200	20,330,832.13	7.36%	1,436,062.43	9.21%	1,871,721.85	435,659.42
39600	Power Operated Equipment	11,218,712.04	7.13%	799,894.17	8.91%	999,587.24	199,693.07
	Total General - Depreciated	**64,561,539.41**		**3,117,376.87**	**5.90%**	**3,812,150.95**	**694,774.08**
	Total Study Depreciated Plant	**$ 3,372,245,093.49**		**$ 66,719,984.42**	**2.41%**	**$ 81,327,171.31**	**$ 14,607,186.88**

APPENDIX C

Depreciation Parameter Comparison

Account	Location	Approved in Docket 10-KCPE-415-RTS: Probable Retirement Date	Interim Retirement Factors (1)		Remaining Life	Depreciation Rate	Proposed: Probable Retirement Date	Interim Retirement Factors (1)		Composite Net Salvage %	Remaining Life	Depreciation Rate
Steam Production Plant												
31100	**Structures And Improvements**											
	Bulk Oil Facility NE					Account Composite	2070	90 S0.5	-10%	-3.53%	19.70	1.78%
	Hawthorn Common	6-2036	90-S0.5	-2%	26.7	2.83%	2036	90 S0.5	-10%	-2.60%	23.79	2.83%
	Hawthorn Unit 5	6-2036	90-S0.5	-2%	26.1	1.70%	2036	90 S0.5	-10%	-1.50%	23.22	1.67%
	Hawthorn Unit 6					Account Composite	2045	90 S0.5	-10%	-1.92%	31.84	2.19%
	Hawthorn Unit 7					Account Composite	2045	90 S0.5	-10%	-1.61%	32.05	2.42%
	Hawthorn Unit 8					Account Composite	2045	90 S0.5	-10%	-1.82%	31.68	2.04%
	Hawthorn Unit 9	6-2034	90-S0.5	-2%	24.7	2.69%	2034	90 S0.5	-10%	-1.40%	21.84	2.57%
	Montrose Common	6-2020	90-S0.5	-2%	11.4	2.17%	2032	90 S0.5	-10%	-2.80%	19.82	2.31%
	Montrose Unit 1	6-2020	90-S0.5	-2%	11.4	0.00%	2016	90 S0.5	-10%	-1.81%	4.43	0.48%
	Montrose Unit 2	6-2020	90-S0.5	-2%	11.3	0.62%	2032	90 S0.5	-10%	-2.98%	19.37	1.26%
	Montrose Unit 3	6-2020	90-S0.5	-2%	11.4	0.38%	2032	90 S0.5	-10%	-3.10%	19.09	0.87%
	Iatan Common					Account Composite	2070	90 S0.5	-10%	-3.14%	53.23	1.63%
	Iatan Unit 1	6-2040	90-S0.5	-2%	29.1	1.25%	2040	90 S0.5	-10%	-2.14%	26.64	1.69%
	Iatan Unit 2					Account Composite	2070	90 S0.5	-10%	-2.96%	53.59	1.87%
	LaCygne Common	6-2032	90-S0.5	-2%	22.8	2.38%	2032	90 S0.5	-10%	-4.05%	19.92	2.77%
	LaCygne Unit 1	6-2032	90-S0.5	-2%	22.5	1.33%	2032	90 S0.5	-10%	-3.51%	19.49	1.63%
	LaCygne Unit 2	6-2032	90-S0.5	-2%	22.4	1.29%	2032	90 S0.5	-10%	-3.45%	19.69	2.44%
	Northeast CT					Account Composite	2032	90 S0.5	-10%	-2.27%	20.26	4.87%
	Miscellaneous					Account Composite		90 S0.5	-10%	-10.00%	89.51	1.22%
	Total 31100					**1.68%**				**-2.79%**		**1.81%**
31200	**Boiler Plant Equipment**											
	Bulk Oil Facility NE					Account Composite	2070	55 R1	-15%	-10.15%	35.55	1.64%
	Hawthorn Common	6-2036	55-R1	-4%	25.3	3.97%	2036	55 R1	-15%	-4.08%	22.79	4.42%
	Hawthorn Unit 5	6-2036	55-R1	-4%	25.0	2.61%	2036	55 R1	-15%	-3.01%	22.33	3.19%
	Hawthorn Unit 9	6-2034	55-R1	-4%	23.2	2.33%	2034	55 R1	-15%	-3.16%	20.64	2.75%
	Montrose Common	6-2020	55-R1	-4%	11.2	0.36%	2032	55 R1	-15%	-4.38%	18.83	2.71%
	Montrose Unit 1	6-2020	55-R1	-4%	11.2	0.32%	2016	55 R1	-15%	-1.81%	4.40	2.90%
	Montrose Unit 2	6-2020	55-R1	-4%	0.0	0.00%	2032	55 R1	-15%	-4.64%	18.10	2.51%
	Montrose Unit 3	6-2020	55-R1	-4%	11.2	0.17%	2032	55 R1	-15%	-4.66%	18.01	2.33%
	Iatan Unit 1	6-2040	55-R1	-4%	27.3	0.67%	2040	55 R1	-15%	-4.13%	25.11	2.77%
	Iatan Unit 2					Account Composite	2070	55 R1	-15%	-8.24%	45.93	2.31%
	Iatan Common					Account Composite	2070	55 R1	-15%	-8.60%	45.33	2.07%
	LaCygne Common	6-2032	55-R1	-4%	21.6	1.89%	2032	55 R1	-15%	-5.72%	18.83	2.84%
	LaCygne Unit 1	6-2032	55-R1	-4%	21.8	2.04%	2032	55 R1	-15%	-4.78%	18.83	3.42%
	LaCygne Unit 2	6-2032	55-R1	-4%	21.9	0.14%	2032	55 R1	-15%	-5.67%	17.97	1.66%
	Miscellaneous		55-R1	-4%	48.8	1.64%		55 R1	-15%	-15.00%	54.63	2.09%
	Northeast CT					0.00%	2032	55 R1	-15%	-3.80%	19.27	4.57%
	Total 31200					**1.09%**				**-4.99%**		**2.66%**
31201	**Boiler Plant Equipment - Unit Trains**		**25-R2.5**	**20%**	**22.7**	**2.90%**		**25-R2.5**	**20%**	**20.00%**	**20.23**	**2.91%**
31202	**Boiler Plant Equipment - AQC**											
	Hawthorn Unit 5	6-2036	55-R1	-5%	0	0.00%	2036	55 R1	-10%	-1.61%	22.53	0.00%
	LaCygne Unit 1	6-2032	55-R1	-5%	0	0.00%	2032	55 R1	-10%	-2.00%	17.93	0.00%
	LaCygne Unit 2					Account Composite	2032	55 R1	-10%	-1.23%	19.24	0.00%
	Total 31202					**0.00%**				**-2.00%**		**0.00%**

(1) These factors include average service life, Iowa Curves, and net salvage percentages to model the characteristics of assets prior to plant shutdown.

Account	Location	Approved in Docket 10-KCPE-415-RTS: Probable Retirement Date	Interim Retirement Factors (1)		Remaining Life	Depreciation Rate	Proposed: Probable Retirement Date	Interim Retirement Factors (1)		Composite Net Salvage %	Remaining Life	Depreciation Rate
Steam Production Plant												
31400	**Turbogenerator Units**											
	Hawthorn Common					Account Composite	2036	51 L1	-15%	-4.07%	22.92	4.21%
	Hawthorn Unit 5	6-2036	60-R1.5	-3%	25.1	3.01%	2036	51 L1	-15%	-4.06%	20.65	2.45%
	Hawthorn Unit 9	6-2034	60-R1.5	-3%	23.9	3.33%	2034	51 L1	-15%	-3.85%	19.82	2.74%
	Montrose Common	6-2020	60-R1.5	-3%	11.2	6.36%	2032	51 L1	-15%	-5.56%	17.01	2.02%
	Montrose Unit 1	6-2020	60-R1.5	-3%	10.9	4.51%	2016	51 L1	-15%	-1.81%	4.33	2.78%
	Montrose Unit 2	6-2020	60-R1.5	-3%	11.0	4.88%	2032	51 L1	-15%	-4.47%	17.87	3.03%
	Montrose Unit 3	6-2020	60-R1.5	-3%	11.1	5.71%	2032	51 L1	-15%	-4.52%	17.85	2.78%
	Iatan Unit 1	6-2040	60-R1.5	-3%	26.8	2.32%	2040	51 L1	-15%	-5.57%	22.47	2.19%
	Iatan Unit 2					Account Composite	2070	51 L1	-15%	-9.45%	42.56	2.47%
	Iatan Common					Account Composite	2070	51 L1	-15%	-9.75%	41.69	2.36%
	LaCygne Common	6-2032	60-R1.5	-3%	22.1	3.67%	2032	51 L1	-15%	-3.60%	17.53	2.02%
	LaCygne Unit 1	6-2032	60-R1.5	-3%	21.6	3.23%	2032	51 L1	-15%	-5.66%	17.57	2.38%
	LaCygne Unit 2	6-2032	60-R1.5	-3%	21.3	2.81%	2032	51 L1	-15%	-6.27%	16.99	1.73%
	Miscellaneous					Account Composite		51 L1	-15%	-0.28%	50.53	1.96%
	Total 31400					**3.29%**				**-4.82%**		**2.42%**
31500	**Accessory Electric Equipment**											
	Bulk Oil Facility NE					Account Composite	2070	45 L1	-20%	-14.53%	27.49	1.92%
	Hawthorn Common	6-2036	50-L1	-3%	24.4	3.71%	2036	45 L1	-20%	-6.84%	21.63	3.83%
	Hawthorn Unit 5	6-2036	50-L1	-3%	24.3	3.69%	2036	45 L1	-20%	-6.00%	20.96	3.26%
	Hawthorn Unit 7					Account Composite	2045	45 L1	-20%	-7.75%	28.61	3.48%
	Hawthorn Unit 8					Account Composite	2045	45 L1	-20%	-7.75%	28.61	3.48%
	Hawthorn Unit 9	6-2034	50-L1	-3%	22.2	3.65%	2034	45 L1	-20%	-6.51%	18.98	2.83%
	Montrose Common	6-2020	50-L1	-3%	10.9	5.87%	2032	45 L1	-20%	-7.70%	17.22	2.55%
	Montrose Unit 1	6-2020	50-L1	-3%	10.7	5.45%	2016	45 L1	-20%	-1.81%	4.38	4.41%
	Montrose Unit 2	6-2020	50-L1	-3%	10.7	5.34%	2032	45 L1	-20%	-1.98%	16.79	2.37%
	Montrose Unit 3	6-2020	50-L1	-3%	10.8	5.76%	2032	45 L1	-20%	-7.10%	16.98	2.56%
	Iatan Unit 1	6-2040	50-L1	-3%	24.5	3.05%	2040	45 L1	-20%	-8.36%	21.90	2.57%
	Iatan Unit 2					Account Composite	2070	45 L1	-20%	-15.02%	39.94	2.80%
	Iatan Common					Account Composite	2070	45 L1	-20%	-15.42%	38.86	2.67%
	LaCygne Common	6-2032	50-L1	-3%	20.6	3.82%	2032	45 L1	-20%	-7.27%	18.64	4.31%
	LaCygne Unit 1	6-2032	50-L1	-3%	20.0	3.69%	2032	45 L1	-20%	-7.60%	17.11	2.76%
	LaCygne Unit 2	6-2032	50-L1	-3%	19.3	3.43%	2032	45 L1	-20%	-8.38%	16.48	2.08%
	Miscellaneous		50-L1	-3%	45.0	2.11%		45 L1	-20%	-20.00%	40.70	2.55%
	Total 31500					**3.82%**				**-7.50%**		**2.81%**
31502	**Computer Equipment**					**0.00%**		**10 SQ**	**0%**	**0.00%**	**1.75**	**0.00%**

(1) These factors include average service life, Iowa Curves, and net salvage percentages to model the characteristics of assets prior to plant shutdown.

Account	Location	Approved in Docket 10-KCPE-415-RTS: Probable Retirement Date	Interim Retirement Factors (1)		Remaining Life	Depreciation Rate	Proposed: Probable Retirement Date	Interim Retirement Factors (1)		Composite Net Salvage %	Remaining Life	Depreciation Rate
Steam Production Plant												
31600	**Miscellaneous Power Plant Equipment**											
	Bulk Oil Facility NE						2070	50 L1	0%	0.00%	39.02	2.12%
	Hawthorn Common	6-2036	55-L1	0%	25.0	3.00%	2036	50 L1	0%	-1.95%	21.98	3.31%
	Hawthorn Unit 5	6-2036	55-L1	0%	23.5	1.63%	2036	50 L1	0%	-0.44%	19.94	1.95%
	Hawthorn Unit 9	6-2034	55-L1	0%	22.8	2.48%	2034	50 L1	0%	-0.76%	19.66	2.60%
	Montrose Common	6-2020	55-L1	0%	11.3	1.98%	2032	50 L1	0%	-2.11%	17.95	2.71%
	Montrose Unit 1	6-2020	55-L1	0%	0.0	0.00%	2016	50 L1	0%	-1.81%	4.33	3.96%
	Montrose Unit 2	6-2020	55-L1	0%	0.0	0.00%	2032	50 L1	0%	-1.98%	15.06	0.48%
	Montrose Unit 3	6-2020	55-L1	0%	0.0	0.00%	2032	50 L1	0%	-1.89%	15.30	0.53%
	Iatan Unit 1	6-2040	55-L1	0%	26.3	1.56%	2040	50 L1	0%	-0.81%	22.45	2.09%
	Iatan Unit 2					Account Composite	2070	50 L1	0%	-0.66%	42.43	2.31%
	Iatan Common					Account Composite	2070	50 L1	0%	-0.73%	41.99	2.28%
	LaCygne Common	6-2032	55-L1	0%	21.5	2.52%	2032	50 L1	0%	-3.45%	18.77	3.88%
	LaCygne Unit 1	6-2032	55-L1	0%	20.7	0.96%	2032	50 L1	0%	-2.57%	18.22	3.10%
	LaCygne Unit 2	6-2032	55-L1	0%	20.2	0.84%	2032	50 L1	0%	-2.67%	16.92	1.78%
	Northeast CT					Account Composite	2032	50 L1	0%	-0.01%	43.23	1.87%
	West Gardner					Account Composite	2048	50 L1	0%	0.00%	19.48	4.61%
	Wind Kansas					Account Composite	2026	20 SQ	0%	-0.31%	31.66	3.05%
	Miscellaneous		55-L1	0%	49.1	1.66%		50 L1	0%	0.00%	15.50	5.99%
	Total 31600					**1.80%**				**-1.48%**		**2.56%**
	Hawthorn Unit 5 Rebuild											
31102	Structures And Improvements	6-2036	90-S0.5	-2%	26.6	0.56%	2036	90 S0.5	-10%	-1.17%	23.69	0.50%
31203	Boiler Plant Equipment	6-2036	55-R1	-4%	24.9	0.75%	2036	55 R1	-15%	-3.07%	22.30	0.71%
31501	Accessory Electric Equipment	6-2036	50-L1	-3%	23.9	0.80%	2036	45 L1	-20%	-6.85%	20.53	1.02%
31601	Miscellaneous Power Plant Equipment	6-2036	55-L1	0%	24.5	0.60%	2036	50 L1	0%	-0.44%	21.22	0.59%
	Total Hawthorn Unit 5 Rebuild					**0.75%**				**-3.53%**		**0.75%**
	Iatan Unit 2											
31104	Structures And Improvements	6-2070	90-S0.5	-5%	54.8	1.75%	2070	90 S0.5	-10%	-3.01%	53.44	1.77%
31204	Boiler Plant Equipment	6-2070	55-R1	-8%	46.6	2.12%	2070	55 R1	-15%	-8.47%	45.62	2.12%
31404	Turbogenerator Units	6-2070	60-R1.5	-7%	49.5	1.97%	2070	51 L1	-15%	-2.88%	42.28	1.94%
31504	Accessory Electric Equipment	6-2070	50-L1	-7%	42.9	2.27%	2070	45 L1	-20%	-6.14%	39.27	2.14%
31604	Miscellaneous Power Plant Equipment	6-2070	55-L1	0%	45.1	2.01%	2070	50 L1	0%	-0.66%	41.82	1.21%
	Total Iatan Unit 2					**2.07%**				**-7.18%**		**2.06%**
	Total Steam Production Plant					**Not Provided**				**-5.28%**		**2.20%**
Nuclear Production Plant												
32100	Structures And Improvements	6-2045	90-S0.5	-1%	33.2	1.41%	2045	80 S0.5	-3%	-0.68%	29.74	1.44%
32200	Reactor Plant Equipment	6-2045	60-R2	-2%	31.1	1.72%	2045	60 R2	-8%	-1.08%	28.32	1.95%
32300	Turbogenerator Units	6-2045	50-S1.5	-7%	25.8	1.65%	2045	50 S2	-7%	-3.28%	26.14	2.08%
32400	Accessory Electric Equipment	6-2045	50-S1.5	0%	26.4	2.16%	2045	40 L1	0%	0.00%	20.59	2.01%
32500	Miscellaneous Power Plant Equipment	6-2045	40-R0.5	0%	25.5	2.97%	2045	40 R0.5	0%	0.00%	24.05	2.49%
	Total 32100					**1.73%**				**-1.13%**		**1.85%**

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Account	Location	Approved in Docket 10-KCPE-415-RTS: Probable Retirement Date	Interim Retirement Factors (1)		Remaining Life	Depreciation Rate	Proposed: Probable Retirement Date	Interim Retirement Factors (1)		Composite Net Salvage %	Remaining Life	Depreciation Rate
Steam Production Plant												
Other Production Plant												
34100	**Structures And Improvements**											
	Northeast Combustion Turbines	6-2030	60-R1	-1%	19.9	1.80%	2032	60 R1	-1%	-2.10%	19.42	4.85%
	West Gardner Combustion Turbines	6-2048	60-R1	-1%	34.5	2.38%	2048	60 R1	-1%	-0.55%	32.22	2.59%
	Miami Combustion Turbines	6-2048	60-R1	-1%	34.5	2.38%	2048	60 R1	-1%	-1.08%	32.07	2.51%
	Hawthorn Unit 6	6-2045	60-R1	-1%	32.2	2.33%	2045	60 R1	-1%	-0.99%	29.65	2.51%
	Hawthorn Unit 7	6-2045	60-R1	-1%	32.2	2.33%	2045	60 R1	-1%	-0.81%	29.56	2.45%
	Hawthorn Unit 8	6-2045	60-R1	-1%	32.1	2.25%	2045	60 R1	-1%	-0.81%	29.56	2.45%
	Total 34100					**2.26%**				**-0.76%**		**2.55%**
34200	**Fuel Holder, Producers and Accessories**											
	Northeast Combustion Turbines	6-2030	45-R2	-5%	17.8	1.48%	2032	45 R2	-5%	-3.15%	17.56	3.47%
	West Gardner Combustion Turbines	6-2048	45-R2	-5%	33.3	2.61%	2048	45 R2	-5%	-2.32%	30.66	2.57%
	Miami Combustion Turbines	6-2048	45-R2	-5%	33.3	2.60%	2048	45 R2	-5%	-2.85%	30.61	2.57%
	Hawthorn Unit 6	6-2045	45-R2	-5%	31.2	2.63%	2045	45 R2	-5%	-2.64%	28.29	2.57%
	Hawthorn Unit 7	6-2045	45-R2	-5%	30.6	2.50%	2045	45 R2	-5%	-2.54%	28.01	2.52%
	Hawthorn Unit 8	6-2045	45-R2	-5%	30.6	2.50%	2045	45 R2	-5%	-2.54%	27.99	2.52%
	Total 34200					**2.39%**				**-2.65%**		**2.71%**
34400	**Generators**											
	Northeast Combustion Turbines	6-2030	35-S0.5	-7%	14.4	1.84%	2032	30 S0.5	-14%	-7.03%	9.85	2.89%
	West Gardner Combustion Turbines	6-2048	35-S0.5	-7%	27.5	3.11%	2048	30 S0.5	-14%	-11.36%	22.02	3.56%
	Miami Combustion Turbines	6-2048	35-S0.5	-7%	27.5	3.11%	2048	30 S0.5	-14%	-11.90%	21.96	3.58%
	Hawthorn Unit 6	6-2045	35-S0.5	-7%	26.1	3.13%	2045	30 S0.5	-14%	-10.51%	22.10	3.71%
	Hawthorn Unit 7	6-2045	35-S0.5	-7%	25.1	3.00%	2045	30 S0.5	-14%	-11.13%	19.90	3.48%
	Hawthorn Unit 8	6-2045	35-S0.5	-7%	25.1	3.00%	2045	30 S0.5	-14%	-11.14%	19.88	3.48%
	Total 34400					**2.90%**				**-10.58%**		**3.48%**
34500	**Accessory Electric Equipment**											
	Northeast Combustion Turbines	6-2030	45-R2.5	0%	18.4	0.55%	2032	45 R2.5	-1%	-2.45%	14.29	2.06%
	West Gardner Combustion Turbines	6-2048	45-R2.5	0%	34.0	2.37%	2048	45 R2.5	-1%	-0.71%	31.24	2.50%
	Miami Combustion Turbines	6-2048	45-R2.5	0%	34.0	2.37%	2048	45 R2.5	-1%	-1.23%	31.23	2.53%
	Hawthorn Unit 6	6-2045	45-R2.5	0%	31.6	2.32%	2045	45 R2.5	-1%	-1.13%	28.82	2.52%
	Hawthorn Unit 7	6-2045	45-R2.5	0%	31.2	2.24%	2045	45 R2.5	-1%	-0.96%	28.51	2.47%
	Hawthorn Unit 8	6-2045	45-R2.5	0%	31.2	2.24%	2045	45 R2.5	-1%	-0.96%	28.55	2.49%
	Total 34500					**1.75%**				**-1.40%**		**2.36%**
34600	**Miscellaneous Electric Equipment**											
	Northeast Combustion Turbines	2032					2032	50 L1	0%	-1.99%	18.65	3.76%
	West Gardner Combustion Turbines	2048					2048	50 L1	0%	-0.31%	31.40	3.01%
	Total 34600									**-1.89%**		**3.72%**
	Total Other Production Plant					**2.79%**				**-9.48%**		**3.36%**

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Account	Location	Approved in Docket 10-KCPE-415-RTS: Probable Retirement Date	Interim Retirement Factors (1)		Remaining Life	Depreciation Rate	Proposed: Probable Retirement Date	Interim Retirement Factors (1)		Composite Net Salvage %	Remaining Life	Depreciation Rate
Steam Production Plant												
Wind Production Plant												
34102	**Structures And Improvements**											
	Spearville 1	6-2026	Square	0%	17.5	5.12%	2026	20 SQ	0%	0.00%	14.50	5.21%
	Spearville 2					Acount Composite	2030	20 SQ	0%	0.00%	18.50	5.04%
	Total 34102					**5.12%**				**0.00%**		**5.17%**
34402	**Generators**											
	Spearville 1	6-2026	Square	0%	17.5	4.59%	2026	20 SQ	0%	0.00%	14.50	4.65%
	Spearville 2					Acount Composite	2030	20 SQ	0%	0.00%	18.51	5.04%
	Total 34402					**4.59%**				**0.00%**		**4.81%**
34502	**Accessory Electric Equipment**											
	Spearville 1	**6-2026**	**Square**	**0%**	**17.5**	**5.46%**	**2026**	**20 SQ**	**0%**	**0.00%**	**14.50**	**5.53%**
	Total Wind Production					**4.60%**				**0.00%**		**4.82%**

(1) These factors include average service life, Iowa Curves, and net salvage percentages to model the characteristics of assets prior to plant shutdown.

Kansas City Power and Light
Kansas Jurisdiction - Comparison of Parameters
Depreciation Study as of December 31, 2011

Account	Description	Approved in Docket 10-KCPE-415-RTS Survivor Curve	Net Salvage %	Remaining Life	Depreciation Rate	Proposed Survivor Curve	Net Salvage %	Remaining Life	Depreciation Rate
Transmission Plant									
35200	Structures And Improvements	60-R2.5	-5%	43.5	1.41%	65 R3	-10.00%	43.97	1.15%
35300	Station Equipment	60-R0.5	-10%	53.7	1.16%	58 L0	-10.00%	49.16	1.64%
35303	Station Equipment - Communication	15-S2.5	0%	3.2	24.06%	15 R2	-1.00%	4.71	3.20%
35400	Towers And Fixtures	70-R3	-20%	43.7	0.43%	75 R3	-20.00%	40.30	0.70%
35500	Poles And Fixtures	50-S0.5	-40%	40.2	2.00%	53 S0.5	-75.00%	39.59	2.50%
35600	Overhead Conductors And Devices	53-R2	30%	50.3	0.30%	55 R3	-10.00%	37.99	1.46%
35700	Underground Conduit	60-R3	0%	32.1	0.84%	65 R3	0.00%	34.67	0.72%
35800	Underground Conductors And Devices	55-R4	0%	18.2	2.00%	60 R4	-5.00%	24.07	0.63%
	Total Transmission				**1.68%**				**1.85%**
Distribution Plant									
36100	Structures And Improvements	50-S0.5	-5%	35.8	1.85%	65 R2	-10.00%	47.73	1.56%
36200	Station Equipment	48-R1.5	-5%	37.8	1.66%	50 R1.5	0.00%	36.64	1.84%
36203	Station Equipment - Communication	15-S2.5	0%	2.6	21.62%	15 R2	-1.00%	4.43	4.88%
36400	Poles, Towers And Fixtures	38-R3	-20%	27.0	2.54%	49 R4	-60.00%	33.48	2.93%
36500	Overhead Conductors And Devices	45-R0.5	-20%	37.2	2.26%	48 R0.5	-30.00%	38.02	2.55%
36600	Underground Conduit	55-R2	40%	48.6	0.76%	55 R2	-30.00%	43.74	2.23%
36700	Underground Conductors And Devices	50-R1.5	20%	44.9	0.98%	50 R1.5	-20.00%	39.51	2.26%
36800	Transformers	34-R2	10%	27.2	1.47%	38 R2.5	15.00%	24.47	1.96%
36900	Services	48-R2.5	-100%	30.0	5.21%	57 R2.5	-100.00%	41.20	3.21%
37000	Meters	36-R1.5	0%	26.8	1.88%	20 R2	5.00%	8.04	3.71%
37100	Installations On Customers Premises	20-L1.5	-15%	0	0.00%	21 L2.5	-10.00%	13.04	4.53%
37300	Street Lighting And Signal Systems	25-L0.5	-5%	17.3	4.99%	25 L0	-15.00%	18.83	4.26%
	Total Distribution				**1.95%**				**2.52%**
General Plant									
39000	Structures And Improvements	45-R1	-15%	33.9	2.67%	45 R2	-20.00%	33.04	2.85%
39200	Transportation Equipment								
39200	Autos	7-R2	25%	3.8	5.41%	7 R2.5	25.00%	5.05	11.50%
39201	Light Trucks	8-R0.5	25%	6.8	8.64%	7 L0	25.00%	4.87	11.60%
39202	Heavy Trucks	10-S1.5	25%	7.0	7.09%	10 S1.5	20.00%	6.46	8.83%
39203	Tractors	12-S0	25%	9.0	5.33%	12 S1.5	30.00%	6.09	6.91%
39204	Trailers	20-S1.5	25%	16.6	1.35%	28 L0.5	20.00%	22.85	2.98%
	Total 39200				7.36%				9.21%
39600	Power Operated Equipment	13-L2	15%	9.5	7.13%	10 R3	20.00%	6.26	8.91%
	Total General				**2.04%**				**5.90%**
	TOTAL DEPRECIABLE PLANT								**2.41%**
General Plant Amortized									
39100	Office Furniture And Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	20-SQ	0%	8	5.00%	20-SQ	0%	8	5.00%
	Total				**4.60%**				**4.60%**
39101	Office Furniture And Equipment - Wolf Creek	20-SQ	0%	13.4	**5.00%**	20-SQ	0%	13.4	**5.00%**
39102	Computer Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	5-SQ	0%	1.9	20.00%	5-SQ	0%	1.9	20.00%
	Total				**12.03%**				**12.03%**
39300	Stores Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	25-SQ	0%	11.1	4.00%	25-SQ	0%	11.1	4.00%
	Total				**2.90%**				**2.90%**
39400	Tools Shop And Garage Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	20-SQ	0%	10.6	5.00%	20-SQ	0%	10.6	5.00%
	Total				**3.35%**				**3.35%**

Account	Description	Approved in Docket 10-KCPE-415-RTS Survivor Curve	Net Salvage %	Remaining Life	Depreciation Rate	Proposed Survivor Curve	Net Salvage %	Remaining Life	Depreciation Rate
39500	Laboratory Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	20-SQ	0%	9.1	5.00%	20-SQ	0%	9.1	5.00%
	Total				**4.17%**				**4.17%**
39700	Communication Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	15-SQ	0%	8.9	6.67%	15-SQ	0%	8.9	6.67%
	Total				**4.99%**				**4.99%**
39800	Miscellaneous Equipment								
	Fully Accrued	0	0%	0	0.00%	0	0%	0	0.00%
	Amortizable	20-SQ	0%	14.2	5.00%	20-SQ	0%	14.2	5.00%
	Total				**4.29%**				**4.29%**

APPENDIX D

Production Retirement Dates and Terminal Removal Cost

KANSAS CITY POWER AND LIGHT - GENERATING UNITS
Estimated Retirement Dates
Depreciation Study as of December 31, 2011

Unit	Proposed 2008 Study	Ordered 2008 - Kansas	Proposed 2011 Study
Hawthorn 5	2036	2036	2036
Hawthorn 9	2034	2034	2034
Hawthorn Common	2036	2036	2036
Montrose 1	2020	2020	2016
Montrose 2	2020	2020	2032
Montrose 3	2020	2020	2032
Montrose Common	2020	2020	2032
Iatan 1	2040	2040	2040
Iatan 2	2060	2070	2070
Iatan Common	2060	2070	2070
LaCygne 1	2032	2032	2032
LaCygne 2	2032	2032	2032
LaCygne Common	2032	2032	2032
Wolf Creek	2045	2045	2045
Northeast - All	2030	2030	2032
West Gardner - All	2038	2048	2048
Miami County - All	2038	2048	2048
Hawthorn 6	2034	2045	2045
Hawthorn 7	2035	2045	2045
Hawthorn 8	2035	2045	2045
Spearville Wind - Old	2026	2026	2026
Spearville Wind - New	Not in study	Not in study	2030
Bulk Oil Facility NE			2070

Schedule DAW-1

APPENDIX E

Net Salvage Analysis

KANSAS CITY POWER & LIGHT
CALCUATION OF COMPOSITE NET SALVGE
AT DECEMBER 31, 2011

Account	Description	Plant Balance			Jurisdictional Amount			
		Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Interim Net Salvage Amount	Interim Net Salvage Amount	Retirement Closure Amount	Total Net Salvage Amount	Total NS %
Steam Production Plant								
31100	**Structures And Improvements**							
	Bulk Oil Facility NE	1,124,090.51	521,364.42	(39,655.81)	(18,392.76)	0.00	(18,392.76)	-3.53%
	Hawthorn Common	10,843,353.66	5,029,255.86	(71,357.98)	(33,096.55)	(97,840.63)	(130,937.18)	-2.60%
	Hawthorn Unit 5	15,739,344.28	7,300,065.27	(166,803.26)	(77,365.02)	(31,984.68)	(109,349.70)	-1.50%
	Hawthorn Unit 6	1,961.46	909.74	(22.78)	(10.56)	(6.91)	(17.47)	-1.92%
	Hawthorn Unit 7	20,754.47	9,626.13	(215.88)	(100.13)	(55.05)	(155.18)	-1.61%
	Hawthorn Unit 8	4,374.64	2,029.00	(54.63)	(25.34)	(11.60)	(36.94)	-1.82%
	Hawthorn Unit 9	2,242,296.07	1,039,999.34	(14,449.76)	(6,701.94)	(7,893.96)	(14,595.90)	-1.40%
	Montrose Common	12,622,210.64	5,854,307.52	(86,762.66)	(40,241.39)	(123,594.47)	(163,835.86)	-2.80%
	Montrose Unit 1	3,678,692.41	1,706,214.33	-	0.00	(30,914.84)	(30,914.84)	-1.81%
	Montrose Unit 2	139,376.37	64,644.15	(1,399.26)	(648.99)	(1,277.40)	(1,926.39)	-2.98%
	Montrose Unit 3	351,235.16	162,906.38	(4,232.47)	(1,963.06)	(3,079.06)	(5,042.12)	-3.10%
	Iatan Common	67,294,461.08	31,211,843.99	(1,622,898.89)	(752,716.73)	(227,810.41)	(980,527.14)	-3.14%
	Iatan Unit 1	28,162,611.19	13,062,100.70	(373,126.99)	(173,060.03)	(106,146.92)	(279,206.95)	-2.14%
	Iatan Unit 2	15,437.98	7,160.29	(354.90)	(164.61)	(47.61)	(212.22)	-2.96%
	LaCygne Common	5,540,538.58	2,569,757.20	(33,222.53)	(15,408.94)	(88,608.67)	(104,017.61)	-4.05%
	LaCygne Unit 1	18,722,839.74	8,683,840.30	(175,202.17)	(81,260.52)	(223,445.84)	(304,706.36)	-3.51%
	LaCygne Unit 2	3,921,004.57	1,818,601.13	(30,426.03)	(14,111.90)	(48,545.14)	(62,657.04)	-3.45%
	Northeast CT	16,002.43	7,422.09	(45.29)	(21.01)	(147.60)	(168.61)	-2.27%
	Miscellaneous	17,979.89	8,339.25	(1,797.99)	(833.93)	0.00	(833.93)	-10.00%
	Total 31100	**170,458,565.13**	**79,060,387.09**	**(2,622,029.27)**	**(1,216,123.39)**	**(991,410.79)**	**(2,207,534.18)**	**-2.79%**
31200	**Boiler Plant Equipment**							
	Bulk Oil Facility NE	610,273.00	283,050.72	(61,928.89)	(28,723.24)	0.00	(28,723.24)	-10.15%
	Hawthorn Common	1,493,922.23	692,896.07	(31,867.38)	(14,780.41)	(13,479.80)	(28,260.21)	-4.08%
	Hawthorn Unit 5	71,349,408.77	33,092,569.28	(1,835,415.73)	(851,284.17)	(144,992.57)	(996,276.74)	-3.01%
	Hawthorn Unit 9	41,704,133.97	19,342,794.38	(999,975.74)	(463,798.75)	(146,818.63)	(610,617.38)	-3.16%
	Montrose Common	21,650,125.73	10,041,544.81	(491,927.97)	(228,161.11)	(211,994.22)	(440,155.33)	-4.38%
	Montrose Unit 1	43,144,642.20	20,010,916.50	0.00	0.00	(362,577.13)	(362,577.13)	-1.81%
	Montrose Unit 2	32,669,214.14	15,152,308.21	(871,554.48)	(404,235.68)	(299,416.87)	(703,652.55)	-4.64%
	Montrose Unit 3	33,793,542.49	15,673,782.94	(935,332.26)	(433,816.46)	(296,246.82)	(730,063.28)	-4.66%
	Iatan Unit 1	403,734,992.85	186,586,142.62	(13,340,372.85)	(6,187,398.33)	(1,516,260.30)	(7,703,658.63)	-4.13%
	Iatan Unit 2	1,717,332.11	796,515.81	(130,127.61)	(60,354.49)	(5,295.35)	(65,649.84)	-8.24%
	Iatan Common	190,647,698.92	88,424,309.24	(15,010,077.38)	(6,961,823.99)	(645,395.32)	(7,607,219.31)	-8.60%
	LaCygne Common	6,669,252.12	3,093,265.83	(151,565.91)	(70,297.79)	(106,659.95)	(176,957.74)	-5.72%
	LaCygne Unit 1	175,394,547.26	81,349,744.96	(3,873,420.97)	(1,796,531.38)	(2,093,228.53)	(3,889,759.91)	-4.78%
	LaCygne Unit 2	102,307,878.46	47,451,417.11	(3,070,655.68)	(1,424,200.81)	(1,266,652.41)	(2,690,853.22)	-5.67%
	Miscellaneous	19,935.63	9,246.34	(2,990.34)	(1,386.95)	0.00	(1,386.95)	-15.00%
	Northeast CT	763.90	354.30	(13.80)	(6.40)	(7.05)	(13.45)	-3.80%
	Total 31200	**1,126,907,663.78**	**522,000,859.13**	**(40,807,226.98)**	**(18,926,799.95)**	**(7,109,024.95)**	**(26,035,824.90)**	**-4.99%**
31201	**Boiler Plant Equipment - Unit Trains**	**21,120,730.07**	**9,796,005.81**	**4,224,146.01**	**1,959,201.16**	**0.00**	**1,959,201.16**	**20.00%**
31202	**Boiler Plant Equipment - AQC**							
	Hawthorn Unit 5	398,285.66	184,728.87	(6,423.55)	(2,979.30)	0.00	(2,979.30)	-1.61%

KANSAS CITY POWER & LIGHT
CALCUATION OF COMPOSITE NET SALVGE
AT DECEMBER 31, 2011

Account	Description	Plant Balance		Jurisdictional Amount				
		Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Interim Net Salvage Amount	Interim Net Salvage Amount	Retirement Closure Amount	Total Net Salvage Amount	Total NS %
	LaCygne Unit 1	34,283,453.34	15,901,008.49	(685,720.03)	(318,043.81)	0.00	(318,043.81)	-2.00%
	LaCygne Unit 2	9,607.33	4,455.98	(117.96)	(54.71)	0.00	(54.71)	-1.23%
	Total 31202	**34,691,346.33**	**16,090,193.34**	**(692,261.53)**	**(321,077.82)**	**0.00**	**(321,077.82)**	**-2.00%**
31400	**Turbogenerator Units**							
	Hawthorn Common	832,501.39	386,122.47	(17,658.78)	(8,190.32)	(7,511.74)	(15,702.06)	-4.07%
	Hawthorn Unit 5	76,460,411.40	35,463,103.41	(2,772,561.09)	(1,285,941.56)	(155,378.89)	(1,441,320.45)	-4.06%
	Hawthorn Unit 9	16,379,384.67	7,596,922.40	(506,982.81)	(235,143.70)	(57,663.32)	(292,807.02)	-3.85%
	Montrose Common	23,169.65	10,746.32	(798.57)	(370.39)	(226.87)	(597.26)	-5.56%
	Montrose Unit 1	12,042,252.03	5,585,316.91	0.00	0.00	(101,200.17)	(101,200.17)	-1.81%
	Montrose Unit 2	15,941,684.06	7,393,912.48	(396,888.67)	(184,080.93)	(146,107.26)	(330,188.19)	-4.47%
	Montrose Unit 3	18,832,231.50	8,734,577.29	(494,877.53)	(229,529.15)	(165,090.37)	(394,619.52)	-4.52%
	Iatan Unit 1	53,855,473.67	24,978,707.24	(2,559,591.79)	(1,187,164.27)	(202,985.18)	(1,390,149.45)	-5.57%
	Iatan Unit 2	231,698.46	107,464.06	(20,354.68)	(9,440.70)	(714.44)	(10,155.14)	-9.45%
	Iatan Common	4,080,103.31	1,892,392.72	(368,017.16)	(170,690.04)	(13,812.29)	(184,502.33)	-9.75%
	LaCygne Common	56,844.45	26,365.02	(88.33)	(40.97)	(909.10)	(950.07)	-3.60%
	LaCygne Unit 1	32,770,519.72	15,199,294.75	(1,012,101.79)	(469,422.93)	(391,096.46)	(860,519.39)	-5.66%
	LaCygne Unit 2	22,675,031.71	10,516,906.46	(817,453.18)	(379,142.96)	(280,734.82)	(659,877.78)	-6.27%
	Miscellaneous	6,134.04	2,845.03	(17.21)	(7.98)	0.00	(7.98)	-0.28%
	Total 31400	**254,187,440.06**	**117,894,676.57**	**(8,967,391.59)**	**(4,159,165.90)**	**(1,523,430.91)**	**(5,682,596.81)**	**-4.82%**
31500	**Accessory Electric Equipment**							
	Bulk Oil Facility NE	24,947.38	11,570.84	(3,624.55)	(1,681.10)	0.00	(1,681.10)	-14.53%
	Hawthorn Common	1,248,682.58	579,151.47	(61,111.16)	(28,343.97)	(11,266.99)	(39,610.96)	-6.84%
	Hawthorn Unit 5	10,766,280.72	4,993,508.66	(598,303.52)	(277,499.16)	(21,878.68)	(299,377.84)	-6.00%
	Hawthorn Unit 7	186,372.45	86,441.41	(13,383.55)	(6,207.43)	(494.31)	(6,701.74)	-7.75%
	Hawthorn Unit 8	156,243.67	72,467.38	(11,219.98)	(5,203.94)	(414.40)	(5,618.34)	-7.75%
	Hawthorn Unit 9	13,509,390.82	6,265,790.56	(776,369.11)	(360,087.76)	(47,559.56)	(407,647.32)	-6.51%
	Montrose Common	3,114,917.64	1,444,729.95	(173,987.69)	(80,697.23)	(30,500.72)	(111,197.95)	-7.70%
	Montrose Unit 1	7,910,244.26	3,668,850.39	0.00	0.00	(66,475.78)	(66,475.78)	-1.81%
	Montrose Unit 2	5,162,891.86	2,394,600.87	0.00	0.00	(47,318.46)	(47,318.46)	-1.98%
	Montrose Unit 3	7,030,150.24	3,260,653.98	(366,346.48)	(169,915.16)	(61,628.92)	(231,544.08)	-7.10%
	Iatan Unit 1	37,150,571.56	17,230,806.60	(2,805,575.05)	(1,301,253.77)	(140,023.20)	(1,441,276.97)	-8.36%
	Iatan Unit 2	8,190.44	3,798.81	(1,176.04)	(545.46)	(25.25)	(570.71)	-15.02%
	Iatan Common	7,428,326.63	3,445,332.17	(1,091,163.55)	(506,092.57)	(25,146.95)	(531,239.52)	-15.42%
	LaCygne Common	5,073,305.03	2,353,049.61	(193,728.28)	(89,853.11)	(81,136.30)	(170,989.41)	-7.27%
	LaCygne Unit 1	19,503,845.65	9,046,078.65	(980,334.20)	(454,688.81)	(232,766.68)	(687,455.49)	-7.60%
	LaCygne Unit 2	14,977,206.64	6,946,578.21	(855,813.95)	(396,935.07)	(185,429.66)	(582,364.73)	-8.38%
	Miscellaneous	48,116.19	22,316.77	(9,623.24)	(4,463.35)	0.00	(4,463.35)	-20.00%
	Total 31500	**133,299,683.76**	**61,825,726.32**	**(7,941,760.38)**	**(3,683,467.88)**	**(952,065.86)**	**(4,635,533.74)**	**-7.50%**
							-	
31502	**Computer Equipoment**	**14,319.78**	**6,641.66**	**0**	**0.00**	**0.00**	**-**	**0.00%**
31600	**Miscellaneous Power Plant Equipment**							
	Bulk Oil Facility NE	375,949.94	174,369.34	0	0.00	0.00	-	0.00%
	Hawthorn Common	2,807,349.27	1,302,076.66	0	0.00	(25,330.99)	(25,330.99)	-1.95%

KANSAS CITY POWER & LIGHT
CALCUATION OF COMPOSITE NET SALVGE
AT DECEMBER 31, 2011

Account	Description	Plant Balance: Total at 12/31/2011	Plant Balance: Adj for Jurisdictional	Interim Net Salvage Amount	Jurisdictional Amount: Interim Net Salvage Amount	Jurisdictional Amount: Retirement Closure Amount	Jurisdictional Amount: Total Net Salvage Amount	Total NS %
	Hawthorn Unit 5	5,715,527.06	2,650,918.61	0	0.00	(11,614.80)	(11,614.80)	-0.44%
	Hawthorn Unit 9	178,287.25	82,691.41	0	0.00	(627.66)	(627.66)	-0.76%
	Montrose Common	4,738,418.05	2,197,725.68	0	0.00	(46,397.75)	(46,397.75)	-2.11%
	Montrose Unit 1	187,917.90	87,158.20	0	0.00	(1,579.22)	(1,579.22)	-1.81%
	Montrose Unit 2	42,802.26	19,852.12	0	0.00	(392.29)	(392.29)	-1.98%
	Montrose Unit 3	59,592.77	27,639.72	0	0.00	(522.42)	(522.42)	-1.89%
	Iatan Unit 1	4,343,288.91	2,014,460.83	0	0.00	(16,370.17)	(16,370.17)	-0.81%
	Iatan Unit 2	137,597.61	63,819.15	0	0.00	(424.28)	(424.28)	-0.66%
	Iatan Common	755,812.80	350,553.53	0	0.00	(2,558.64)	(2,558.64)	-0.73%
	LaCygne Common	5,069,896.84	2,351,468.85	0	0.00	(81,081.80)	(81,081.80)	-3.45%
	LaCygne Unit 1	2,991,169.98	1,387,334.55	0	0.00	(35,697.82)	(35,697.82)	-2.57%
	LaCygne Unit 2	1,478,931.64	685,943.28	0	0.00	(18,310.35)	(18,310.35)	-2.67%
	Miscellaneous	6,132,940.25	2,844,519.02	0	0.00	(257.09)	(257.09)	-0.01%
	Northeast CT	27,872.45	12,927.52	0	0.00	0.00	-	0.00%
	West Gardner	9,494.91	4,403.83	0	0.00	(13.55)	(13.55)	-0.31%
	Wind Kansas	46,542.19	21,586.73	0	0.00	0.00	-	0.00%
	Total 31600	**35,099,392.08**	**16,279,449.04**	**0.00**	**0.00**	**(241,178.83)**	**(241,178.83)**	**-1.48%**
	Hawthorn Unit 5 Rebuild							
31102	Structures And Improvements	8,923,284.92	4,138,708.78	(65,396.97)	(30,331.77)	(18,133.44)	(48,465.21)	-1.17%
31203	Boiler Plant Equipment	222,154,587.01	103,037,519.00	(5,849,261.04)	(2,712,945.76)	(451,451.04)	(3,164,396.80)	-3.07%
31501	Accessory Electric Equipment	39,396,974.67	18,272,710.82	(2,525,349.29)	(1,171,282.25)	(80,060.49)	(1,251,342.74)	-6.85%
31601	Miscellaneous Power Plant Equipment	2,305,285.95	1,069,214.68	0.00	0.00	(4,684.68)	(4,684.68)	-0.44%
	Total Hawthorn Unit 5 Rebuild	**272,780,132.55**	**126,518,153.28**	**(8,440,007.30)**	**(3,914,559.79)**	**(554,329.65)**	**(4,468,889.44)**	**-3.53%**
	Iatan Unit 2							
31104	Structures And Improvements	101,294,212.20	46,981,268.56	(2,376,878.82)	(1,102,420.16)	(312,337.81)	(1,414,757.97)	-3.01%
31204	Boiler Plant Equipment	731,734,781.80	336,985,198.85	(56,702,128.24)	(26,299,014.10)	(2,240,323.04)	(28,539,337.14)	-8.47%
31404	Turbogenerator Units	104,916,638.00	48,661,385.87	(2,327,093.85)	(1,079,329.40)	(323,507.46)	(1,402,836.86)	-2.88%
31504	Accessory Electric Equipment	34,842,063.68	16,160,097.56	(1,908,920.02)	(885,376.19)	(107,434.51)	(992,810.70)	-6.14%
31604	Miscellaneous Power Plant Equipment	4,042,430.88	1,874,919.87		0.00	(12,464.72)	(12,464.72)	-0.66%
	Total Iatan Unit 2	**976,830,126.56**	**450,662,870.70**	**(63,315,020.93)**	**(29,366,139.86)**	**(2,996,067.54)**	**(32,362,207.40)**	**-7.18%**
	Total Steam Production Plant	**3,025,389,400.10**	**1,400,134,962.95**	**(128,561,551.98)**	**(59,628,133.42)**	**(14,367,508.53)**	**(73,995,641.95)**	**-5.28%**
Nuclear Production Plant								
32100	Structures And Improvements	403,440,171.15	187,119,585.78	(2,746,020.65)	(1,273,631.84)	0.00	(1,273,631.84)	-0.68%
32200	Reactor Plant Equipment	551,686,504.95	255,877,717.86	(5,965,328.55)	(2,766,779.03)	0.00	(2,766,779.03)	-1.08%
32300	Turbogenerator Units	205,776,360.10	95,441,133.58	(6,749,702.19)	(3,130,579.37)	0.00	(3,130,579.37)	-3.28%
32400	Accessory Electric Equipment	127,803,237.71	59,276,419.68	-	0.00	0.00	-	0.00%
32500	Miscellaneous Power Plant Equipment	80,136,420.76	37,168,073.31	-	0.00	0.00	-	0.00%
	Total Nuclear - Wolf Creek	**1,368,842,694.67**	**634,882,930.21**	**(15,461,051.39)**	**(7,170,990.24)**	**0.00**	**(7,170,990.24)**	**-1.13%**
Other Production Plant								
34100	**Structures And Improvements**							
	Northeast Combustion Turbines	18,832.00	8,734.47	(20.03)	(9.29)	(173.70)	(182.99)	-2.10%
	West Gardner Combustion Turbines	2,856,619.35	1,324,928.62	(7,005.67)	(3,249.30)	(4,075.93)	(7,325.23)	-0.55%

KANSAS CITY POWER & LIGHT
CALCUATION OF COMPOSITE NET SALVGE
AT DECEMBER 31, 2011

Account	Description	Plant Balance			Jurisdictional Amount			
		Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Interim Net Salvage Amount	Interim Net Salvage Amount	Retirement Closure Amount	Total Net Salvage Amount	Total NS %
	Miami Combustion Turbines	1,571,881.83	729,054.51	(3,963.65)	(1,838.38)	(6,013.07)	(7,851.45)	-1.08%
	Hawthorn Unit 6	154,045.69	71,447.93	(359.60)	(166.79)	(542.31)	(709.10)	-0.99%
	Hawthorn Unit 7	683,018.03	316,790.59	(1,623.81)	(753.14)	(1,811.55)	(2,564.69)	-0.81%
	Hawthorn Unit 8	80,390.20	37,285.78	(191.12)	(88.64)	(213.22)	(301.86)	-0.81%
	Total 34100	**5,364,787.10**	**2,488,241.90**	**(13,163.88)**	**(6,105.54)**	**(12,829.78)**	**(18,935.32)**	**-0.76%**
34200	**Fuel Holder, Producers and Accessories**							
	Northeast Combustion Turbines	2,077,643.31	963,631.74	(24,151.53)	(11,201.72)	(19,163.60)	(30,365.32)	-3.15%
	West Gardner Combustion Turbines	3,148,481.86	1,460,297.37	(63,404.71)	(29,407.74)	(4,492.37)	(33,900.11)	-2.32%
	Miami Combustion Turbines	1,992,551.01	924,165.08	(40,400.86)	(18,738.33)	(7,622.30)	(26,360.63)	-2.85%
	Hawthorn Unit 6	1,067,636.50	495,180.49	(20,085.50)	(9,315.86)	(3,758.59)	(13,074.45)	-2.64%
	Hawthorn Unit 7	2,867,641.65	1,330,040.87	(56,323.12)	(26,123.23)	(7,605.76)	(33,728.99)	-2.54%
	Hawthorn Unit 8	568,122.19	263,500.75	(11,185.10)	(5,187.76)	(1,506.81)	(6,694.57)	-2.54%
	Total 34200	**11,722,076.52**	**5,436,816.31**	**(215,550.83)**	**(99,974.63)**	**(44,149.43)**	**(144,124.06)**	**-2.65%**
34400	**Generators**							
	Northeast Combustion Turbines	40,701,502.05	18,877,763.67	(2,052,835.68)	(952,125.72)	(375,419.33)	(1,327,545.05)	-7.03%
	West Gardner Combustion Turbines	110,957,614.35	51,463,251.11	(12,265,431.21)	(5,688,829.65)	(158,318.48)	(5,847,148.13)	-11.36%
	Miami Combustion Turbines	26,242,452.90	12,171,512.08	(2,906,656.32)	(1,348,136.27)	(100,387.82)	(1,448,524.09)	-11.90%
	Hawthorn Unit 6	50,372,362.82	23,363,205.60	(4,910,689.45)	(2,277,626.88)	(177,334.97)	(2,454,961.85)	-10.51%
	Hawthorn Unit 7	22,678,331.02	10,518,436.71	(2,394,684.52)	(1,110,678.63)	(60,149.08)	(1,170,827.71)	-11.13%
	Hawthorn Unit 8	24,014,321.31	11,138,082.37	(2,537,989.94)	(1,177,145.11)	(63,692.49)	(1,240,837.60)	-11.14%
	Total 34400	**274,966,584.45**	**127,532,251.53**	**(27,068,287.13)**	**(12,554,542.25)**	**(935,302.17)**	**(13,489,844.42)**	**-10.58%**
34500	**Accessory Electric Equipment**							
	Northeast Combustion Turbines	6,993,226.36	3,243,528.32	(31,969.78)	(14,827.90)	(64,503.57)	(79,331.47)	-2.45%
	West Gardner Combustion Turbines	6,876,629.63	3,189,449.59	(27,496.81)	(12,753.30)	(9,811.83)	(22,565.13)	-0.71%
	Miami Combustion Turbines	1,797,192.52	833,555.86	(7,196.77)	(3,337.93)	(6,874.98)	(10,212.91)	-1.23%
	Hawthorn Unit 6	2,563,052.04	1,188,769.17	(9,498.71)	(4,405.59)	(9,023.17)	(13,428.76)	-1.13%
	Hawthorn Unit 7	2,166,350.84	1,004,775.18	(8,469.12)	(3,928.06)	(5,745.75)	(9,673.81)	-0.96%
	Hawthorn Unit 8	1,387,019.52	643,313.52	(5,389.71)	(2,499.80)	(3,678.75)	(6,178.55)	-0.96%
	Total 34500	**21,783,470.91**	**10,103,391.64**	**(90,020.89)**	**(41,752.59)**	**(99,638.05)**	**(141,390.64)**	**-1.40%**
34600	**Miscellaneous Electric Equipment**							
	Northeast Combustion Turbine	23,445.61	10,874.31	-	0.00	(216.26)	(216.26)	-1.99%
	West Gardner Combustion Turbines	1,438.49	667.19	-	0.00	(2.05)	(2.05)	-0.31%
	Total 34600	**24,884.10**	**11,541.49**	**0.00**	**0.00**	**(218.31)**	**(218.31)**	**-1.89%**
	Total Other Production Plant	**313,861,803.08**	**145,572,242.89**	**(27,387,022.73)**	**(12,702,375.01)**	**(1,092,137.74)**	**(13,794,512.75)**	**-9.48%**
Wind Production Plant								
34102	**Structures And Improvements**							
	Spearville 1	3,433,088.15	1,592,300.61	0.00	0.00	0.00	-	0.00%
	Spearville 2	1,227,630.23	569,387.18	0.00	0.00	0.00	-	0.00%
	Total 34102	**4,660,718.38**	**2,161,687.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
34402	**Generators**							
	Spearvillle 1	153,978,170.00	71,416,615.03	0	0.00	0.00	-	0.00%

KANSAS CITY POWER & LIGHT
CALCUATION OF COMPOSITE NET SALVGE
AT DECEMBER 31, 2011

Account	Description	Plant Balance Total at 12/31/2011	Plant Balance Adj for Jurisdictional	Interim Net Salvage Amount	Jurisdictional Amount Interim Net Salvage Amount	Retirement Closure Amount	Total Net Salvage Amount	Total NS %
	Spearville 2	103,972,677.16	48,223,567.39	0	0.00	0.00	-	0.00%
	Total 34402	**257,950,847.16**	**119,640,182.42**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
34502	**Accessory Electric Equipment**							
	Spearvillle 1	128,321.30	59,516.70					0.00%
	Total 34502	**128,321.30**	**59,516.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Wind Production Plant	**262,739,886.84**	**121,861,386.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Production Plant	**4,970,833,784.69**	**2,302,451,522.97**	**(171,409,626.09)**	**(79,501,498.68)**	**(15,459,646.27)**	**(94,961,144.95)**	**-4.12%**

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
311	1977	7,465	1,069	0	1,069	14.32%									
311	1978	994	0	450	(450)	-45.28%	7.32%								
311	1979	192	0	0	0	0.00%	-37.95%	7.16%							
311	1980	5,281	0	861	(861)	-16.30%	-15.73%	-20.27%	-1.74%						
311	1981	229	27	0	27	11.79%	-15.14%	-14.63%	-19.18%	-1.52%					
311	1982	5,643	0	843	(843)	-14.94%	-13.90%	-15.04%	-14.78%	-17.24%	-5.34%				
311	1983	131,011	0	3,084	(3,084)	-2.35%	-2.87%	-2.85%	-3.35%	-3.34%	-3.64%	-2.75%			
311	1984	9,856	0	2,702	(2,702)	-27.41%	-4.11%	-4.52%	-4.50%	-4.91%	-4.90%	-5.16%	-4.26%		
311	1985	46,927	0	1,666	(1,666)	-3.55%	-7.69%	-3.97%	-4.29%	-4.27%	-4.59%	-4.58%	-4.79%	-4.10%	
311	1986	8,167	0	0	0	0.00%	-3.02%	-6.73%	-3.80%	-4.11%	-4.10%	-4.41%	-4.40%	-4.60%	-3.94%
311	1987	47,802	0	597,531	(597,531)	-1250.01%	-1067.60%	-582.33%	-533.83%	-248.18%	-242.91%	-242.67%	-237.98%	-237.81%	-237.06%
311	1988	21,625	0	51,927	(51,927)	-240.12%	-935.45%	-836.99%	-522.90%	-486.56%	-247.53%	-242.69%	-242.47%	-238.15%	-237.99%
311	1989	25,969	30	69,008	(68,978)	-265.61%	-254.03%	-753.10%	-693.71%	-478.50%	-450.78%	-249.14%	-244.69%	-244.49%	-240.51%
311	1990	70,435	0	63,793	(63,793)	-90.57%	-137.72%	-156.48%	-471.70%	-449.56%	-354.82%	-340.84%	-218.27%	-215.15%	-215.00%
311	1991	933	24,593	92,160	(67,567)	-7239.74%	-184.06%	-205.82%	-212.05%	-509.58%	-485.78%	-383.78%	-368.63%	-236.33%	-232.94%
311	1992	0	906	40,718	(39,812)	NA	-11505.55%	-239.84%	-246.72%	-245.52%	-533.45%	-508.54%	-401.73%	-385.81%	-247.31%
311	1993	78,518	8,670	382,200	(373,530)	-475.73%	-526.43%	-605.29%	-363.41%	-348.97%	-337.05%	-514.97%	-498.38%	-421.07%	-408.57%
311	1994	420,175	259,956	24,296	235,660	56.09%	-27.65%	-35.63%	-49.09%	-54.21%	-63.42%	-69.61%	-154.40%	-152.53%	-142.83%
311	1995	300,547	26,077	6,689	19,388	6.45%	35.39%	-14.82%	-19.81%	-28.23%	-33.27%	-40.00%	-44.71%	-104.36%	-103.48%
311	1996	598,952	14,041	93,679	(79,638)	-13.30%	-6.70%	13.29%	-14.17%	-17.02%	-21.84%	-25.13%	-29.31%	-32.31%	-69.51%
311	1997	276,914	0	87,984	(87,984)	-31.77%	-19.14%	-12.60%	5.48%	-17.08%	-19.46%	-23.48%	-26.18%	-29.69%	-32.23%
311	1998	388,949	22	27,366	(27,344)	-7.03%	-17.32%	-15.41%	-11.22%	3.03%	-15.19%	-17.11%	-20.38%	-22.69%	-25.61%
311	1999	51,649	13,015	45,656	(32,641)	-63.20%	-13.61%	-20.62%	-17.29%	-12.88%	1.35%	-16.36%	-18.24%	-21.42%	-23.65%
311	2000	10,581	0	3,546	(3,546)	-33.51%	-58.15%	-14.08%	-20.81%	-17.42%	-13.01%	1.17%	-16.44%	-18.32%	-21.48%
311	2001	817	10,094	(24,107)	34,201	4184.12%	268.95%	-3.15%	-6.49%	-16.09%	-14.83%	-10.90%	2.84%	-14.83%	-16.70%
311	2002	9,072	0	1,979,195	(1,979,195)	-21817.63%	-19668.38%	-9519.15%	-2747.10%	-435.62%	-284.09%	-162.77%	-131.71%	-93.36%	-107.42%
311	2003	77,324	0	950	(950)	-1.23%	-2291.95%	-2231.25%	-1993.47%	-1326.34%	-373.24%	-257.26%	-153.94%	-125.83%	-90.03%
311	2004	165,620	57,203	5,119	52,084	31.45%	21.05%	-765.05%	-749.05%	-720.31%	-612.59%	-278.03%	-208.51%	-134.50%	-111.98%
311	2005	277,023	13,783	37,251	(23,468)	-8.47%	6.46%	5.32%	-368.88%	-361.86%	-355.43%	-329.94%	-201.92%	-164.46%	-115.70%
311	2006	21,322	1,897	12,121	(10,223)	-47.95%	-11.29%	3.96%	3.22%	-356.45%	-349.71%	-343.76%	-320.14%	-198.64%	-162.52%
311	2007	57,311	15,703	140,337	(124,634)	-217.47%	-171.50%	-44.52%	-20.38%	-17.91%	-343.34%	-337.26%	-332.07%	-311.36%	-199.66%
311	2008	944,831	0	203,882	(203,882)	-21.58%	-32.78%	-33.10%	-27.85%	-21.15%	-20.15%	-147.52%	-145.24%	-144.49%	-141.89%
311	2009	118,027	16,206	11,509	4,697	3.98%	-18.74%	-28.91%	-29.26%	-25.20%	-19.28%	-18.44%	-136.82%	-134.70%	-134.07%
311	2010	54,992	13,344	3,734	9,610	17.48%	8.27%	-16.96%	-26.74%	-27.12%	-23.61%	-18.05%	-17.29%	-131.90%	-129.86%
311	2011	69,047	11,223	303	10,920	15.81%	16.55%	10.42%	-15.05%	-24.38%	-24.77%	-21.85%	-16.68%	-16.01%	-126.22%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Boiler Plant Equipment Excluding Unit Trains															
312	1976	113,685	4,544	15,193	(10,649)	-9.37%									
312	1977	501,108	7,351	0	7,351	1.47%	-0.54%								
312	1978	0	0	65,079	(65,079)	NA	-11.52%	-11.12%							
312	1979	3,234,867	4,500	88,942	(84,442)	-2.61%	-4.62%	-3.81%	-3.97%						
312	1980	129,504	38,121	68,664	(30,543)	-23.58%	-3.42%	-5.35%	-4.47%	-4.61%					
312	1981	1,438,893	3,925	20,501	(16,576)	-1.15%	-3.00%	-2.74%	-4.09%	-3.57%	-3.69%				
312	1982	514,380	389,967	297,297	92,670	18.02%	3.90%	2.19%	-0.73%	-1.96%	-1.66%	-1.81%			
312	1983	6,230,045	2,125,081	2,853,603	(728,522)	-11.69%	-9.43%	-7.97%	-8.22%	-6.65%	-7.21%	-6.85%	-6.87%		
312	1984	1,336,639	53,971	847,815	(793,844)	-59.39%	-20.12%	-17.69%	-15.19%	-15.30%	-12.12%	-12.62%	-12.10%	-12.07%	
312	1985	746,172	20,510	10,790	9,720	1.30%	-37.65%	-18.20%	-16.09%	-13.99%	-14.11%	-11.38%	-11.86%	-11.39%	-11.37%
312	1986	447,263	49,344	15,794	33,550	7.50%	3.63%	-29.67%	-16.88%	-14.95%	-13.10%	-13.22%	-10.78%	-11.25%	-10.81%
312	1987	2,068,869	2,318,284	650,973	1,667,311	80.59%	67.60%	52.43%	19.93%	1.74%	2.48%	2.07%	1.81%	0.92%	0.52%
312	1988	806,091	(83,656)	37,025	(120,681)	-14.97%	53.80%	47.56%	39.08%	14.73%	0.58%	1.32%	1.06%	0.82%	0.17%
312	1989	1,587,216	615,594	188,427	427,167	26.91%	12.81%	44.23%	40.89%	35.66%	17.49%	3.74%	4.28%	3.76%	3.53%
312	1990	1,515,477	117,157	2,745,870	(2,628,713)	-173.46%	-70.96%	-59.41%	-10.96%	-9.67%	-8.53%	-16.52%	-14.48%	-13.38%	-12.33%
312	1991	581,804	73,122	319,519	(246,397)	-42.35%	-137.09%	-66.44%	-57.20%	-13.74%	-12.38%	-11.07%	-18.17%	-15.54%	-14.45%
312	1992	3,628,537	35,131	274,942	(239,811)	-6.61%	-11.55%	-54.40%	-36.75%	-34.59%	-11.20%	-10.41%	-9.65%	-14.87%	-13.83%
312	1993	3,199,795	81,242	572,456	(491,214)	-15.35%	-10.71%	-13.19%	-40.40%	-30.24%	-29.15%	-12.19%	-11.56%	-10.90%	-14.97%
312	1994	4,313,799	476,060	249,335	226,725	5.26%	-3.52%	-4.53%	-6.40%	-25.53%	-19.91%	-19.66%	-7.94%	-7.56%	-7.21%
312	1995	1,729,469	74,288	1,504,256	(1,429,968)	-82.68%	-19.91%	-18.33%	-15.03%	-16.21%	-32.13%	-26.47%	-25.94%	-14.59%	-14.10%
312	1996	8,850,616	4,144,547	1,169,440	2,975,107	33.61%	14.60%	11.90%	7.08%	4.79%	3.56%	-7.70%	-5.54%	-5.83%	0.49%
312	1997	4,111,134	135,052	692,000	(556,948)	-13.55%	18.66%	6.73%	6.39%	3.26%	1.87%	0.90%	-8.56%	-6.65%	-6.87%
312	1998	3,507,077	138,896	492,255	(353,359)	-10.08%	-11.95%	12.54%	3.49%	3.83%	1.44%	0.44%	-0.39%	-8.73%	-7.02%
312	1999	1,693,675	12,183	645,471	(633,288)	-37.39%	-18.97%	-16.58%	7.88%	0.01%	0.94%	-0.96%	-1.62%	-2.37%	-10.20%
312	2000	2,169,144	109,501	923,656	(814,155)	-37.53%	-37.47%	-24.43%	-20.54%	3.04%	-3.68%	-2.22%	-3.64%	-3.97%	-4.63%
312	2001	2,145,488	450,882	399,615	51,267	2.39%	-17.68%	-23.24%	-18.39%	-16.93%	2.97%	-3.15%	-1.87%	-3.23%	-3.58%
312	2002	9,229,949	172,608	2,941,863	(2,769,255)	-30.00%	-23.89%	-26.08%	-27.34%	-24.11%	-22.21%	-6.63%	-10.56%	-8.75%	-9.27%
312	2003	5,296,728	51,269	2,434,098	(2,382,828)	-44.99%	-35.47%	-30.59%	-31.39%	-31.89%	-28.71%	-26.49%	-12.12%	-15.27%	-13.21%
312	2004	2,108,975	147,158	1,099,805	(952,647)	-45.17%	-45.04%	-36.70%	-32.23%	-32.78%	-33.13%	-30.03%	-27.79%	-13.90%	-16.81%
312	2005	5,277,417	1,156,440	2,100,626	(944,186)	-17.89%	-25.68%	-33.74%	-32.17%	-29.09%	-29.78%	-30.25%	-28.00%	-26.32%	-14.37%
312	2006	2,249,306	60,821	724,681	(663,859)	-29.51%	-21.36%	-26.58%	-33.11%	-31.92%	-29.12%	-29.76%	-30.19%	-28.10%	-26.51%
312	2007	7,950,541	1,064,306	1,547,617	(483,312)	-6.08%	-11.25%	-13.51%	-17.31%	-23.72%	-25.52%	-23.77%	-24.59%	-25.16%	-23.89%
312	2008	5,772,387	508,300	1,972,499	(1,464,199)	-25.37%	-14.19%	-16.35%	-16.73%	-19.30%	-24.05%	-25.50%	-24.00%	-24.70%	-25.19%
312	2009	33,780,252	1,043,574	8,147,753	(7,104,179)	-21.03%	-21.66%	-19.05%	-19.53%	-19.37%	-20.32%	-22.42%	-23.39%	-22.64%	-23.07%
312	2010	17,905,245	1,329,665	1,630,809	(301,144)	-1.68%	-14.33%	-15.44%	-14.30%	-14.80%	-15.03%	-15.88%	-17.79%	-19.05%	-18.55%
312	2011	9,882,126	525,609	1,790,940	(1,265,331)	-12.80%	-5.64%	-14.08%	-15.05%	-14.10%	-14.55%	-14.76%	-15.52%	-17.25%	-18.43%

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Unit Trains														
31201	1976	0	0	0	0	NA									
31201	1977	750,205	948,335	0	948,335	126.41%	126.41%								
31201	1978	0	0	0	0	NA	126.41%	126.41%							
31201	1979	0	0	0	0	NA	NA	126.41%	126.41%						
31201	1980	15,082	14,403	0	14,403	95.50%	95.50%	95.50%	125.80%	125.80%					
31201	1981	0	0	0	0	NA	95.50%	95.50%	95.50%	125.80%	125.80%				
31201	1982	0	0	0	0	NA	NA	95.50%	95.50%	95.50%	125.80%	125.80%			
31201	1983	52,326	56,749	0	56,749	108.45%	108.45%	108.45%	105.55%	105.55%	105.55%	124.69%	124.69%		
31201	1984	78,489	529,968	0	529,968	675.21%	448.51%	448.51%	448.51%	412.02%	412.02%	412.02%	172.91%	172.91%	
31201	1985	299,302	314,004	0	314,004	104.91%	223.40%	209.41%	209.41%	209.41%	205.55%	205.55%	205.55%	155.89%	155.89%
31201	1986	0	0	0	0	NA	104.91%	223.40%	209.41%	209.41%	209.41%	205.55%	205.55%	205.55%	155.89%
31201	1987	429,583	0	0	0	0.00%	0.00%	43.08%	104.53%	104.77%	104.77%	104.77%	104.61%	104.61%	104.61%
31201	1988	597,859	943,269	0	943,269	157.77%	91.81%	91.81%	94.76%	127.18%	126.51%	126.51%	126.51%	126.19%	126.19%
31201	1989	58,663	99,892	0	99,892	170.28%	158.89%	96.05%	96.05%	97.96%	128.91%	128.21%	128.21%	128.21%	127.88%
31201	1990	15,741	13,901	0	13,901	88.31%	152.94%	157.24%	95.94%	95.94%	97.85%	128.48%	127.80%	127.80%	127.80%
31201	1991	222,219	182,098	0	182,098	81.95%	82.37%	99.75%	138.53%	93.59%	93.59%	95.68%	122.40%	121.99%	121.99%
31201	1992	0	149,414	2,065	147,349	NA	148.25%	144.29%	149.43%	155.01%	104.72%	104.72%	104.75%	131.06%	130.39%
31201	1993	0	0	0	0	NA	NA	148.25%	144.29%	149.43%	155.01%	104.72%	104.72%	104.75%	131.06%
31201	1994	5,233,920	5,208,000	0	5,208,000	99.50%	99.50%	102.32%	101.49%	101.45%	102.18%	107.61%	100.56%	100.56%	100.75%
31201	1995	11,007,148	52,111	0	52,111	0.47%	32.39%	32.39%	33.29%	33.95%	34.00%	34.49%	38.79%	37.84%	37.84%
31201	1996	0	0	0	0	NA	0.47%	32.39%	32.39%	33.29%	33.95%	34.00%	34.49%	38.79%	37.84%
31201	1997	0	0	0	0	NA	NA	0.47%	32.39%	32.39%	33.29%	33.95%	34.00%	34.49%	38.79%
31201	1998	1,157,671	(648,408)	0	(648,408)	-56.01%	-56.01%	-56.01%	-4.90%	26.51%	26.51%	27.35%	28.04%	28.10%	28.57%
31201	1999	14,977	906,064	0	906,064	6049.70%	21.97%	21.97%	21.97%	2.54%	31.69%	31.69%	32.53%	33.16%	33.20%
31201	2000	0	0	0	0	NA	6049.70%	21.97%	21.97%	21.97%	2.54%	31.69%	31.69%	32.53%	33.16%
31201	2001	0	0	0	0	NA	NA	6049.70%	21.97%	21.97%	21.97%	2.54%	31.69%	31.69%	32.53%
31201	2002	0	0	0	0	NA	NA	NA	6049.70%	21.97%	21.97%	21.97%	2.54%	31.69%	31.69%
31201	2003	0	0	0	0	NA	NA	NA	NA	6049.70%	21.97%	21.97%	21.97%	2.54%	31.69%
31201	2004	0	0	0	0	NA	NA	NA	NA	NA	6049.70%	21.97%	21.97%	21.97%	2.54%
31201	2005	0	0	0	0	NA	NA	NA	NA	NA	NA	6049.70%	21.97%	21.97%	21.97%
31201	2006	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	6049.70%	21.97%	21.97%
31201	2007	2,107,060	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42.70%	7.86%
31201	2008	0	0	0	0	133.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42.70%
31201	2009	0	0	0	0	NA	238.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31201	2010	0	0	0	0	NA	NA	238.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31201	2011	129,045	10,000	0	10,000	7.75%	7.75%	7.75%	7.75%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Boiler AQC Equipment														
31202	1999	454,684	0	20,841	(20,841)	-4.58%									
31202	2000	331,508	0	39,659	(39,659)	-11.96%	-7.70%								
31202	2001	104,831	0	4,165	(4,165)	-3.97%	-10.04%	-7.26%							
31202	2002	380,732	0	40,814	(40,814)	-10.72%	-9.26%	-10.36%	-8.29%						
31202	2003	1,173,213	59,681	254,461	(194,780)	-16.60%	-15.16%	-14.45%	-14.04%	-12.28%					
31202	2004	3,189,139	0	148,960	(148,960)	-4.67%	-7.88%	-8.11%	-8.02%	-8.27%	-7.97%				
31202	2005	158,740	0	37,030	(37,030)	-23.33%	-5.56%	-8.42%	-8.60%	-8.50%	-8.72%	-8.39%			
31202	2006	10,850	0	97,890	(97,890)	-902.21%	-79.56%	-8.45%	-10.56%	-10.57%	-10.44%	-10.53%	-10.06%		
31202	2007	119,084	0	16,781	(16,781)	-14.09%	-88.25%	-52.55%	-8.65%	-10.65%	-10.66%	-10.52%	-10.61%	-10.15%	
31202	2008	204,877	0	15,781	(15,781)	-7.70%	-10.05%	-38.96%	-33.93%	-8.59%	-10.53%	-10.54%	-10.41%	-10.50%	-10.06%
31202	2009	93,685	0	25,599	(25,599)	-27.32%	-13.86%	-13.93%	-36.42%	-32.88%	-9.06%	-10.85%	-10.84%	-10.70%	-10.78%
31202	2010	399,746	0	49,947	(49,947)	-12.49%	-15.31%	-13.08%	-13.23%	-24.87%	-24.62%	-9.39%	-10.97%	-10.95%	-10.83%
31202	2011	173,689	0	12,109	(12,109)	-6.97%	-10.82%	-13.14%	-11.86%	-12.13%	-21.77%	-21.98%	-9.29%	-10.84%	-10.84%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Turbo Generator Units														
314	1978	4,176	0	0	0	0.00%									
314	1979	238	0	50	(50)	-21.01%	-1.13%								
314	1980	1,023	0	500	(500)	-48.88%	-43.62%	-10.12%							
314	1981	9,011	0	0	0	0.00%	-4.98%	-5.35%	-3.81%						
314	1982	170,246	0	56,945	(56,945)	-33.45%	-31.77%	-31.86%	-31.85%	-31.13%					
314	1983	527,608	0	4,671	(4,671)	-0.89%	-8.83%	-8.72%	-8.77%	-8.78%	-8.73%				
314	1984	69,226	0	80,975	(80,975)	-116.97%	-14.35%	-18.59%	-18.37%	-18.41%	-18.41%	-18.32%			
314	1985	69,300	0	1,916	(1,916)	-2.76%	-59.84%	-13.14%	-17.28%	-17.09%	-17.13%	-17.13%	-17.05%		
314	1986	709,630	0	0	0	0.00%	-0.25%	-9.77%	-6.36%	-9.35%	-9.29%	-9.32%	-9.32%	-9.30%	
314	1987	181,162	389,323	62,516	326,807	180.40%	36.69%	33.84%	23.70%	15.37%	10.55%	10.50%	10.47%	10.46%	10.44%
314	1988	0	0	0	0	NA	180.40%	36.69%	33.84%	23.70%	15.37%	10.55%	10.50%	10.47%	10.46%
314	1989	3,408	0	1,135	(1,135)	-33.30%	-33.30%	176.45%	36.42%	33.60%	23.51%	15.26%	10.47%	10.41%	10.38%
314	1990	1,093,390	78,507	451,926	(373,419)	-34.15%	-34.15%	-34.15%	-3.74%	-2.40%	-2.41%	-6.14%	-5.10%	-6.81%	-6.79%
314	1991	0	10,624	87,029	(76,405)	NA	-41.14%	-41.12%	-41.12%	-9.71%	-6.25%	-6.13%	-9.74%	-7.98%	-9.51%
314	1992	2,916,092	0	84,114	(84,114)	-2.88%	-5.50%	-13.32%	-13.33%	-13.33%	-4.97%	-4.25%	-4.23%	-5.77%	-5.31%
314	1993	1,732,806	190,201	425,805	(235,604)	-13.60%	-6.88%	-8.52%	-13.40%	-13.41%	-13.41%	-7.49%	-6.69%	-6.65%	-7.78%
314	1994	68,554	0	25,509	(25,509)	-37.21%	-14.50%	-7.32%	-8.94%	-13.68%	-13.69%	-13.69%	-7.83%	-7.00%	-6.96%
314	1995	58,011	0	30,364	(30,364)	-52.34%	-44.15%	-15.68%	-7.87%	-9.46%	-14.06%	-14.08%	-14.08%	-8.26%	-7.39%
314	1996	160,036	14,793	44,784	(29,991)	-18.74%	-27.68%	-29.96%	-15.92%	-8.22%	-9.77%	-14.19%	-14.20%	-14.20%	-8.53%
314	1997	567,001	0	44,253	(44,253)	-7.80%	-10.21%	-13.33%	-15.24%	-14.14%	-8.18%	-9.56%	-13.64%	-13.65%	-13.65%
314	1998	319,876	0	19,766	(19,766)	-6.18%	-7.22%	-8.98%	-11.26%	-12.77%	-13.26%	-8.07%	-9.38%	-13.29%	-13.30%
314	1999	274,352	0	103,716	(103,716)	-37.80%	-20.78%	-14.44%	-14.96%	-16.54%	-17.52%	-15.38%	-9.40%	-10.66%	-14.23%
314	2000	118,102	0	30,018	(30,018)	-25.42%	-34.08%	-21.55%	-15.46%	-15.82%	-17.24%	-18.11%	-15.74%	-9.71%	-10.94%
314	2001	1,109,104	0	4,316	(4,316)	-0.39%	-2.80%	-9.19%	-8.66%	-8.46%	-9.11%	-10.07%	-10.76%	-11.88%	-8.30%
314	2002	1,910,394	4,447	214,788	(210,341)	-11.01%	-7.11%	-7.80%	-10.21%	-9.87%	-9.59%	-9.92%	-10.47%	-10.87%	-11.62%
314	2003	305,513	0	481,179	(481,179)	-157.50%	-31.21%	-20.93%	-21.08%	-22.32%	-21.04%	-19.41%	-19.39%	-19.78%	-20.03%
314	2004	1,345,780	402,370	186,813	215,557	16.02%	-16.09%	-13.36%	-10.28%	-10.66%	-12.13%	-11.77%	-11.40%	-11.59%	-11.97%
314	2005	6,031,393	2,765	357,811	(355,046)	-5.89%	-1.89%	-8.08%	-8.66%	-7.81%	-8.00%	-8.73%	-8.66%	-8.62%	-8.76%
314	2006	1,731,170	134,558	986,262	(851,704)	-49.20%	-15.55%	-10.88%	-15.64%	-14.86%	-13.57%	-13.68%	-14.20%	-14.00%	-13.74%
314	2007	1,117,727	0	1,379,193	(1,379,193)	-123.39%	-78.31%	-29.12%	-23.18%	-27.08%	-24.61%	-22.63%	-22.65%	-22.95%	-22.57%
314	2008	4,385,448	125,519	881,704	(756,185)	-17.24%	-38.80%	-41.29%	-25.19%	-21.40%	-24.19%	-22.69%	-21.31%	-21.34%	-21.58%
314	2009	4,811,120	332,049	781,251	(449,202)	-9.34%	-13.11%	-25.06%	-28.53%	-20.97%	-18.41%	-20.56%	-19.72%	-18.78%	-18.81%
314	2010	959,887	116,839	260,832	(143,993)	-15.00%	-10.28%	-13.29%	-24.20%	-27.53%	-20.67%	-18.25%	-20.31%	-19.52%	-18.63%
314	2011	155,798	22,247	16,610	5,637	3.62%	-12.40%	-9.91%	-13.03%	-23.82%	-27.16%	-20.48%	-18.08%	-20.13%	-19.36%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Electric Equipment															
315	1977	105,721	2,564	0	2,564	2.43%									
315	1978	2,765	0	8,186	(8,186)	-296.06%	-5.18%								
315	1979	20,052	0	0	0	0.00%	-35.88%	-4.37%							
315	1980	0	0	0	0	NA	0.00%	-35.88%	-4.37%						
315	1981	0	0	0	0	NA	NA	0.00%	-35.88%	-4.37%					
315	1982	28,578	0	1,205	(1,205)	-4.22%	-4.22%	-4.22%	-2.48%	-18.27%	-4.35%				
315	1983	71,913	0	0	0	0.00%	-1.20%	-1.20%	-1.20%	-1.00%	-7.62%	-2.98%			
315	1984	31,002	0	162	(162)	-0.52%	-0.16%	-1.04%	-1.04%	-1.04%	-0.90%	-6.19%	-2.69%		
315	1985	278,120	0	4,855	(4,855)	-1.75%	-1.62%	-1.32%	-1.52%	-1.52%	-1.52%	-1.45%	-3.33%	-2.20%	
315	1986	16,498	0	0	0	0.00%	-1.65%	-1.54%	-1.26%	-1.46%	-1.46%	-1.46%	-1.39%	-3.21%	-2.14%
315	1987	23,817	0	0	0	0.00%	0.00%	-1.52%	-1.44%	-1.19%	-1.38%	-1.38%	-1.38%	-1.32%	-3.05%
315	1988	0	0	0	0	NA	0.00%	0.00%	-1.52%	-1.44%	-1.19%	-1.38%	-1.38%	-1.38%	-1.32%
315	1989	451,559	15,050	1,586	13,464	2.98%	2.98%	2.83%	2.74%	1.12%	1.05%	0.97%	0.80%	0.80%	0.80%
315	1990	687,024	472	47,669	(47,197)	-6.87%	-2.96%	-2.96%	-2.90%	-2.86%	-2.65%	-2.60%	-2.48%	-2.52%	-2.52%
315	1991	24,880	5,191	68,609	(63,418)	-254.90%	-15.54%	-8.35%	-8.35%	-8.18%	-8.07%	-6.88%	-6.75%	-6.45%	-6.41%
315	1992	142,173	0	126,154	(126,154)	-88.73%	-113.48%	-27.72%	-17.10%	-17.10%	-16.80%	-16.59%	-14.05%	-13.80%	-13.22%
315	1993	2,527,177	0	67,013	(67,013)	-2.65%	-7.24%	-9.52%	-8.98%	-7.57%	-7.57%	-7.53%	-7.50%	-7.11%	-7.06%
315	1994	195,486	448	17,484	(17,036)	-8.71%	-3.09%	-7.34%	-9.47%	-8.97%	-7.63%	-7.63%	-7.59%	-7.55%	-7.18%
315	1995	1,070,915	250	14,000	(13,750)	-1.28%	-2.43%	-2.58%	-5.69%	-7.26%	-7.20%	-6.30%	-6.30%	-6.27%	-6.25%
315	1996	584,790	9,000	27,377	(18,377)	-3.14%	-1.94%	-2.66%	-2.65%	-5.36%	-6.73%	-6.75%	-5.97%	-5.97%	-5.95%
315	1997	5,033	0	7,975	(7,975)	-158.45%	-4.47%	-2.41%	-3.08%	-2.83%	-5.53%	-6.89%	-6.89%	-6.11%	-6.11%
315	1998	1,476,028	0	33,757	(33,757)	-2.29%	-2.82%	-2.91%	-2.35%	-2.73%	-2.69%	-4.73%	-5.77%	-5.88%	-5.32%
315	1999	75,854	0	2,133	(2,133)	-2.81%	-2.31%	-2.82%	-2.91%	-2.37%	-2.73%	-2.70%	-4.71%	-5.73%	-5.84%
315	2000	249,414	0	31,539	(31,539)	-12.65%	-10.35%	-3.74%	-4.17%	-3.92%	-3.11%	-3.41%	-3.10%	-5.02%	-6.00%
315	2001	1,127,448	0	25,594	(25,594)	-2.27%	-4.15%	-4.08%	-3.18%	-3.44%	-3.39%	-2.90%	-3.14%	-2.97%	-4.61%
315	2002	5,860,176	0	2,110,447	(2,110,447)	-36.01%	-30.57%	-29.95%	-29.67%	-25.07%	-25.15%	-23.78%	-21.47%	-21.24%	-17.67%
315	2003	146,877	0	9,265	(9,265)	-6.31%	-35.29%	-30.07%	-29.48%	-29.21%	-24.76%	-24.84%	-23.51%	-21.26%	-21.03%
315	2004	184,880	0	66,981	(66,981)	-36.23%	-22.98%	-35.32%	-30.23%	-29.65%	-29.38%	-25.00%	-25.07%	-23.75%	-21.52%
315	2005	909,622	0	(67,018)	67,018	7.37%	0.00%	-0.74%	-29.85%	-26.07%	-25.67%	-25.47%	-22.06%	-22.13%	-21.08%
315	2006	689,895	0	322,642	(322,642)	-46.77%	-15.98%	-18.08%	-17.18%	-31.35%	-27.67%	-27.26%	-27.06%	-23.65%	-23.71%
315	2007	89,691	0	150,716	(150,716)	-168.04%	-60.72%	-24.06%	-25.26%	-23.88%	-32.90%	-29.07%	-28.63%	-28.42%	-24.85%
315	2008	241,681	0	24,981	(24,981)	-10.34%	-53.02%	-48.80%	-22.34%	-23.55%	-22.43%	-32.23%	-28.58%	-28.16%	-27.96%
315	2009	235,197	22,283	71,103	(48,819)	-20.76%	-15.48%	-39.63%	-43.55%	-22.17%	-23.27%	-22.27%	-31.91%	-28.38%	-27.98%
315	2010	333,019	456,963	16,693	440,270	132.21%	68.89%	45.25%	23.98%	-6.72%	-1.60%	-3.98%	-4.10%	-25.62%	-22.94%
315	2011	35,259	14,048	140,095	(126,046)	-357.49%	85.32%	43.98%	28.45%	9.60%	-14.34%	-6.55%	-8.56%	-8.45%	-26.96%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Miscellaneous Power Plant Equipmen														
316	1976	89	0	0	0	0.00%									
316	1977	3,441	0	0	0	0.00%	0.00%								
316	1978	0	0	0	0	NA	0.00%	0.00%							
316	1979	3,403	0	1,247	(1,247)	-36.64%	-36.64%	-18.22%	-17.99%						
316	1980	9,009	67	90	(23)	-0.26%	-10.23%	-10.23%	-8.01%	-7.97%					
316	1981	21,126	775	0	775	3.67%	2.50%	-1.48%	-1.48%	-1.34%	-1.34%				
316	1982	18,914	663	0	663	3.51%	3.59%	2.88%	0.32%	0.32%	0.30%	0.30%			
316	1983	13,915	5	0	5	0.04%	2.03%	2.67%	2.26%	0.26%	0.26%	0.25%	0.25%		
316	1984	3,021	6,323	0	6,323	209.33%	37.36%	19.50%	13.63%	11.73%	9.36%	9.36%	8.92%	8.91%	
316	1985	239,189	0	3,602	(3,602)	-1.51%	1.12%	1.06%	1.23%	1.41%	1.36%	0.94%	0.94%	0.93%	0.93%
316	1986	81,281	16,889	101	16,788	20.65%	4.11%	6.03%	5.78%	5.66%	5.55%	5.42%	5.05%	5.05%	5.00%
316	1987	21,060	5,087	0	5,087	24.15%	21.37%	5.35%	7.14%	6.86%	6.69%	6.53%	6.38%	6.03%	6.03%
316	1988	47,498	7,150	218	6,932	14.59%	17.53%	19.23%	6.48%	8.04%	7.77%	7.58%	7.39%	7.24%	6.92%
316	1989	267,390	41,090	6,707	34,383	12.86%	13.12%	13.81%	15.15%	9.08%	10.00%	9.79%	9.62%	9.44%	9.32%
316	1990	165,461	(16,850)	4,297	(21,147)	-12.78%	3.06%	4.20%	5.04%	7.22%	4.68%	5.43%	5.34%	5.30%	5.26%
316	1991	93,412	12,022	304	11,718	12.54%	-3.64%	4.74%	5.56%	6.22%	7.95%	5.48%	6.15%	6.06%	6.01%
316	1992	181,890	18,565	0	18,565	10.21%	11.00%	2.07%	6.15%	6.68%	7.15%	8.43%	6.26%	6.82%	6.74%
316	1993	188,917	13,241	0	13,241	7.01%	8.58%	9.38%	3.55%	6.33%	6.74%	7.12%	8.17%	6.37%	6.85%
316	1994	16,311	11,088	0	11,088	67.98%	11.85%	11.08%	11.36%	5.18%	7.43%	7.78%	8.13%	9.09%	7.14%
316	1995	30,285	0	0	0	0.00%	23.80%	10.33%	10.28%	10.69%	4.95%	7.19%	7.54%	7.89%	8.84%
316	1996	497,377	0	10,489	(10,489)	-2.11%	-1.99%	0.11%	1.89%	3.54%	4.38%	1.96%	3.98%	4.32%	4.60%
316	1997	55,806	893	0	893	1.60%	-1.73%	-1.64%	0.25%	1.87%	3.43%	4.23%	1.94%	3.89%	4.22%
316	1998	9,857	4,650	0	4,650	47.17%	8.44%	-0.88%	-0.83%	1.01%	2.43%	3.87%	4.63%	2.30%	4.17%
316	1999	150,835	1,500	0	1,500	0.99%	3.83%	3.25%	-0.48%	-0.46%	1.00%	2.20%	3.49%	4.18%	2.16%
316	2000	43,100	0	0	0	0.00%	0.77%	3.02%	2.71%	-0.46%	-0.44%	0.95%	2.10%	3.36%	4.04%
316	2001	28,102	0	0	0	0.00%	0.00%	0.68%	2.65%	2.45%	-0.44%	-0.42%	0.92%	2.05%	3.28%
316	2002	26,101	117,881	0	117,881	451.63%	217.48%	121.15%	48.11%	48.07%	39.81%	14.11%	13.60%	14.63%	13.26%
316	2003	40,055	750	0	750	1.87%	179.32%	125.86%	86.37%	41.68%	41.87%	35.52%	13.53%	13.07%	14.06%
316	2004	37,701	8,400	0	8,400	22.28%	11.77%	122.31%	96.27%	72.56%	39.44%	39.67%	34.24%	13.90%	13.44%
316	2005	164,910	3,975	(5,134)	9,109	5.52%	8.64%	7.52%	50.65%	45.86%	40.04%	28.04%	28.42%	25.73%	12.59%
316	2006	56,791	8,000	49,709	(41,709)	-73.44%	-14.70%	-9.33%	-7.83%	29.01%	26.70%	23.80%	17.52%	18.04%	16.55%
316	2007	0	0	38,633	(38,633)	NA	-141.47%	-32.13%	-24.22%	-20.73%	17.14%	15.78%	14.06%	10.46%	11.11%
316	2008	6,556	0	17,499	(17,499)	-266.92%	-856.19%	-154.45%	-38.87%	-30.21%	-26.01%	11.53%	10.63%	9.50%	7.18%
316	2009	772,960	0	332	(332)	-0.04%	-2.29%	-7.24%	-11.74%	-8.90%	-7.76%	-7.41%	3.44%	3.35%	3.23%
316	2010	14,048	13	8,906	(8,893)	-63.30%	-1.17%	-3.37%	-8.24%	-12.59%	-9.65%	-8.51%	-8.12%	2.60%	2.53%
316	2011	45,670	1,639	(6,170)	7,809	17.10%	-1.82%	-0.17%	-2.25%	-6.86%	-11.08%	-8.50%	-7.44%	-7.11%	3.17%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Structures and Improvements														
321	1987	42,848	0	0	0	0.00%									
321	1988	152,420	4,136	21,752	(17,616)	-11.56%	-9.02%								
321	1989	11,335	1,622	13,202	(11,580)	-102.16%	-17.83%	-14.13%							
321	1990	59,629	0	10,467	(10,467)	-17.55%	-31.07%	-17.76%	-14.90%						
321	1991	276,189	0	2,373	(2,373)	-0.86%	-3.82%	-7.03%	-8.41%	-7.75%					
321	1992	785,546	0	4,848	(4,848)	-0.62%	-0.68%	-1.58%	-2.58%	-3.65%	-3.53%				
321	1993	227,727	0	7,946	(7,946)	-3.49%	-1.26%	-1.18%	-1.90%	-2.74%	-3.62%	-3.52%			
321	1994	749,868	0	16,412	(16,412)	-2.19%	-2.49%	-1.66%	-1.55%	-2.00%	-2.54%	-3.15%	-3.09%		
321	1995	882,412	0	2,018	(2,018)	-0.23%	-1.13%	-1.42%	-1.18%	-1.15%	-1.48%	-1.86%	-2.33%	-2.30%	
321	1996	1,399,406	444	34,818	(34,374)	-2.46%	-1.59%	-1.74%	-1.86%	-1.62%	-1.57%	-1.79%	-2.05%	-2.37%	-2.35%
321	1997	12,655	0	222,505	(222,505)	-1758.24%	-18.19%	-11.28%	-9.04%	-8.66%	-7.10%	-6.70%	-6.85%	-7.10%	-7.24%
321	1998	1,621,286	0	85,769	(85,769)	-5.29%	-18.87%	-11.30%	-8.80%	-7.74%	-7.54%	-6.58%	-6.32%	-6.43%	-6.61%
321	1999	305,500	0	0	0	0.00%	-4.45%	-15.89%	-10.26%	-8.17%	-7.26%	-7.10%	-6.25%	-6.01%	-6.12%
321	2000	0	0	101,482	(101,482)	NA	-33.22%	-9.72%	-21.13%	-13.30%	-10.57%	-9.30%	-9.05%	-7.94%	-7.63%
321	2001	0	0	0	0	NA	NA	-33.22%	-9.72%	-21.13%	-13.30%	-10.57%	-9.30%	-9.05%	-7.94%
321	2002	2,183,054	0	0	0	0.00%	0.00%	-4.65%	-4.08%	-4.56%	-9.94%	-8.04%	-6.97%	-6.47%	-6.37%
321	2003	417,556	0	109,336	(109,336)	-26.18%	-4.20%	-4.20%	-8.11%	-7.25%	-6.55%	-11.43%	-9.32%	-8.14%	-7.55%
321	2004	2,924,979	0	28,138	(28,138)	-0.96%	-4.11%	-2.49%	-2.49%	-4.32%	-4.10%	-4.36%	-7.33%	-6.56%	-5.99%
321	2005	76,606	8,562	12,099	(3,537)	-4.62%	-1.06%	-4.12%	-2.52%	-2.52%	-4.33%	-4.10%	-4.36%	-7.30%	-6.54%
321	2006	25,242	0	1,075	(1,075)	-4.26%	-4.53%	-1.08%	-4.13%	-2.52%	-2.52%	-4.33%	-4.11%	-4.36%	-7.29%
321	2007	49,058	0	86,395	(86,395)	-176.11%	-117.73%	-60.31%	-3.87%	-6.54%	-4.03%	-4.03%	-5.81%	-5.52%	-5.47%
321	2008	19,430	0	198	(198)	-1.02%	-126.44%	-93.53%	-53.54%	-3.86%	-6.51%	-4.01%	-4.01%	-5.80%	-5.50%
321	2009	443,676	0	0	0	0.00%	-0.04%	-16.91%	-16.31%	-14.85%	-3.37%	-5.78%	-3.72%	-3.72%	-5.38%
321	2010	15,446	0	0	0	0.00%	0.00%	-0.04%	-16.41%	-15.86%	-14.49%	-3.36%	-5.76%	-3.72%	-3.72%
321	2011	134,395	0	0	0	0.00%	0.00%	0.00%	-0.03%	-13.08%	-12.76%	-11.94%	-3.24%	-5.57%	-3.64%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Reactor Plant Equipment														
322	1987	0	492	120	372	NA									
322	1988	158,490	0	0	0	0.00%	0.23%								
322	1989	12,096	13,306	4,043	9,263	76.58%	5.43%	5.65%							
322	1990	1,144,412	179,764	15,206	164,558	14.38%	15.03%	13.22%	13.25%						
322	1991	967,516	0	221,843	(221,843)	-22.93%	-2.71%	-2.26%	-2.10%	-2.09%					
322	1992	6,492,449	0	259,573	(259,573)	-4.00%	-6.45%	-3.68%	-3.57%	-3.51%	-3.50%				
322	1993	0	36,227	156,993	(120,766)	NA	-5.86%	-8.07%	-5.09%	-4.97%	-4.88%	-4.88%			
322	1994	3,054,670	0	144,061	(144,061)	-4.72%	-8.67%	-5.49%	-7.10%	-4.99%	-4.90%	-4.84%	-4.84%		
322	1995	6,044,256	2,061	150,378	(148,317)	-2.45%	-3.21%	-4.54%	-4.31%	-5.40%	-4.12%	-4.07%	-4.03%	-4.03%	
322	1996	947,313	109,640	21,359	88,281	9.32%	-0.86%	-2.03%	-3.23%	-3.53%	-4.61%	-3.44%	-3.39%	-3.36%	-3.36%
322	1997	1,799,919	18,248	686,940	(668,692)	-37.15%	-21.13%	-8.29%	-7.37%	-8.39%	-6.83%	-7.64%	-6.41%	-6.36%	-6.31%
322	1998	3,058,880	77,620	94,443	(16,823)	-0.55%	-14.11%	-10.29%	-6.29%	-5.97%	-6.78%	-5.94%	-6.67%	-5.65%	-5.60%
322	1999	1,410,000	0	889	(889)	-0.06%	-0.40%	-10.95%	-8.29%	-5.63%	-5.46%	-6.20%	-5.57%	-6.28%	-5.33%
322	2000	5,514,146	0	681,201	(681,201)	-12.35%	-9.85%	-7.00%	-11.61%	-10.05%	-7.60%	-7.20%	-7.75%	-6.89%	-7.42%
322	2001	214,742	0	18,401	(18,401)	-8.57%	-12.21%	-9.81%	-7.03%	-11.55%	-10.02%	-7.62%	-7.21%	-7.76%	-6.91%
322	2002	2,711,794	0	8,634	(8,634)	-0.32%	-0.92%	-8.39%	-7.20%	-5.62%	-9.48%	-8.34%	-6.70%	-6.46%	-6.95%
322	2003	4,906,571	10,277	76,851	(66,574)	-1.36%	-0.99%	-1.20%	-5.81%	-5.26%	-4.45%	-7.45%	-6.68%	-5.72%	-5.61%
322	2004	3,678,239	12,618	377,987	(365,369)	-9.93%	-5.03%	-3.90%	-3.99%	-6.70%	-6.19%	-5.39%	-7.84%	-7.17%	-6.23%
322	2005	1,423,730	4,607	148,537	(143,930)	-10.11%	-9.98%	-5.75%	-4.60%	-4.66%	-6.96%	-6.47%	-5.68%	-7.97%	-7.33%
322	2006	2,977,361	0	479,661	(479,661)	-16.11%	-14.17%	-12.24%	-8.13%	-6.78%	-6.80%	-8.23%	-7.73%	-6.88%	-8.85%
322	2007	62,518	28,164	87,061	(58,897)	-94.21%	-17.72%	-15.29%	-12.87%	-8.54%	-7.13%	-7.15%	-8.48%	-7.96%	-7.09%
322	2008	7,848,154	0	118,386	(118,386)	-1.51%	-2.24%	-6.03%	-6.50%	-7.29%	-5.90%	-5.26%	-5.29%	-6.62%	-6.32%
322	2009	2,407,207	0	666,194	(666,194)	-27.67%	-7.65%	-8.17%	-9.95%	-9.97%	-9.96%	-8.15%	-7.33%	-7.34%	-8.21%
322	2010	26,237	0	98,288	(98,288)	-374.62%	-31.42%	-8.59%	-9.10%	-10.67%	-10.62%	-10.48%	-8.56%	-7.70%	-7.71%
322	2011	344,825	2,726	59,749	(57,023)	-16.54%	-41.86%	-29.57%	-8.84%	-9.34%	-10.82%	-10.75%	-10.59%	-8.68%	-7.82%

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Turbo Generator Units														
323	1989	1,196	0	233	(233)	-19.48%									
323	1990	101,790	4,300	0	4,300	4.22%	3.95%								
323	1991	0	0	374	(374)	NA	3.86%	3.59%							
323	1992	67	0	0	0	0.00%	-558.21%	3.85%	3.58%						
323	1993	168	0	21,603	(21,603)	-12858.93%	-9192.77%	-9351.91%	-17.33%	-17.35%					
323	1994	208,633	0	44	(44)	-0.02%	-10.37%	-10.36%	-10.54%	-5.70%	-5.76%				
323	1995	345,609	0	5,568	(5,568)	-1.61%	-1.01%	-4.91%	-4.91%	-4.98%	-3.55%	-3.58%			
323	1996	0	0	0	0	NA	-1.61%	-1.01%	-4.91%	-4.91%	-4.98%	-3.55%	-3.58%		
323	1997	3,051,298	0	282,500	(282,500)	-9.26%	-9.26%	-8.48%	-7.99%	-8.59%	-8.59%	-8.60%	-8.25%	-8.25%	
323	1998	340,638	1,787	0	1,787	0.52%	-8.28%	-8.28%	-7.66%	-7.26%	-7.80%	-7.80%	-7.81%	-7.51%	-7.51%
323	1999	117,500	0	0	0	0.00%	0.39%	-8.00%	-8.00%	-7.43%	-7.05%	-7.58%	-7.58%	-7.59%	-7.30%
323	2000	0	0	0	0	NA	0.00%	0.39%	-8.00%	-8.00%	-7.43%	-7.05%	-7.58%	-7.58%	-7.59%
323	2001	0	2,660	57,210	(54,550)	NA	NA	-46.43%	-11.52%	-9.55%	-9.55%	-8.84%	-8.39%	-8.92%	-8.92%
323	2002	14,158	24,440	0	24,440	172.62%	-212.67%	-212.67%	-22.87%	-6.00%	-8.82%	-8.82%	-8.18%	-7.76%	-8.29%
323	2003	27,989	0	0	0	0.00%	57.99%	-71.44%	-71.44%	-18.86%	-5.66%	-8.75%	-8.75%	-8.12%	-7.71%
323	2004	17,307	0	674	(674)	-3.89%	-1.49%	39.97%	-51.78%	-51.78%	-17.40%	-5.60%	-8.73%	-8.73%	-8.10%
323	2005	5,522	0	0	0	0.00%	-2.95%	-1.33%	36.58%	-47.38%	-47.38%	-16.87%	-5.54%	-8.71%	-8.71%
323	2006	2,090	0	0	0	0.00%	0.00%	-2.70%	-1.27%	35.44%	-45.90%	-45.90%	-16.68%	-5.52%	-8.71%
323	2007	0	0	7,120	(7,120)	NA	-340.67%	-93.54%	-31.28%	-14.73%	24.82%	-56.52%	-56.52%	-20.54%	-6.88%
323	2008	0	0	5,868	(5,868)	NA	NA	-621.44%	-170.63%	-54.83%	-25.82%	16.07%	-65.27%	-65.27%	-23.72%
323	2009	214,900	0	0	0	0.00%	-2.73%	-6.04%	-5.99%	-5.84%	-5.70%	-5.10%	3.82%	-15.52%	-15.52%
323	2010	0	0	14	(14)	NA	-0.01%	-2.74%	-6.05%	-5.99%	-5.84%	-5.70%	-5.11%	3.82%	-15.53%
323	2011	27,180,716	0	11	(11)	0.00%	0.00%	0.00%	-0.02%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	0.04%

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Accessory Electric Equipment														
324	1987	155,437	0	0	0	0.00%									
324	1988	15,263	0	0	0	0.00%	0.00%								
324	1989	20,163	0	437	(437)	-2.17%	-1.23%	-0.23%							
324	1990	1,061	0	0	0	0.00%	-2.06%	-1.20%	-0.23%						
324	1991	8,978,530	9,739	475	9,264	0.10%	0.10%	0.10%	0.10%	0.10%					
324	1992	149,398	0	0	0	0.00%	0.10%	0.10%	0.10%	0.10%	0.09%				
324	1993	36,143	0	0	0	0.00%	0.00%	0.10%	0.10%	0.10%	0.10%	0.09%			
324	1994	68,118	0	8,888	(8,888)	-13.05%	-8.52%	-3.50%	0.00%	0.00%	0.00%	0.00%	0.00%		
324	1995	1,191,005	0	51,304	(51,304)	-4.31%	-4.78%	-4.65%	-4.17%	-0.49%	-0.49%	-0.49%	-0.49%	-0.48%	
324	1996	43,636	0	0	0	0.00%	-4.16%	-4.62%	-4.50%	-4.04%	-0.49%	-0.49%	-0.49%	-0.49%	-0.48%
324	1997	137,987	(5,382)	305	(5,687)	-4.12%	-3.13%	-4.15%	-4.57%	-4.46%	-4.05%	-0.53%	-0.53%	-0.54%	-0.54%
324	1998	327,038	0	14,240	(14,240)	-4.35%	-4.29%	-3.92%	-4.19%	-4.53%	-4.44%	-4.10%	-0.65%	-0.65%	-0.65%
324	1999	0	0	0	0	NA	-4.35%	-4.29%	-3.92%	-4.19%	-4.53%	-4.44%	-4.10%	-0.65%	-0.65%
324	2000	29,632	0	0	0	0.00%	0.00%	-3.99%	-4.03%	-3.70%	-4.12%	-4.46%	-4.37%	-4.04%	-0.65%
324	2001	0	15,113	607	14,506	NA	48.95%	48.95%	0.07%	-1.10%	-1.01%	-3.28%	-3.65%	-3.58%	-3.31%
324	2002	1,807,353	7,497	0	7,497	0.41%	1.22%	1.20%	1.20%	0.36%	0.09%	0.09%	-1.39%	-1.61%	-1.60%
324	2003	462,224	0	0	0	0.00%	0.33%	0.97%	0.96%	0.96%	0.30%	0.08%	0.07%	-1.23%	-1.43%
324	2004	1,229,673	0	0	0	0.00%	0.00%	0.21%	0.63%	0.62%	0.62%	0.20%	0.05%	0.05%	-0.94%
324	2005	493,048	23,631	0	23,631	4.79%	1.37%	1.08%	0.78%	1.14%	1.13%	1.13%	0.72%	0.57%	0.57%
324	2006	832,212	0	16,977	(16,977)	-2.04%	0.50%	0.26%	0.22%	0.29%	0.59%	0.59%	0.59%	0.28%	0.16%
324	2007	9,692,117	564	12,832	(12,268)	-0.13%	-0.28%	-0.05%	-0.05%	-0.04%	0.01%	0.11%	0.11%	0.11%	0.01%
324	2008	440,269	0	(100)	100	0.02%	-0.12%	-0.27%	-0.05%	-0.04%	-0.04%	0.01%	0.11%	0.11%	0.11%
324	2009	439,365	0	0	0	0.00%	0.01%	-0.12%	-0.26%	-0.05%	-0.04%	-0.04%	0.01%	0.11%	0.11%
324	2010	0	0	0	0	NA	0.00%	0.01%	-0.12%	-0.26%	-0.05%	-0.04%	-0.04%	0.01%	0.11%
324	2011	382,881	15,340	1,511	13,829	3.61%	3.61%	1.68%	1.10%	0.02%	-0.13%	0.07%	0.06%	0.06%	0.10%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Miscellaneous Power Plant Equipmen														
325	1987	286,328	0	0	0	0.00%									
325	1988	0	40,179	1,568	38,611	NA	13.48%								
325	1989	25,313	2,225	4,452	(2,227)	-8.80%	143.74%	11.67%							
325	1990	527,209	43,515	3,298	40,217	7.63%	6.88%	13.86%	9.13%						
325	1991	6,109,563	33,473	465	33,008	0.54%	1.10%	1.07%	1.65%	1.58%					
325	1992	34,239	1,995	284	1,711	5.00%	0.57%	1.12%	1.09%	1.66%	1.59%				
325	1993	484,773	25,632	76,746	(51,114)	-10.54%	-9.52%	-0.25%	0.33%	0.30%	0.84%	0.81%			
325	1994	2,705,322	45,950	15,599	30,351	1.12%	-0.65%	-0.59%	0.15%	0.55%	0.53%	0.92%	0.89%		
325	1995	2,752,767	49,692	5,154	44,538	1.62%	1.37%	0.40%	0.43%	0.48%	0.78%	0.76%	1.07%	1.05%	
325	1996	67,082	9,270	(9,689)	18,959	28.26%	2.25%	1.70%	0.71%	0.74%	0.64%	0.93%	0.91%	1.21%	1.19%
325	1997	206,925	27,132	1,851	25,281	12.22%	16.15%	2.93%	2.08%	1.09%	1.12%	0.83%	1.11%	1.09%	1.39%
325	1998	216,325	24,152	3,847	20,305	9.39%	10.77%	13.16%	3.36%	2.34%	1.37%	1.39%	0.98%	1.25%	1.23%
325	1999	2,256,000	0	0	0	0.00%	0.82%	1.70%	2.35%	1.98%	1.70%	1.02%	1.03%	0.83%	1.06%
325	2000	1,343	18,639	0	18,639	1388.08%	0.83%	1.57%	2.40%	3.03%	2.32%	1.93%	1.23%	1.25%	0.96%
325	2001	8,258	24,444	0	24,444	295.99%	448.73%	1.90%	2.55%	3.30%	3.91%	2.76%	2.22%	1.51%	1.52%
325	2002	2,155,165	4,920	0	4,920	0.23%	1.36%	2.22%	1.09%	1.47%	1.93%	2.29%	2.05%	1.81%	1.26%
325	2003	372,634	779	0	779	0.21%	0.23%	1.19%	1.92%	1.02%	1.38%	1.81%	2.14%	1.96%	1.75%
325	2004	210,489	0	2,427	(2,427)	-1.15%	-0.28%	0.12%	1.01%	1.69%	0.93%	1.28%	1.69%	2.02%	1.88%
325	2005	112,376	11,855	1,016	10,839	9.65%	2.61%	1.32%	0.50%	1.35%	2.00%	1.12%	1.45%	1.86%	2.17%
325	2006	55,397	0	32,532	(32,532)	-58.73%	-12.93%	-6.38%	-3.11%	-0.63%	0.21%	0.85%	0.48%	0.83%	1.26%
325	2007	1,527,206	1,410	34	1,376	0.09%	-1.97%	-1.20%	-1.19%	-0.96%	-0.38%	0.17%	0.59%	0.39%	0.67%
325	2008	0	8,696	40	8,656	NA	0.66%	-1.42%	-0.69%	-0.74%	-0.58%	-0.19%	0.36%	0.78%	0.52%
325	2009	246,917	0	0	0	0.00%	3.51%	0.57%	-1.23%	-0.60%	-0.65%	-0.53%	-0.18%	0.34%	0.74%
325	2010	102,909	1,899	0	1,899	1.85%	0.54%	3.02%	0.64%	-1.07%	-0.48%	-0.54%	-0.43%	-0.14%	0.37%
325	2011	1,577,323	1,918	0	1,918	0.12%	0.23%	0.20%	0.65%	0.40%	-0.53%	-0.22%	-0.27%	-0.23%	-0.07%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Fuel Holders, Producers and Accessories															
342	2001	0	0	19,200	(19,200)	NA									
342	2002	0	0	0	0	NA	NA								
342	2003	0	0	0	0	NA	NA	NA							
342	2004	0	0	0	0	NA	NA	NA	NA						
342	2005	0	0	0	0	NA	NA	NA	NA	NA					
342	2006	0	0	0	0	NA	NA	NA	NA	NA	NA				
342	2007	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
342	2008	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	#DIV/0!		
342	2009	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
342	2010	248,217	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-7.74%
342	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Generators															
344	1982	130,513	0	0	0	0.00%									
344	1983	0	1,766	2,365	(599)	NA	-0.46%								
344	1984	0	0	0	0	NA	NA	-0.46%							
344	1985	0	0	0	0	NA	NA	NA	-0.46%						
344	1986	904	0	0	0	0.00%	0.00%	0.00%	-66.26%	-0.46%					
344	1987	0	0	0	0	NA	0.00%	0.00%	0.00%	-66.26%	-0.46%				
344	1988	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	-66.26%	-0.46%			
344	1989	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	-66.26%	-0.46%		
344	1990	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	-66.26%	-0.46%	
344	1991	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	-66.26%	-0.46%
344	1992	209,373	0	119,555	(119,555)	-57.10%	-57.10%	-57.10%	-57.10%	-57.10%	-57.10%	-56.86%	-56.86%	-56.86%	-57.14%
344	1993	0	0	29,638	(29,638)	NA	-71.26%	-71.26%	-71.26%	-71.26%	-71.26%	-71.26%	-70.95%	-70.95%	-70.95%
344	1994	221,216	0	24,875	(24,875)	-11.24%	-24.64%	-40.43%	-40.43%	-40.43%	-40.43%	-40.43%	-40.43%	-40.34%	-40.34%
344	1995	0	0	0	0	NA	-11.24%	-24.64%	-40.43%	-40.43%	-40.43%	-40.43%	-40.43%	-40.43%	-40.34%
344	1996	0	0	0	0	NA	NA	-11.24%	-24.64%	-40.43%	-40.43%	-40.43%	-40.43%	-40.43%	-40.43%
344	1997	65,122	0	0	0	0.00%	0.00%	0.00%	-8.69%	-19.04%	-35.11%	-35.11%	-35.11%	-35.11%	-35.11%
344	1998	0	0	0	0	NA	0.00%	0.00%	0.00%	-8.69%	-19.04%	-35.11%	-35.11%	-35.11%	-35.11%
344	1999	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	-8.69%	-19.04%	-35.11%	-35.11%	-35.11%
344	2000	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	-8.69%	-19.04%	-35.11%	-35.11%
344	2001	218,803	0	42,422	(42,422)	-19.39%	-19.39%	-19.39%	-19.39%	-14.94%	-14.94%	-14.94%	-13.32%	-19.19%	-30.30%
344	2002	718,746	0	314,729	(314,729)	-43.79%	-38.09%	-38.09%	-38.09%	-38.09%	-35.62%	-35.62%	-35.62%	-31.21%	-33.64%
344	2003	28,904	0	242,300	(242,300)	-838.29%	-74.50%	-62.03%	-62.03%	-62.03%	-62.03%	-58.11%	-58.11%	-58.11%	-49.83%
344	2004	(0)	0	(0)	0	-412.37%	-838.29%	-74.50%	-62.03%	-62.03%	-62.03%	-62.03%	-58.11%	-58.11%	-58.11%
344	2005	772,832	0	0	0	0.00%	0.00%	-30.22%	-36.64%	-34.47%	-34.47%	-34.47%	-34.47%	-33.22%	-33.22%
344	2006	114,074	0	168,667	(168,667)	-147.86%	-19.02%	-19.02%	-44.87%	-44.40%	-41.44%	-41.44%	-41.44%	-41.44%	-40.04%
344	2007	769,966	0	24,516	(24,516)	-3.18%	-21.85%	-11.66%	-11.66%	-25.83%	-31.20%	-30.21%	-30.21%	-30.21%	-30.21%
344	2008	109,514	0	53,823	(53,823)	-49.15%	-8.91%	-24.86%	-13.98%	-13.98%	-27.25%	-31.98%	-30.97%	-30.97%	-30.97%
344	2009	606,578	25,000	217,361	(192,361)	-31.71%	-34.38%	-18.22%	-27.46%	-18.52%	-18.52%	-28.38%	-31.93%	-31.11%	-31.11%
344	2010	6,408,297	513,671	1,356,612	(842,941)	-13.15%	-14.76%	-15.29%	-14.11%	-16.01%	-14.60%	-14.60%	-17.31%	-19.30%	-19.30%
344	2011	106,030	(4,230)	2,089	(6,319)	-5.96%	-13.04%	-14.63%	-15.15%	-14.00%	-15.88%	-14.50%	-14.50%	-17.17%	-19.16%
Accessory Electric Equipment															
345	1996	22,213	0	0	0	0.00%									
345	1997	0	0	0	0	NA	0.00%								

Kansas City Power and Light
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FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
345	1998	0	0	0	0	NA	NA	0.00%							
345	1999	0	0	0	0	NA	NA	NA	0.00%						
345	2000	0	0	0	0	NA	NA	NA	NA	0.00%					
345	2001	0	0	0	0	NA	NA	NA	NA	NA	0.00%				
345	2002	0	0	0	0	NA	NA	NA	NA	NA	NA	0.00%			
345	2003	0	0	(50,000)	50,000	NA	NA	NA	NA	NA	NA	NA	225.09%		
345	2004	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	225.09%	
345	2005	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	225.09%
345	2006	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2007	12,128	0	0	0	0.00%	0.00%	0.00%	0.00%	412.27%	412.27%	412.27%	412.27%	412.27%	412.27%
345	2008	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	412.27%	412.27%	412.27%	412.27%	412.27%
345	2009	13,274	0	857	(857)	-6.46%	-6.46%	-3.37%	-3.37%	-3.37%	-3.37%	193.46%	193.46%	193.46%	193.46%
345	2010	17,098	0	50,000	(50,000)	-292.43%	-167.45%	-167.45%	-119.66%	-119.66%	-119.66%	-119.66%	-2.02%	-2.02%	-2.02%
345	2011	8,714	0	0	0	0.00%	-193.71%	-130.12%	-130.12%	-99.30%	-99.30%	-99.30%	-99.30%	-1.67%	-1.67%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Structures and Improvements														
352	1976	300	0	2,192	(2,192)	-730.67%									
352	1977	0	0	0	0	NA	-730.67%								
352	1978	0	0	0	0	NA	NA	-730.67%							
352	1979	1,398	0	0	0	0.00%	0.00%	0.00%	-129.09%						
352	1980	0	0	0	0	NA	0.00%	0.00%	0.00%	-129.09%					
352	1981	1,343	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	-72.08%				
352	1982	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-72.08%			
352	1983	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-72.08%		
352	1984	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-72.08%	
352	1985	723	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-58.24%
352	1986	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1987	5,075	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1988	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1989	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1990	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1991	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1992	7,851	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1993	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1994	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1995	22,760	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1996	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	1997	0	7,851	0	7,851	NA	NA	34.49%	34.49%	34.49%	25.65%	25.65%	25.65%	25.65%	25.65%
352	1998	0	0	0	0	NA	NA	NA	34.49%	34.49%	34.49%	25.65%	25.65%	25.65%	25.65%
352	1999	0	0	0	0	NA	NA	NA	NA	34.49%	34.49%	34.49%	25.65%	25.65%	25.65%
352	2000	0	0	0	0	NA	NA	NA	NA	NA	34.49%	34.49%	34.49%	25.65%	25.65%
352	2001	0	0	0	0	NA	NA	NA	NA	NA	NA	34.49%	34.49%	34.49%	25.65%
352	2002	58,880	0	23,287	(23,287)	-39.55%	-39.55%	-39.55%	-39.55%	-39.55%	-26.22%	-26.22%	-18.91%	-18.91%	-18.91%
352	2003	0	0	0	0	NA	-39.55%	-39.55%	-39.55%	-39.55%	-39.55%	-26.22%	-26.22%	-18.91%	-18.91%
352	2004	128,192	0	195	(195)	-0.15%	-0.15%	-12.55%	-12.55%	-12.55%	-12.55%	-12.55%	-8.36%	-8.36%	-7.45%
352	2005	14,083	0	2,279	(2,279)	-16.18%	-1.74%	-1.74%	-12.81%	-12.81%	-12.81%	-12.81%	-12.81%	-8.90%	-8.90%
352	2006	0	0	0	0	NA	-16.18%	-1.74%	-1.74%	-12.81%	-12.81%	-12.81%	-12.81%	-12.81%	-8.90%
352	2007	2,558	0	0	0	0.00%	0.00%	-13.70%	-1.71%	-1.71%	-12.65%	-12.65%	-12.65%	-12.65%	-12.65%
352	2008	4,517	0	0	0	0.00%	0.00%	0.00%	-10.77%	-1.66%	-1.66%	-12.37%	-12.37%	-12.37%	-12.37%
352	2009	3,135	0	3,600	(3,600)	-114.83%	-47.05%	-35.26%	-35.26%	-24.20%	-3.98%	-3.98%	-13.89%	-13.89%	-13.89%
352	2010	8,727	0	1,856	(1,856)	-21.27%	-46.00%	-33.31%	-28.81%	-28.81%	-23.43%	-4.92%	-4.92%	-14.18%	-14.18%
352	2011	0	0	0	0	NA	-21.27%	-46.00%	-33.31%	-28.81%	-28.81%	-23.43%	-4.92%	-4.92%	-14.18%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Station Equipment															
353	1976	311,892	(2,850)	221	(3,071)	-0.98%									
353	1977	19,580	4,275	17,493	(13,218)	-67.51%	-4.91%								
353	1978	0	0	0	0	NA	-67.51%	-4.91%							
353	1979	42,193	0	0	0	0.00%	0.00%	-21.40%	-4.36%						
353	1980	50,179	48,316	520	47,796	95.25%	51.74%	51.74%	30.89%	7.43%					
353	1981	28,397	61,963	0	61,963	218.20%	139.69%	90.88%	90.88%	68.79%	20.67%				
353	1982	10,813	0	750	(750)	-6.94%	156.12%	121.95%	82.84%	82.84%	63.37%	20.02%			
353	1983	0	0	0	0	NA	-6.94%	156.12%	121.95%	82.84%	82.84%	63.37%	20.02%		
353	1984	0	0	0	0	NA	NA	-6.94%	156.12%	121.95%	82.84%	82.84%	63.37%	20.02%	
353	1985	38,636	60	68	(8)	-0.02%	-0.02%	-0.02%	-1.53%	78.62%	85.14%	64.04%	64.04%	50.47%	18.48%
353	1986	473,815	56,300	30,122	26,178	5.52%	5.11%	5.11%	5.11%	4.86%	15.84%	22.46%	20.99%	20.99%	18.38%
353	1987	186,846	4,279	37,214	(32,935)	-17.63%	-1.02%	-0.97%	-0.97%	-0.97%	-1.06%	7.37%	12.96%	12.31%	12.31%
353	1988	24,397	0	167	(167)	-0.68%	-15.67%	-1.01%	-0.96%	-0.96%	-0.96%	-1.05%	7.12%	12.55%	11.93%
353	1989	129,772	35,817	3,269	32,548	25.08%	21.00%	-0.16%	3.14%	3.00%	3.00%	3.00%	2.88%	9.73%	14.28%
353	1990	17,085	34,036	295	33,741	197.49%	45.14%	38.61%	9.27%	7.14%	6.82%	6.82%	6.82%	6.65%	13.25%
353	1991	29,788	3,032	2,016	1,016	3.41%	74.15%	38.10%	33.40%	8.82%	7.01%	6.71%	6.71%	6.71%	6.54%
353	1992	338,738	22,652	9,041	13,611	4.02%	3.97%	12.54%	15.70%	14.96%	6.58%	6.16%	5.97%	5.97%	5.97%
353	1993	419,085	82,074	73,213	8,861	2.11%	2.97%	2.98%	7.11%	9.61%	9.35%	4.95%	5.12%	5.00%	5.00%
353	1994	1,316,408	128,034	44,459	83,575	6.35%	5.33%	5.11%	5.09%	6.64%	7.70%	7.61%	5.70%	5.67%	5.59%
353	1995	48,040	7,211	10,436	(3,225)	-6.71%	5.89%	5.00%	4.84%	4.83%	6.34%	7.40%	7.32%	5.46%	5.47%
353	1996	245,546	0	26,391	(26,391)	-10.75%	-10.09%	3.35%	3.10%	3.23%	3.23%	4.60%	5.65%	5.59%	4.01%
353	1997	422,357	42,363	32,157	10,206	2.42%	-2.42%	-2.71%	3.16%	2.98%	3.11%	3.11%	4.28%	5.19%	5.14%
353	1998	450,979	614	29,243	(28,629)	-6.35%	-2.11%	-4.01%	-4.12%	1.43%	1.53%	1.79%	1.80%	2.82%	3.67%
353	1999	21,494	0	2,057	(2,057)	-9.57%	-6.49%	-2.29%	-4.11%	-4.22%	1.34%	1.45%	1.71%	1.73%	2.74%
353	2000	1,488,232	320	24,840	(24,520)	-1.65%	-1.76%	-2.82%	-1.89%	-2.72%	-2.79%	0.22%	0.40%	0.66%	0.68%
353	2001	50,524	0	16,272	(16,272)	-32.21%	-2.65%	-2.75%	-3.55%	-2.52%	-3.27%	-3.33%	-0.18%	0.03%	0.32%
353	2002	501,909	0	308,532	(308,532)	-61.47%	-58.80%	-17.12%	-17.04%	-15.12%	-12.60%	-12.45%	-12.37%	-6.95%	-6.18%
353	2003	563,489	35,170	44,896	(9,726)	-1.73%	-29.87%	-29.98%	-13.79%	-13.75%	-12.67%	-10.85%	-10.84%	-10.79%	-6.37%
353	2004	510,240	4,200	92,645	(88,445)	-17.33%	-9.14%	-25.81%	-26.01%	-14.37%	-14.34%	-13.33%	-11.67%	-11.62%	-11.56%
353	2005	1,385,423	0	247,314	(247,314)	-17.85%	-17.71%	-14.05%	-22.09%	-22.26%	-15.44%	-15.41%	-14.59%	-13.26%	-13.15%
353	2006	5,620,616	16,570	441,511	(424,941)	-7.56%	-9.60%	-10.12%	-9.54%	-12.57%	-12.69%	-11.06%	-11.06%	-10.86%	-10.35%
353	2007	1,019,827	7,683	238,413	(230,730)	-22.62%	-9.87%	-11.25%	-11.61%	-11.00%	-13.64%	-13.74%	-12.12%	-12.12%	-11.89%
353	2008	177,735	264,035	328,068	(64,033)	-36.03%	-24.61%	-10.56%	-11.79%	-12.11%	-11.48%	-14.05%	-14.14%	-12.50%	-12.49%
353	2009	3,443,522	88,233	253,855	(165,622)	-4.81%	-6.34%	-9.92%	-8.63%	-9.72%	-10.04%	-9.68%	-11.64%	-11.72%	-10.70%
353	2010	488,186	1,439	56,391	(54,952)	-11.26%	-5.61%	-6.93%	-10.05%	-8.75%	-9.79%	-10.09%	-9.73%	-11.63%	-11.70%
353	2011	297,133	858	51,127	(50,269)	-16.92%	-13.40%	-6.40%	-7.60%	-10.42%	-8.97%	-9.96%	-10.25%	-9.89%	-11.74%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Station Equipment- Communication															
353-Comr	2004	34,418	0	8,763	(8,763)	-25.46%									
353-Comr	2005	46,052	0	6,039	(6,039)	-13.11%	-18.39%								
353-Comr	2006	40,688	0	7,709	(7,709)	-18.95%	-15.85%	-18.58%							
353-Comr	2007	67,772	0	488	(488)	-0.72%	-7.56%	-9.21%	-12.17%						
353-Comr	2008	3,690	0	0	0	0.00%	-0.68%	-7.31%	-9.00%	-11.94%					
353-Comr	2009	179,744	0	2,301	(2,301)	-1.28%	-1.25%	-1.11%	-3.60%	-4.89%	-6.79%				
353-Comr	2010	99,469	0	0	0	0.00%	-0.82%	-0.81%	-0.80%	-2.68%	-3.78%	-5.36%			
353-Comr	2011	31,272	0	60	(60)	-0.19%	-0.05%	-0.76%	-0.75%	-0.75%	-2.50%	-3.54%	-5.04%		
Towers and Fixtures															
354	1992	59,450	500	28,000	(27,500)	-46.26%									
354	1993	0	0	0	0	NA	-46.26%								
354	1994	0	0	0	0	NA	NA	-46.26%							
354	1995	0	0	0	0	NA	NA	NA	-46.26%						
354	1996	0	0	0	0	NA	NA	NA	NA	-46.26%					
354	1997	0	0	0	0	NA	NA	NA	NA	NA	-46.26%				
354	1998	4,944	0	12,633	(12,633)	-255.52%	-255.52%	-255.52%	-255.52%	-255.52%	-255.52%	-62.32%			
354	1999	0	0	0	0	NA	-255.52%	-255.52%	-255.52%	-255.52%	-255.52%	-255.52%	-62.32%		
354	2000	23,362	0	0	0	0.00%	0.00%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%	-45.73%	
354	2001	0	0	0	0	NA	0.00%	0.00%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%	-45.73%
354	2002	0	0	0	0	NA	NA	0.00%	0.00%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%
354	2003	0	0	0	0	NA	NA	NA	0.00%	0.00%	-44.63%	-44.63%	-44.63%	-44.63%	-44.63%
354	2004	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	-44.63%	-44.63%	-44.63%	-44.63%
354	2005	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	-44.63%	-44.63%	-44.63%
354	2006	0	0	0	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	-44.63%	-44.63%
354	2007	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	-44.63%
354	2008	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
354	2009	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
354	2010	25,892	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
354	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Poles and Fixtures															
355	1976	43,677	118,301	10,104	108,197	247.72%									
355	1977	22,034	92,438	26,882	65,556	297.52%	264.42%								
355	1978	7,605	26,885	702	26,183	344.29%	309.52%	272.70%							
355	1979	210,972	617,698	35,149	582,549	276.13%	278.50%	280.24%	275.24%						
355	1980	138,837	(556,726)	175,791	(732,517)	-527.61%	-42.87%	-34.63%	-15.35%	11.81%					
355	1981	141,704	572,956	68,537	504,419	355.97%	-81.31%	72.11%	76.26%	85.62%	98.15%				
355	1982	179,929	631,759	74,054	557,705	309.96%	330.23%	71.58%	135.85%	138.18%	143.19%	149.32%			
355	1983	915,743	437,725	254,308	183,417	20.03%	67.64%	100.66%	37.28%	69.03%	70.34%	73.43%	78.02%		
355	1984	50,034	11,786	43,924	(32,138)	-64.23%	15.66%	61.88%	94.25%	33.72%	64.95%	66.25%	69.30%	73.86%	
355	1985	47,904	82,845	128,665	(45,820)	-95.65%	-79.60%	10.40%	55.56%	87.44%	29.51%	60.39%	61.66%	64.69%	69.24%
355	1986	137,825	34,538	119,210	(84,672)	-61.43%	-70.26%	-68.98%	1.81%	43.45%	73.51%	21.74%	51.18%	52.40%	55.31%
355	1987	126,791	16,724	59,395	(42,671)	-33.65%	-48.12%	-55.41%	-56.63%	-1.71%	36.74%	65.02%	17.70%	45.66%	46.82%
355	1988	121,833	151,448	38,575	112,873	92.65%	28.24%	-3.74%	-13.88%	-19.08%	6.50%	41.06%	66.97%	22.61%	48.42%
355	1989	425,421	89,036	234,186	(145,150)	-34.12%	-5.90%	-11.12%	-19.66%	-23.89%	-26.11%	-2.97%	25.11%	46.94%	12.05%
355	1990	202,010	160,795	304,316	(143,521)	-71.05%	-46.01%	-23.46%	-24.94%	-29.90%	-32.87%	-34.28%	-9.75%	16.31%	36.80%
355	1991	329,581	42,472	58,096	(15,624)	-4.74%	-29.94%	-31.80%	-17.74%	-19.42%	-23.73%	-26.20%	-27.52%	-9.05%	13.57%
355	1992	841,571	236,002	809,407	(573,405)	-68.14%	-50.29%	-53.35%	-48.80%	-39.83%	-39.44%	-40.83%	-42.01%	-42.49%	-24.59%
355	1993	279,062	199,459	184,198	15,261	5.47%	-49.81%	-39.56%	-43.41%	-41.51%	-34.08%	-34.06%	-35.59%	-36.73%	-37.27%
355	1994	509,658	43,224	308,435	(265,211)	-52.04%	-31.69%	-50.50%	-42.81%	-45.45%	-43.58%	-37.46%	-37.29%	-38.41%	-39.31%
355	1995	904,786	(43,955)	620,765	(664,720)	-73.47%	-65.75%	-54.01%	-58.70%	-52.49%	-53.71%	-51.33%	-46.47%	-46.04%	-46.59%
355	1996	1,117,663	383,280	1,007,554	(624,274)	-55.86%	-63.73%	-61.38%	-54.74%	-57.83%	-53.44%	-54.29%	-52.42%	-48.69%	-48.30%
355	1997	130,874	91,425	21,654	69,771	53.31%	-44.41%	-56.62%	-55.74%	-49.94%	-53.98%	-50.04%	-51.02%	-49.51%	-45.94%
355	1998	272,227	983,752	98,829	884,923	325.07%	236.84%	21.73%	-13.78%	-20.42%	-18.18%	-28.54%	-26.75%	-28.70%	-29.16%
355	1999	4,143	296,682	90,322	206,360	4980.93%	394.86%	285.10%	35.20%	-5.27%	-13.38%	-11.74%	-23.43%	-22.03%	-24.18%
355	2000	228,726	0	119,069	(119,069)	-52.06%	37.49%	192.48%	163.84%	23.82%	-9.29%	-16.17%	-14.42%	-24.96%	-23.51%
355	2001	359,063	10,572	479,712	(469,140)	-130.66%	-100.07%	-64.51%	58.22%	57.57%	-2.43%	-23.73%	-27.82%	-25.38%	-33.12%
355	2002	403,670	(0)	369,092	(369,092)	-91.43%	-109.90%	-96.55%	-75.43%	10.57%	14.57%	-16.71%	-31.72%	-34.36%	-31.72%
355	2003	405,969	30,342	453,471	(423,130)	-104.23%	-97.85%	-107.93%	-98.78%	-83.77%	-17.27%	-12.16%	-28.87%	-39.41%	-40.90%
355	2004	227,823	265,508	159,501	106,007	46.53%	-50.04%	-66.14%	-82.73%	-78.41%	-65.55%	-9.63%	-5.58%	-23.42%	-34.58%
355	2005	354,251	143,427	654,082	(510,655)	-144.15%	-69.52%	-83.78%	-86.00%	-95.16%	-90.18%	-79.59%	-30.76%	-26.15%	-35.62%
355	2006	249,047	30,121	346,643	(316,522)	-127.09%	-137.11%	-86.77%	-92.50%	-92.24%	-99.14%	-94.30%	-84.89%	-40.33%	-35.68%
355	2007	431,060	127,412	913,315	(785,903)	-182.32%	-162.10%	-155.95%	-119.40%	-115.71%	-110.98%	-113.89%	-108.57%	-100.65%	-61.18%
355	2008	212,870	0	592,282	(592,282)	-278.24%	-214.03%	-189.78%	-176.82%	-142.32%	-134.10%	-126.56%	-127.12%	-121.14%	-113.79%
355	2009	994,532	0	635,842	(635,841)	-63.93%	-101.72%	-122.92%	-123.47%	-126.74%	-110.76%	-109.83%	-107.57%	-109.85%	-106.43%
355	2010	14,449	0	343,736	(343,736)	-2378.96%	-97.09%	-128.65%	-142.64%	-140.61%	-141.16%	-123.95%	-121.18%	-117.53%	-118.82%
355	2011	448,398	914	2,112,263	(2,111,349)	-470.87%	-530.43%	-212.09%	-220.52%	-212.68%	-203.61%	-195.82%	-177.00%	-168.15%	-159.87%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Overhead Conductors and Device														
356	1976	12,229	112,393	1,351	111,042	908.02%									
356	1977	31,772	58,609	8,784	49,825	156.82%	365.60%								
356	1978	5,890	22,737	0	22,737	386.03%	192.67%	368.01%							
356	1979	195,471	598,203	25,685	572,518	292.89%	295.62%	276.70%	308.17%						
356	1980	186,926	(795,662)	38,365	(834,027)	-446.18%	-68.39%	-61.49%	-44.98%	-18.02%					
356	1981	59,117	217,631	15,997	201,634	341.08%	-257.03%	-13.56%	-8.30%	2.65%	25.18%				
356	1982	117,751	146,195	10,341	135,854	115.37%	190.81%	-136.49%	13.59%	17.47%	24.88%	42.61%			
356	1983	16,579	420,792	34,394	386,398	2330.65%	388.78%	374.20%	-28.96%	80.30%	83.39%	87.19%	103.24%		
356	1984	22,450	926	340	586	2.61%	991.53%	333.49%	335.56%	-27.20%	77.38%	80.39%	84.21%	99.75%	
356	1985	13,095	62,169	42,758	19,411	148.23%	56.26%	779.67%	319.20%	324.85%	-21.67%	78.90%	81.83%	85.50%	100.71%
356	1986	57,801	38,133	39,909	(1,776)	-3.07%	24.87%	19.52%	368.09%	237.39%	258.76%	-19.40%	71.82%	74.56%	78.26%
356	1987	19,369	23,853	6,564	17,289	89.26%	20.10%	38.69%	31.50%	326.32%	225.77%	248.04%	-15.14%	72.31%	74.97%
356	1988	27,450	84,035	24,054	59,981	218.51%	165.04%	72.16%	80.62%	68.13%	307.44%	225.05%	245.61%	-2.81%	77.91%
356	1989	162,461	18,392	31,724	(13,332)	-8.21%	24.56%	30.55%	23.27%	29.11%	27.15%	146.79%	138.32%	162.49%	-4.10%
356	1990	112,536	116,853	236,616	(119,763)	-106.42%	-48.40%	-24.17%	-17.35%	-15.17%	-9.72%	-9.06%	80.79%	88.20%	112.76%
356	1991	327,492	0	40,376	(40,376)	-12.33%	-36.39%	-28.79%	-18.02%	-14.82%	-13.86%	-10.91%	-10.50%	40.62%	50.66%
356	1992	477,428	206,617	506,845	(300,228)	-62.88%	-42.32%	-50.18%	-43.86%	-37.36%	-35.18%	-33.62%	-31.63%	-31.00%	0.66%
356	1993	328,079	1,495	198,007	(196,512)	-59.90%	-61.67%	-47.41%	-52.74%	-47.60%	-42.51%	-40.76%	-39.32%	-37.71%	-37.12%
356	1994	214,303	6,588	222,342	(215,754)	-100.68%	-76.01%	-69.87%	-55.88%	-59.78%	-54.61%	-50.07%	-48.45%	-46.93%	-45.46%
356	1995	404,598	(81,426)	366,340	(447,766)	-110.67%	-107.21%	-90.82%	-81.46%	-68.53%	-70.82%	-65.80%	-62.00%	-60.59%	-59.03%
356	1996	114,616	89,377	155,711	(66,334)	-57.87%	-99.02%	-99.50%	-87.26%	-79.70%	-67.88%	-70.07%	-65.38%	-61.78%	-60.45%
356	1997	168,523	1,332	25,629	(24,297)	-14.42%	-32.01%	-78.29%	-83.61%	-77.28%	-73.26%	-63.45%	-65.70%	-61.66%	-58.37%
356	1998	224,969	1,531,408	150,795	1,380,613	613.69%	344.69%	253.88%	92.28%	55.59%	29.55%	6.71%	3.95%	-1.28%	-1.73%
356	1999	55,417	353,890	360	353,530	637.95%	618.48%	380.89%	291.65%	123.51%	82.88%	51.87%	24.31%	19.13%	13.31%
356	2000	124,843	0	124,270	(124,270)	-99.54%	127.18%	397.27%	276.35%	220.70%	98.03%	65.46%	40.31%	16.99%	13.06%
356	2001	177,438	514	68,901	(68,387)	-38.54%	-63.73%	44.97%	264.56%	201.97%	167.57%	78.96%	53.03%	32.59%	12.69%
356	2002	69,992	(0)	64,861	(64,861)	-92.67%	-53.85%	-69.17%	22.45%	226.25%	176.86%	148.11%	70.00%	46.47%	27.94%
356	2003	1,163,653	635,680	75,919	559,761	48.10%	40.12%	30.23%	19.68%	41.21%	112.12%	101.37%	92.68%	59.82%	47.17%
356	2004	175,975	100,820	113,914	(13,094)	-7.44%	40.81%	34.18%	26.05%	16.89%	36.36%	101.56%	92.51%	84.94%	55.41%
356	2005	333,588	180,460	219,347	(38,887)	-11.66%	-10.20%	30.35%	25.41%	19.50%	12.23%	28.74%	85.32%	78.58%	72.59%
356	2006	1,495,182	992,441	351,921	640,520	42.84%	32.90%	29.36%	36.24%	33.46%	29.72%	25.16%	34.60%	68.70%	65.19%
356	2007	89,338	0	29,179	(29,179)	-32.66%	38.58%	29.84%	26.71%	34.35%	31.68%	28.13%	23.74%	32.97%	66.38%
356	2008	26,257	0	5,486	(5,486)	-20.89%	-29.99%	37.61%	29.16%	26.12%	33.91%	31.27%	27.76%	23.42%	32.59%
356	2009	364,006	0	574,922	(574,922)	-157.94%	-148.72%	-127.10%	1.57%	-0.34%	-0.85%	14.77%	12.74%	10.41%	6.99%
356	2010	23,507	332	166,032	(165,700)	-704.90%	-191.12%	-180.32%	-154.10%	-6.74%	-7.45%	-7.45%	10.16%	8.24%	6.12%
356	2011	41,531	(0)	81,616	(81,616)	-196.52%	-380.27%	-191.64%	-181.80%	-157.33%	-10.61%	-10.76%	-10.53%	7.85%	5.99%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Underground Condui															
357	1994	30,040	0	621	(621)	-2.07%									
357	1995	0	0	0	0	NA	-2.07%								
357	1996	0	0	0	0	NA	NA	-2.07%							
357	1997	0	0	0	0	NA	NA	NA	-2.07%						
357	1998	0	0	0	0	NA	NA	NA	NA	-2.07%					
357	1999	0	0	0	0	NA	NA	NA	NA	NA	-2.07%				
357	2000	10,710	0	97,923	(97,923)	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-241.83%			
357	2001	0	0	0	0	NA	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-241.83%		
357	2002	0	0	0	0	NA	NA	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-241.83%	
357	2003	0	0	0	0	NA	NA	NA	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-241.83%
357	2004	0	0	0	0	NA	NA	NA	NA	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%
357	2005	0	0	0	0	NA	NA	NA	NA	NA	-914.31%	-914.31%	-914.31%	-914.31%	-914.31%
357	2006	0	0	0	0	NA	NA	NA	NA	NA	NA	-914.31%	-914.31%	-914.31%	-914.31%
357	2007	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	-914.31%	-914.31%	-914.31%
357	2008	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	-914.31%	-914.31%
357	2009	0	0	6,553	(6,553)	NA	NA	NA	NA	NA	NA	NA	NA	NA	-975.50%
357	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
357	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Underground Conductors and Device															
358	1986	6,105	0	0	0	0.00%									
358	1987	4,066	0	0	0	0.00%	0.00%								
358	1988	0	0	3,687	(3,687)	NA	-90.68%	-36.25%							
358	1989	26,743	0	3,430	(3,430)	-12.83%	-26.61%	-23.10%	-19.28%						
358	1990	0	0	0	0	NA	-12.83%	-26.61%	-23.10%	-19.28%					
358	1991	0	0	0	0	NA	NA	-12.83%	-26.61%	-23.10%	-19.28%				
358	1992	0	0	0	0	NA	NA	NA	-12.83%	-26.61%	-23.10%	-19.28%			
358	1993	0	0	0	0	NA	NA	NA	NA	-12.83%	-26.61%	-23.10%	-19.28%		
358	1994	23,037	0	121	(121)	-0.53%	-0.53%	-0.53%	-0.53%	-0.53%	-7.13%	-14.54%	-13.44%	-12.07%	
358	1995	0	0	0	0	NA	-0.53%	-0.53%	-0.53%	-0.53%	-0.53%	-7.13%	-14.54%	-13.44%	-12.07%
358	1996	0	0	0	0	NA	NA	-0.53%	-0.53%	-0.53%	-0.53%	-0.53%	-7.13%	-14.54%	-13.44%
358	1997	0	0	0	0	NA	NA	NA	-0.53%	-0.53%	-0.53%	-0.53%	-0.53%	-7.13%	-14.54%
358	1998	0	0	0	0	NA	NA	NA	NA	-0.53%	-0.53%	-0.53%	-0.53%	-0.53%	-7.13%
358	1999	0	0	0	0	NA	NA	NA	NA	NA	-0.53%	-0.53%	-0.53%	-0.53%	-0.53%
358	2000	18,810	0	41,967	(41,967)	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-100.58%	-100.58%	-100.58%	-100.58%
358	2001	0	0	0	0	NA	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-100.58%	-100.58%	-100.58%
358	2002	0	0	0	0	NA	NA	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-100.58%	-100.58%
358	2003	0	0	0	0	NA	NA	NA	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-100.58%
358	2004	0	0	0	0	NA	NA	NA	NA	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%
358	2005	0	0	0	0	NA	NA	NA	NA	NA	-223.11%	-223.11%	-223.11%	-223.11%	-223.11%
358	2006	0	0	0	0	NA	NA	NA	NA	NA	NA	-223.11%	-223.11%	-223.11%	-223.11%
358	2007	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	-223.11%	-223.11%	-223.11%
358	2008	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	-223.11%	-223.11%
358	2009	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-223.11%
358	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
358	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Structures and Improvements

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
361	1976	18,609	0	91	(91)	-0.49%									
361	1977	109	0	0	0	0.00%	-0.49%								
361	1978	0	0	0	0	NA	0.00%	-0.49%							
361	1979	0	0	0	0	NA	NA	0.00%	-0.49%						
361	1980	0	0	0	0	NA	NA	NA	0.00%	-0.49%					
361	1981	910	0	60	(60)	-6.59%	-6.59%	-6.59%	-6.59%	-5.89%	-0.77%				
361	1982	1,379	0	0	0	0.00%	-2.62%	-2.62%	-2.62%	-2.62%	-2.50%	-0.72%			
361	1983	0	0	0	0	NA	0.00%	-2.62%	-2.62%	-2.62%	-2.62%	-2.50%	-0.72%		
361	1984	58,007	0	0	0	0.00%	0.00%	0.00%	-0.10%	-0.10%	-0.10%	-0.10%	-0.10%	-0.19%	
361	1985	78,351	172	0	172	0.22%	0.13%	0.13%	0.12%	0.08%	0.08%	0.08%	0.08%	0.08%	0.01%
361	1986	1,658	0	0	0	0.00%	0.21%	0.12%	0.12%	0.12%	0.08%	0.08%	0.08%	0.08%	0.08%
361	1987	94	0	0	0	0.00%	0.00%	0.21%	0.12%	0.12%	0.12%	0.08%	0.08%	0.08%	0.08%
361	1988	28,487	0	5,573	(5,573)	-19.56%	-19.50%	-18.43%	-4.97%	-3.24%	-3.24%	-3.22%	-3.23%	-3.23%	-3.23%
361	1989	1,111	0	0	0	0.00%	-18.83%	-18.77%	-17.78%	-4.92%	-3.22%	-3.22%	-3.19%	-3.21%	-3.21%
361	1990	945	0	0	0	0.00%	0.00%	-18.25%	-18.19%	-17.26%	-4.88%	-3.20%	-3.20%	-3.18%	-3.19%
361	1991	8,002	0	0	0	0.00%	0.00%	0.00%	-14.46%	-14.42%	-13.83%	-4.55%	-3.06%	-3.06%	-3.03%
361	1992	2,202	0	0	0	0.00%	0.00%	0.00%	0.00%	-13.68%	-13.65%	-13.11%	-4.47%	-3.02%	-3.02%
361	1993	4,388	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	-12.35%	-12.32%	-11.89%	-4.31%	-2.95%
361	1994	14,919	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-9.28%	-9.27%	-9.02%	-3.85%
361	1995	58,238	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-4.71%	-4.71%	-4.64%
361	1996	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-4.71%	-4.71%
361	1997	6,470	0	81	(81)	-1.25%	-1.25%	-0.13%	-0.10%	-0.10%	-0.09%	-0.09%	-0.09%	-0.08%	-4.53%
361	1998	3,377	0	1,300	(1,300)	-38.50%	-14.02%	-14.02%	-2.03%	-1.66%	-1.58%	-1.54%	-1.42%	-1.40%	-1.39%
361	1999	528,683	0	0	0	0.00%	-0.24%	-0.26%	-0.26%	-0.23%	-0.23%	-0.22%	-0.22%	-0.22%	-0.22%
361	2000	32,109	0	0	0	0.00%	0.00%	-0.23%	-0.24%	-0.24%	-0.22%	-0.21%	-0.21%	-0.21%	-0.21%
361	2001	63,007	0	0	0	0.00%	0.00%	0.00%	-0.21%	-0.22%	-0.22%	-0.20%	-0.20%	-0.19%	-0.19%
361	2002	5,829	0	6,990	(6,990)	-119.92%	-10.15%	-6.92%	-1.11%	-1.31%	-1.31%	-1.31%	-1.20%	-1.17%	-1.17%
361	2003	181	2,500	0	2,500	1381.22%	-74.71%	-6.51%	-4.44%	-0.71%	-0.91%	-0.92%	-0.92%	-0.84%	-0.82%
361	2004	35,436	0	10,648	(10,648)	-30.05%	-22.88%	-36.52%	-14.49%	-11.09%	-2.28%	-2.46%	-2.45%	-2.45%	-2.25%
361	2005	1,511	0	2,879	(2,879)	-190.54%	-36.61%	-29.70%	-41.94%	-17.00%	-13.05%	-2.70%	-2.88%	-2.87%	-2.87%
361	2006	8,839	0	16,481	(16,481)	-186.46%	-187.05%	-65.54%	-59.84%	-66.60%	-30.05%	-23.48%	-5.11%	-5.27%	-5.23%
361	2007	10,356	0	5,724	(5,724)	-55.27%	-115.68%	-121.14%	-63.65%	-59.00%	-64.72%	-32.14%	-25.58%	-5.86%	-6.02%
361	2008	10,653	0	1,600	(1,600)	-15.02%	-34.86%	-79.75%	-85.09%	-55.89%	-52.01%	-57.44%	-30.79%	-24.91%	-6.00%
361	2009	10,962	0	22,759	(22,759)	-207.62%	-112.69%	-94.09%	-114.10%	-116.83%	-77.28%	-73.89%	-77.10%	-44.00%	-36.10%
361	2010	11,786	0	872	(872)	-7.40%	-103.88%	-75.54%	-70.74%	-90.19%	-92.99%	-68.08%	-65.16%	-68.50%	-41.28%
361	2011	0	0	0	0	NA	-7.40%	-103.88%	-75.54%	-70.74%	-90.19%	-92.99%	-68.08%	-65.16%	-68.50%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Station Equipment															
362	1976	203,331	51,633	52,107	(474)	-0.23%									
362	1977	507,385	90,769	18,581	72,188	14.23%	10.09%								
362	1978	78,605	61,767	343	61,424	78.14%	22.80%	16.87%							
362	1979	240,407	23,755	55	23,700	9.86%	26.68%	19.04%	15.23%						
362	1980	68,659	18,570	3,036	15,534	22.62%	12.69%	25.96%	19.31%	15.69%					
362	1981	199,901	100,090	13,046	87,044	43.54%	38.20%	24.81%	31.95%	23.74%	19.98%				
362	1982	158,042	81,676	11,923	69,753	44.14%	43.81%	40.40%	29.39%	34.53%	26.31%	22.60%			
362	1983	85,090	93,549	1,444	92,105	108.24%	66.57%	56.18%	51.68%	38.31%	42.08%	31.52%	27.33%		
362	1984	321,603	80,184	11,888	68,296	21.24%	39.44%	40.75%	41.48%	39.93%	33.20%	36.26%	29.53%	26.28%	
362	1985	1,178,670	100	23,583	(23,483)	-1.99%	2.99%	8.64%	11.85%	15.11%	15.37%	14.78%	16.92%	16.44%	15.32%
362	1986	529,863	100,136	17,609	82,527	15.58%	3.46%	6.27%	10.37%	12.72%	15.21%	15.41%	14.93%	16.67%	16.30%
362	1987	322,736	111,939	29,147	82,792	25.65%	19.39%	6.98%	8.93%	12.40%	14.33%	16.42%	16.57%	16.05%	17.58%
362	1988	1,094,041	10,130	43,224	(33,094)	-3.02%	3.51%	6.79%	3.48%	5.14%	7.62%	9.18%	10.95%	11.15%	11.08%
362	1989	707,529	455,437	52,334	403,103	56.97%	20.54%	21.32%	20.17%	13.35%	13.96%	15.86%	16.87%	18.03%	18.10%
362	1990	204,541	26,737	23,232	3,505	1.71%	44.58%	18.62%	19.59%	18.85%	12.76%	13.39%	15.21%	16.20%	17.34%
362	1991	736,557	120,030	114,068	5,962	0.81%	1.01%	25.03%	13.84%	15.08%	15.15%	10.92%	11.57%	13.16%	14.08%
362	1992	462,086	169,977	24,374	145,603	31.51%	12.64%	11.05%	26.44%	16.38%	17.23%	17.02%	12.74%	13.23%	14.66%
362	1993	783,303	71,054	24,936	46,118	5.89%	15.39%	9.97%	9.20%	20.88%	14.32%	15.17%	15.22%	11.85%	12.32%
362	1994	899,868	36,726	94,849	(58,123)	-6.46%	-0.71%	6.23%	4.84%	4.64%	14.40%	10.50%	11.44%	11.82%	9.47%
362	1995	306,648	6,402	115,393	(108,991)	-35.54%	-13.85%	-6.08%	1.00%	0.96%	1.00%	10.66%	7.78%	8.82%	9.42%
362	1996	692,581	30,855	452,879	(422,024)	-60.93%	-53.14%	-31.02%	-20.24%	-12.64%	-10.09%	-9.50%	0.32%	-0.30%	1.04%
362	1997	488,262	78,390	210,033	(131,643)	-26.96%	-46.89%	-44.55%	-30.19%	-21.28%	-14.56%	-11.97%	-11.36%	-2.21%	-2.35%
362	1998	639,638	59,172	91,778	(32,606)	-5.10%	-14.56%	-32.20%	-32.69%	-24.89%	-18.56%	-13.15%	-11.09%	-10.59%	-2.52%
362	1999	839,357	710,822	180,495	530,327	63.18%	33.65%	18.61%	-2.10%	-5.56%	-5.77%	-3.81%	-0.61%	-0.43%	-0.36%
362	2000	900,285	498,085	74,025	424,060	47.10%	54.86%	38.74%	27.55%	10.34%	6.70%	4.22%	4.45%	6.53%	5.91%
362	2001	1,405,220	1,370	230,523	(229,153)	-16.31%	8.45%	23.06%	18.30%	13.13%	2.80%	0.57%	-0.46%	0.26%	2.21%
362	2002	652,999	0	132,914	(132,914)	-20.35%	-17.59%	2.10%	15.60%	12.61%	8.69%	0.11%	-1.74%	-2.36%	-1.51%
362	2003	1,488,809	21,250	207,055	(185,805)	-12.48%	-14.88%	-15.45%	-2.78%	7.69%	6.31%	3.78%	-2.53%	-3.89%	-4.17%
362	2004	1,607,621	13,943	164,179	(150,236)	-9.35%	-10.85%	-12.51%	-13.54%	-4.53%	3.72%	2.97%	1.15%	-3.79%	-4.87%
362	2005	2,050,566	32,729	120,787	(88,058)	-4.29%	-6.51%	-8.24%	-9.60%	-10.91%	-4.47%	1.88%	1.41%	0.04%	-3.88%
362	2006	603,306	103,615	51,555	52,060	8.63%	-1.36%	-4.37%	-6.47%	-7.89%	-9.40%	-3.56%	2.31%	1.84%	0.52%
362	2007	1,126,729	52,106	69,114	(17,008)	-1.51%	2.03%	-1.40%	-3.77%	-5.66%	-6.93%	-8.41%	-3.33%	1.90%	1.51%
362	2008	391,027	170,000	(14,501)	184,501	47.18%	11.04%	10.35%	3.15%	-0.32%	-2.81%	-4.26%	-6.08%	-1.39%	3.50%
362	2009	2,244,817	265,033	90,656	174,377	7.77%	13.62%	9.09%	9.02%	4.77%	1.94%	-0.32%	-1.60%	-3.39%	0.26%
362	2010	1,500,024	0	1,967	(1,967)	-0.13%	4.60%	8.63%	6.46%	6.68%	3.84%	1.61%	-0.29%	-1.41%	-3.02%
362	2011	327,841	176,700	59,054	117,646	35.89%	6.33%	7.12%	10.63%	8.18%	8.23%	5.11%	2.75%	0.75%	-0.40%
Distribution Sub - Communication Equip															
36203	2005	38,954	0	0	0	0.00%									
36203	2006	1	0	0	0	0.00%	0.00%								
36203	2007	0	0	0	0	NA	0.00%	0.00%							
36203	2008	0	0	0	0	NA	NA	0.00%	0.00%						
36203	2009	331,873	0	3,881	(3,881)	-1.17%	-1.17%	-1.17%	-1.17%	-1.05%					
36203	2010	86,591	0	0	0	0.00%	-0.93%	-0.93%	-0.93%	-0.93%	-0.85%				
36203	2011	0	0	0	0	NA	0.00%	-0.93%	-0.93%	-0.93%	-0.93%	-0.85%			

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Poles, Towers and Fixtures														
364	1976	255,137	211,184	97,331	113,853	44.62%									
364	1977	4,773,279	68,094	75,725	(7,631)	-0.16%	2.11%								
364	1978	347,877	337,124	115,366	221,758	63.75%	4.18%	6.10%							
364	1979	334,285	559,917	69,573	490,344	146.68%	104.39%	12.91%	14.33%						
364	1980	225,177	(144,330)	138,871	(283,201)	-125.77%	37.03%	47.27%	7.42%	9.02%					
364	1981	581,399	315,919	316,946	(1,027)	-0.18%	-35.24%	18.07%	28.74%	6.71%	8.20%				
364	1982	487,972	1,131,187	929,776	201,411	41.28%	18.74%	-6.40%	25.02%	31.83%	9.21%	10.50%			
364	1983	466,023	778,057	1,009,724	(231,667)	-49.71%	-3.17%	-2.04%	-17.86%	8.39%	16.28%	5.40%	6.74%		
364	1984	619,418	346,239	808,273	(462,034)	-74.59%	-63.91%	-31.29%	-22.89%	-32.63%	-10.54%	-2.10%	-0.92%	0.52%	
364	1985	731,643	512,877	1,177,578	(664,701)	-90.85%	-83.40%	-74.76%	-50.19%	-40.12%	-46.32%	-27.59%	-19.22%	-8.60%	-7.06%
364	1986	1,523,439	713,309	1,477,686	(764,377)	-50.17%	-63.37%	-65.79%	-63.55%	-50.19%	-43.59%	-47.58%	-34.52%	-28.09%	-14.88%
364	1987	699,458	869,162	875,479	(6,317)	-0.90%	-34.67%	-48.58%	-53.09%	-52.70%	-42.57%	-37.75%	-41.46%	-30.37%	-24.93%
364	1988	683,175	794,617	686,445	108,172	15.83%	7.37%	-22.80%	-36.49%	-42.03%	-42.79%	-34.92%	-31.43%	-34.96%	-25.40%
364	1989	756,961	881,598	913,226	(31,628)	-4.18%	5.32%	3.28%	-18.95%	-30.92%	-36.32%	-37.45%	-31.02%	-28.28%	-31.52%
364	1990	691,941	536,840	685,921	(149,081)	-21.55%	-12.47%	-3.40%	-2.78%	-19.36%	-29.65%	-34.52%	-35.67%	-30.03%	-27.64%
364	1991	762,107	646,643	680,562	(33,919)	-4.45%	-12.59%	-9.71%	-3.68%	-3.14%	-17.14%	-26.36%	-30.98%	-32.24%	-27.41%
364	1992	1,573,652	458,113	1,200,269	(742,156)	-47.16%	-33.23%	-30.56%	-25.28%	-18.99%	-16.55%	-24.20%	-30.77%	-34.15%	-35.00%
364	1993	806,257	716,193	1,009,000	(292,807)	-36.32%	-43.49%	-34.02%	-31.77%	-27.22%	-21.64%	-19.21%	-25.51%	-31.32%	-34.34%
364	1994	641,472	714,291	812,413	(98,122)	-15.30%	-27.00%	-37.50%	-30.84%	-29.41%	-25.76%	-20.95%	-18.83%	-24.70%	-30.16%
364	1995	539,845	468,730	445,407	23,323	4.32%	-6.33%	-18.50%	-31.16%	-26.45%	-25.78%	-22.94%	-18.84%	-17.09%	-22.90%
364	1996	402,962	687,048	307,754	379,294	94.13%	42.70%	19.22%	0.49%	-18.43%	-16.17%	-16.86%	-15.30%	-12.20%	-11.16%
364	1997	916,484	919,372	742,113	177,259	19.34%	42.18%	31.19%	19.26%	5.71%	-11.33%	-10.40%	-11.62%	-10.83%	-8.48%
364	1998	380,396	549,821	757,464	(207,643)	-54.59%	-2.34%	20.53%	16.62%	9.51%	-0.51%	-14.46%	-13.20%	-14.06%	-13.06%
364	1999	312,886	700,271	484,326	215,945	69.02%	1.20%	11.53%	28.06%	23.04%	15.34%	4.93%	-9.78%	-9.14%	-10.36%
364	2000	1,272,713	137,709	1,230,717	(1,093,008)	-85.88%	-55.31%	-55.17%	-31.48%	-16.08%	-13.20%	-13.50%	-16.99%	-23.92%	-21.97%
364	2001	385,649	258,840	104,530	154,310	40.01%	-56.60%	-36.66%	-39.56%	-23.04%	-10.18%	-8.32%	-9.25%	-13.10%	-20.51%
364	2002	619,695	311,918	766,921	(455,003)	-73.42%	-29.91%	-61.18%	-45.46%	-46.63%	-31.07%	-19.32%	-16.68%	-16.51%	-19.06%
364	2003	1,394,795	349,822	1,885,753	(1,535,931)	-110.12%	-98.83%	-76.52%	-79.76%	-68.08%	-66.91%	-51.95%	-41.59%	-37.61%	-35.53%
364	2004	875,785	323,820	1,212,737	(888,916)	-101.50%	-106.79%	-99.64%	-83.20%	-83.95%	-74.10%	-72.69%	-58.99%	-49.59%	-45.49%
364	2005	487,067	318,346	987,802	(669,456)	-137.45%	-114.35%	-112.21%	-105.09%	-90.22%	-89.12%	-79.87%	-78.19%	-64.74%	-55.66%
364	2006	585,872	199,075	718,387	(519,313)	-88.64%	-110.80%	-106.62%	-108.08%	-102.66%	-90.01%	-89.07%	-80.74%	-79.16%	-66.68%
364	2007	818,696	198,779	1,041,731	(842,952)	-102.96%	-96.99%	-107.41%	-105.54%	-107.07%	-102.71%	-92.06%	-90.84%	-83.43%	-81.89%
364	2008	1,483,141	140,965	1,785,118	(1,644,153)	-110.86%	-108.05%	-104.11%	-108.92%	-107.39%	-108.07%	-104.64%	-96.25%	-94.59%	-88.37%
364	2009	1,043,838	465,037	2,252,266	(1,787,229)	-171.22%	-135.79%	-127.76%	-121.93%	-123.64%	-119.98%	-117.92%	-114.15%	-106.42%	-103.51%
364	2010	554,501	300,785	1,170,235	(869,451)	-156.80%	-166.22%	-139.57%	-131.89%	-126.24%	-127.34%	-123.47%	-120.90%	-117.16%	-109.81%
364	2011	495,631	124,805	1,116,594	(991,789)	-200.11%	-177.24%	-174.24%	-147.96%	-139.58%	-133.59%	-133.93%	-129.45%	-125.97%	-122.07%

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Overhead Conductors and Device														
365	1976	410,181	249,208	58,433	190,775	46.51%									
365	1977	477,961	122,771	72,697	50,074	10.48%	27.12%								
365	1978	294,998	294,341	80,928	213,413	72.34%	34.09%	38.39%							
365	1979	431,572	779,146	38,739	740,407	171.56%	131.28%	83.34%	73.99%						
365	1980	161,279	(67,152)	64,015	(131,167)	-81.33%	102.76%	92.66%	63.90%	59.88%					
365	1981	622,289	374,905	140,350	234,555	37.69%	13.19%	69.44%	70.01%	55.70%	54.12%				
365	1982	447,475	1,145,148	339,726	805,422	179.99%	97.22%	73.82%	99.19%	95.15%	78.53%	73.92%			
365	1983	372,470	789,052	781,667	7,385	1.98%	99.13%	72.62%	57.14%	81.40%	80.26%	68.38%	65.59%		
365	1984	1,142,267	633,577	(40,861)	674,438	59.04%	45.01%	75.79%	66.62%	57.93%	73.36%	73.28%	65.68%	63.88%	
365	1985	717,487	398,569	453,187	(54,618)	-7.61%	33.33%	28.10%	53.46%	50.49%	44.35%	58.45%	59.43%	54.41%	53.78%
365	1986	998,101	583,434	707,335	(123,901)	-12.41%	-10.41%	17.35%	15.58%	35.58%	35.89%	31.65%	43.99%	45.60%	42.64%
365	1987	544,835	668,708	411,004	257,704	47.30%	8.67%	3.50%	22.15%	20.16%	37.10%	37.17%	33.35%	44.32%	45.77%
365	1988	619,240	692,924	420,011	272,913	44.07%	45.58%	18.81%	12.23%	25.52%	23.53%	37.99%	37.95%	34.53%	44.30%
365	1989	1,241,927	1,061,152	496,609	564,543	45.46%	45.00%	45.52%	28.53%	22.24%	30.23%	28.36%	39.51%	39.34%	36.51%
365	1990	1,298,647	820,325	498,859	321,466	24.75%	34.87%	36.68%	38.24%	27.49%	22.84%	29.14%	27.68%	36.92%	36.98%
365	1991	1,111,601	901,903	526,354	375,549	33.78%	28.92%	34.54%	35.92%	37.21%	28.69%	24.70%	29.82%	28.53%	36.51%
365	1992	1,738,869	715,000	781,209	(66,209)	-3.81%	10.85%	15.20%	22.17%	24.43%	26.33%	21.21%	18.71%	23.60%	22.78%
365	1993	1,178,310	857,931	779,707	78,224	6.64%	0.41%	9.62%	13.31%	19.39%	21.51%	23.33%	19.24%	17.20%	21.72%
365	1994	861,219	813,207	680,201	133,006	15.44%	10.36%	3.84%	10.65%	13.61%	18.93%	20.86%	22.54%	18.90%	17.06%
365	1995	920,771	493,918	457,523	36,395	3.95%	9.51%	8.36%	3.86%	9.59%	12.36%	17.28%	19.13%	20.74%	17.59%
365	1996	458,375	741,529	279,914	461,615	100.71%	36.11%	28.17%	20.75%	12.47%	16.25%	17.71%	21.62%	23.09%	24.42%
365	1997	1,225,680	537,569	496,671	40,898	3.34%	29.84%	20.69%	19.39%	16.15%	10.71%	14.14%	15.70%	19.39%	20.82%
365	1998	516,458	446,189	275,568	170,621	33.04%	12.14%	30.59%	22.73%	21.16%	17.84%	12.39%	15.35%	16.67%	20.05%
365	1999	926,944	895,885	388,937	506,948	54.69%	46.94%	26.92%	37.73%	30.05%	27.49%	23.45%	17.40%	19.43%	20.11%
365	2000	3,199,247	140,003	1,002,175	(862,172)	-26.95%	-8.61%	-3.98%	-2.45%	5.02%	4.89%	6.01%	6.09%	4.53%	7.21%
365	2001	428,781	108,867	(318,464)	427,331	99.66%	-11.99%	1.58%	4.79%	4.50%	11.03%	10.18%	10.71%	10.22%	8.09%
365	2002	852,115	139,251	606,840	(467,589)	-54.87%	-3.14%	-20.14%	-7.31%	-3.80%	-2.57%	3.65%	3.68%	4.76%	4.97%
365	2003	2,592,773	288,172	1,211,624	(923,451)	-35.62%	-40.38%	-24.88%	-25.82%	-16.49%	-13.48%	-11.37%	-6.33%	-5.48%	-3.98%
365	2004	1,038,965	172,923	801,664	(628,741)	-60.52%	-42.74%	-45.05%	-32.42%	-30.26%	-21.55%	-18.60%	-16.10%	-11.34%	-10.18%
365	2005	804,319	153,948	450,767	(296,820)	-36.90%	-50.21%	-41.68%	-43.81%	-33.05%	-30.86%	-22.80%	-20.02%	-17.55%	-13.05%
365	2006	654,800	160,044	356,289	(196,244)	-29.97%	-33.79%	-44.91%	-40.18%	-42.28%	-32.73%	-30.80%	-23.25%	-20.61%	-18.21%
365	2007	796,658	192,154	878,279	(686,125)	-86.13%	-60.79%	-52.27%	-54.87%	-46.39%	-47.47%	-38.66%	-35.05%	-27.68%	-25.03%
365	2008	1,308,843	119,445	1,724,392	(1,604,948)	-122.62%	-108.81%	-90.11%	-78.10%	-74.14%	-60.26%	-59.69%	-51.63%	-44.87%	-37.54%
365	2009	987,625	367,627	1,807,904	(1,440,277)	-145.83%	-132.60%	-120.63%	-104.79%	-92.80%	-86.80%	-70.58%	-69.10%	-61.46%	-52.74%
365	2010	925,165	268,723	963,679	(694,956)	-75.12%	-111.63%	-116.10%	-110.15%	-98.92%	-89.81%	-85.14%	-71.04%	-69.66%	-62.67%
365	2011	752,511	108,109	816,602	(708,492)	-94.15%	-83.65%	-106.69%	-111.94%	-107.63%	-98.26%	-90.34%	-86.07%	-72.81%	-71.38%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Underground Conduit														
366	1976	4,949	9,410	0	9,410	190.14%									
366	1977	1,126	(130)	409	(539)	-47.87%	146.02%								
366	1978	520	4,817	2,698	2,119	407.50%	95.99%	166.64%							
366	1979	474	(2,830)	38	(2,868)	-605.06%	-75.35%	-60.75%	114.90%						
366	1980	131	456	76	380	290.08%	-411.24%	-32.80%	-40.34%	118.08%					
366	1981	32,650	67,114	22,520	44,594	136.58%	137.19%	126.62%	130.94%	125.17%	133.24%				
366	1982	2,714	22,767	1,345	21,422	789.31%	186.68%	187.06%	176.62%	179.91%	173.09%	175.07%			
366	1983	3,485	12,979	195	12,784	366.84%	551.80%	202.84%	203.13%	193.42%	196.20%	189.52%	189.58%		
366	1984	605,280	16,566	22,173	(5,607)	-0.93%	1.18%	4.68%	11.36%	11.42%	10.97%	11.29%	11.18%	12.54%	
366	1985	241,602	45,760	51,986	(6,226)	-2.58%	-1.40%	0.11%	2.62%	7.56%	7.60%	7.27%	7.51%	7.44%	8.45%
366	1986	28,784	35,118	9,334	25,784	89.58%	7.23%	1.59%	3.04%	5.46%	10.14%	10.18%	9.86%	10.09%	10.02%
366	1987	32,789	64,228	1,951	62,277	189.93%	143.02%	26.99%	8.39%	9.76%	12.07%	16.37%	16.40%	16.09%	16.31%
366	1988	132,951	26,852	30,326	(3,474)	-2.61%	35.48%	43.48%	17.97%	6.99%	8.19%	10.21%	14.03%	14.06%	13.79%
366	1989	140,342	36,892	12,133	24,759	17.64%	7.79%	27.30%	32.65%	17.89%	8.25%	9.31%	11.09%	14.44%	14.47%
366	1990	107,123	31,318	8,031	23,287	21.74%	19.42%	11.72%	25.86%	30.01%	18.49%	9.37%	10.34%	11.97%	15.03%
366	1991	276,692	51,906	16,426	35,480	12.82%	15.31%	15.94%	12.18%	20.63%	23.39%	16.86%	9.98%	10.77%	12.12%
366	1992	475,852	14,927	226,967	(212,040)	-44.56%	-23.46%	-17.83%	-12.85%	-11.65%	-5.98%	-3.68%	-3.49%	-2.73%	-2.10%
366	1993	161,460	25,033	17,157	7,876	4.88%	-32.04%	-18.46%	-14.24%	-10.39%	-9.59%	-4.66%	-2.66%	-2.65%	-2.17%
366	1994	186,662	10,156	6,653	3,503	1.88%	3.27%	-24.35%	-15.01%	-11.75%	-8.69%	-8.14%	-3.85%	-2.11%	-2.17%
366	1995	419,972	157,009	26,436	130,573	31.09%	22.10%	18.48%	-5.63%	-2.28%	-0.70%	0.76%	0.52%	3.74%	4.99%
366	1996	41,872	20,554	42,621	(22,067)	-52.70%	23.49%	17.27%	14.80%	-7.17%	-3.63%	-2.00%	-0.48%	-0.62%	2.54%
366	1997	1,055,589	12,850	9,571	3,279	0.31%	-1.71%	7.37%	6.77%	6.60%	-3.80%	-2.04%	-1.10%	-0.19%	-0.29%
366	1998	178,073	69,415	35,867	33,548	18.84%	2.99%	1.16%	8.57%	7.91%	7.67%	-2.20%	-0.71%	0.12%	0.93%
366	1999	86,447	75,526	24,227	51,299	59.34%	32.08%	6.68%	4.85%	11.03%	10.17%	9.77%	-0.15%	1.09%	1.83%
366	2000	1,884,252	(1,091)	646,058	(647,149)	-34.35%	-30.24%	-26.17%	-17.45%	-17.90%	-12.29%	-11.60%	-10.94%	-14.50%	-12.92%
366	2001	83,556	30,196	(29,059)	59,255	70.92%	-29.88%	-26.12%	-22.53%	-15.20%	-15.67%	-10.43%	-9.85%	-9.27%	-12.94%
366	2002	385,937	9,617	339,504	(329,887)	-85.48%	-57.64%	-38.99%	-35.51%	-31.81%	-22.58%	-22.92%	-17.44%	-16.60%	-15.83%
366	2003	442,332	32,335	336,881	(304,546)	-68.85%	-76.60%	-63.08%	-43.72%	-40.63%	-37.17%	-27.55%	-27.81%	-22.40%	-21.45%
366	2004	357,578	21,037	180,002	(158,966)	-44.46%	-57.95%	-66.91%	-57.83%	-43.80%	-41.05%	-37.93%	-28.91%	-29.13%	-24.00%
366	2005	303,949	1,186	66,194	(65,008)	-21.39%	-33.86%	-47.88%	-57.62%	-50.79%	-41.83%	-39.36%	-36.58%	-28.43%	-28.64%
366	2006	300,447	8,969	122,420	(113,452)	-37.76%	-29.53%	-35.08%	-45.71%	-54.29%	-48.70%	-41.50%	-39.24%	-36.67%	-28.98%
366	2007	158,110	15,278	60,392	(45,114)	-28.53%	-34.58%	-29.32%	-34.15%	-43.98%	-52.20%	-47.13%	-40.98%	-38.81%	-36.36%
366	2008	262,770	2,141	285,737	(283,596)	-107.93%	-78.10%	-61.30%	-49.47%	-48.17%	-53.18%	-58.82%	-54.10%	-45.19%	-43.07%
366	2009	234,352	119,746	67,128	52,618	22.45%	-46.46%	-42.14%	-40.76%	-36.09%	-37.94%	-44.58%	-51.03%	-47.00%	-41.60%
366	2010	86,708	113,656	6,708	106,949	123.34%	49.70%	-21.24%	-22.80%	-27.11%	-25.82%	-29.73%	-37.79%	-45.06%	-41.36%
366	2011	131,887	58,274	372,905	(314,631)	-238.56%	-95.01%	-34.23%	-61.29%	-55.36%	-50.86%	-44.80%	-44.73%	-49.42%	-54.64%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Underground Conductors and Device														
367	1976	76,454	40,407	4,001	36,406	47.62%									
367	1977	69,515	104,035	2,293	101,742	146.36%	94.64%								
367	1978	167,067	62,089	6,703	55,386	33.15%	66.42%	61.82%							
367	1979	20,509	56,896	(13,133)	70,029	341.45%	66.86%	88.36%	79.02%						
367	1980	29,325	66,519	9,205	57,314	195.44%	255.53%	84.25%	99.32%	88.43%					
367	1981	655,089	71,837	73,574	(1,737)	-0.27%	8.12%	17.82%	20.76%	30.03%	31.35%				
367	1982	177,542	371,303	58,660	312,643	176.10%	37.34%	42.72%	49.66%	47.03%	53.20%	52.85%			
367	1983	127,805	194,495	82,496	111,999	87.63%	139.07%	44.03%	48.52%	54.47%	51.44%	56.73%	56.21%		
367	1984	489,421	103,316	(2,498)	105,814	21.62%	35.29%	66.74%	36.47%	39.62%	43.75%	42.68%	46.84%	46.87%	
367	1985	532,575	298,788	110,164	188,624	35.42%	28.81%	35.35%	54.17%	36.19%	38.51%	41.56%	40.92%	44.16%	44.27%
367	1986	433,534	352,564	137,343	215,221	49.64%	41.80%	35.02%	39.26%	53.06%	38.60%	40.48%	42.98%	42.36%	45.04%
367	1987	613,022	348,355	37,074	311,281	50.78%	50.31%	45.29%	39.69%	42.48%	52.47%	41.06%	42.54%	44.54%	43.95%
367	1988	517,732	331,165	187,147	144,018	27.82%	40.27%	42.86%	40.97%	37.31%	39.68%	48.06%	39.13%	40.41%	42.13%
367	1989	679,890	341,998	129,976	212,022	31.18%	29.73%	36.86%	39.33%	38.58%	36.04%	37.98%	44.84%	37.85%	38.94%
367	1990	554,961	588,413	92,176	496,237	89.42%	57.36%	48.63%	49.19%	49.26%	47.04%	43.79%	45.21%	50.84%	43.84%
367	1991	1,021,074	93,120	74,665	18,455	1.81%	32.66%	32.21%	31.39%	34.90%	36.57%	36.43%	34.94%	36.29%	41.11%
367	1992	2,435,661	585,800	472,340	113,460	4.66%	3.82%	15.66%	17.91%	18.89%	22.25%	24.15%	25.03%	24.80%	25.89%
367	1993	1,386,685	321,926	234,879	87,047	6.28%	5.25%	4.52%	13.25%	15.25%	16.24%	19.18%	20.91%	21.85%	21.84%
367	1994	1,270,410	268,313	225,548	42,765	3.37%	4.89%	4.78%	4.28%	11.37%	13.20%	14.16%	16.81%	18.41%	19.37%
367	1995	1,244,032	311,186	259,631	51,555	4.14%	3.75%	4.65%	4.65%	4.26%	10.23%	11.89%	12.79%	15.19%	16.66%
367	1996	504,689	238,324	102,318	136,006	26.95%	10.73%	7.63%	7.20%	6.30%	5.71%	11.23%	12.72%	13.54%	15.77%
367	1997	2,345,679	820,270	188,366	631,904	26.94%	26.94%	20.01%	16.07%	14.06%	11.57%	10.59%	14.66%	15.64%	16.17%
367	1998	1,406,232	479,380	229,862	249,518	17.74%	23.49%	23.90%	19.43%	16.42%	14.70%	12.39%	11.46%	15.01%	15.87%
367	1999	459,063	372,693	375,539	(2,846)	-0.62%	13.22%	20.86%	21.52%	17.89%	15.34%	13.88%	11.85%	11.00%	14.44%
367	2000	2,544,863	365,956	524,326	(158,370)	-6.22%	-5.37%	2.00%	10.66%	11.79%	10.67%	9.72%	9.30%	8.47%	8.00%
367	2001	260,743	517,466	(949,239)	1,466,705	562.51%	46.63%	39.99%	33.29%	31.17%	30.88%	27.09%	24.09%	21.92%	18.89%
367	2002	1,685,016	36,508	822,118	(785,610)	-46.62%	35.00%	11.64%	10.50%	12.11%	16.10%	16.70%	15.20%	13.92%	13.11%
367	2003	1,973,512	168,847	1,192,059	(1,023,212)	-51.85%	-49.44%	-8.73%	-7.74%	-7.27%	-3.05%	3.54%	4.60%	4.55%	4.44%
367	2004	1,558,470	69,950	504,231	(434,281)	-27.87%	-41.27%	-43.00%	-14.17%	-11.65%	-11.05%	-6.96%	-0.46%	0.63%	0.94%
367	2005	1,029,942	174,034	664,864	(490,829)	-47.66%	-35.74%	-42.71%	-43.76%	-19.47%	-15.75%	-15.02%	-10.80%	-4.12%	-2.99%
367	2006	1,616,935	121,990	376,248	(254,257)	-15.72%	-28.15%	-28.04%	-35.65%	-38.00%	-18.73%	-15.74%	-15.12%	-11.43%	-5.38%
367	2007	2,544,185	121,583	691,459	(569,876)	-22.40%	-19.81%	-25.33%	-25.92%	-31.78%	-34.19%	-19.60%	-17.03%	-16.47%	-13.28%
367	2008	2,686,750	89,433	1,048,349	(958,917)	-35.69%	-29.23%	-26.04%	-28.86%	-28.70%	-32.70%	-34.49%	-22.84%	-20.18%	-19.63%
367	2009	2,743,762	597,998	889,340	(291,342)	-10.62%	-23.02%	-22.82%	-21.63%	-24.15%	-24.63%	-28.42%	-30.36%	-20.76%	-18.77%
367	2010	803,911	371,227	421,375	(50,148)	-6.24%	-9.63%	-20.86%	-21.30%	-20.44%	-22.89%	-23.49%	-27.23%	-29.19%	-20.07%
367	2011	728,132	137,599	355,174	(217,575)	-29.88%	-17.47%	-13.08%	-21.80%	-21.96%	-21.06%	-23.31%	-23.83%	-27.35%	-29.22%

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Line Transformers															
368	1976	651,222	62,801	15,978	46,823	7.19%									
368	1977	387,188	42,580	11,296	31,284	8.08%	7.52%								
368	1978	872,225	37,607	9,629	27,978	3.21%	4.71%	5.55%							
368	1979	922,158	97,716	1,823	95,893	10.40%	6.90%	7.11%	7.13%						
368	1980	87,263	83,336	14,446	68,890	78.95%	16.32%	10.24%	9.87%	9.28%					
368	1981	1,089,673	91,266	35,651	55,615	5.10%	10.58%	10.50%	8.36%	8.33%	8.14%				
368	1982	383,858	318,548	138,854	179,694	46.81%	15.97%	19.49%	16.11%	12.76%	12.27%	11.52%			
368	1983	1,126,141	342,807	246,922	95,885	8.51%	18.25%	12.74%	14.89%	13.74%	11.69%	11.40%	10.91%		
368	1984	692,840	352,510	(9,775)	362,285	52.29%	25.19%	28.96%	21.06%	22.56%	19.95%	17.13%	16.50%	15.52%	
368	1985	1,779,147	303,186	144,748	158,438	8.91%	21.06%	17.14%	20.00%	16.80%	17.85%	16.72%	15.02%	14.66%	14.05%
368	1986	1,954,736	302,176	183,967	118,209	6.05%	7.41%	14.43%	13.23%	15.40%	13.81%	14.61%	14.12%	13.05%	12.85%
368	1987	1,312,192	304,876	76,392	228,484	17.41%	10.61%	10.01%	15.11%	14.03%	15.77%	14.37%	15.04%	14.58%	13.61%
368	1988	1,104,258	379,500	187,097	192,403	17.42%	17.42%	12.33%	11.34%	15.49%	14.50%	15.99%	14.73%	15.32%	14.88%
368	1989	3,918,636	400,972	157,617	243,355	6.21%	8.68%	10.49%	9.44%	9.34%	12.11%	11.77%	12.86%	12.23%	12.66%
368	1990	1,400,413	207,504	41,682	165,822	11.84%	7.69%	9.37%	10.73%	9.79%	9.65%	12.08%	11.78%	12.76%	12.19%
368	1991	2,157,583	102,267	231,141	(128,874)	-5.97%	1.04%	3.75%	5.51%	7.09%	6.92%	7.18%	9.36%	9.30%	10.21%
368	1992	2,141,034	360,006	248,091	111,915	5.23%	-0.39%	2.61%	4.08%	5.45%	6.76%	6.66%	6.91%	8.82%	8.80%
368	1993	1,163,323	337,068	147,657	189,411	16.28%	9.12%	3.16%	4.93%	5.39%	6.51%	7.60%	7.40%	7.56%	9.31%
368	1994	2,119,354	201,372	118,321	83,051	3.92%	8.30%	7.09%	3.37%	4.69%	5.15%	6.12%	7.09%	6.97%	7.15%
368	1995	1,056,593	157,472	43,579	113,893	10.78%	6.20%	8.90%	7.69%	4.28%	5.33%	5.58%	6.45%	7.33%	7.19%
368	1996	943,113	245,711	39,687	206,024	21.85%	16.00%	9.78%	11.21%	9.49%	6.01%	6.75%	6.61%	7.35%	8.12%
368	1997	2,024,737	276,306	53,729	222,577	10.99%	14.44%	13.48%	10.18%	11.15%	9.81%	6.88%	7.41%	7.13%	7.76%
368	1998	1,087,322	324,018	30,967	293,051	26.95%	16.57%	17.80%	16.35%	12.70%	13.20%	11.58%	8.60%	8.92%	8.33%
368	1999	560,436	262,734	52,190	210,544	37.57%	30.56%	19.77%	20.20%	18.44%	14.49%	14.72%	12.89%	9.82%	10.01%
368	2000	1,907,884	123,458	204,327	(80,869)	-4.24%	5.25%	11.89%	11.56%	13.05%	12.73%	10.81%	11.39%	10.38%	8.05%
368	2001	224,245	46,109	(94,464)	140,572	62.69%	2.80%	10.04%	14.90%	13.54%	14.70%	14.17%	11.98%	12.43%	11.27%
368	2002	6,784,378	198,451	83,832	114,619	1.69%	3.64%	1.96%	4.06%	6.42%	7.15%	8.18%	8.37%	7.80%	8.35%
368	2003	1,352,947	69,926	325,079	(255,153)	-18.86%	-1.73%	0.00%	-0.79%	1.20%	3.55%	4.63%	5.72%	6.05%	5.80%
368	2004	1,853,556	120,609	159,047	(38,438)	-2.07%	-9.16%	-1.79%	-0.38%	-0.98%	0.72%	2.79%	3.84%	4.86%	5.21%
368	2005	1,514,511	102,885	169,192	(66,306)	-4.38%	-3.11%	-7.62%	-2.13%	-0.89%	-1.36%	0.18%	2.08%	3.12%	4.09%
368	2006	1,146,724	258,659	90,540	168,119	14.66%	3.83%	1.40%	-3.27%	-0.61%	0.49%	-0.12%	1.26%	2.96%	3.84%
368	2007	1,325,271	382,863	173,016	209,847	15.83%	15.29%	7.82%	4.68%	0.25%	0.95%	1.92%	1.19%	2.42%	3.92%
368	2008	1,580,188	561,344	297,275	264,069	16.71%	16.31%	15.84%	10.34%	7.24%	3.22%	2.55%	3.40%	2.58%	3.65%
368	2009	1,448,686	548,371	247,107	301,264	20.80%	18.66%	17.80%	17.15%	12.50%	9.45%	5.71%	4.10%	4.87%	3.96%
368	2010	1,397,763	765,661	175,085	590,576	42.25%	31.33%	26.11%	23.74%	22.23%	17.44%	13.92%	10.10%	7.00%	7.67%
368	2011	1,098,477	393,452	206,275	187,178	17.04%	31.16%	27.35%	24.31%	22.67%	21.52%	17.40%	14.22%	10.70%	7.57%

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	Services														
369	1976	32,438	5,776	3,153	2,623	8.09%									
369	1977	23,579	1,591	1,346	245	1.04%	5.12%								
369	1978	15,082	14,573	3,109	11,464	76.01%	30.29%	20.16%							
369	1979	4,002	20,330	416	19,914	497.61%	164.42%	74.12%	45.60%						
369	1980	5,930	11,913	3,409	8,504	143.41%	286.14%	159.44%	82.58%	52.76%					
369	1981	104,066	20,212	4,585	15,627	15.02%	21.94%	38.64%	43.00%	36.52%	31.54%				
369	1982	142,478	52,493	234,824	(182,331)	-127.97%	-67.62%	-62.66%	-53.92%	-46.70%	-42.89%	-37.84%			
369	1983	75,371	53,016	389,419	(336,403)	-446.33%	-238.12%	-156.29%	-150.87%	-143.04%	-133.52%	-124.96%	-114.25%		
369	1984	411,664	124,427	341,079	(216,652)	-52.63%	-113.56%	-116.82%	-98.12%	-96.18%	-92.98%	-89.62%	-86.89%	-83.11%	
369	1985	88,288	52,861	147,434	(94,573)	-107.12%	-62.25%	-112.57%	-115.63%	-99.08%	-97.35%	-94.48%	-91.45%	-88.94%	-85.46%
369	1986	182,966	65,951	77,941	(11,990)	-6.55%	-39.29%	-47.33%	-86.99%	-93.47%	-82.23%	-80.91%	-78.63%	-76.36%	-74.63%
369	1987	34,712	31,167	91,789	(60,622)	-174.64%	-33.36%	-54.64%	-53.49%	-90.82%	-96.48%	-85.32%	-84.02%	-81.81%	-79.57%
369	1988	57,557	85,275	84,759	516	0.90%	-65.14%	-26.19%	-45.85%	-49.45%	-84.62%	-90.84%	-80.80%	-79.59%	-77.51%
369	1989	60,416	54,781	76,841	(22,060)	-36.51%	-18.26%	-53.81%	-28.05%	-44.52%	-48.51%	-81.43%	-87.72%	-78.49%	-77.35%
369	1990	367,333	36,077	45,965	(9,888)	-2.69%	-7.47%	-6.48%	-17.70%	-14.80%	-25.10%	-34.52%	-58.80%	-65.74%	-60.23%
369	1991	130,677	9,883	165,416	(155,533)	-119.02%	-33.22%	-33.57%	-30.35%	-38.05%	-31.14%	-38.41%	-42.80%	-64.39%	-70.23%
369	1992	104,093	173,987	202,833	(28,846)	-27.71%	-78.54%	-32.26%	-32.65%	-29.97%	-36.62%	-30.76%	-37.33%	-41.71%	-61.86%
369	1993	46,545	76,300	103,661	(27,361)	-58.78%	-37.31%	-75.27%	-34.17%	-34.37%	-31.72%	-37.91%	-32.08%	-38.26%	-42.24%
369	1994	15,405	46,776	67,250	(20,474)	-132.90%	-77.22%	-46.18%	-78.26%	-36.46%	-36.46%	-33.71%	-39.70%	-33.64%	-39.60%
369	1995	62,002	97,052	17,605	79,447	128.14%	76.19%	25.50%	1.21%	-42.59%	-22.40%	-23.49%	-21.82%	-27.86%	-24.19%
369	1996	93,693	14,731	136,292	(121,561)	-129.74%	-27.05%	-36.58%	-41.33%	-36.92%	-60.64%	-34.67%	-34.80%	-32.61%	-37.68%
369	1997	343,576	62,883	22,813	40,070	11.66%	-18.64%	-0.41%	-4.38%	-8.89%	-11.83%	-29.43%	-20.99%	-21.75%	-20.74%
369	1998	1,574	3,488	2,569	919	58.39%	11.88%	-18.36%	-0.22%	-4.18%	-8.70%	-11.67%	-29.26%	-20.88%	-21.65%
369	1999	11,506	13,552	8,976	4,576	39.77%	42.01%	12.78%	-16.87%	0.67%	-3.23%	-7.73%	-10.79%	-28.27%	-20.29%
369	2000	352,829	144,843	1,415,290	(1,270,447)	-360.07%	-347.45%	-345.70%	-172.64%	-167.64%	-146.44%	-146.21%	-141.82%	-130.30%	-129.03%
369	2001	7,700	39,092	(6,147)	45,239	587.51%	-339.84%	-328.10%	-326.47%	-164.48%	-160.47%	-139.97%	-139.85%	-135.81%	-124.98%
369	2002	46,459	9,126	185,775	(176,649)	-380.23%	-242.64%	-344.45%	-333.88%	-332.41%	-177.61%	-172.38%	-152.11%	-151.79%	-147.38%
369	2003	603,414	161,518	1,148,582	(987,064)	-163.58%	-179.07%	-170.09%	-236.43%	-233.32%	-232.87%	-171.42%	-168.74%	-156.66%	-156.42%
369	2004	211,119	249,384	520,146	(270,762)	-128.25%	-154.42%	-166.61%	-159.92%	-217.74%	-215.33%	-214.98%	-165.64%	-163.63%	-153.20%
369	2005	123,827	139,459	385,368	(245,909)	-198.59%	-154.26%	-160.25%	-170.63%	-164.75%	-215.97%	-213.80%	-213.49%	-168.04%	-166.04%
369	2006	202,402	240,807	524,874	(284,067)	-140.35%	-162.46%	-149.02%	-156.72%	-165.47%	-160.61%	-206.08%	-204.27%	-204.00%	-165.10%
369	2007	112,430	239,028	241,384	(2,356)	-2.10%	-90.98%	-121.35%	-123.60%	-142.85%	-151.33%	-146.98%	-192.27%	-190.67%	-190.44%
369	2008	558,897	193,140	1,097,359	(904,220)	-161.79%	-135.04%	-136.27%	-144.01%	-141.25%	-148.69%	-154.48%	-151.42%	-184.59%	-183.43%
369	2009	208,472	486,082	502,538	(16,455)	-7.89%	-119.98%	-104.91%	-111.54%	-120.48%	-121.64%	-134.16%	-139.69%	-136.99%	-169.42%
369	2010	169,736	240,173	554,222	(314,049)	-185.02%	-87.39%	-131.76%	-117.87%	-121.50%	-128.44%	-128.42%	-138.10%	-143.13%	-140.63%
369	2011	212,552	91,847	388,147	(296,300)	-139.40%	-159.66%	-106.10%	-133.17%	-121.50%	-124.10%	-129.91%	-129.71%	-138.22%	-142.81%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Meters															
370	1976	422,995	2,222	2,008	214	0.05%									
370	1977	15,773	7,530	9,705	(2,175)	-13.79%	-0.45%								
370	1978	9,147	3,323	2,209	1,114	12.18%	-4.26%	-0.19%							
370	1979	900,459	(1,430)	(584)	(846)	-0.09%	0.03%	-0.21%	-0.13%						
370	1980	431,289	4,411	38,634	(34,223)	-7.94%	-2.63%	-2.53%	-2.66%	-2.02%					
370	1981	1,566,499	9,569	16,621	(7,052)	-0.45%	-2.07%	-1.45%	-1.41%	-1.48%	-1.28%				
370	1982	421,017	34,234	94,625	(60,391)	-14.34%	-3.39%	-4.20%	-3.09%	-3.05%	-3.10%	-2.74%			
370	1983	390,934	279,902	387,902	(108,000)	-27.63%	-20.74%	-7.38%	-7.46%	-5.67%	-5.63%	-5.66%	-5.08%		
370	1984	358,796	48,639	(5,628)	54,267	15.12%	-7.17%	-9.75%	-4.43%	-4.90%	-3.84%	-3.80%	-3.84%	-3.48%	
370	1985	379,768	5,913	43,799	(37,886)	-9.98%	2.22%	-8.11%	-9.80%	-5.10%	-5.45%	-4.36%	-4.33%	-4.36%	-3.98%
370	1986	278,693	53,468	25,145	28,323	10.16%	-1.45%	4.39%	-4.49%	-6.76%	-3.85%	-4.31%	-3.51%	-3.48%	-3.51%
370	1987	186,907	51,062	92,074	(41,012)	-21.94%	-2.73%	-5.98%	0.31%	-6.54%	-8.17%	-4.79%	-5.13%	-4.21%	-4.18%
370	1988	249,910	24,398	32,059	(7,661)	-3.07%	-11.14%	-2.84%	-5.32%	-0.27%	-6.07%	-7.61%	-4.68%	-5.01%	-4.15%
370	1989	489,632	14,734	56,842	(42,108)	-8.60%	-6.73%	-9.80%	-5.18%	-6.33%	-2.37%	-6.60%	-7.78%	-5.13%	-5.38%
370	1990	337,795	22,117	29,054	(6,937)	-2.05%	-5.93%	-5.26%	-7.73%	-4.50%	-5.58%	-2.32%	-6.02%	-7.16%	-4.90%
370	1991	224,475	(37,999)	63,509	(101,508)	-45.22%	-19.29%	-14.31%	-12.15%	-13.38%	-9.67%	-9.72%	-6.17%	-9.06%	-9.73%
370	1992	673,956	85,911	55,229	30,682	4.55%	-7.88%	-6.29%	-6.95%	-6.45%	-7.79%	-5.74%	-6.31%	-3.89%	-6.49%
370	1993	420,366	91,583	44,808	46,775	11.13%	7.08%	-1.82%	-1.87%	-3.41%	-3.37%	-4.71%	-3.27%	-4.05%	-2.14%
370	1994	273,351	36,783	11,767	25,016	9.15%	10.35%	7.49%	0.06%	-0.31%	-1.99%	-2.09%	-3.39%	-2.18%	-3.02%
370	1995	242,180	17,459	7,166	10,293	4.25%	6.85%	8.77%	7.00%	0.61%	0.20%	-1.42%	-1.56%	-2.79%	-1.72%
370	1996	705,211	12,960	3,051	9,909	1.41%	2.13%	3.70%	5.61%	5.30%	0.83%	0.49%	-0.83%	-0.98%	-2.01%
370	1997	645,408	16,331	12,656	3,675	0.57%	1.01%	1.50%	2.62%	4.18%	4.27%	0.78%	0.51%	-0.60%	-0.75%
370	1998	232,385	30,288	4,249	26,039	11.21%	3.39%	2.50%	2.73%	3.57%	4.83%	4.77%	1.49%	1.17%	0.04%
370	1999	187,005	16,689	9,714	6,975	3.73%	7.87%	3.45%	2.63%	2.83%	3.58%	4.76%	4.72%	1.61%	1.29%
370	2000	236,990	15,286	54,279	(38,993)	-16.45%	-7.55%	-0.91%	-0.18%	0.38%	0.80%	1.70%	3.05%	3.33%	0.49%
370	2001	259,231	32,936	(22,036)	54,972	21.21%	3.22%	3.36%	5.35%	3.37%	2.76%	2.91%	3.52%	4.52%	4.52%
370	2002	1,088,404	5,462	7,539	(2,077)	-0.19%	3.93%	0.88%	1.18%	2.34%	1.91%	1.80%	1.97%	2.48%	3.32%
370	2003	190,970	111,711	62,991	48,720	25.51%	3.65%	6.60%	3.53%	3.55%	4.36%	3.50%	3.08%	3.16%	3.56%
370	2004	119,355	44,730	14,907	29,823	24.99%	25.31%	5.47%	7.93%	4.88%	4.78%	5.42%	4.36%	3.79%	3.82%
370	2005	425,459	5,603	2,676	2,927	0.69%	6.01%	11.07%	4.35%	6.45%	4.11%	4.08%	4.69%	3.90%	3.47%
370	2006	159,135	167,580	85,393	82,187	51.65%	14.56%	16.33%	18.29%	8.15%	9.66%	7.16%	6.92%	7.26%	6.04%
370	2007	810,317	47,510	10,626	36,884	4.55%	12.28%	8.75%	10.03%	11.76%	7.10%	8.30%	6.52%	6.37%	6.67%
370	2008	525,620	5,794	11,631	(5,837)	-1.11%	2.32%	7.57%	6.05%	7.16%	8.73%	5.80%	6.92%	5.47%	5.39%
370	2009	266,071	64,022	(34,058)	98,080	36.86%	11.65%	8.06%	12.00%	9.80%	10.58%	11.73%	8.11%	8.99%	7.51%
370	2010	355,734	48,959	14,833	34,126	9.59%	21.26%	11.01%	8.34%	11.59%	9.77%	10.45%	11.46%	8.24%	9.04%
370	2011	390,637	20,845	39,906	(19,061)	-4.88%	2.02%	11.18%	6.98%	6.14%	9.03%	7.82%	8.49%	9.49%	7.06%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Installations on Customers' Premises														
371	1976	11,939	68	525	(457)	-3.83%									
371	1977	1,868	0	101	(101)	-5.41%	-4.04%								
371	1978	855	38	0	38	4.44%	-2.31%	-3.55%							
371	1979	430,434	0	(20)	20	0.00%	0.01%	-0.01%	-0.11%						
371	1980	8,819	4,784	9,628	(4,844)	-54.93%	-1.10%	-1.09%	-1.11%	-1.18%					
371	1981	62,031	1,464	7,531	(6,067)	-9.78%	-15.40%	-2.17%	-2.16%	-2.17%	-2.21%				
371	1982	624	7,807	18,879	(11,072)	-1774.36%	-27.35%	-30.76%	-4.38%	-4.36%	-4.36%	-4.35%			
371	1983	182,707	54,968	86,646	(31,678)	-17.34%	-23.32%	-19.90%	-21.11%	-7.84%	-7.82%	-7.81%	-7.75%		
371	1984	175,592	25,852	50,808	(24,956)	-14.21%	-15.81%	-18.86%	-17.53%	-18.29%	-9.14%	-9.12%	-9.12%	-9.04%	
371	1985	80,499	25,124	51,524	(26,400)	-32.80%	-20.05%	-18.92%	-21.42%	-19.98%	-20.58%	-11.16%	-11.15%	-11.14%	-11.04%
371	1986	132,811	15,602	41,638	(26,036)	-19.60%	-24.58%	-19.90%	-19.08%	-21.00%	-19.90%	-20.38%	-12.21%	-12.19%	-12.18%
371	1987	158,166	55,619	58,881	(3,262)	-2.06%	-10.07%	-14.99%	-14.74%	-15.39%	-16.90%	-16.34%	-16.76%	-10.90%	-10.89%
371	1988	120,407	7,581	41,928	(34,347)	-28.53%	-13.50%	-15.47%	-18.31%	-17.23%	-17.25%	-18.54%	-17.95%	-18.30%	-12.47%
371	1989	124,597	5,527	33,184	(27,657)	-22.20%	-25.31%	-16.19%	-17.03%	-19.09%	-18.01%	-17.88%	-19.01%	-18.46%	-18.76%
371	1990	14,346	1,963	5,493	(3,530)	-24.61%	-22.45%	-25.27%	-16.48%	-17.23%	-19.22%	-18.13%	-17.98%	-19.09%	-18.54%
371	1991	89,425	1,555	36,563	(35,008)	-39.15%	-37.14%	-28.99%	-28.83%	-20.48%	-20.30%	-21.69%	-20.23%	-19.74%	-20.75%
371	1992	81,478	1,062	29,263	(28,201)	-34.61%	-36.99%	-36.03%	-30.47%	-29.92%	-22.43%	-21.91%	-23.01%	-21.43%	-20.78%
371	1993	15,486	1,570	31,500	(29,930)	-193.27%	-59.95%	-49.97%	-48.16%	-38.22%	-35.60%	-26.81%	-25.51%	-26.23%	-24.11%
371	1994	9,952	626	13,242	(12,616)	-126.77%	-167.25%	-66.17%	-53.86%	-51.87%	-40.84%	-37.59%	-28.44%	-26.86%	-27.44%
371	1995	40,593	1,271	28,901	(27,630)	-68.07%	-79.62%	-106.28%	-66.69%	-56.30%	-54.49%	-43.78%	-40.08%	-30.89%	-28.99%
371	1996	660	1,348	113	1,235	187.12%	-63.98%	-76.19%	-103.37%	-65.56%	-55.62%	-53.85%	-43.38%	-39.78%	-30.67%
371	1997	486	438	29	409	84.16%	143.46%	-62.26%	-74.68%	-102.02%	-65.07%	-55.33%	-53.59%	-43.21%	-39.66%
371	1998	0	0	0	0	NA	84.16%	143.46%	-62.26%	-74.68%	-102.02%	-65.07%	-55.33%	-53.59%	-43.21%
371	1999	80,073	0	47	(47)	-0.06%	-0.06%	0.45%	1.97%	-21.37%	-29.33%	-46.57%	-42.31%	-41.42%	-40.70%
371	2000	438,773	3,474	166,566	(163,092)	-37.17%	-31.44%	-31.44%	-31.33%	-31.06%	-33.74%	-35.36%	-39.53%	-38.93%	-38.96%
371	2001	7,387	2,019	2,488	(469)	-6.35%	-36.66%	-31.09%	-31.09%	-30.98%	-30.71%	-33.38%	-34.99%	-39.12%	-38.58%
371	2002	16,301	123	1,632	(1,509)	-9.26%	-8.35%	-35.69%	-30.43%	-30.43%	-30.33%	-30.07%	-32.71%	-34.28%	-38.32%
371	2003	1,081,035	1,671	97,577	(95,906)	-8.87%	-8.88%	-8.86%	-16.91%	-16.08%	-16.08%	-16.05%	-15.96%	-17.23%	-17.89%
371	2004	292,799	757	25,153	(24,395)	-8.33%	-8.76%	-8.76%	-8.75%	-15.54%	-14.89%	-14.89%	-14.87%	-14.80%	-15.90%
371	2005	99,114	0	21,868	(21,868)	-22.06%	-11.80%	-9.65%	-9.65%	-9.63%	-15.87%	-15.25%	-15.25%	-15.22%	-15.16%
371	2006	127,069	1,846	28,062	(26,216)	-20.63%	-21.26%	-13.97%	-10.52%	-10.51%	-10.49%	-16.17%	-15.57%	-15.57%	-15.54%
371	2007	107,029	15,325	13,123	2,202	2.06%	-10.26%	-13.77%	-11.23%	-9.74%	-9.73%	-9.72%	-15.27%	-14.73%	-14.73%
371	2008	57,438	458	8,674	(8,216)	-14.30%	-3.66%	-11.06%	-13.85%	-11.48%	-9.88%	-9.88%	-9.86%	-15.24%	-14.72%
371	2009	19,809	10,294	(4,477)	14,770	74.57%	8.49%	4.75%	-5.61%	-9.58%	-9.06%	-8.95%	-8.95%	-8.94%	-14.45%
371	2010	4,631	13,111	2,353	10,758	232.33%	104.46%	21.14%	10.33%	-2.12%	-6.88%	-7.48%	-8.32%	-8.33%	-8.32%
371	2011	453,063	9,782	83,517	(73,735)	-16.27%	-13.76%	-10.10%	-10.55%	-8.45%	-10.46%	-11.78%	-10.91%	-9.93%	-9.92%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Street Lighting and Signal Systems														
373	1976	104,503	64,118	32,599	31,519	30.16%									
373	1977	116,210	59,090	8,648	50,442	43.41%	37.13%								
373	1978	650,078	179,117	56,941	122,176	18.79%	22.53%	23.44%							
373	1979	520,528	86,811	10,131	76,680	14.73%	16.99%	19.37%	20.18%						
373	1980	178,012	152,259	52,136	100,123	56.25%	25.31%	22.17%	23.85%	24.27%					
373	1981	516,437	274,911	63,263	211,648	40.98%	44.89%	31.97%	27.38%	28.32%	28.41%				
373	1982	326,402	319,538	176,060	143,478	43.96%	42.13%	44.60%	34.51%	29.85%	30.53%	30.51%			
373	1983	991,818	462,385	385,902	76,483	7.71%	16.69%	23.53%	26.42%	24.02%	22.95%	23.67%	23.87%		
373	1984	400,989	137,693	202,959	(65,266)	-16.28%	0.81%	9.00%	16.39%	19.33%	18.51%	18.56%	19.34%	19.64%	
373	1985	380,546	246,827	240,652	6,175	1.62%	-7.56%	0.98%	7.66%	14.24%	16.92%	16.57%	16.94%	17.69%	18.00%
373	1986	608,430	560,907	219,035	341,872	56.19%	35.19%	20.34%	15.08%	18.56%	22.15%	23.94%	22.72%	22.16%	22.69%
373	1987	534,101	549,137	144,298	404,839	75.80%	65.36%	49.43%	35.74%	26.20%	27.99%	29.78%	30.97%	29.08%	27.77%
373	1988	984,724	510,599	165,334	345,265	35.06%	49.39%	51.33%	43.79%	35.51%	28.44%	29.64%	30.87%	31.79%	30.16%
373	1989	659,378	484,116	154,888	329,228	49.93%	41.03%	49.55%	51.00%	45.07%	38.17%	31.55%	32.38%	33.20%	33.93%
373	1990	396,470	442,683	90,576	352,107	88.81%	64.53%	50.31%	55.60%	55.71%	49.93%	43.24%	36.13%	36.61%	37.00%
373	1991	767,447	328,723	158,012	170,711	22.24%	44.92%	46.73%	42.64%	47.94%	49.21%	45.03%	39.83%	34.27%	34.79%
373	1992	1,989,739	311,028	263,167	47,861	2.41%	7.93%	18.10%	23.60%	25.95%	30.95%	33.53%	31.61%	28.75%	26.05%
373	1993	907,894	569,609	161,482	408,127	44.95%	15.74%	17.10%	24.10%	27.71%	28.98%	32.98%	35.05%	33.29%	30.68%
373	1994	1,032,555	440,174	176,280	263,894	25.56%	34.63%	18.32%	18.96%	24.39%	27.32%	28.45%	31.93%	33.80%	32.32%
373	1995	4,969,242	335,944	275,226	60,718	1.22%	5.41%	10.60%	8.77%	9.84%	12.95%	15.23%	16.89%	19.46%	21.20%
373	1996	2,976,672	151,326	123,027	28,299	0.95%	1.12%	3.93%	7.70%	6.81%	7.75%	10.21%	12.12%	13.66%	15.84%
373	1997	2,769,351	429,836	384,250	45,586	1.65%	1.29%	1.26%	3.39%	6.37%	5.83%	6.65%	8.71%	10.36%	11.76%
373	1998	358,148	120,540	67,967	52,573	14.68%	3.14%	2.07%	1.69%	3.73%	6.60%	6.05%	6.83%	8.84%	10.45%
373	1999	925,919	110,706	40,486	70,220	7.58%	9.56%	4.15%	2.80%	2.15%	4.00%	6.67%	6.14%	6.88%	8.78%
373	2000	1,562,481	194,778	404,032	(209,254)	-13.39%	-5.59%	-3.04%	-0.73%	-0.15%	0.35%	2.14%	4.65%	4.39%	5.14%
373	2001	113,948	20,175	18,817	1,358	1.19%	-12.40%	-5.29%	-2.87%	-0.69%	-0.13%	0.36%	2.13%	4.62%	4.37%
373	2002	337,360	57,813	9,654	48,159	14.28%	10.97%	-7.93%	-3.05%	-1.12%	0.14%	0.41%	0.70%	2.40%	4.82%
373	2003	689,186	109,759	310,424	(200,664)	-29.12%	-14.86%	-13.25%	-13.33%	-8.00%	-5.96%	-2.84%	-1.68%	-0.70%	1.02%
373	2004	1,330,818	48,694	194,575	(145,881)	-10.96%	-17.16%	-12.66%	-12.02%	-12.55%	-8.79%	-7.21%	-4.18%	-2.80%	-1.55%
373	2005	436,243	59,368	85,981	(26,613)	-6.10%	-9.76%	-15.19%	-11.63%	-11.13%	-11.92%	-8.57%	-7.13%	-4.28%	-2.92%
373	2006	288,611	97,838	144,235	(46,398)	-16.08%	-10.07%	-10.65%	-15.29%	-12.05%	-11.58%	-12.17%	-8.96%	-7.55%	-4.66%
373	2007	436,141	128,975	223,872	(94,896)	-21.76%	-19.50%	-14.46%	-12.59%	-16.17%	-13.25%	-12.80%	-12.98%	-9.87%	-8.51%
373	2008	1,045,195	27,379	66,997	(39,618)	-3.79%	-9.08%	-10.22%	-9.41%	-9.99%	-13.11%	-11.09%	-10.79%	-11.44%	-8.98%
373	2009	(722,819)	30,162	65,119	(34,957)	4.84%	-23.13%	-22.34%	-20.62%	-16.35%	-13.80%	-16.81%	-14.08%	-13.64%	-13.57%
373	2010	178,842	37,589	61,622	(24,033)	-13.44%	10.84%	-19.67%	-20.64%	-19.57%	-16.03%	-13.78%	-16.65%	-14.05%	-13.63%
373	2011	477,903	16,118	180,281	(164,163)	-34.35%	-28.66%	337.73%	-26.84%	-25.27%	-23.71%	-20.12%	-16.61%	-18.68%	-16.21%

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Structures and Improvements														
390	1978	973	0	0	0	0.00%									
390	1979	33,732	0	205	(205)	-0.61%	-0.59%								
390	1980	0	123	0	123	NA	-0.24%	-0.24%							
390	1981	45,595	9,289	23,930	(14,641)	-32.11%	-31.84%	-18.56%	-18.33%						
390	1982	15,776	2,797	68	2,729	17.30%	-19.41%	-19.21%	-12.61%	-12.48%					
390	1983	0	0	22,386	(22,386)	NA	-124.60%	-55.89%	-55.69%	-36.15%	-35.78%				
390	1984	8,091	0	13,671	(13,671)	-168.96%	-445.62%	-139.64%	-69.06%	-68.88%	-46.56%	-46.13%			
390	1985	194,942	0	12,526	(12,526)	-6.43%	-12.90%	-23.93%	-20.96%	-22.88%	-22.83%	-20.32%	-20.25%		
390	1986	44,011	2,430	7,764	(5,334)	-12.12%	-7.47%	-12.76%	-21.82%	-19.48%	-21.34%	-21.30%	-19.26%	-19.21%	
390	1987	11,741	11,677	6,245	5,432	46.27%	0.18%	-4.96%	-10.09%	-18.74%	-16.67%	-18.86%	-18.83%	-17.09%	-17.04%
390	1988	1,408	772	0	772	54.83%	47.18%	1.52%	-4.62%	-9.73%	-18.34%	-16.30%	-18.54%	-18.50%	-16.80%
390	1989	4,163	755	5,939	(5,184)	-124.53%	-79.20%	5.89%	-7.03%	-6.57%	-11.54%	-20.01%	-17.91%	-19.90%	-19.86%
390	1990	88,153	0	121,860	(121,860)	-138.24%	-137.62%	-134.73%	-114.58%	-84.41%	-40.27%	-43.22%	-49.58%	-46.71%	-45.10%
390	1991	12,114	850	81,456	(80,606)	-665.40%	-201.93%	-198.84%	-195.47%	-171.33%	-127.97%	-61.51%	-63.90%	-70.03%	-66.41%
390	1992	2,069,652	0	9,047	(9,047)	-0.44%	-4.31%	-9.75%	-9.97%	-9.93%	-9.62%	-9.67%	-9.41%	-9.94%	-10.86%
390	1993	745,400	0	303,740	(303,740)	-40.75%	-11.11%	-13.91%	-17.67%	-17.83%	-17.79%	-17.53%	-17.45%	-16.78%	-17.16%
390	1994	257,837	112	61,149	(61,037)	-23.67%	-36.36%	-12.17%	-14.73%	-18.16%	-18.30%	-18.27%	-18.03%	-17.95%	-17.30%
390	1995	94,528	0	5,580	(5,580)	-5.90%	-18.91%	-33.74%	-11.98%	-14.47%	-17.81%	-17.94%	-17.91%	-17.68%	-17.61%
390	1996	57,509	0	0	0	0.00%	-3.67%	-16.25%	-32.06%	-11.76%	-14.21%	-17.50%	-17.63%	-17.60%	-17.38%
390	1997	173,581	0	175,480	(175,480)	-101.09%	-75.94%	-55.61%	-41.49%	-41.08%	-16.33%	-18.63%	-21.65%	-21.77%	-21.74%
390	1998	142,853	0	12,597	(12,597)	-8.82%	-59.44%	-50.30%	-41.34%	-35.07%	-37.94%	-16.02%	-18.24%	-21.14%	-21.26%
390	1999	0	0	0	0	NA	-8.82%	-59.44%	-50.30%	-41.34%	-35.07%	-37.94%	-16.02%	-18.24%	-21.14%
390	2000	(0)	(0)	(0)	(0)	100.03%	100.03%	-8.82%	-59.44%	-50.30%	-41.34%	-35.07%	-37.94%	-16.02%	-18.24%
390	2001	17,874	0	0	0	0.00%	0.00%	0.00%	-7.84%	-56.26%	-48.00%	-39.82%	-34.22%	-37.49%	-15.94%
390	2002	0	0	0	0	NA	0.00%	0.00%	0.00%	-7.84%	-56.26%	-48.00%	-39.82%	-34.22%	-37.49%
390	2003	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	-7.84%	-56.26%	-48.00%	-39.82%	-34.22%
390	2004	29,581	0	17,600	(17,600)	-59.50%	-59.50%	-59.50%	-37.09%	-37.09%	-37.09%	-15.87%	-56.52%	-48.81%	-40.95%
390	2005	49,193	0	0	0	0.00%	-22.34%	-22.34%	-22.34%	-18.21%	-18.21%	-18.21%	-12.61%	-49.79%	-43.71%
390	2006	10,908	0	0	0	0.00%	0.00%	-19.62%	-19.62%	-19.62%	-16.36%	-16.36%	-16.36%	-12.06%	-48.51%
390	2007	147,407	0	2,236	(2,236)	-1.52%	-1.41%	-1.08%	-8.37%	-8.37%	-8.37%	-7.78%	-7.78%	-7.78%	-8.15%
390	2008	304,790	0	144,550	(144,550)	-47.43%	-32.46%	-31.70%	-28.65%	-30.34%	-30.34%	-30.34%	-29.37%	-29.37%	-29.37%
390	2009	596,656	0	84,792	(84,792)	-14.21%	-25.44%	-22.08%	-21.85%	-20.88%	-21.89%	-21.89%	-21.89%	-21.55%	-21.55%
390	2010	526,969	0	178,185	(178,185)	-33.81%	-23.40%	-28.53%	-26.00%	-25.82%	-25.05%	-25.66%	-25.66%	-25.66%	-25.39%
390	2011	238,110	0	95,577	(95,577)	-40.14%	-35.78%	-26.33%	-30.19%	-27.86%	-27.69%	-26.97%	-27.47%	-27.47%	-27.47%

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	Transportation Equipment - Tota														
392	1976	262,178	149,768	2,239	147,529	56.27%									
392	1977	571,797	123,207	4,705	118,502	20.72%	31.90%								
392	1978	454,139	134,384	1,500	132,884	29.26%	24.50%	30.97%							
392	1979	662,130	279,148	5,700	273,448	41.30%	36.40%	31.09%	34.48%						
392	1980	294,579	37,204	0	37,204	12.63%	32.47%	31.44%	28.35%	31.61%					
392	1981	475,571	202,497	0	202,497	42.58%	31.12%	35.83%	34.25%	31.10%	33.53%				
392	1982	260,642	102,696	0	102,696	39.40%	41.45%	33.22%	36.38%	34.87%	31.90%	34.04%			
392	1983	616,165	51,452	0	51,452	8.35%	17.58%	26.37%	23.91%	28.90%	28.96%	27.55%	29.64%		
392	1984	565,728	90,618	4,467	86,151	15.23%	11.64%	16.66%	23.09%	21.69%	26.21%	26.62%	25.76%	27.68%	
392	1985	528,721	102,357	4,030	98,327	18.60%	16.86%	13.79%	17.18%	22.12%	21.10%	25.03%	25.52%	24.91%	26.66%
392	1986	408,444	74,721	2,487	72,234	17.69%	18.20%	17.08%	14.54%	17.27%	21.48%	20.65%	24.24%	24.77%	24.30%
392	1987	588,724	42,524	784	41,740	7.09%	11.43%	13.91%	14.27%	12.92%	15.25%	19.02%	18.52%	21.95%	22.63%
392	1988	423,080	58,995	1,165	57,830	13.67%	9.84%	12.10%	13.86%	14.17%	13.02%	15.05%	18.44%	18.02%	21.22%
392	1989	549,520	35,828	0	35,828	6.52%	9.63%	8.67%	10.54%	12.25%	12.80%	12.05%	13.86%	16.95%	16.68%
392	1990	846,708	13,065	0	13,065	1.54%	3.50%	5.87%	6.17%	7.84%	9.54%	10.36%	10.09%	11.68%	14.47%
392	1991	845,661	13,900	0	13,900	1.64%	1.59%	2.80%	4.53%	4.99%	6.41%	7.94%	8.81%	8.76%	10.18%
392	1992	672,591	147,796	0	147,796	21.97%	10.65%	7.39%	7.23%	8.04%	7.90%	8.82%	9.88%	10.44%	10.23%
392	1993	411,341	104,776	0	104,776	25.47%	23.30%	13.81%	10.07%	9.48%	9.95%	9.57%	10.26%	11.10%	11.50%
392	1994	64,078	9,598	0	9,598	14.98%	24.06%	22.84%	13.85%	10.18%	9.59%	10.04%	9.64%	10.33%	11.15%
392	1995	222,303	6,160	0	6,160	2.77%	5.50%	17.28%	19.58%	12.74%	9.64%	9.17%	9.64%	9.31%	9.99%
392	1996	71,297	27,205	0	27,205	38.16%	11.36%	12.01%	19.21%	20.50%	13.53%	10.29%	9.73%	10.13%	9.75%
392	1997	137,885	13,430	0	13,430	9.74%	19.43%	10.85%	11.38%	17.77%	19.56%	13.31%	10.27%	9.73%	10.12%
392	1998	45,168	8,980	0	8,980	19.88%	12.24%	19.51%	11.70%	12.09%	17.87%	19.57%	13.43%	10.40%	9.85%
392	1999	0	0	0	0	NA	19.88%	12.24%	19.51%	11.70%	12.09%	17.87%	19.57%	13.43%	10.40%
392	2000	159,901	112,744	101,820	10,924	6.83%	6.83%	9.71%	9.72%	14.61%	10.48%	10.89%	16.28%	18.43%	13.03%
392	2001	27,124	313	2,503	(2,190)	-8.07%	4.67%	4.67%	7.63%	8.42%	13.22%	9.72%	10.18%	15.70%	18.03%
392	2002	15,628	0	22,984	(22,984)	-147.07%	-58.88%	-7.03%	-7.03%	-2.13%	2.12%	7.74%	6.11%	6.88%	13.50%
392	2003	6,753	269,283	395	268,888	3981.76%	1098.72%	492.30%	121.60%	121.60%	103.55%	70.59%	65.61%	45.25%	42.66%
392	2004	327,674	0	0	0	0.00%	80.40%	70.25%	64.61%	47.41%	47.41%	45.28%	38.47%	38.44%	30.62%
392	2005	856,715	282,196	0	282,196	32.94%	23.83%	46.27%	43.76%	42.62%	38.52%	38.52%	37.93%	35.47%	35.58%
392	2006	1,794,131	1,458,617	0	1,458,617	81.30%	65.67%	58.45%	67.32%	66.20%	65.54%	62.59%	62.59%	62.00%	59.86%
392	2007	584,053	448,790	0	448,790	76.84%	80.20%	67.69%	61.46%	68.88%	67.94%	67.37%	64.80%	64.80%	64.27%
392	2008	707,100	318,561	0	318,561	45.05%	59.43%	72.15%	63.63%	58.74%	64.94%	64.17%	63.71%	61.68%	61.68%
392	2009	1,847,472	385,045	0	385,045	20.84%	27.54%	36.72%	52.93%	49.97%	47.30%	51.64%	51.13%	50.87%	49.76%
392	2010	1,422,002	120,177	6	120,171	8.45%	15.45%	20.72%	27.90%	42.98%	41.79%	39.97%	43.50%	43.10%	42.92%
392	2011	3,445,587	408,356	1,185	407,171	11.82%	10.83%	13.59%	16.58%	20.98%	32.02%	32.10%	31.14%	33.57%	33.31%

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	Transportation Equipment Autos														
39200	2000	0	0	0	0	NA									
39200	2001	0	0	0	0	NA	NA								
39200	2002	1	0	0	0	0.00%	0.00%	0.00%							
39200	2003	0	267,933	0	267,933	NA	26793299.00%	26793299.00%	26793299.00%						
39200	2004	5,870	0	0	0	0.00%	4564.26%	4563.48%	4563.48%	4563.48%					
39200	2005	27,314	0	0	0	0.00%	0.00%	807.40%	807.37%	807.37%	807.37%				
39200	2006	697	1,956	0	1,956	280.56%	6.98%	5.77%	796.56%	796.53%	796.53%	796.53%			
39200	2007	47,854	0	0	0	0.00%	4.03%	2.58%	2.39%	330.20%	330.19%	330.19%	330.19%		
39200	2008	22,648	60,948	0	60,948	269.11%	86.45%	88.35%	63.85%	60.26%	316.94%	316.94%	316.94%	316.94%	
39200	2009	99,786	758	0	758	0.76%	50.40%	36.24%	37.23%	32.10%	31.18%	162.41%	162.41%	162.41%	162.41%
39200	2010	59,078	9,345	6	9,339	15.81%	6.36%	39.14%	30.97%	31.73%	28.36%	27.73%	129.51%	129.51%	129.51%
39200	2011	34,055	0	0	0	0.00%	10.03%	5.23%	32.96%	26.97%	27.64%	25.05%	24.55%	114.68%	114.68%
	Transportation Equipment Light Trucks														
39201	2000	135,319	108,496	101,820	6,676	4.93%									
39201	2001	0	0	0	0	NA	4.93%								
39201	2002	0	0	0	0	NA	NA	4.93%							
39201	2003	0	0	0	0	NA	NA	NA	4.93%						
39201	2004	321,804	0	0	0	0.00%	0.00%	0.00%	0.00%	1.46%					
39201	2005	747,952	282,196	0	282,196	37.73%	26.38%	26.38%	26.38%	26.38%	23.97%				
39201	2006	1,644,052	1,456,661	0	1,456,661	88.60%	72.69%	64.07%	64.07%	64.07%	64.07%	61.27%			
39201	2007	224,680	154,989	0	154,989	68.98%	86.24%	72.38%	64.45%	64.45%	64.45%	64.45%	61.83%		
39201	2008	300,537	185,870	0	185,870	61.85%	64.90%	82.86%	71.29%	64.21%	64.21%	64.21%	64.21%	61.83%	
39201	2009	347,642	93,331	0	93,331	26.85%	43.07%	49.74%	75.13%	66.56%	60.59%	60.59%	60.59%	60.59%	58.56%
39201	2010	631,007	51,205	0	51,205	8.11%	14.77%	25.83%	32.28%	61.69%	57.09%	52.74%	52.74%	52.74%	52.74%
39201	2011	793,937	162,532	628	161,905	20.39%	14.96%	17.29%	23.75%	28.17%	53.37%	50.88%	47.61%	47.61%	47.61%
					0										
	Transportation Equipment Heavy Trucks				0										
39202	2000	0	0	0	0	NA									
39202	2001	0	0	0	0	NA	NA								
39202	2002	0	0	0	0	NA	NA	NA							
39202	2003	0	0	0	0	NA	NA	NA	NA						
39202	2004	0	0	0	0	NA	NA	NA	NA	NA					
39202	2005	51,810	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
39202	2006	90,385	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
39202	2007	306,066	291,861	0	291,861	95.36%	73.62%	65.11%	65.11%	65.11%	65.11%	65.11%	65.11%		
39202	2008	372,764	69,466	0	69,466	18.64%	53.23%	46.97%	44.01%	44.01%	44.01%	44.01%	44.01%	44.01%	
39202	2009	1,362,094	279,490	0	279,490	20.52%	20.11%	31.40%	30.07%	29.35%	29.35%	29.35%	29.35%	29.35%	29.35%
39202	2010	698,948	55,435	0	55,435	7.93%	16.25%	16.62%	25.41%	24.60%	24.16%	24.16%	24.16%	24.16%	24.16%
39202	2011	2,581,397	233,455	511	232,945	9.02%	8.79%	12.23%	12.71%	17.46%	17.17%	17.01%	17.01%	17.01%	17.01%

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
	Transportation Equipment Tractors														
39203	2000	0	0	0	0	NA									
39203	2001	0	0	0	0	NA	NA								
39203	2002	0	0	0	0	NA	NA	NA							
39203	2003	0	0	0	0	NA	NA	NA	NA						
39203	2004	0	0	0	0	NA	NA	NA	NA	NA					
39203	2005	0	0	0	0	NA	NA	NA	NA	NA	NA				
39203	2006	45,933	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
39203	2007	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
39203	2008	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39203	2009	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39203	2010	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39203	2011	1	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
					0										
	Transportation Equipment Trailers				0										
39204	2000	24,582	4,248	0	4,248	17.28%									
39204	2001	27,124	313	2,503	(2,189)	-8.07%	3.98%								
39204	2002	15,627	0	22,984	(22,984)	-147.07%	-58.88%	-31.08%							
39204	2003	6,753	1,350	395	955	14.14%	-98.43%	-48.92%	-26.96%						
39204	2004	0	0	0	0	NA	14.14%	-98.43%	-48.92%	-26.96%					
39204	2005	29,639	0	0	0	0.00%	0.00%	2.62%	-42.35%	-30.60%	-19.25%				
39204	2006	13,064	0	0	0	0.00%	0.00%	0.00%	1.93%	-33.85%	-26.26%	-17.10%			
39204	2007	5,453	1,940	0	1,940	35.57%	10.48%	4.03%	4.03%	5.27%	-28.48%	-22.81%	-14.75%		
39204	2008	11,150	2,277	0	2,277	20.42%	25.40%	14.21%	7.11%	7.11%	7.83%	-21.81%	-18.38%	-11.81%	
39204	2009	37,949	11,466	0	11,466	30.21%	27.99%	28.75%	23.19%	16.13%	16.13%	16.00%	-5.30%	-5.82%	-2.50%
39204	2010	32,969	4,192	0	4,192	12.72%	22.08%	21.85%	22.71%	19.76%	15.26%	15.26%	15.21%	-1.41%	-2.42%
39204	2011	36,197	12,369	47	12,321	34.04%	23.88%	26.12%	25.58%	26.02%	23.54%	19.35%	19.35%	19.14%	5.39%
					0										

Kansas City Power and Light
Net Salvage Activity as Adjusted

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
					0										
	Power Operated Equipment				0										
396	1976	21,008	8,519	0	8,519	40.55%									
396	1977	56,817	12,647	0	12,647	22.26%	27.20%								
396	1978	25,550	261	0	261	1.02%	15.67%	20.73%							
396	1979	3,923	10,400	0	10,400	265.10%	36.17%	27.01%	29.66%						
396	1980	67,909	3,754	0	3,754	5.53%	19.70%	14.80%	17.55%	20.31%					
396	1981	61,216	6,691	0	6,691	10.93%	8.09%	15.67%	13.31%	15.67%	17.88%				
396	1982	36,567	6,066	0	6,066	16.59%	13.05%	9.96%	15.87%	13.92%	15.80%	17.71%			
396	1983	143,795	23,966	0	23,966	16.67%	16.65%	15.20%	13.08%	16.23%	15.09%	16.12%	17.35%		
396	1984	81,056	41,051	1,197	39,854	49.17%	28.38%	26.73%	23.73%	20.57%	23.00%	21.66%	21.73%	22.53%	
396	1985	60,819	30,795	1,094	29,701	48.84%	49.03%	32.74%	30.90%	27.72%	24.38%	26.45%	25.10%	24.80%	25.39%
396	1986	15,877	1,050	180	870	5.48%	39.86%	44.64%	31.30%	29.71%	26.83%	23.74%	25.75%	24.47%	24.25%
396	1987	67,636	0	0	0	0.00%	1.04%	21.18%	31.25%	25.57%	24.76%	22.95%	20.73%	22.51%	21.54%
396	1988	901	12,525	783	11,742	1303.22%	17.13%	14.94%	29.13%	36.31%	28.68%	27.59%	25.41%	22.89%	24.65%
396	1989	118,684	801	0	801	0.67%	10.49%	6.70%	6.60%	16.34%	24.05%	21.88%	21.51%	20.41%	18.86%
396	1990	11,655	9,825	0	9,825	84.30%	8.15%	17.04%	11.25%	10.82%	19.21%	26.02%	23.33%	22.87%	21.65%
396	1991	375,850	19,911	0	19,911	5.30%	7.67%	6.03%	8.34%	7.36%	7.31%	11.18%	15.39%	15.60%	15.64%
396	1992	337,510	31,495	0	31,495	9.33%	7.21%	8.45%	7.35%	8.73%	8.09%	8.04%	10.55%	13.48%	13.85%
396	1993	118,293	182,656	0	182,656	154.41%	46.98%	28.14%	28.92%	25.44%	26.63%	24.88%	24.59%	25.92%	27.51%
396	1994	36,586	2,240	0	2,240	6.12%	119.38%	43.95%	27.22%	27.97%	24.73%	25.88%	24.24%	23.97%	25.29%
396	1995	0	0	0	0	NA	6.12%	119.38%	43.95%	27.22%	27.97%	24.73%	25.88%	24.24%	23.97%
396	1996	79,785	9,900	0	9,900	12.41%	12.41%	10.43%	83.01%	39.55%	25.97%	26.68%	23.82%	24.88%	23.42%
396	1997	23,256	0	0	0	0.00%	9.61%	9.61%	8.69%	75.53%	38.00%	25.35%	26.05%	23.31%	24.36%
396	1998	0	0	0	0	NA	0.00%	9.61%	9.61%	8.69%	75.53%	38.00%	25.35%	26.05%	23.31%
396	1999	0	0	0	0	NA	NA	0.00%	9.61%	9.61%	8.69%	75.53%	38.00%	25.35%	26.05%
396	2000	648,544	142,941	0	142,941	22.04%	22.04%	22.04%	21.28%	20.34%	20.34%	19.68%	37.26%	29.68%	24.02%
396	2001	27,393	317	(2,527)	2,844	10.38%	21.57%	21.57%	21.57%	20.85%	19.99%	19.99%	19.36%	36.47%	29.27%
396	2002	392,052	0	(21,850)	21,850	5.57%	5.89%	15.70%	15.70%	15.70%	15.36%	15.16%	15.16%	14.89%	27.33%
396	2003	0	0	0	0	NA	5.57%	5.89%	15.70%	15.70%	15.70%	15.36%	15.16%	15.16%	14.89%
396	2004	43,747	20,935	0	20,935	47.85%	47.85%	9.82%	9.85%	16.96%	16.96%	16.96%	16.61%	16.34%	16.34%
396	2005	208,757	68,310	0	68,310	32.72%	35.34%	35.34%	17.24%	16.96%	19.45%	19.45%	19.45%	19.12%	18.74%
396	2006	177,777	(80,152)	0	(80,152)	-45.09%	-3.06%	2.11%	2.11%	3.76%	3.98%	11.80%	11.80%	11.80%	11.62%
396	2007	56,376	22,880	0	22,880	40.58%	-24.46%	2.49%	6.57%	6.57%	6.13%	6.25%	12.84%	12.84%	12.84%
396	2008	164,239	75,452	0	75,452	45.94%	44.57%	4.56%	14.25%	16.50%	16.50%	12.40%	12.34%	16.00%	16.00%
396	2009	378,700	173,370	0	173,370	45.78%	45.83%	45.34%	24.65%	26.36%	27.27%	27.27%	21.29%	21.08%	21.38%
396	2010	1,192,197	32,361	0	32,361	2.71%	13.10%	16.21%	16.97%	11.37%	13.42%	14.09%	14.09%	12.82%	12.79%
396	2011	94,817	91,904	(1,434)	93,338	98.44%	9.77%	17.95%	20.47%	21.07%	15.37%	16.96%	17.55%	17.55%	15.81%

Testimony Experience for Dane A. Watson

Before the Railroad Commission of Texas in the following Dockets: Gas Utility Docket ("GUD") Nos. 8976, 9145-9148, 9225, 9313, 9400, 9670, 9762, 9869, 9902, 10000, 10038, and 10041 on behalf of Atmos Pipeline-Texas (formerly known as TXU Lone Star Pipeline), Atmos Mid-Tex Division (formerly known as TXU Gas Distribution), CenterPoint Energy Houston Gas, CenterPoint South Texas, and Atmos West Texas. I have appeared before numerous other state and federal agencies in my 27 year career in performing depreciation studies. I have conducted depreciation studies, filed written testimony and/or testified before the following Commissions:

Before the Regulatory Commission of Alaska Docket 9-015 on behalf of Alaska Electric Light and Power, Docket 10-043 on behalf of CUC and GHU, and Docket 10-070 on behalf of Inside Passage Electric Cooperative.

Before the Public Utility Commission of Texas in Docket Nos. 11735, 12160, 15195, 16650, 18490, 20285, 22350, 23640, 24040, 32766, 34040, 35763, 35717, 36633, 38147, 38339, 38480, 39896, and 40020 on behalf of TXU Electric Company, TXU Fuel Company, TXU Mining Company, Oncor Electric Delivery, Texas New Mexico Power, CenterPoint Energy Houston Electric, Southwestern Public Service, City of San Antonio Public Service Board, Entergy Texas, and Lone Star Transmission.

Before the Arkansas Public Service Commission in Docket 06-161-U on behalf of CenterPoint Energy Arkansas Gas,

Before the Louisiana Public Service Commission in Docket U-30689 on behalf of Cleco Corporation,

Before the Michigan Public Service Commission in Docket U-15629 on behalf of Consumers Energy, Docket U-15989 on behalf of Upper Peninsula Power Company, Docket U-15963 for Michigan Gas Utilities Corp, Docket U-16054 on behalf of Consumers Energy, Docket U-16055 on behalf of Consumers Energy and DTE, and Dockets U-16536 and U-16938 on behalf of Consumers Energy.

Before the New Mexico Public Regulation Commission in Docket 07-00319-UT on behalf of Southwestern Public Service,

Before the Minnesota Public Utilities Commission in Docket E015/D-08-422 on behalf of Minnesota Power,

Before the Public Service Commission of Wisconsin in Docket 05-DU-101 on behalf of WE Energies,

Before the Mississippi Public Service Commission of in Docket 09-UN-334 on behalf of CenterPoint Energy Resources Corp,

Before the Colorado Public Utilities Commission in Dockets 06-234-EG,09AL-299E, 11-AL-947E on behalf of Public Service of Colorado,

Before the North Dakota Public Service Commission in Docket PU-07-776 on behalf of Northern States Power.

Before the Georgia Public Service Commission in Docket 31647 on behalf of Atlanta Gas Light.

Before the Wyoming Public Service Commission in Docket 30022-148-GR1031647 on behalf of Source Gas.

Before the California Public Utilities Commission in Docket A1011015 on behalf of Southern California Edison.

Before the Federal Energy Commission in Docket RP 10-021 on behalf of Florida Gas Transmission, RP 10-896 on behalf of Granite State Gas Transmission, and ER12-12 on behalf of American Transmission Company.

I have also appeared in Federal Energy Regulatory Commission Docket No. RM02-07 as an industry panelist on asset retirement obligations.